

Black) wishes to say a few words before six o'clock and I wish to leave her plenty of time. The government certainly cannot accuse us of not doing everything we can to help them and I have no intention of changing our record at this late hour. I believe it is the duty of the whole house to assist the government to get through their business in parliament as expeditiously as possible so that they may get down to the real business of carrying on our part in this terrible conflict.

Perhaps a word or two about the budget will not be out of place now I am on my feet. While we have gone through a series of crises and now have this terrible catastrophe of war brought upon us by Hitler, it is some satisfaction at least to know that the ill wind that brought us the war brings us a couple of favours. First, there will be a better price for wheat, which will probably save Canada as much as she may spend on war between now and Christmas; and second, it will probably cure the unemployment problem, which we were apparently unable to cure in peace-time.

It strikes me that it is not unwise to utter at this moment a thought which all of us who are in public life should bear in mind, that all over the world to-day thoughtful people are asking why at a time like this we can raise the money for war but in peace-time we find it so difficult to get the money to cure national ills such as unemployment. I say that without any thought of criticizing anybody. I say it merely because I believe that during this war in which we are engaged it is the duty of all of us in all sections of the house to endeavour to work out a method of curing that local condition, or the very fact that we are unable to do so and yet are able to carry on the war will wreck the system under which we now live.

I wholly agree with the minister (Mr. Ilsley) when he said that we must have courage at home as well as abroad, and in imposing these new taxes he should expect very little complaint from those who are taxed, because if the man at home is taxed he is at least very much better off than the poor fellow who is at the front offering his life. We all realize that taxes are necessary at a time like this, and I was glad to hear the minister express the desire that Canada, so far as it can, should pay as it goes during this war. During the last war I think England led the world in doing that, and it did noble work; we did not do so badly, but perhaps we could have done much better. Having learned from the mistakes of the past, I hope now we shall do everything in our power to pay as we go.

I entirely agree with the minister that equality of sacrifice should be the principle of this whole taxation, based on the ability to pay.

I shall not discuss any of the items of the budget, but I should like to express my approval of one feature—I am not criticizing the others—and that is the necessity, as the minister said, of encouraging our industrial companies to expand, companies which will have to make heavy initial capital expenditures which might prove a total loss if the war proved to be of short duration. This encouragement must be given if we are to get industrial production in this country such as we got during the last war, when we had a magnificent record. We must, as the minister pointed out, to a certain extent, perhaps to a great extent, take care of the preliminary expenditures which must be made by the industrial companies which we expect to produce the needs of this war. I think that should be plainly understood. At the same time we should provide by some form of amortization that if the war goes on for a great length of time, the company will not get the full advantage of its production all at once and then be free of any taxation upon it over a long period of time. Suppose we were so fortunate as to go through a short war; our industrial companies would not be encouraged to greater production and greater efficiency if there was before them the fear of bankruptcy through making heavy initial expenditures in plant which would be useless if the war should last only a few months.

But the real reason I rose to my feet was to draw to the attention of the Prime Minister (Mr. Mackenzie King) with all due respect but with great solemnity one particular point I wish to make, and I know of no better time to do it than now. While we of the official opposition and our friends to the left are promising, and so far as we are concerned and I am sure so far as they are concerned, intending to carry out that promise, to give every cooperation to the government by avoiding the playing of politics, I hope the Prime Minister and his government will return the compliment. This method of cooperating, this principle of no politics, cannot be a one-way street; it must run in both directions. In saying that, I do not want to utter any jarring note in this session. I am not trying to offer any unfair criticisms; indeed I do not wish to offer any criticisms at all; for I fully realize that the war is only in its tenth day, that we declared war as recently as last Sunday, and having served in governments I realize the time it takes to get everything going in a proper manner. But, unfortunately, already there are