

We who remember our fathers and know our sons have no cowardly doubts or weak misgivings.

I will not dishonour the word sacrifice by applying it to anything except the gift of life itself. But, knowing the Canadian people, I am confident that they will shrink from no contribution to insure to the soldiers and sailors and airmen of Britain and Canada all the machines and equipment which can be produced or procured.

The overwhelming majority of men and women of the sturdy races which make up Canadian citizenship are at their best in days of trial.

A farmer offers me the total proceeds of his four-hundred acre wheat crop, and all the increases of his live stock for Canada's war chest.

The wife of a small wage earner begs me to place a heavy income tax on her own small income.

A small industrial firm agrees to give all its profits for the duration of the war.

A veteran of 1914, with a disability pension of \$47 a month as the sole income of a family of five, sends me all he has to give, a collection of old coins, and the caretaker of one of our militia armouries sends me \$20 each month.

With such examples to challenge and inspire us, I cannot believe that any man in Canada will complain about his burden, or by greed, panic or selfish fear, betray his Canadian citizenship in the hour of Canada's need.

Britain is giving her blood, her treasure, her all. We proudly share her courage, her sacrifice and her unshakeable resolution. Britain will not fall. Freedom will not perish, and Canada will fail neither the commonwealth nor the cause.

RESOLUTIONS

Mr. Speaker, I beg to give notice that when we are in committee of ways and means I shall move the following resolutions:

INCOME WAR TAX ACT

Resolved, that it is expedient to amend the Income War Tax Act and to provide:—

1. That the rates of tax applicable to persons other than corporations shall be increased to the rates of tax set forth in the following schedule:

A.—Rates of Tax Applicable to Persons other than Corporations and Joint Stock Companies

On the first \$250 of net income or any portion thereof in excess of exemptions 6 per centum or \$15 upon net income of \$250; and 8 per cent upon the amount by which the income exceeds \$250 and does not exceed \$1,000 or

\$75 upon net income of \$1,000; and 12 per centum upon the amount by which the income exceeds \$1,000 and does not exceed \$2,000 or

\$195 upon net income of \$2,000; and 16 per centum upon the amount by which the income exceeds \$2,000 and does not exceed \$3,000 or

\$355 upon net income of \$3,000; and 20 per centum upon the amount by which the income exceeds \$3,000 and does not exceed \$4,000 or

\$555 upon net income of \$4,000; and 24 per centum upon the amount by which the income exceeds \$4,000 and does not exceed \$5,000 or

\$795 upon net income of \$5,000; and 27 per centum upon the amount by which the income exceeds \$5,000 and does not exceed \$6,000 or

\$1,065 upon net income of \$6,000; and 30 per centum upon the amount by which the income exceeds \$6,000 and does not exceed \$7,000 or

\$1,365 upon net income of \$7,000; and 33 per centum upon the amount by which the income exceeds \$7,000 and does not exceed \$8,000 or

\$1,695 upon net income of \$8,000; and 35 per centum upon the amount by which the income exceeds \$8,000 and does not exceed \$9,000 or

\$2,045 upon net income of \$9,000; and 37 per centum upon the amount by which the income exceeds \$9,000 and does not exceed \$10,000 or

\$2,415 upon net income of \$10,000; and 39 per centum upon the amount by which the income exceeds \$10,000 and does not exceed \$20,000 or

\$6,315 upon net income of \$20,000; and 41 per centum upon the amount by which the income exceeds \$20,000 and does not exceed \$30,000 or

\$10,415 upon net income of \$30,000; and 44 per centum upon the amount by which the income exceeds \$30,000 and does not exceed \$40,000 or

\$14,815 upon net income of \$40,000; and 47 per centum upon the amount by which the income exceeds \$40,000 and does not exceed \$50,000 or

\$19,515 upon net income of \$50,000; and 50 per centum upon the amount by which the income exceeds \$50,000 and does not exceed \$75,000 or

\$32,015 upon net income of \$75,000; and 53 per centum upon the amount by which the income exceeds \$75,000 and does not exceed \$100,000 or

\$45,265 upon net income of \$100,000; and 56 per centum upon the amount by which the income exceeds \$100,000 and does not exceed \$150,000 or

\$73,265 upon net income of \$150,000; and 59 per centum upon the amount by which the income exceeds \$150,000 and does not exceed \$200,000 or

\$102,765 upon net income of \$200,000; and 63 per centum upon the amount by which the income exceeds \$200,000 and does not exceed \$300,000 or

\$165,765 upon net income of \$300,000; and 67 per centum upon the amount by which the income exceeds \$300,000 and does not exceed \$400,000 or

\$232,765 upon net income of \$400,000; and 72 per centum upon the amount by which the income exceeds \$400,000 and does not exceed \$500,000 or

\$304,765 upon net income of \$500,000; and 78 per centum upon the amount by which the income exceeds \$500,000.

2. That the additional rate of tax applicable to all persons other than corporations and joint stock companies in receipt of income in excess of \$5,000 in the amount of five per centum, be repealed.

3. That the war surtax of twenty per centum as enacted by sections two, three and four of chapter 6 of the 1939 statutes (second session), be repealed.

4. That the statutory exemption of a married person and other persons with dependent relatives as set forth in paragraph (c) of subsection 1 of section five of the act be reduced from \$2,000 to \$1,500.

5. That the statutory exemptions of all other persons except corporations, be reduced from \$1,000 to \$750.