

country should bear a fair share of the burden of sacrifice made by the Canadian people for the cause of civilization.

The Minister of Finance introduced two measures into this House recently, one of which we discussed to-day. I would characterize the measure now under consideration as the Millionaires' Relief Act. Under this measure the wealthy men will not be asked to make any sacrifices. They are doing nothing to win the war. Whatever they may do from patriotic motives, they are doing nothing under compulsion by this Parliament as a matter of sacrifice. As to the other measure introduced by the Finance Minister, that with relation to the Canadian Northern Railway system, I would characterize it as The Millionaires' Aid Act—because, to my mind, that is all it is.

The Minister of Finance stated some time ago—although, in the vernacular, he is a little bit wobbly on the subject—that the excess war profits tax would cease to be effective on December 31, 1917. I understand that he intimated in the House this afternoon—I was not here when he did so—that he had changed his mind in so far as profiteering in connection with munitions and war supplies was concerned. I am rather surprised; nevertheless, I compliment him on his change of heart. As a member of this House, who has the interests of the people at heart—I mean not particularly the people of Toronto, or of the large cities, but the people as a whole—I say emphatically that the Minister of Finance makes a great mistake. When he brought down his Budget he pointed out what he considered to be the many virtues of the excess profits war tax. He pointed out that in the first year of its operation he was getting \$12,500,000, and that he would likely get \$15,000,000 when the whole returns were in. He said that in the second year he would get \$20,000,000, but that he could not say what he would get in the third year—I do not quarrel with him in that respect, because it would be difficult to calculate the amount that would probably be received. He pointed out what a wonderful law this was; how easily and economically it worked; how everything was simplicity itself in connection with the collection of the tax; how the cost of collection was only one-half of one per cent. Well, the war is still on; the financial necessities of our country are greater than they ever were. The minister deems it necessary to go to the American market to borrow \$100,000,000 and to pay thereon almost seven

[Mr. Ross.]

per cent interest. Yet, although men are making millions of dollars in the manufacture of munitions and of war supplies, at the expense of the people, my hon. friend says that he will cut off the excess profits tax, so far as it relates to ordinary business profits, at the end of the year 1917. No such action has been taken in England; I submit that this tax should be continued in Canada for the advantage of the people and in order that we may be able to carry on the war to a successful conclusion. Persons who are now subjected to that tax should be required to pay their share. Some of them are making immense profits out of the war, and in view of the fact that the end of the war is not yet in sight, there is no reason why they should not continue to pay the tax which has been imposed upon them. It was pointed out this afternoon that a gentleman with higher ideals than some others had turned into the treasury \$675,000, an amount which he considered to be in excess of what he ought to have made. In the light of all these considerations this tax on excess profits should be continued at least until the end of the war, and Parliament should at this session make statutory provision to that effect.

The Government may think that they are following the wishes of the people in passing this very moderate form of taxation. Before this taxation measure was introduced, we had meetings of public bodies all over the country. We had meetings of the labour people, meetings of all the church courts, meetings of the great agricultural classes in the West.

Mr. LALOR: Hear, hear.

Mr. ROSS: Some of my hon. friends are rather sorry for it, I know; they may yet have reason to be more sorry than ever. What has been the general expression of opinion of all these public meetings? They have said: If the Government is going to enforce a compulsory Military Service Act, they should just as sedulously enforce compulsory money service upon the people. They have said that in no uncertain tone.

I ask the Prime Minister if the opinions of those people are not to be considered? Is he going to pay no attention to the well-considered opinions of the labouring men of this country? Is he going to pay no attention to the strong opinions expressed by all the religious bodies? Is he going to pay no attention to the opinions of the great agricultural classes as they were recently expressed in the West? Let us take, for instance, my own church—the Scotch