under the Liberal regime. The Hon. Minister of Finance has inherited an estate of doubtful value, and is now forced to increase the duties in order to procure sufficient revenue to meet the requirements of the war. Notwithstanding their cleverness, our opponents will never succeed in making the people believe that the new imposts are not war taxes. This war tax is due to the decline in revenue, and this decline is due to the business stagnation caused by the war. The financial muddle created by the old regime was also a contributory factor making a war tax necessary.

The financial crisis of 1913-14, experienced in every civilized country; the burdensome obligations bequeathed us by the Opposition, and the war-these have made necessary the new taxes. The Liberals declare their readiness to vote any money needed to prosecute the war, while doing everything in their power to deprive the Government of the sole means at its disposition to procure the necessary funds. Our opponents are aware that the Congress of the United States, a neutral country, has voted 100 millions towards equalizing receipts and expenditure. All civilized countries have enacted special laws to meet the requirements of the situation.

Not only will the increase in the duties be productive of larger revenue, it will stimulate our industries, and ensure employment to our artisans. Thus shall we be in a better position to stamp out militarism.

The Liberals make the unfair statement that the war taxes will bear heavily on the poor, while affecting the rich but little. A close estimate shows that the Bank of Montreal will pay annually \$150,000, the Bank of Commerce \$135,000, the Imperial Bank \$60,000. These figures prove that the greater portion of the new taxes will fall on the shoulders of those of our citizens who are best able to pay them. The Government finds it necessary to impose new taxes to finance our participation with the Allies in the war, a war brought on by the spirit of militarism as opposed to civilization.

Exemptions from tariff increase comprise wheat, flour, mowing machines, rakes, spades and reapers.

It is gratefully realized that our farmers are ready to make sacrifices for the sacred cause, in aid of our soldiers, of the soldiers of the Empire, and of France and Belgium.

The Conservative Government, in view of the depopulation of the rural districts, the scarcity of labour and the high cost of living, has devoted its best efforts to agri-

[Mr. Paquet.]

culture in order to bring that industry up to the high standard befitting it in our country. Some years ago the Government granted a bare million to agriculture. The present 'Administration, realizing the people's needs, expends \$4,280,000 for the development of agriculture.

The party now in power has voted ten millions to encourage the teaching of agriculture in the Dominion. In view of the present crisis the Federal Government is concentrating its best efforts stimulating the productive capacity of the soil. Producing larger crops, our farmers will control the home market and be in a position to increase their imports, while aiding the cause of the Mother Country and her noble Allies.

I am inexpressibly grateful to the hon. Minister of Agriculture for appropriating ten millions for the promotion of agricultural education among our farmers, and thus stimulating production to the benefit of the whole Canadian people.

While our troops on the firing-line are winning honour for Canada, we should unite to develop our natural resources, increase our production, seek new markets for our products, and endeavour to capture those markets lost by the enemy, and thus ensure Canada's prosperity. I am proud to serve my country under the enlightened and farseeing leadership of the hon. Prime Minister.

The uprightness of the premier, his unquestioned good qualities of heart and mind, his wide knowledge, his respect for our religion, his fair treatment of our race and of our language have deeply impressed the country. Men of my own race, pent up in the narrow prison of political passion, have slandered this friend of French Canadians with a view to lessen his prestige in the interest of the Liberal cause. I have studied the career of this distinguished man, in whose person we may hail the defender of equal rights, the friend of religious toleration and the enemy of exploiters of our race and our religion. I rely on the sense of justice actuating the Rt. Hon. the Prime Minister of Canada. To-day English-speaking and French-speaking Canadians join forces in order to ensure victory to our Mother Country as well as to our ancient motherland. The premier, employing every means at his disposal, will, I am satisfied, succeed in uniting all Canadians and removing any friction that may exist regarding languages worthy of being spoken and