

of the West will find the towns thus developed of great help to them.

Something was said about people, through unemployment, being almost void of the necessities of life. If that be the case, we cannot very consistently ask the Government to withhold contracts. It would seem to me to be a time when the Government ought to proceed with public works just for that reason, namely, to help to alleviate the problem of unemployment. In many cities, as in Toronto, and I have no doubt in Ottawa, men have been employed shovelling snow and doing other work which might have been dispensed with, simply that the unemployed might be furnished with a legitimate means of livelihood. For similar reasons I think the Government ought to proceed with public works.

Reference was made to the new war stamp. It was suggested that instead of having a war stamp, the two-cent stamp should have been made a three-cent stamp, that is, that the old domestic postal rate should have been restored. We are living under very special conditions at the present time. There is a great European war in progress. We hope that there will never be such a war again in our time or for generations to come. I have no doubt that one of the objects of the Government is to interest the Canadian people in this war and to impress its great significance especially upon the minds of the young. The imposition of special war stamp taxes will have a great effect upon the mind of the child going to school. It will imbue him with a love for his country, and emphasise the importance and significance of the period through which we are passing.

I must congratulate my hon. friend the Minister of Finance (Mr. White) on the able manner in which he has handled this Budget. I have heard no complaints from my riding nor from any other part of the country through which I have passed in regard to the proposals which he has laid before the House. The people know that there is a war on. They have encouraged the Government to send forward troops to assist Great Britain in the war. They have sent forward their sons and are willing to assist the Government in every way possible to carry on the war. They have been expecting taxation in some way or other. Taxation by way of customs duties seems to be the most reasonable way of collecting the money that is required for this purpose. We have in existence the ordinary customs tariff. Last August a special war rate was levied through the customs tariff, and now

we have another special war rate imposed. The last special war rate affected the people generally. My hon. friend the Minister of Finance has seen fit to tax those who are best able to pay. For instance, he taxes the banks, public institutions, loan companies, insurance companies, cable and telegraph companies, and business men, in the proportion to the business they do. This seems to me to be the best way in which the taxes could be levied. The tax touches us all pro rata as nearly as can be. The farmer does not expect to be exempt from this war tax. Why should he be? The farmer is just as much interested in this war as we are. The farmer's son, the boy whom he has raised, sent to school and fitted out for life, has now gone to the front; he wants that boy to be taken care of. The only way he can be taken care of is by the Government making provision in this way, and to do this we must provide the necessary money. The labouring man does not wish to be exempt. His son has also gone to the front, and he is just as much interested in seeing that his son is properly provided for as is any other member of the community. But he is not so heavily taxed as those who are better able to pay. The levying of taxes and the paying out of their money will have a good effect even upon children.

We know the cause of this war: it has been caused by one man. We cannot but wonder at the power that one man can exert over a continent and over the world. The war was caused by the inordinate lust for power and territory of the German Kaiser. This war did not spring up in a day. We have a depression, but a depression has existed the world over for some time. Two or three years ago we had the Balkan war. Europe seemed to be convulsed; in fact, we did not know where the trouble was going to break out again, whether in Europe or Asia. Finally, a couple of years ago, it broke out in the Balkans, and then the nations began to retrench financially. It takes money to carry on war, and the nations began to be more careful of their finances. When the Balkan war was ended this present war began to loom up. A year ago nobody had any definite idea that we would now be in the midst of war. The clouds were hovering around, the nations felt that something was going to happen, and in order to provide for whatever might happen England, as well as our own Government, began to retrench. England began to draw in her sails in the matter of finance. Imme-