

will go on doing its constructive and development work by giving a lead to public opinion thus building up a power throughout the country which will be conducive to good and sound government.

In making this protest against this tax I am supported by practically all the organized bodies of public opinion in my riding. I have received protests from the organized farmers, the organized farm women and other bodies in the Turtleford district, in the Jackfish district, in the North Battleford district in the far north, in Redberry, and other districts throughout my constituency. North Battleford constituency has a population of 53,000, and this tax will mean a tax burden of over \$100,000 to that constituency. The city of North Battleford has a population of 6,000, and its sugar tax will represent a payment of \$12,000. This is a very heavy tax, and, as I say, the organized men and women of my riding are opposed to it. The mothers in my riding are out and out opposed to this tax. I have had letters from many of them protesting against it. To illustrate, may I state I had a letter from Mrs. Woodward who lives just outside the city of North Battleford. She represents a number of the rural women and she and those associated with her unhesitatingly oppose this tax and asked me to do my part in parliament to have it withdrawn by the government. I therefore protest against the imposition of this sugar tax. The idea of these men and women is that the government could find other means of raising the \$20,000,000 required. Luxuries could be taxed more easily than sugar which plays a part in every home in my riding as well as throughout the country.

Further, a depressed period is a very poor period in which to bring forward a tax of this kind. Every family is taxed to its utmost, every mother, father and child is suffering in the depression through which we are passing and they will have to suffer more from day to day because of this tax. As a member from western Canada I again protest against it and I do hope the government will see fit to change the tax.

At six o'clock the Speaker resumed the chair and the house took recess.

### After Recess

The house resumed at eight o'clock.

### PRIVATE BILL

#### THIRD READING

Bill No. 41, to incorporate the Sarnia-Port Huron Vehicular Tunnel Company—Mr. Gray.

## WAYS AND MEANS

### SPECIAL WAR REVENUE ACT

The house in committee of ways and means, Mr. LaVergne in the chair.

Mr. GIROUARD: The Minister of Finance stated last night that his department had investigated the sales of sugar made by every refinery in Canada for the month prior to the delivery of the budget. Would he have any objection to stating to the committee the quantities of sugar that were involved, by which refineries the sugar was sold, and to whom?

Mr. RHODES: I am sorry that at the moment I have not the figures here, and whether or not it would be wise to give them to the committee I could not say. They disclose that the amount of purchases of sugar were not as great as popularly supposed. As a matter of fact the estimate which was given to me by the officials of the department was that something less than ten per cent of the yearly consumption was the result of the acceleration of sugar purchases for the month prior to the delivery of the budget. The estimated loss of revenue was something under \$2,000,000, and the exact figure now is something less than one and three-quarter million dollars. I could obtain the information for my hon. friend if he so desires.

Mr. DONNELLY: There seems to be an impression that most of these purchases of sugar took place in British Columbia. Was it confined to one district or was it more or less universal throughout the dominion?

Mr. RHODES: I have not the figures before me but I may say that the purchases in the west, in British Columbia, were larger in proportion to those in other portions of the country, and the percentage diminished until it came to the east where the purchases showed the smallest percentage of all.

Mr. MacLEAN: Can the minister state the total amount of money that it is estimated these new taxes will bring in? I do not think any estimate has yet been given except as to the sugar tax.

The CHAIRMAN: We are considering the sugar tax.

Mr. MacLEAN: My objection to the sugar tax is that it is an exorbitant tax on the farmer and consumer. Possibly the people were prepared to pay a tax of a quarter or half a cent a pound on their sugar, but when it comes to taxing this one article two cents a pound it is a very heavy tax indeed. Personally I would have not so much objection to