to judge by the way government commitments are piling up now, the proportion of the people's income taken in taxes by the government is likely to approximate twenty-five per cent. This may vary four per cent or five per cent either way. What the taxpayers will think of that tax load, when they protested so vigorously against paying eight per cent before the war, it is not difficult to guess.

I have four general criticisms and one suggestion with respect to the government's con-

duct of its business affairs.

1. The government is going too deeply into debt, and conducting its business too extravagantly, having in mind the possibility of a lower national income or a set-back in our economy, once the immediate domestic and post-war needs are met.

2. The weight of the taxation to carry the heavy load imposed upon us by the government is discouraging production, both on the part of workers and on the part of business.

3. Government extravagance, inexcusable at any time, is criminal at a time like this; and the government has shown no evidence that it is capable of checking that extravagance. In this connection I trust that the committee dealing with war assets will be set up early and that it will get to grips with a situation which is far from satisfactory in the minds of many people in Canada.

4. The government has completely failed to live up to its election promises with respect to reduced taxation and, in this regard, has misled the people. They were promised reduced taxes, and this condition has not been forthcoming. I suggest that, whatever else it may do, it is imperative that the government increase the exemptions allowed to the lower

income groups.

I now approach a question which may be somewhat of a surprise to hon, members—although I do not think it will. This is a matter which has been considered from time to time for many years and about which very little has been done. I refer to the matter of government procedure. I have been discussing legislation and administration, and have touched briefly upon the business arrangements necessary for the carrying out of that legislation. I should like now, in a constructively critical way, to look at the procedure we follow in the house to get our work done.

I watched carefully last autumn the procedure of the first session of the twentieth parliament of Canada, and tried to appreciate its maze of forms and conventions. After faithful attendance and critical observation throughout the whole session I formed several definite impressions. I had already learned to respect

the necessity for rules based on the precedent of long years of British parliamentary practice. But British parliamentary practice has left us far behind. Our Canadian practice is still in the ox-cart stage of half a century ago. The theory seems to be that because these were once regarded as good and because they came to us from the mother of parliaments, there is not much we can do to effect improvements.

I found that the procedure followed was centred too much around legislation; that it invited talk to occupy too much the right of way. I found, also, a too-meticulous worship of outmoded rules, and I found that the business of government was relegated to a secondary place. We know the brief time that was allowed to consider the expenditure of about \$5,000 million of the people's money.

I found that this worship of outmoded rules was leading us into dictatorship in the form of order in council government, and this to the detriment of a really effective and responsible parliament. My impressions and suggestions can be briefly stated as follows:

- 1. I found the procedure to be slow, clumsy, wasteful of time and excessively conventional.
- 2. I considered that the rules required simplification and modernization, and to be made more democratic and more practical.

I trust that the government will not take offence at my next impression. It is this:

- 3. I reached the view that the government allows itself to perpetuate these antiquated forms because they enable it the better to thwart the opposition and to protect its own interests as a party in control of the procedure of the house. I am frank to say that I was in the position the government now occupies, for more than twenty years, and I know how these complex procedures get in the opposition's way. I was convinced that, whatever merit these rules may have as a whole, they succeed in frustrating private members of the house.
 - 4. I reached the conclusion—
- (a) that the debate on the speech from the throne should and can be shortened;

(b) that the legislation brought before the house should and can be expedited;

- (c) that the budget and the estimates both should receive far more consideration than government procedure allows.
 - 5. It is my view that-
- (a) The debate on the address in reply to the speech from the throne could be shortened by agreement among the parties as to the disposition of time. To such mutual agreement, for the sake of expediting business, I am prepared now to commit this party.