

comes short one half-penny in his tax returns, he shall be led out as a lamb to the slaughter and shot before the rays of the sun pierces the western horizon—

Some hon. MEMBERS: Oh, oh.

Mr. McKENZIE: Well there will be just a little glow in the eastern sky which will gradually extend towards the western horizon. We are told that Paul was executed at a very early hour, and I am quite sure that my good friend from the West is familiar with the grey dawn on the hill when the good old Apostle was done to death. That is the time when, in this twentieth century, my hon. friend wants to have these poor delinquents aroused from their beds at midnight—as they were at Winnipeg—and taken out and shot. I hope, indeed, that the hon. gentleman and the minister will change their minds, and that instead of introducing martial law in connection with the collection of these taxes they will be satisfied to fall back on the simple old method which has heretofore served our purpose very well. I think they will find it much more convenient in the long run, especially as they will not be able to collect the heavy taxes which the hon. member from North Ontario (Mr. Halbert) told us the other day were collected on coffins, for, according to tradition, people who are taken out and shot at down are buried where they fall. I think my good friend from Red Deer has come to a conclusion a little too speedily this time in advocating this new method of tax collection, and I hope he will reconsider his position.

Mr. MICHAEL CLARK: I am not lawyer enough, Mr. Chairman, to be able to give an opinion as to whether my hon. friend's law has improved, but I am certain that his humour is getting heavier, and I do not know that his fairness is increasing. I cannot conceive of any one who listened with any care to what I said forming an opinion that I for one moment suggested that a similar penalty should be applied to a man for not doing his civil duty as was applied to a soldier in the trenches for desertion. I did not say a single word that would lend itself to such an interpretation, and it is almost a shame that a man should have to get up to disavow any intention to convey such a meaning. Neither the war, nor collecting the expenses of the war, Mr. Chairman, is, after all, a joke. I would commend that to my hon. friend who comes from Cape Breton (Mr. McKenzie). We admire his humour on occasions, but a \$2,000,000,000 debt is no joke. I would not like to charge my hon. friend with trying to make

[Mr. McKenzie.]

political capital along the line of misrepresentation, but he went very near the border line. I said nothing about shooting any one for not paying his taxes. I asserted a fact about military punishment, and in regard to the discharge of the civil duties of the minister in the collection of the taxes I used the word "spirit." I commended the spirit of fairness in which he had promised the House and the country that he was going to approach the collection of the income tax. I want to say to my hon. friend (Mr. McKenzie) that if he has any sympathy with rich men in evading the duty of paying their taxes, after the sacrifices that have been made and the lives that have been lost in the trenches, then I have precious little of that sympathy. My sympathy is with the poor who are taxed when they should not be; it is not with the rich who have large incomes and who try to avoid the payment of their taxes. I do not know that I should have risen for the purpose of replying to my hon. friend, because there was nothing to reply to; I rose for the purpose of stating my position so clearly that there could not possibly be any misapprehension of it.

Mr. McKENZIE: I still say that a tax is a debt. True, it is a debt to the Crown, and it is thus differentiated from a debt to an ordinary individual. My hon. friend (Mr. M. Clark) says that this tax is not a debt; that it is in the same category as a military duty. Well, I have a perfect right to suppose that it was running in my hon. friend's mind that the same line of action ought to be followed in case of default in connection with these taxes as is followed in case of default in military matters. The man who fails to do his duty when under military discipline must be shot; the man who fails to do his duty in furnishing the money for war purposes must also be shot. That is my hon. friend's line of reasoning, as I understood it. I do not want him, however, to take the matter too seriously, because I myself was not too serious. I am sure that he would be the last man to take part in any such gruesome procedure as he seems to suggest.

Mr. PEDLOW: The minister has asked for suggestions. Now, my suggestion is that all the words of the clause after the word "return" in the seventh line be struck out and something of this nature be substituted therefor:

Not later than April first in each year and shall pay the balance at the rate of six per