

ter of barter; and yet each merchant is required to keep an account of the name of every farmer, or every person, from whom he buys agricultural products, such as butter, cheese, eggs, pork, hay, oats, potatoes; and he must also furnish the post office address of the seller, state whether married or single, and give the price paid—details such as no ordinary retail merchant keeps. Yet he is threatened with all kinds of pains and penalties if he does not comply with the regulations and send in a report containing the desired information. What is the result? The country merchants, through a dread of being fined, make out bogus reports—they cannot do otherwise. It is alleged that these reports are desired for the purpose of checking up the transactions of the farmers, to see if they are making proper returns and whether or not they are liable for income tax. Some merchants have refused to make such reports and in consequence have been threatened with dire penalties. A number of farmers have also refused to do as requested; the reports demanded are so complex in character that it would really require a fairly proficient accountant to draw them up in such a way as to satisfy the taxation officer. I am convinced, Sir, that fifty per cent. of the additional taxes raised in this way would not be sufficient to pay the salaries of the men and women engaged in this inquisitorial work. It is, in my opinion, the most expensive method of raising revenue that could be devised.

Seeing that I have condemned the present method, it is only fair that I should be asked to suggest a better plan than now exists. I will do so willingly; I suggest to the Finance Minister that he increase the Sales Tax.

Some Hon. MEMBERS: No.

Mr. HUGHES: I say, yes. The people of Canada have to raise a large revenue, and there is no question but that the simplest and most inexpensive way of doing so is through the medium of the Sales Tax. Considerable revenue is now derived from that form of taxation and it could be doubled without adding one dollar to the cost of collection. It is an easy matter for wholesale men to keep account of their turnover; they are doing it now and making returns to the Government of their sales, on which the tax is levied. It is a very easy matter to extend that system, because there would not be any book-keeping difficulties or any additional expense to the

country involved. In any event, such a plan would be infinitely better than the present inquisitorial method of trying to get the farmers to make a return as to everything they produce and consume.

The other day an hon. member referred to the question of daylight saving, and I notice that there is a query on the order paper with respect to it. It seems to me that a daylight saving law is a very unwise thing. There is nothing to prevent persons in any part of the country from retiring and getting up an hour earlier, but why change the hands of the clock, why pretend that it is seven

5 p.m. o'clock in the morning when we know it is only six, or that it is six o'clock in the evening when we know it is only five? Such a procedure seems quite childish. In the country districts the day's work is not much more than half done at five o'clock; there is still a great deal of labour to be performed after that hour. Young men and young women in the country read or hear about the hours followed in the cities; they hear of men going fishing or shooting, going away to enjoy themselves in some way early in the afternoon when the sun is still high in the heavens, while they have to work hard. It makes them very much dissatisfied with their lot in life. They make up their minds to leave the farms, just as soon as they can get away from them. It is not a big question, but it is one of the things that make the young men and women in this country dissatisfied with farm life. It seems to be a foolish thing. In the province from which I come, conditions are such that I believe 25 per cent of the male population wish to leave the farms and to go to work for the Government, particularly to get into the railway service where eight hours constitute a day's work, and where, if you work for five or ten minutes after that, you get paid for an hour and a half, the wages being at the rate of time and a half for overtime. Young stationmasters along the line of railways in the country places leave their offices at three or four o'clock in the afternoon; their day's work is done, and they go away in their automobiles for a ride through the country. Every farm boy sees them, and he decides that, at some time or another, he is going to be a station master; he is going to get into the railway service; he is going to get time and a half when he works for a few minutes after hours. Those are the conditions that are making life on the farm difficult and dis-