

dominion government. I do not know whether those figures are extravagant as his figures sometimes are, but he has made that computation. If half a million people might conceivably have taxes remitted to the extent of \$50,000,000—

Mr. DUNNING: No, he did not say that; he said that they might import that amount.

Mr. WOODSWORTH: I stand corrected. If half a million people can secure goods to the extent of \$50,000,000 which, as the leader of the opposition suggested, would involve a remission of taxation amounting to twenty or thirty per cent, I do not see why a similar remission should not be made to the ten millions of people who do not cross the border. Of course the minister will say that this suggestion is perfectly absurd, but I want to point out—

Mr. DUNNING: I did not say that at all.

Mr. WOODSWORTH: I am glad to hear the minister say that he has not said it. I hope he will give us some justification for putting on the statute books what I have termed discriminatory taxation, or more properly, discriminatory remission of taxation.

Mr. ROSS (Moose Jaw): Remission of discriminatory taxation.

Mr. WOODSWORTH: There is discrimination in favour of the man who owns a motor car or has the price of a railroad ticket and has the leisure. It means that people along the international boundary who have some wealth will be able to take advantage of this exemption, while people in the more remote districts who cannot afford to buy cars are to be penalized because of this exemption.

Mr. DUNNING: When my hon. friend refers to those who cannot afford cars surely he forgets that nearly everyone in Canada has a friend who owns a car. He rides in that friend's car and he goes on trips, sometimes across the border, in that friend's car. Surely it is an exaggeration, in the light of the experience of the population of Canada in travelling in each other's cars, to say that this exemption involves the buying of a car.

Mr. WOODSWORTH: I think the minister is pretty hard driven when he has to make a statement of that kind.

Mr. DUNNING: Is it true?

Mr. WOODSWORTH: No, it is not true.

Mr. DUNNING: I should like to know in what respect it is not true.

[Mr. Woodsworth.]

Mr. WOODSWORTH: There is a large number of people who do not own cars and who have no friends who own cars. I am afraid the minister has been living in certain circles during the last few years and has forgotten the actual conditions which prevail on the prairies and in many of the cities. There are large numbers of people in this country who have no cars and who have no friends who own cars; there are a great many people who cannot afford a railway trip and there are other classes of people who cannot afford the leisure to take a holiday across the border. Under these circumstances I should like the minister to justify discriminatory legislation of this kind.

Mr. WALSH: I have listened with much interest to the hon. member for Winnipeg North Centre (Mr. Woodsworth) and I think his remarks bear out that oft-repeated text from scripture, "To him that hath shall be given." I do not agree at all with his remarks, but I do agree with the observations of the Minister of Finance (Mr. Dunning). Naturally I do not care a great deal for this \$100 exemption as it is going to do a great deal of harm to some of our merchants, but it is also going to do other people a great deal of good. We could sit here until midnight quoting from the various newspapers, giving our own side of the argument, and then we would all leave the chamber convinced that we were right and the other fellows were wrong; we would be nowhere.

There is one point I should like to emphasize in connection with this debate. I want to ask the minister to consider a suggestion in connection with alcoholic beverages. I am not one of the legal lights of the house, but I should like to ask the minister if there would be any objection to inserting in the item this phrase, "except in so far as it is in contravention of any provincial law governing the possession of alcoholic beverages." I think such a phrase would prevent people with lay minds from being misled. I believe that in this way we would overcome the difficulties which might face a person coming back with a quart of whisky who finds that he is contravening some provincial law. He would be duly warned and he would require no other warning than that given in the words I have suggested. I point that out to the minister because I feel that there is a danger as the item is worded at present, and it is a very real danger, probably more real than the Minister of National Revenue cares to believe. The Minister of National Revenue is legally trained and no doubt he can understand words of this kind better than the lay