

I am not going to do as some hon. members have done. I shall not assail the minister personally because of what is called his facetiousness. I am rather glad he is not a sour-puss, that he is genial in his replies. I hope he does not wisecrack too much and make light of the matter, but certainly he is better the way he is. Neither would I ask for the minister's resignation. I would prefer to see sufficient members stay in the house on this side, without pairing and absenteeism, so as to assist some day in defeating the whole government over there and giving the people an opportunity to say what they want to have done. I have laid no charges against any party on this side. I simply express a personal wish and say what I should like to have happen, that is, the defeat of the government, in whom I have no confidence.

However, the aspect with which I wish to deal is somewhat different, and that is the effect of this measure upon the people. In my opinion it is an unfair system of rationing, whether it is designed for that purpose or not. On page 1543 of *Hansard* the minister is reported as having said that the particular articles which are included in this list are not, in their essence, necessities of life.

I say a statement of that kind is an indication of the utter callousness of the government. Electric toasters, refrigerators and gas refrigerators are a great necessity in a great many apartments occupied by lower income receivers in our Canadian towns and cities. Curling irons and tongs are a necessity to women who are unable to afford the advantages of the beauty parlour but who, nevertheless, are just as anxious, and have just as much right, to be neat and attractive as their more fortunate sisters. Combs and mirrors are just as necessary to poor people as to anyone else.

Has a government any moral right to apply a tax that rations the lower income groups out of the right to have, shall we say, waffles, if they like waffles, by withholding from them waffle irons?

The minister expressed regret that he had received no commendation for the abolition of the tax, that is the consumption and sales tax, on electricity and gas used in homes.

Mr. ABBOTT: And on sugar.

Mr. BENTLEY: After all, while that would gratify those who are equipped with all these appliances, or maybe the people who buy these appliances in spite of the excise impost, yet many of the people I have mentioned will receive no advantage if they are not able to buy these articles and use them.

Mr. ABBOTT: We all eat sugar though.

Mr. BENTLEY: I will come to that. The abolition of the excise tax of one cent a pound on sugar is acceptable, but I submit that it can hardly be called significant enough to cancel out the new excise impositions. I repeat what has been said so many times, that this tax is unjust and unnecessary and has been applied without proper authority. It makes the poor poorer and hurts the middle-income group. It is very likely that some of the industries engaged in the manufacture of some of the articles listed here will have a considerable amount of unemployment if this tax goes into effect on all the articles mentioned.

On the constitutionality of it, much has been said by learned gentlemen on this side. I am not going to try to deal with that. I do not believe it is constitutional to tax over the radio but, as I say, I am not going to argue that. Certainly, however, the argument that has been put forward over here as to the constitutionality of the measure and the imposition of this tax, which is certainly a tax that is being collected, has not yet been effectively answered by the other side of the house, which is responsible for it, and I think the committee is entitled to a reply in that regard so that we can see what the actual constitutional position is from two different points of view.

Mr. BRACKEN: Early in his remarks the hon. member for Halton (Mr. Cleaver) referred to something I am represented as having said in the house on December 19. Would the hon. member give me the reference?

Mr. CLEAVER: I read a statement which the leader of the opposition made, as reported at page 535 of *Hansard*, at the foot of the page:

Mr. Bracken: Mr. Speaker, we shall have no objection to the Minister of Finance giving us all the information he can tonight, but we would be opposed to attempting to make any progress in discussion.

Mr. ROSS (Souris): I should like to add to what has been said by the hon. member for Swift Current (Mr. Bentley). First of all, I wish to endorse all that has been said on this side of the house, especially in the debate last night, against the constitutionality of this procedure. If anyone will read the circular sent out under date of November 18 to all customs and excise collectors, being series D, T.C. 242, No. 898-C, he will see that it instructs all collectors that from that day on they are to begin collecting this tax, and it has been collected every day since that time. That should dispel further argument as to whether the tax is collected or not. I have never read, in the history of any democratic country, of such a procedure having been taken to tax the people