

result that this country has been suffering an untold burden of taxation without any system of control ever since confederation.

The minister, in his budget, forgets all about it. He forgets that in England the income tax clauses were not raised because they were prohibitive. They have no sales tax there. Sir Kingsley Wood was forced by public opinion unwillingly to admit that other sources and ways of taxation would have to be developed during this war. Therefore he has upset all orthodox doctrines in his budget as a result of all orthodox doctrines being thrown into the waste-paper basket by those who believe that might is right. The United States has no sales tax either. A comparison was made by an evening paper the other night of the income tax levies of Canada, Britain and the United States, and they forgot that. They cannot fool the working class of this country.

The two old parties are on trial at the present time with regard to this budget. I am not going to sit silent here. I am a member of the opposition, but I do not represent the opposition; I express my own views. I believe it is the duty of the opposition to tell the Minister of Finance that he is on the wrong ground, first, last and always, in regard to this system of taxation which, in my opinion, is, for the small man, the retailer, and the wholesale man, nothing but confiscation of property.

The minister has embarked upon a wide campaign and excursion into state socialism and regimentation. Look at the control boards he has appointed here in Ottawa. At a Rotary club luncheon a certain gentleman, Mr. Elliott Little, last Monday announced over the head of this parliament while we are in session a system of control calling up 250,000 men, which has practically abolished parliamentary institutions. The Minister of Labour (Mr. Mitchell) should be interested in that, because he comes from an industrial area himself. The system enunciated by Mr. Little will mean the regimentation of labour all over Canada, with 250,000 men to be found within the next few months. Where will they come from? They will be taken out of industry and trade and made subject to regimentation, with no definition of what is a war industry, with no provision for anyone to replace them, or whether they will help in war work or do a thing to beat Hitler. Then they are going to register the women as well, and we are to have a women's army. Many persons so taken will walk the streets, and with absenteeism in industry will do little. With all these registrations it is no wonder we have a budget like this presented.

Since the war began, we have six or eight or nine different registrations and regimentation for everyone from the time he is born until the time he dies. That is inflation of another kind, which is causing untold suffering in this country, and mostly not for war at all.

I believe too much money is being taken from the taxpayer, and the taxpayer wants to know whether or not all this money is being spent for war purposes. I could name thirty instances of large sums of money, ranging from \$1,500,000 to \$6,000,000, not spent for the winning of the war. We spent \$6,000,000 for the League of Nations. We spent \$1,500,000 for the taking of a useless plebiscite, pure political manoeuvring, which has occupied the time of this house off and on since last January.

All these control agencies started off in a minor way. When I asked the minister before Easter about this price ceiling he did not know what it would cost. Then during the Easter recess Mr. Gordon went to Winnipeg and announced that the cost of the ceiling would be \$2,000,000. Later on, the minister announced for next year the estimated figure of \$50,000,000, or \$14,000,000 more than the Tupper government spent in 1896, the year it went out of office. The Minister of Finance is spending a mint of money like water, with no adequate control and no attempt at economy. I can find no economy anywhere in the budget. You have to see the cause and effect of it all. The victory loans and war savings certificates campaigns cost from a point to a point and a half too much, and I do not wonder at some of the complaints that have been made by my hon. friends to the left. The cost of those loans was too great; the commissions to brokers were too high—entertainments, dinners, hotel and travelling expenses, and all that sort of thing. Too much money is being taken from the taxpayer. In the budget too much money is being charged to income and not enough to capital. The minister and his advisers forget that this generation is suffering in flesh and blood, as the last generation had to suffer in the last war, and I believe that posterity should be given a chance to pay part of the cost of this huge war effort, because they will reap the benefit of it.

This is purely a Washington budget, Mr. Chairman. Let me give you the seven points in the budget of Mr. Morgenthau and Mr. Roosevelt: first, that corporation earnings must be taxed heavily; second, that ceilings on prices must be maintained; third, that remuneration for work done must be stabilized; fourth, that prices received by farmers must be stabilized; fifth, that all