

even under those conditions we were required at the hands of hon. gentlemen opposite to show a reduction in the national debt of this country, instead of an increase, as was inevitable from year to year. The time has now come when those necessities are passed. We are not now at a time of an ascending pension scale; we are in the days of a descending pension scale. Already in the ten months of this year over \$3,000,000 less is required for our pensions than a year ago. Instead of spending \$25,000,000 or \$30,000,000 or \$40,000,000 per year on our soldier land settlement, we are spending about \$1,500,000, and we are getting in more money than we are expending, according to the figures recently published by the department. Instead of requiring vast and increasing expenditures for our re-establishment department, that expenditure is also being reduced, naturally and inevitably reduced. There is being a saving made in respect of the soldier everywhere. That naturally follows the recedence of this country from the days of the war. The expenditure of that department is at least \$3,000,000 less than it was a year ago. There are no new plans of re-establishment evolved. There is nothing new evolved by them in the world; indeed, nothing is more foreign to the mind of this government than the evolution of any new policy on any subject. But the expenditure keeps up; the debt keeps up, and it not only keeps up, but it increases by millions every month. A year ago when hon. gentlemen opposite came into office the net debt of Canada according to figures recently published was \$2,366,861,252. The net debt of Canada when they turned the corner of the year 1922-1923, just at the very moment the Prime Minister issued that paean of praise reciting the achievements of his administration and the bettered condition of the country at that very moment the net debt was \$2,412,496,151, or an increased obligation on the back of this country, and an obligation chiefly to the people of the United States of America, not to the citizens of our own country at all, of \$45,624,899. That means that, in the days of peace, in the days four years after the great conflict, in the days when the expenditure in re-establishment of the soldier had generally gone down, the government was able to show a debt forty-five and a half million greater than when they came into power. Take away those expenditures that have diminished, the savings that they could not help making in relation to the soldier services to this country, and the consolidated fund expenditure to-day is greater than the consolidated fund

expenditure a year ago. That is the success the government has achieved in that regard. And all this aggregation of debt piles up while the government exhausts its ingenuity, not in reducing the public expenditure, not in cutting down unnecessary services—for these are not reduced at all as they were in 1920 and 1921—but in ascertaining what new taxes they can place on the backs of the people of this Dominion. They have added to the revenue of the country something, I have not the exact figures, but it must run into tens of millions, by the imposition of a sales tax fifty per cent greater than the sales tax they found when they came into power. That is a tax that is placed upon the backs of everybody in this Dominion. All who use the necessities of life must pay their share of the sales tax. Around the neck of those people the government has placed a weight fifty per cent greater than they found when they came into office. They take all those engaged in business, large and small, in agricultural as well as industrial operations and, as they seek to do their business in the best, the cleanest, the most effective way, the way that leads least to litigation, the government comes in between and adds its impositions here, there and everywhere, until business becomes clogged and next to impossible. They have added taxes on business to the extent, at least of four million dollars extra in the way of stamps on cheques and the like. I find the receipts of the Post Office department, for example, increased from some \$19,000,000 to some \$23,000,000 this year, because by the law of the country everybody has to go to the post office and buy stamps day by day in order to transact the ordinary business that keeps himself and his family alive. We find taxes here and taxes there, stamps here and stamps there, plastered on every business document, until there is little but stamps to be seen; and the fact that that has to be done is made the basis of exuberant self-congratulations at the hands of members of the government, because this year the Post Office department is going to show a surplus. Such is the success the government attains in the imposition of taxes. One tax has followed another and there are indications, there are even intimations, that we may expect further taxes upon the overburdened people of this country again this session. The government has not addressed itself with any energy whatever to the task of reducing expenditure department by department as this country has the right to expect, year by year, as we recede from the days of the war. I will give an illustration. The late government undertook the