

on restaurant equipment, all right; that should be a separate tax. But why the veteran who is trying to set up house should have to pay a tax on articles on which the restaurant does not pay a tax is something I cannot understand, and if the minister tries to tell me that Honey Dew is more entitled to get a toaster than the veteran I disagree with him entirely.

Mr. ABBOTT: Toasters are not in it. My hon. friend perhaps has not received a copy of the amended list in manifold form. The amendment excludes hot plates, grills, food or drink mixers, and so forth.

Mr. CRUICKSHANK: I have had a little legal advice from some members on the same side of the house as the minister, but if the minister can make it perfectly clear to me that the veteran is not subject to this tax, possibly I shall be satisfied.

Mr. ABBOTT: A few minutes ago the chairman of the committee read the amendment to the committee, but it was pretty difficult to follow. The amendment summarizes the deletions and alterations which have been made in the resolution since it was first announced by me on November 17. The proposed amendments are the results of discussions we have had with representatives of industry, consumers and others interested, and the amended resolution now comprises what we believe to be a fair list of articles which should be taxed. In its amended form it now excludes such things as toasters, grills and hot plates.

Mr. CRUICKSHANK: I am glad the minister has gone as far as that and I hope he will go farther, but I will ask him again: Is there any reason why Mr. E. P. Taylor, Mr. Weston, the Honey Dew or somebody else is more entitled to have a chafing dish or a waffle iron than a veteran of this war?

Mr. ABBOTT: Let me say that we do not draw our legislation with a view to Mr. E. P. Taylor or anybody else in this country but to everyone in Canada. We have not Mr. Taylor or any other individual in mind when the taxes are drawn.

Mr. CRUICKSHANK: Then, if the minister has not them in mind, why does the amendment not cover coffee makers, toasters and other things for the veterans? Is the veteran not entitled to exemption from taxation exactly the same as Mr. E. P. Taylor or anybody else? The minister is apparently ill advised by some of his brain trusters. Let me read it.

Mr. ABBOTT: The minister knows it pretty well.

Mr. CRUICKSHANK: He may or may not. Take electric or gas refrigerators. I will ask the minister this question. Did he ever hear of a place called Cariboo? It is not in my district. The only refrigerator they can get is a gas or a kerosene refrigerator, but so far as any article for commercial use is concerned, for the benefit of Mr. E. P. Taylor and Mr. Weston, they are to be exempt. I for one wish to take strenuous exception to that. With all deference to the minister, and my compliments to him, he has been ill advised by some of his so-called bureaucrats, who have no sympathy whatever for the veterans of Canada.

Mr. ROSS (St. Paul's): I think the minister has contradicted himself in what he has submitted to the committee. He says, first of all, that the taxes are to discourage production. That is the main thought he has in mind.

Mr. ABBOTT: Not to discourage production, to discourage consumption.

Mr. ROSS (St. Paul's): What is the difference? It is discouraging production. On the other hand, the minister says there are no taxes on machinery for the production of these consumer goods. How can he reconcile these two positions? First of all, he says he is going to discourage consumption, which means that he will discourage production, and what does that mean? That means loss of employment. I would point out to the minister that once you start a depression, once you start unemployment and get the skids greased with a 25 per cent tax, you discourage buying more and more, and you are in a dangerous position. This whole situation that we have today, this attempt to balance things up, only emphasizes the necessity, which the government should have realized, of devaluing our dollar. The whole thing could have been done easily in that way and it could have been done overnight. There is no doubt about that. What are the results to date? We have an average loss of United States currency of something like \$70,000,000 a month.

Mr. ABBOTT: A net gain last month.

Mr. ROSS (St. Paul's): Seventy millions a month. The minister, in other words, is in the position of someone trying to trim the Christmas tree. He takes a little off this side and he finds that, to balance it, he must take a little off the other. Then, when he has taken some off the other side he finds that he is forced to take a little more from some other part. The result is that he has nothing but a skeleton left. The minister said this was to discourage consumption of such commodities as copper, aluminum, lead, zinc and things of that sort. I wonder if the minister has any