

and it is and always was a federal burden. The dominion should shoulder the whole cost in war time of these people driven to the wall. It should look after the sick and aid the suffering, and not leave that to relatives who have enough to do to pay their own taxes, and who have worked hard all their lives.

I am surprised that the present Minister of National Revenue (Mr. Gibson), who represents an Ontario seat, in the Toronto district, does not know these things, and does not protect the toilers and workers of industrial cities like Toronto, Hamilton, London, and Windsor, from this confiscatory budget. I happen to know that when others occupied the office he holds they asserted their rights; they did not allow themselves to be used by a lot of people in another department, that of finance, who are nothing but theorists. That is the trouble with a lawyer in a department like that; he relies too much on his assistants. Here is the budget, and what have we? I doubt if there is one man trained in actual finance in the whole department. There are many men of great ability, like one of the two gentlemen who sit in front of the Minister of Finance to-night, Mr. Fraser Elliott, a man whom you could not replace for a great deal of money. These men are among the best officials we have, and I doubt whether there is a higher class of civil servants in any other country. If their more moderate economic views were more generally accepted by the minister of the day, who is there to-day and away to-morrow, we would get a better budget altogether and not an income tax beyond all bounds.

When the tumult and the shouting dies; when the captains and the kings of this financial budget depart; when this new-born financial scheme, this budget, has reached its maturity, what will the harvest be? It will mean that the small retailer will have to quit, that the owner of a little property—a small mill, a few cows, a little store—the dealer and the artisan, the men who have borne the heat of the day and worked all their lives, will, through the inequalities of this budget, be put out of business altogether. I have received many letters in the past few days from Toronto. Here is one from a poor working man, who would lose his job if his name were known:

I am going to lose my home through the new income tax. My boy loses his schooling. Can't you persuade the government to give a larger exemption and to not put the increases in effect till August 1st, instead of making them retroactive to January? I write to you because you are said to be the small fellow's friend.

This is typical of the case of many hard-working men in Toronto who have spent their lives in trying to make a living. During the depression many of them were driven to the wall. Some served in the great war.

I have urged that we should have a fixed date for a budget, as large institutions do; also there should be a committee of ways and means such as they have in Washington. If we had such a committee to consider all these inequalities in the income tax sections of the budget—two pages of them—they would make a better budget, by eliminating inequalities and all that kind of thing, than the budget as presented by the minister. Remember that this war may last seven years. There may be seven war budgets. What are we going to do about it? Is everybody going to work for the government? Is everybody going to have a job at so much a week in the public service by state socialism and complete regimentation? Are all those qualities of thrift, of saving, of initiative which made Canada, those qualities which made this empire great, which raised Britain to the position of the market of the world, which made the United States what it is, which developed Canada in those earlier days when everybody owned some property, the days of Macdonald, Cartier and Laurier, now to be taken away by budgets and controls and sub-controls and all that kind of thing?

There are a great many inequalities, inconsistencies, injustices and cruel wrongs in the income tax and these sky-high resolutions. First, there is the raising of the rates. If you make comparisons with Great Britain and the United States, allowing for overgovernment and its effects on taxation, it will be found that the rates imposed in Canada are the highest that any country has ever paid in the history of mankind. We have a huge sales tax; the other two countries have none. No country can stand it; the taxpayer is going to be driven to the wall and put out of business. I know there has been a great chorus of approval from the press, the paid workers, the victory loan people and others of that ilk, including two or three regiments of paid artillery, cavalry and infantry of control talkers and speakers at luncheons, who are backing up the controls of the present minister and being well paid for it. But in the hearts of the people at home in the constituencies you will find much more knowledge than some of us have who sit here, as to how this budget affects them and will affect their children and their children's children, and the values of property, and property rights which have been rights since the creation of the world. Let me say to the authors of this