

5. That agricultural implements, farm machinery, vehicles, fertilizers, coal, lumber, cement, illuminating fuel and lubricating oils be placed on the free list, and that all raw materials and machinery used in their manufacture also be placed on the free list.
6. That all tariff concessions granted to other countries be immediately extended to Great Britain.
7. That all corporations engaged in the manufacture of products protected by the customs tariff be obliged to publish annually comprehensive and accurate statements of their earnings.
8. That every claim for tariff protection by any industry should be heard publicly before a special committee of Parliament.

(4) As these tariff reductions may very considerably reduce the national revenue from that source, the Canadian Council of Agriculture would recommend that in order to provide the necessary additional revenue for carrying on the government of the country and for the bearing of the cost of the war, direct taxation be imposed in the following manner:—

- (1) By a direct tax on unimproved land values, including all natural resources.
 - (2) By a graduated personal income tax.
 - (3) By a graduated inheritance tax on large estates.
 - (4) By a graduated income tax on the profits of corporations.
 - (5) That in levying and collecting the Business Profits Tax the Dominion Government should insist that it be absolutely upon the basis of the actual cash invested in the business and that no consideration be allowed for what is popularly known as watered stock.
 - (6) That no more natural resources be alienated from the Crown, but brought into use only under short term leases, in which the interests of the public shall be properly safeguarded, such leases to be granted only by public auction.
- (5) With regard to the returned soldier we urge:—
- (a) That it is the recognized duty of Canada to exercise all due diligence for the future well-being of the Returned Soldier and his dependents.