

income, personal property and real property. My hon. friend suggests that we should pile Pelion upon Ossa and Olympus upon both, and add to the taxes of the municipalities and the provinces, by which we would not be able to raise more than \$2,000,000. What about the expensive machinery of collecting that amount, and how long before the revenue would come in? There must, in the first place, be an assessment, and there must be an opportunity for appeal against that assessment. There must be tribunals created throughout the country for the purpose of hearing appeals and settling assessments. There would be an appeal from all these bodies, and afterwards there has to be provided the machinery for collection. How much would be left of the \$2,000,000 which we would raise from only such tax? Supposing I raised the whole of it, supposing I raised \$2,000,000, let us say \$3,000,000, let us say \$4,000,000, what does it amount to in Dominion finance? Nothing has impressed me more than the total inadequacy of the suggestions which come from various parts of the country, and which, although the people who make them are not blameworthy, show that they simply do not understand the situation of the futility of the suggestions they make for meeting the financial needs of the Dominion. Their idea is that we might raise \$4,000,000 or \$5,000,000 in this way. At a rate of expenditure of a million dollars a day how long would it last? Sometimes that amount is paid out inside of half a day. I must cope with my situation, I must take measures that are adequate to meet the situation, and I say that an income tax would be a broken reed as far as Dominion finance is concerned.

Take the land tax. In various papers the suggestion has been made to tax all unoccupied land. There has been brought to my attention by municipalities for months past this state of affairs. We have taxes outstanding that we cannot collect. I am not going to specify the parts of the country in which this condition particularly obtains. They say: Will you arrange for us to get credit at the bank, because we cannot collect taxes; they are in arrears, one, two or three years. Let me ask this House, this body of intelligent men: How much would I raise in ready cash, how many millions of dollars could I take from the owners of unoccupied land in this country and within what time could I take it? The obligations of the Dominion must be met on the nail. Bills come in and the cheques must issue. I cannot wait for the slow processes of an income taxation measure. I cannot wait for the slow processes of a measure of taxation upon unoccupied lands. Not only that, but I must always bear in mind the supreme fact that I referred to in the Budget that, under the British North America Act, while it is open for the Dominion to impose direct or indirect taxation, as far as the provinces and municipalities are concerned, they are limited absolutely to direct taxation; and I lay down the principle, and I think it is a sound principle, that unless the national necessities imperatively so demand, the Dominion Government should not invade the field to which the provinces of Confederation are confined. The only suggestion of a constructive character is that made by the hon. member for Saltcoats. No other suggestion has been put forward that is feasible or practicable. There are three alternatives, three propositions, and I will mention them again.

NOT EVEN ONE OF THE THREE.

The Opposition to be consistent, if they agree, as I assume they do, in our participation in the war, must say: Cease sending troops; or they must suggest an alternative, a feasible and proper method of obtaining revenue,