

and he abused the power. If we give this power to the ministry we know they will not abuse it, but some day hon. gentlemen opposite may be in power and we certainly will not be able to trust them. If we grant this power to-day we will be asked to-morrow to grant similar powers with reference to something else. "T'will be recorded for a precedent and many an error by the same example will rush into the state." I am not in favour of granting this power to the ministry. I hope the Minister of Finance will not press it.

Mr. B. W. FANSHER (East Lambton): Mr. Speaker, I have listened with a great deal of interest to the speech of the hon. member for Weyburn (Mr. Young), and I was very much interested in his last argument. But I wondered all the time how he would apply his reasoning to the present budget, the subject that is now under discussion, and my curiosity in that regard was not satisfied, because he sat down without giving us any idea of his opinion regarding the value of the budget.

The financial statement as presented this year is, from some aspects, very gratifying. The contribution through various forms of taxation of \$450,000,000 to the public treasury by less than 10,000,000 citizens is a notable achievement. The contribution on an average of \$45 for every man, woman and child, or \$225 for every family of five, speaks well for the thrift and industry of the Canadian people. If we add to this amount the taxation levied by the provinces, counties, townships and municipalities, we commence to realize the huge amount that is annually provided to the different governments and taxing bodies by the Canadian citizens.

The Minister of Finance (Mr. Robb) this year, as has been his custom in years past in presenting his financial statement, has divided his tax receipts under three main divisions. In the first he includes those taxes derived from customs and excise duties; in the second, war revenues, and in the third, receipts from the postal department, interest on investments, money received through the administration of the Canada Grain Act, and various other miscellaneous receipts. He estimates that by the end of the present month, which is the end of the fiscal year 1928-29, he will have collected in taxes from the first group, \$248,400,000, made up as follows:

Customs import duties..	\$185,000,000
Excise duties..	63,400,000
[Mr. E. J. Young.]	

Under the heading of war revenue he estimates that the amount that will be collected will be as follows:

Sales tax and stamp taxes..	\$ 81,500,000
Income tax..	58,500,000
Delayed business profits tax..	450,000
Miscellaneous..	2,200,000
Total..	\$142,650,000

In the third group he expects to receive the following:

Interest on investments..	\$11,600,000
Post office..	31,000,000
Dominion lands..	4,000,000
Canada Grain Act..	3,000,000
Miscellaneous receipts..	9,350,000
Total..	\$58,950,000

This makes up the grand total of taxation this year of \$450,000,000. Not until our entrance into the Great war were any of the taxes enumerated in the second group imposed; all our taxes were derived from the sources mentioned in the first and third divisions. Since our entrance into the war large sums of money have been levied through war taxes, but never during any single year have receipts from war taxes been sufficient to meet annual war expenditures. There has always been a deficit. Year by year the minister has given us a statement of the actual receipts from these war taxes, but never in any year with the exception of one—and I believe that was the fiscal year ended March 31, 1925—has he given us a statement of the actual annual expenditures on war account. That year he showed that receipts from war taxes amounted to \$147,000,000 and expenditures to \$167,000,000, or a deficit of \$20,000,000. This year the minister estimates that receipts from war taxes will amount to \$142,650,000 and expenditures to \$162,911,000, leaving a deficit of more than \$20,000,000. This deficit on war account becomes a direct charge on other forms of taxation, and as long as we have deficits on war account, it seems strange to me that reductions in taxes from year to year should be simply in connection with war taxes. It is my firm belief that war taxes should be sufficient to meet annual war expenditures, and I would go further than that and say that war taxes should be sufficient to meet the annual charges on war account consisting of interest on war debt, pensions, soldiers' civil re-establishment, and so forth, and also to provide whatever sum is paid annually upon our war debt. If that were the case, this year we would have to raise under the heading of war taxes \$20,000,000 more to meet our annual war expenditures, and another \$70,000,000, the amount applied on war