

been realized. Judging from the views I have heard expressed throughout the country by the man on the street and taking my own personal view, the taxation imposed by this Bill by the Minister of Finance is considered to be a very meagre form of taxation. In this House one question probably has been uppermost in our minds, and that is the question of making the sacrifices of our people, to some extent, a matter of equality, if it is possible to make an equality between sacrifices of men and sacrifices of money. For my own part, and speaking, I think, for every member of this House, I can say that is an impossibility. But there is this to be said: that a sacrifice in money is a greater sacrifice if a man has to habituate himself to a smaller income than if the law leaves to him a larger income. I think this Act as presented is not going to satisfy the people at all in regard to comparative sacrifices between the poor and the rich. I was very much interested in the remarks of the hon. member from St. Antoine (Sir Herbert Ames), for whom I have the highest regard, and who, I believe, has done an immense service to the country in connection with the Patriotic Fund. In principle, I do not believe the Patriotic Fund should be dependent upon voluntary subscription. I do not believe the soldiers and their dependents should have to rely on what looks like charity. They have done too much for this land and for freedom for us to ask them or their families to be dependent on what looks like charity. I believe that is a matter which should have been handled by this Government, and should be paid for by the Canadian people as a part of their taxation. I may say in passing—and I do not want to digress and depart from the rules, but I think it is relevant to the subject—that as far as my country is concerned, it affects the question of taxation generally. My county, Middlesex, part of which I have the honour to represent, has considered that as a cardinal principle, and they have given to the Patriotic Fund \$72,000 a year. In addition to that, generous men have contributed in a very liberal manner. The hon. member for St. Antoine (Sir Herbert Ames) said, among other things, that he has heard patriotic rich men say that they did not want any more money when this war was over than they had when it began, or words to that effect. I am the last man in this House to detract from what has been done by the wealthy men of Canada in the way of assistance in this war. I believe their

hearts are in it, just as much as are the hearts of the plain people of this country. But I ask you, Sir, if there is any class of men in this country whose hearts should be more in this war than the wealthy men of this land? They have more to be protected than the poor man. They have more at stake, and if any person or class of persons should be willing to make sacrifices in this war, it is the wealthy men of this land. When patriotic rich men have said that they do not want to be any richer when the war is over than when it began, it is a very—shall I put it mildly?—low ideal of patriotic duty. No man, rich or poor, should want to be as well off when the war is over as when it began. If he is stirred by patriotic emotions, if he has the love of Empire at his heart, and the desire to save the Empire and civilization, he should be willing to be much poorer when this war is over than when it began, if this war means anything to him; for, as Lloyd George has said, if Germany wins this war, nothing else matters. The member for St. Antoine says that the wealthy man is willing to give of his wealth; that he does not want to be any richer when this war is over than he was when it began. I have read of wealthy men making similar professions; talk is sometimes very cheap. I have read in the public press—and it has not been denied—that one very wealthy man in this country said "To hell with profits."

Mr. MIDDLEBRO: Order.

Mr. ROSS: That is a quotation; if it is offensive to him, the hon. member for North Grey need not listen to it. It is all very well for wealthy men to make such professions as "to Sheol with profits"—if you like to put it that way. But the man who said that was willing to take \$5,000,000 in a year for himself or his company from the poor people of Canada. During this war we want not professions but acts. We should make the wealthy men of this country—in a reasonable, not in a cruel way—pay their share of the burden that is imposed upon us by reason of our participation in this war. Can the sacrifice of the wealthy man who has an income of \$100,000—who under the income tax will pay \$14,900 and who professes that he is willing to do so—be compared with the sacrifice of the poor widow who, not merely professing that she is willing to sacrifice her three sons on the altar of her country, actually does sacrifice them? There is no comparison at all. The wealthy men of this