quickly obtained. Every assistance should be rendered to encourage the construction of refineries for the purpose of refining our own oil, with a view to making Canada independent of all other countries in that respect.

Before closing, sir, since I believe I have a few moments left, I should like to say a word in regard to the sales tax. Every head line reader throughout the country has seen this featured as a twenty-five per cent reduction, while as a matter of fact the reduction amounts only to one per cent. That means that on every \$100 worth of material such as clothing and boots and shoes purchased by the man earning perhaps 30 cents an hour, he has to pay \$3 through this tax. It has been stated time and again that this administration have reduced the sales tax, but we all know the history of that legislation. They wrung their hands and shouted "murder" when the sales tax was fixed at 3 per cent, but as soon as they came into power they raised it first to 4 per cent, then to 5 per cent and finally to 6 per cent. Now it is back to 3 per cent, and they claim credit for having reduced it.

Mr. LOUIS M. AUGER (Prescott) (Translation): Mr. Speaker, it affords me much pleasure to convey, in my mother tongue, to the hon. Minister of Finance (Mr. Robb) my very sincere congratulations on his budget proposals. It is but proper that a French voice from Ontario should join in the chorus of praises which arise all over Canada to celebrate the present administration, in order to show that the French element of this country, wherever it is found, can appreciate and support their truly national policy. The people of the riding which I have the honour to represent, rejoice in seeing the budget balance of \$54,000,000, the decrease of \$41,-000,000 in the national debt and a reduction of about \$19,000,000 in taxation.

Canada's prosperity is so obvious that even our opponents do not try to deny it. They will contend, however, that it must be attributed to Providence rather than to the wisdom of the government, or again they will contend that this prosperity is not enjoyed by all classes and localities. Mr. Speaker, since everybody acknowledges the very notable improvement in our economic situation since 1921, there is no need of discussing it, but when it is a case of pointing out the cause, I differ in opinion with the loyal opposition.

Our Conservative friends forget that the most important factor of any prosperity, is the power of human energy which, after all, is the efficient cause of all production. To increase its value by stimulating its courage and enthusiasm, is so to speak increasing its [Mr. Price.]

efficiency. I am happy to state that our government has thoroughly understood its duty and that not only has it soundly administered the affairs of the state, but moreover it has made it a point to encourage the people in their various activities, by giving proof of a national spirit, truly comforting and of a nature to inspire confidence and enthusiasm. Is it a question of internal problems, it kindly takes into consideration the grievances of each, grants what is just, stops dissensions, and restores union and harmony. Abroad, it asserts that Canada is a nation, it shows it in a better light, more beautiful, more united, stronger and freer, by making her take in modern civilization a part worthy of the highest aspirations. By concessions to the west and the maritime provinces, it has strengthened the ties of confederation; by its attitude at the imperial conference, it has increased our constitutional liberties; by the appointment of ambassadors at Washington, Paris, Tokyo, and by the election of Canada to the council of the League of Nations, it has established that equality of status with England herself was not vain words, but that we were at last the absolute masters of our Then, the celebration of the destinies. sixtieth anniversary of confederation, stately and glorified by the presence of princes and illustrious guests, flattered the fancy of the people, and added to other events, convinced us that men truly patriotic were guiding the country's destinies.

In spite of what has been said in the house by members of the Conservative party, beginnig with their leader, the people have acknow' edged that Canada has moved forward with gigantic strides towards her high destinies as a They understand that what is left nation. of the colonial laws is of a nature to preserve the British spirit in our legislation, but in no way can it possibly influence them in their actions to promote or protect their own interests. Their beautiful Canada, for which they make so many sacrifices and express so many ardent wishes of felicity and grandeur, their beautiful country with its healthy climate and commensurable natural resources, sung by the poets and splendidly described in the speeches of the hon. leader of the opposition previous to this session; their beautiful country, I say, does no more appear to them as a subordinate part of another country. a free country which courageously takes its place at the great council of nations, and as step by step it moves forward, it is actuated by a sense of pride, courage, and manhood. They are proud of belonging to that nation which makes itself respected and known everywhere, and which, for the last five years has