that we are quite within our rights. When my friend says that none of the officers of the Northwest Territories branch go into the territories he is entirely mistaken. Officers of the department are in that territory every year, going down the Mackenzie and to Herschel island as well as down the east coast. That trip is made annually; all the police posts are visited, and we have very intimate knowledge of what is taking place in both portions of the Northwest Territories. I am willing to admit that there are hundreds of thousands of miles of unexplored land there, but they contain no white settlers.

Mr. IRVINE: May I ask a question? Is not the trapper already taxed on his traps, his other utensils, his clothing and everything he uses, without placing a tax on his furs?

Mr. STEWART (Edmonton): My friend may be pleased to be facetious, but I may ask him the same question about the trapper in any other province of Canada. Does not the same thing apply? This has been the one happy hunting ground in which there was no tax on furs, and there is still no tax on the furs used by the residents of the district, which is not the case in any other province.

Mr. ROSS (Moose Jaw): With regard to the point brought up by the hon, member for Athabaska (Mr. Kellner) that the Northwest Territories have no representation, I would suggest that they be added to the Yukon territory. I believe there are only about 3,000 people in the Northwest Territories and the hon, member for Yukon (Mr. Black) could very well represent them in this House.

Mr. EVANS: I think this is a very hard measure to impose upon the few residents of the territories. If, as the note of explanation in this bill says, foreigners are going in there trapping and sending out their furs without paying a tax, I think that could be very easily looked after by issuing licenses, as is done to hunters. It does seem rather hard to tax these few residents of that great north country, where conditions of life must be very hard. This tax is imposed on their only means of securing a livelihood, and seems to be rather severe.

Mr. STEWART (Edmonton): I may say to my hon. friend that the tax will not be at all onerous upon the residents of the territories; it will be similar to the tax in force in the Yukon territory, which was enacted some years ago. It must be remembered that the residents of that country are having a very considerable amount of money

spent in improvements and facilities for carrying on their work and earning their livelihood. Surely, if every other commodity bears a tax, there is no good reason why a small tax should not be placed upon these

Mr. KELLNER: Will the minister explain how he expects to collect the tax, and where?

Mr. STEWART (Edmonton): We expect to collect it when the furs are leaving the territories, at Herschel island and on the east coast; it will be collected by our police force at the various posts, and especially at Fort Smith. The present staff will do all the work; there will be no necessity for increasing the staff.

Mr. BENNETT: Mr. Chairman, when I was in the west last week I was spoken to by two or three gentlemen who indicated to me that one of the difficulties in this legislation is that all the business in that country is conducted on credit, and long term credit at that. If this measure is to become operative at once it will undoubtedly work a very great hardship not only upon the settlers who have the furs to sell, but upon others as well. I was going to ask the question which the hon. member for Athabaska (Mr. Kellner) has just put to the minister; how does he propose to collect the tax? It seems to me reasonably clear that one of the great difficulties will come about, under the circumstances which he has mentioned, in the collection of this tax. Having regard to the fact that this matter was threshed out in this House some two or three years ago and was not then proceeded with, I now suggest to the minister that he give these people a year's notice. Let him put the measure upon our statute book, and let him indicate that at least a year will be given in which to make possible an adjustment of these conditions before the imposition of such a tax is made. Otherwise I am satsified that it will work a very grievous hardship and a very grave injustice to many people. The minister knows far better than I, because he has lived farther north in Alberta than I have, that there is a limited population in that area. They have no representative in this House, as has been already pointed out this evening. They are governed more or less by a benevolent autocracy, which is the best form of government that you could get if you reconcile your mind to it, and that is always one of the difficulties-