day will come when the people of Canada will demand an account from the Government that imposed that tax upon them unjustly and unfairly when they had other means and other resources at their command.

The motion was adopted and the Bill passed through its final stages.

INLAND REVENUE ACT AMENDMENT BILL.

FIRST, SECOND AND THIRD READINGS.

A message was received from the House of Commons with Bill (10), An Act to amend the Inland Revenue Act.

The Bill was read the first time.

Hon. Mr. LOUGHEED moved the second reading of the Bill. He said: This Bill is complementary of the Bill which has just been passed, and simply imposes the additional excise duties on the same articles.

The motion was adopted and the Bill passed its final stages.

THE NATURALIZATION LAWS.

Hon. Mr. BELCOURT-Would my hon. friend allow me to make a suggestion with reference to the Naturalization Act? I am informed that many who have been living in Canada for a number of years are not British subjects. Some of them are Frenchmen. I saw one of them this morning, who is engaged in very meritorious work, organizing a brigade of artillery of which he is to be placed in command. He is not yet a British subject, but I believe he must be in order to get the commission which will entitle him to take command of this brigade of guns, and he wants to become naturalized. I do not know whether it would be possible for my hon, friend to include in the Bill a provision which would make naturalization possible within a day or so. I am taking this case merely to illustrate the point, but it is by no means an isolated one; I believe there are quite a number of cases of that kind. The gentleman in question is to be given the rank of major, but he must become a British subject. Under the Act as it is at present, I think that could not be done within the time required. It takes a month. If that case can be met, I think it would cover a number of similar cases.

Hon. Mr. CLORAN—I wish to call the connection with the matter brought up by attention of the leader of the Government the hon. gentleman from Ottawa (Hon. Mr.

to a fact which came to my notice yesterday afternoon that foreigners who have been earning a good living in Canada for a number of years, have returned to Austria and Germany respectively to take up arms against the British Empire, leaving their wives and children behind. While nobody can object to these men having gone, once they have gone they should be treated as memies. When foreigners leave this country to go to Germany and Austria to take up arms against the British Empire, their wives and children are liable to become a burden on the community. This country should not in any way support those defenceless women and children, and I think a part of the fifty millions would be well spent in kindly and charitably deporting women and children of that kind to wherever they belong, and not leave them in Canada to become objects of charity, and to have our good money spent on them.

Hon. Mr. DENNIS-How would you do it?

Hon. Mr. CLORAN—Simply by buying their passage and putting them on board ship and sending them over.

Hon. Mr. DENNIS-Sending them where?

Hon. Mr. CLORAN-To their own country.

Hon. Mr. MURPHY—How would you get them there?

Hon. Mr. CLORAN—Buy the ticket and send them. We are not bound to look after the women and children of men who are fighting the British Empire.

An hon. MEMBER-Shoot them.

Hon. Mr. CLORAN—No, we will be more generous than the Germans, and send them home as comfortably as possible. Canada should not be called upon to spend a dollar on the support of these women and children. If the proposition is brought to the attention of the Minister of Justice, he will say that the money should not be spent in that direction. I understand that a large number of Austrians and Germans have abandoned their work in the mills, factories and mines, leaving their families to be taken care of by Canada. We should have regard to the old proverb, 'Charity begins at home.'

Hon. Mr. DANIEL—While I do not profess to know anything about the law in connection with the matter brought up by the hon. gentleman from Ottawa (Hon. Mr.