

charge of this Bill its objectionable features. On a former occasion I spoke on the matter, and I then hoped that the minister might see his way clear to refrain from pressing this measure through, for I have received a large number of objections from Boards of Trade and other organizations and feel it is my duty to very strongly object to its passage.

First of all I would like to suggest to the minister that perhaps it would be a good idea for him to re-commit the Bill to the consideration of his colleagues and see if it would not be possible to carry on this work as it has been conducted in the past. I might point out to the House that the care of sick and distressed mariners has been attended to by the Marine and Fisheries Department ever since Confederation at a charge of one and a half cents a ton on shipping. Now it is proposed to increase that tax to two cents a ton, and to transfer the clerks from one department and create a new branch in another department.

When I was speaking upon this matter on a former occasion the minister replied that the figures I submitted were inaccurate. He said they did not include the cost of administration, and that if this was included it would be found that the work had been carried on at a loss.

Now, with the permission of the House, I am going to give some figures showing that under the 1½ cent tax there has been constantly a surplus and that it is quite unnecessary to increase the tax. I have the whole list before me from Confederation down to 1917, as follows:

For the year ending	Receipts.	Expenditure.
1869..	\$31,353 78	\$26,987 64
1870..	31,410 46	27,029 34
1871..	29,683 41	28,971 22
1872..	34,911 64	34,947 60
1873..	37,136 10	41,016 43
1874..	41,500 16	59,778 90
1875..	37,801 46	50,684 75
1876..	41,287 66	48,828 49
1877..	43,739 21	51,647 94
1878..	44,665 07	43,780 90
1879..	37,779 57	42,729 36
1880..	42,523 20	42,160 91
1881..	49,779 72	40,667 52
1882..	45,951 47	39,359 11
1883..	45,573 42	36,249 65
1884..	48,667 07	39,553 58
1885..	39,068 39	44,501 57
1886..	40,848 05	50,377 62
1887..	42,334 92	37,447 35
1888..	41,669 64	36,447 85
1889..	39,306 29	41,320 59
1890..	47,881 75	41,729 11
1891..	43,829 68	35,155 12
1892..	45,381 92	33,498 32
1893..	46,190 69	35,052 37
1894..	49,105 40	38,403 94

[Mr. Stevens.]

For the year ending.	Receipts.	Expenditure.
1895..	42,815 74	38,332 55
1896..	45,751 61	36,683 36
1897..	54,358 10	35,931 19
1898..	54,552 81	34,526 83
1899..	57,365 79	37,353 29
1900..	59,971 84	32,743 30
1901..	59,783 34	34,944 93
1902..	65,853 83	51,827 12
1903..	64,851 55	48,151 48
1904..	61,778 29	50,801 78
1905..	58,372 34	51,000 18
1906..	60,183 90	50,120 42
1907..	44,704 59	37,362 11
1908..	69,364 45	59,957 92
1909..	53,732 31	66,349 26
1910..	55,567 41	54,859 50
1911..	60,637 11	54,779 27
1912..	63,663 41	52,172 75
1913..	70,540 52	54,294 71
1914..	72,602 43	65,397 85
1915..	72,663 80	64,950 36
1916..	76,993 74	61,537 41
1917..	63,635 70	51,623 89
	\$2,469,124 74	\$2,174,128 66
Surplus..	.....	294,996 08
	\$2,469,124 74	\$2,469,124 74

For 1918-19 there was a loss, on account of the influenza epidemic, of \$6,000. I am told that last year there was a surplus of \$8,000, so that these figures are substantially correct down to the present time. In other words, we have a surplus under the present rate of taxation of about \$300,000.

The minister stated to the House that I was inaccurate in the statement I made the other day referring to these figures, and pointed out that the cost of administration had not been deducted. Well, I find that the administrative staff consists of a gentleman named Doctor Godin—I do not know the gentleman—who has a stenographer and one clerk. These three officials, who administer the fund in Ottawa, have been transferred to the Health Department. It is not reasonable to assume that this small staff, which has successfully administered the fund up to the present time, should absorb the whole of this \$300,000 surplus. The point I am making is simply this, and I think the House ought to take cognizance of it: that the 1½ cent tonnage tax has been ample in every year except one or two odd years—certainly it has been ample over the whole period—to cover the administration of this fund from Confederation down to the present time. Therefore, Sir, I protest against this measure providing for an increase of funds as being absolutely unnecessary and uncalled for.

My second objection to it is that we are creating in a new department a new branch. You, Mr. Speaker, have seen as I have