

ties. That tax on matches and tobacco was the essence of inefficiency because for every dollar that was taken from the purchaser, only fifty cents reached the national treasury. A box of matches that cost five cents a package now sells for fifteen cents, and of the increase of ten cents, the Government obtains only five cents. But that tax is paid largely by the workingman. He is also taxed whenever he patronizes that one little luxury he has, the moving picture theatre. He is taxed when he buys medicine in the drug store, and the Government makes the druggist its collector by compelling him to affix a stamp every time a bottle of medicine is sold. What is the reward that is given to him by the Government? The druggist is rewarded by having spotters placed upon his trail, and whenever perhaps an inexperienced clerk

fails to put a stamp upon a
5 p.m. bit of camphorated chalk, or something like that, he is haled to the court and fined fifty dollars. If that method of taxation must be continued, I would suggest that the onus be placed upon the manufacturer of affixing the stamp to the article, thus saving a good deal of trouble and inconvenience.

All of us, no matter what walk of life we may be in, have to lick stamps. A stamp has to be affixed to every cheque, note or draft, or any other kind of commercial paper which is used in this country. While I realize that a very large revenue is probably obtained from that source, I believe it is a primitive method of taxation, something like the window tax in the old days. I am sure, if men could express their views, they would much prefer that some other direct form of taxation be adopted that would not vex and worry them at every turn.

The other day the hon. member for Victoria (Sir Sam Hughes) made a peculiar remark. He stated that a certain titled gentleman from Toronto owns the Union Government. I did not believe that, and as that gentleman has since denied the charge—

Mr. McMASTER: His offspring.

Mr. EULER:—denied his offspring, if you like, and as no denial of the charge has come from the other side of the bargain, perhaps we may assume that the statement is only partially true and that only one-half of the Government are owned by the gentleman from Toronto. If that be true, the suggestion that I am about to make will not meet the approval of the Government. Sir Joseph Flavelle, it was stated, had made \$100,000,000 during the war. He

[Mr. Euler.]

has since denied that. But no man, no matter how able he may be, can earn \$100,000,000, or \$50,000,000, or \$10,000,000, or \$1,000,000. If he happens to accumulate that much money, he is simply appropriating the product of the labour of others. The suggestion I was going to make is that the Government might very well consider the imposition of a very heavy succession tax. That is not a new idea, and I know the province of Ontario is imposing a succession tax, although not a heavy one. I submit there would be no injustice under a law whereby the State would take a substantial part of large fortunes upon the death of the owner, leaving a reasonable amount for the surviving members of the family. Thus the people would receive back their own, that which is really the product of their own labour.

Thus when the time comes for this titled gentleman from Toronto to be gathered to his fathers, I believe the people of Canada, from coast to coast would approve if some seventy-five or eighty million dollars were restored to the people who created it in the first instance. That is a practical suggestion for the consideration of the Government.

The other day the Acting Prime Minister (Sir Thomas White) made a statement with which I entirely agree and in which there is a world of truth. He stated that wars will never cease until the ethical influences operate in the hearts of men of all races. I believe that to be absolutely true. That can be applied also to what is to-day after all the greatest question that we have to settle in Canada or in any other country. I refer to the matter of the existing unrest throughout this country and the rest of the world. When you analyse conditions and the causes of things, you will find that there is one great cause for wars, and for restlessness of all kinds. It is the quality of human selfishness. That is all. That is the quality that permeates all classes and races of men and brings about wars, disagreements and troubles. Under the conditions under which we live, selfishness is the absolutely logical result. Where men do not know what the future will bring forth, whether they will have enough to subsist on in the years to come, there is only one thing for them to do, and that is to grasp as much as each one can, and "The devil take the hindmost." That is the condition in which we live to-day.

That cannot be overcome except by long years of ethical training. In the meantime the Government can certainly do something