municipalities cannot continue much longer. We have our own business and our own way of doing things. I am only one of a party, and I do not always follow parties. I follow principles. If a party leaves its principles, then I support principles just the same in this House of Commons, and not individuals in any political party.

Under our present procedure, in a time of heavy taxation, one form of government seizes the revenue from another form of government, and that form of government seizes revenue from the next. This bill I consider the worst of them all. In my view, any man who makes money in the future will spend it, in order to avoid these heavy death duties. Here we have rival organizations in the provinces and in the dominion collecting money from the very same real estate and personal property.

The government has copied sections 6 and 7 of Bill No. 79 from provincial legislation of some years ago as to death duties on real and personal estate. What is the result? In the early days of succession duties legislation in Ontario many people who owned property left the province and went to Nassau and other places to live. It is difficult to control that part of an estate which is movable. With all the trust company laws, loan company laws, banking laws, and that kind of thing, it is very easy to remove movable personal property out of a jurisdiction.

In conclusion, may I point out that if a man makes some money he will spend it; he will certainly not invest it in houses or other things to be taken away from him. He will not build houses, because his money will be taken away from him by bills like this. This measure, as I see it, is the first step toward a condition where two bodies will be taking money from the same estate and through death duties there will be in time, a general confiscation of wealth by such measures.

In adopting these duties we shall be following some form of socialism. By this overgovernment and overtaxation on certain types of property we are seeking to destroy the present status and basis of society which we have had in this country since confederation in connection with the holding of property, real estate and personal estate. If the government is to follow the imposition of these death duties and other measures to the logical conclusion, in time it will be the sole owner of all property and wealth, and in the end the government will be the only distributors of goods.

So far as I am concerned, I wish the government every success. I believe the money will be forthcoming, but I should like to see something done for the small investor. Before the war started, this type of man had pledged in real estate and insurance policies all the money which he might have invested in the victory loan. Those two items take up about 70 per cent of what he makes and he cannot finance extra taxes and help the war loan. I should like to see the government pass a national moratorium in connection with insurance premiums, whereby a toiler who had paid for four or five years his premiums could pay it after the war at the same rate as the victory loan, and so allow these honest workers a share in the victory loan, and also pass a moratorium on mortgages by a national act suspending payment of principal till after the war as a war measure, like the provinces did in the depression.

I wish the government every success. I know the people of Canada would rejoice if under the voluntary system Canada had a million men to go over to that glorious land of France, when the air force is ready and we have ships to help clean those barbarous Germans out of the glorious land of France where so many of our brave Canadians sleep their last sleep. The privations suffered by the people of France are terrible, and their human misery and sacrifices will live forever as a great example of sublime patriotism. I do hope the government will try to do something to readjust this awful burden of overgovernment and overtaxation which bears on the small wage earners and real estate. The people are willing to pay for the war so long as they know it is for the war and a supreme effort, but they object to vast expenditures being made on matters not having to do with the war or its prosecution to victory.

Mr. M. J. COLDWELL (Rosetown-Biggar): Mr. Speaker, as I said last night, I was not present when second reading was given to this bill because I was attending to other duties in connection with one of the committees. We of this group are pleased that the government has at last placed a measure of this sort upon the dominion statute books. For a number of years we have advocated death duties in the house, not as a war measure but as a measure of taxation which would readjust to some extent the wealth of this country where it has accumulated rather quickly in recent years. Before the war we were of opinion that a death duty should be put into effect in order that we might build up something in the nature of a sinking fund to retire our national obligations, at least in part. The war has, however, made it necessary that every dollar that we can raise shall be used for its prosecution. Therefore we welcome this legislation.