

government some special burdens have been imposed upon the fishing industry. As a matter of fact I do not subscribe to that point of view. As a government we have been compelled, in view of the strenuous times through which we are passing, to impose taxation, and this has had to be of general application. He referred to the fishing industry which, I admit very readily, is in a bad way, but if this is any comfort to those in the industry, it is the fact, nevertheless, that they are in no worse plight than is the farming industry, nor, in many respects, the mining industry, nor, in many respects, the lumbering industry. So far as the fisherman is one of the general community in this country, he must be prepared to bear his fair proportion of the general taxation which the people as a whole must bear in these times. If my hon. friend could make it appear there was some special taxation imposed upon the fishermen to the exclusion of any other class of people, there would be some point in his criticism.

Mr. RALSTON: Cockfield-Brown say that you must not do that.

Mr. RHODES: Yes; that there must not be applied to them any special tax which is not of general application. I subscribe to that view and we are within the general bounds of it. My hon. friend says that since this government came into power we have been taxing trawl kegs. He admits at once they are taxable under the law.

Mr. RALSTON: I was quite frank about that.

Mr. RHODES: I thank my hon. friend for having been so frank. Maybe he thought his government was lax in its application of the law—

Mr. RALSTON: No.

Mr. RHODES:—and this government has been observing it.

Mr. RALSTON: I assure my hon. friend we would have had an order in council exempting them if that were necessary.

Mr. RHODES: Apart from the merits of the case he has at least given a tribute to the efficient manner in which this government applies the law.

Mr. RALSTON: No, I resent it.

Mr. RHODES: That is altogether irrespective as to whether there ought or ought not to be a tax on trawl kegs.

My hon. friend referred to a bonus for the fishing industry and in that connection he spoke of the bonus which, he says, exists upon

[Mr. Rhodes.]

wheat. He knows full well that the bonus upon wheat was a special one under extraordinary circumstances for a year and that it has not been renewed for this year. I do not wish to enter into a discussion as to the merits of this or that or the other industry; but leaving aside the question whether a bonus is or is not in itself sound, if you bonus fish, you must bonus the products of the farm in toto. Indeed, I do not see how a bonus could be limited to that; there is no reason why it should not go into the realm of the forest. If you do that, you will run into a sum of money which the treasury of this country cannot possibly provide. As a matter of fact, to be logical in the matter, if you are going to bonus every activity in a dull period for the purpose of trying to carry it through until conditions become better, you are just indulging in a process of trying to lift yourself by your bootstraps. If your bonus is applied logically and generally, in another sense you are simply taking money out of one pocket and putting it into the other, because you must tax in order to provide the money.

Mr. RALSTON: But you bonus the manufacturers by imposing duties.

Mr. RHODES: My hon. friend is not at this stage going to get me into a discussion of that, although at a proper time I will be glad to talk on it.

Mr. RALSTON: We have had that discussion.

Mr. RHODES: I do not for a moment admit the tariff is in all cases a tax. I am not, however, going to be led into a discussion on the tariff at this stage of the session and especially when the estimates of my colleague, the Minister of Fisheries, are under discussion. I do not wish to be a party to attempting to retard the progress of his estimates.

My hon. friend has referred to the relationship which exists between ourselves and our neighbours to the south. In that connection he mentioned the fact that there has been on the statute books since 1923 an offer to our friends in the United States. I do not say this in any hypercritical sense, but let me point out to him that his party was in power for nine years of that period; we have been in office less than two. In the light of the division of power since 1923, he has no basis of criticism or of finding any fault with us. That is merely an aside. Let me say to him that this government—and because I was Minister of Fisheries, I can speak very clearly on this point—was at pains to take every step and make every effort to make the contacts