

and fills in the detail at his own discretion. He makes assessments and reassessments; he makes regulations and has recourse to all the machinery for collection of what he considers due him and his department. He is clothed with power, and against his authority the private citizen stands naked and unarmed.

If, in his bewilderment, the taxpayer miscalculates and overpays the government, there is no such ready means of recovery at his command. Section 56 of the Income War Tax Act provides only that the minister may refund an overpayment, provided application in writing is made therefor by the taxpayer. No one says the minister must. There is no equality or justice in the arrangement. The time is long overdue when the administration of income tax should be democratized, the powers of the minister limited and defined, and the machinery for protecting the citizen against arbitrary decisions made readily accessible. In Great Britain and in the United States the private citizen is better protected against both faulty assessment and improper collection. His complaint of overpayment is swiftly dealt with. I regret the tendency which seems to have been fostered by this government during the last decade under which the public business, which is everybody's business, is treated as though it were nobody's business, save only those who are clothed in the mantle of governmental authority. I may say for myself and I believe for my colleagues in this party, that we stand for strict limitation of personal authority in public service, and for ready access to impartial tribunals for those of our citizens who feel that they have been wrongly or harshly treated. We believe, too, that the people, as masters of the state and not its servants, are entitled to a regular and honest accounting.

It was inevitable that the prosecution of war would result in more debt and vastly increased taxation, but it was not inevitable that the principle of accountability should shrink to a corresponding degree, nor was it inevitable that the ordinary expenditures, exclusive of war costs, instead of being curtailed as this government promised when it took office, should have expanded from an actual expenditure of \$413,032,000 in the fiscal year 1938-39 to \$630,215,000 in the fiscal year 1943-44. What justification can there be for this increase when the population is fully employed and the demand for public services is reduced? If this disregard for prudence is to be observed in routine matters, what conclusions are we to draw concerning the expenditure of the billions of dollars earmarked for war purposes? No one who has any pre-

tensions to patriotism wishes to be niggardly in giving support to our fighting forces. But equally it must be said that no one with any pretension to patriotism would wish to limit the support which can be given to the fighting forces by permitting a riot of wasteful expenditure at home to consume the resources of this nation. What is the situation? The taxpayers do not know. Neither do the members of this house. For a while their apprehensions were allayed by the creation of a war expenditures committee, which was heavily weighted by the followers of the present government, and from the deliberations of which that greatest bulwark of our liberties, the press, was rigidly excluded.

The people of this country are entitled to know whether the most important of their enterprises has been conducted efficiently, honestly and prudently. The war expenditures committee has lost the confidence of the people, and for that reason I think it should be disbanded. Its sittings are a waste of time; its deliberations are a mockery; it is not a satisfactory substitute for the public accounts committee or any other committee which may be named. It is hedged with secrecy; it conceals the truth. It is not a fearless agency for exposing the real facts. Have we reached the stage, Mr. Speaker, where about these great expenditures we have to listen only to the tired voice of this exhausted government?

This country stands at the cross-roads. One road points on toward wider fields of human endeavour and the other toward closer restriction and regimentation by state control. That "he who runs may read" is as true as ever, it goes without saying. It requires \$5,000 investment in plant and equipment to employ one family head in industry. We as a parliament should be consistent in aims to encourage post-war prosperity and employment. When such investment in private industry ceases to be an attraction to the individual, the employment of our people becomes the responsibility of the state. Enterprise is then no longer general, and initiative ceases to be personal, while a government monopoly will direct our course and dictate our destiny. So to-day we observe the old reactionaries to your right, Mr. Speaker, taxing out individual enterprise, and the new voices of an older socialism to my left endeavouring to "talk in" state control. The Progressive Conservative party offers progressive and creative alternatives to a people determined to maintain the individual freedom and virility that has built this nation, the same virility and freedom from which must arise the initiative and