

170 members who comprise what we should call the low tariff forces in this House, out of a total membership of 235; and notwithstanding this preponderance of low tariff views the tariff continues to grow higher and higher in every way. This very extraordinary situation has been the subject of considerable thought on my part, Mr. Speaker, and prompted me to an analysis of my own vote on previous budgets. I find that on two occasions in the life of this parliament I voted confidence in the government's promise to reduce tariffs; but if appearances be not too deceiving I am prepared to admit that perhaps I may have been flimflammed.

In all seriousness, I should like to ask: if this parliament, made up as it is of a membership three quarters of which may be expected to favour lower tariffs, can make no more progress along this line than we have done during the last three years, what is the future? Not very bright, I should say, and not very encouraging to those who seek to remove part at least of the burden resting on the exploited classes as a result of the protective tariff. This year a crown sheet is being placed in the protectionist armour of the tariff in the shape of a tariff commission, so it is abundantly apparent that this government is definitely wedded to the principle of protection. Members to the right have been making a lot of noise over the fact that a number of industries have closed their doors, and seem wholly unconscious of the fact that with increased protection there must follow decreased purchasing power and consequently more closed factories.

Then again, Mr. Speaker, members on the right tell us we should have more consideration for our own workmen than those abroad, and the way they ask us to show that consideration is by bringing the workmen from abroad to our shores. After all, what interest has the beneficiary from protection in unemployment except a desire perhaps to have reserves to draw upon to meet his needs? But the question of unemployment and closed factories in their relation to the tariff is a subject which has been worn almost threadbare during this debate, so I do not propose to dwell upon it except to say that all the wordy bickering in the world will not alter the basic fact that in Canada when agriculture is not prosperous Canada cannot be prosperous.

Reverting to the Ways and Means resolutions of the budget, Mr. Speaker, allow me to voice very strong objection to the amendment to the Special War Revenue Act 1915 defining the meaning of the word cheque:

That "cheque" shall be further defined to include any document or writing, not drawn upon or addressed [Mr. McTaggart.]

to a bank, in exchange for which a bank makes payment of a sum of money, except a coupon and a document used solely for the purpose of settling or clearing any account between banks, and that such a cheque shall be liable to the stamp tax imposed on cheques by the said act.

If this amendment be accepted by parliament it will mean that all coupons including cream checks and grain checks will be liable to the tax. In the case of grain checks the objection may not be as great, taking into account the need for revenue and the further fact that grain checks, or tickets as they are sometimes called, are usually for considerable amounts. But in the case of cream tickets, which are usually for small amounts, I feel that the government would be well advised to provide for their exemption on amounts under ten dollars. If the tax be allowed to stand it is bound to have the effect of checking and discouraging the system of mixed farming which has been making fairly satisfactory progress in the prairie provinces during the last few years.

I come now to the financial statement presented by the Acting Minister of Finance (Mr. Robb) and I want to admit at the start that I did not understand it on the day of its presentation and I am in grave doubt as to whether I understand it to-day although I have studied it some and have listened to many able reviews by the financial experts in this House.

It would seem to my simple mind that the national book-keeping should be done in such form that it might be readily understood at least by the members of this House, but the impression which I have gathered from this debate is that many of those who have spoken find themselves in the same position as I am in with regard to the national finance. To put it shortly, Mr. Speaker, we don't know where we're at. In order to show the difference of opinion among the members of this House on this question, might I read just a few excerpts from speeches delivered during this debate. I find, in the speech of the Acting Minister of Finance, at page 1470 of Hansard, the following:

This amount is available to be applied on account of our loans to the Canadian National Railways of \$18,027,000; to Canadian Government Merchant Marine of \$900,000; and to the Quebec Harbour Commission of \$600,000, all of which, while being assets, but for the present considered as non-active, are to be added, thereby making an increase of debt during the year of about \$13,703,838.

Later on the hon. member for West York (Sir Henry Drayton) who is himself an expert on questions of finance, made the following statement on page 1479 of Hansard:

Is it necessary for a reasonable man to go further than to point out that this company itself admit