

Mr. MARCIL: The minister might add to that "except in the case of fathers and mothers with more than say, three, four, or five children.

Sir THOMAS WHITE: I will take those representations under consideration. At the present moment I see certain difficulties in the way of carrying it out. You could add so much to the cost of administration of the Act in the way of the expense of making inquiry as to the number of dependents that it would take a very large toll from the proceeds. If you make a distinction of \$1,000 in exemptions between the case of a man who has dependents and a man who has not, it will be found that ninety-nine per cent of the people of Canada will have dependents—in the returns. They will allege that they have dependents, and will prove it to their own satisfaction, and it will be impossible to disprove it. The only effect will be that you will increase your exemption by \$1,000. The suggestions made are very important, and have been put forward fairly.

Mr. GRAHAM: I am afraid my hon. friend sees a lion in the path when there is not any. A few months ago he saw a whole herd of lions in the path on account of the expense of collection, but they have all disappeared with the exception of this one little cub. The regulations under which our soldiers go to the front provide for separation allowance to a dependent. Assigned pay is also given to a dependent. A mother or sister dependent on the soldier occupies the same position as if she were the wife, or a child. The information is given, and made good, by the soldier, and it does not seem to have caused any great trouble. I am inclined to think if the minister will consider the matter calmly—and he will have Sunday to think it over—if he is sympathetically impressed he can work out a scheme which would not be very expensive or impracticable, and which would start us on the right road with this income tax, which will be a permanent institution in Canada.

Mr. KNOWLES: I do not see why there should be any confusion between a man who has dependents and one who has not. If for any reason it is not practicable to grant a greater exemption to a man who has dependents, then unfortunately he must suffer, but what has that to do with the merits of the case of a man who has dependents, as contrasted with a man who has no children. If it is right that a single

man should have a less exemption than a married man because the living expenses are less, then it is as clear as the chimney on the housetop that on the same principle a married man and his wife who have no children have less expense than a married man with a wife and children. That principle is not in the slightest way affected by introducing the question of some clerical difficulty in regard to the matter of getting at the condition of affairs, namely, that a man may have dependents who do not happen to be his children. There is no comparison between the position of the man and his wife with no child and the man and his wife with children. There is no comparison with regard to the household expense. The woman is free; she can go out whenever she wants to, or she can work and earn money, or she can look after her own household and save a lot of disbursements. I believe that a husband and wife with children should have a greater exemption than the husband and wife who have no children.

Sir THOMAS WHITE: I do not agree that the question of dependents can be dismissed from consideration. Take the case of a man who has a wife, two children and no dependents. Then, take the case of a man who has a wife and no children, but who also has a mother eighty years of age and an invalid sister. Does my hon. friend suggest that the latter should not be entitled to the exemption extended to the former? The man cannot turn his aged mother out of doors and he cannot allow his sister to starve. We cannot consider this question solely on the ground of children; we must take into consideration the question of a man's dependents if we want to deal fairly with every one. I have received several letters since this measure was brought down, which impressed me very much, stating that it was unfair to discriminate against unmarried men. These men, instanced their own cases, some with three, some with four, some with five dependents, whom they could not in honour, or with any regard for filial duty, turn out of doors. When we consider the question of children, we must also consider the question of dependents, and if we consider the question of dependents that would necessitate an inquiry, and, in my view, the effect would be that in nearly all cases some dependents would be put forward and the amount of the exemption would have to be increased. There is hardly a family in Canada that could not put forward some de-