

strongly my own personal regret at his absence. I feel that I should on this occasion say what he perhaps would not say himself: That when we entered the Government at the same time as the member for Marquette, there was a considerable difference, at least, in the way in which we did so. Some, possibly may have been referred to more or less truly as politicians, and as being willing at least to enter some government, but the hon. member for Marquette, had been engaged during the greater part of his life prior to that in the upbuilding of a semi-public institution for the benefit of his country, and he certainly had no ambition to enter any Government. It was against his own wishes and only from a strong sense of duty that he did enter the Government; I avail myself of this opportunity to express my own feeling that when he left the Government he was actuated by the same high sense of duty.

As to the proposals that have been made in connection with the Budget, I wish to say that I support them, because, among other reasons, it is the first time in the history of Canada that any Government confronted with the necessity of making changes in the tariff has found some other method of raising the revenue necessary to carry on the business of the country. It is possible that other changes might have been made in regard both to customs tariff and income tax, and the Finance Minister, even after the careful study he has made of the subject, would probably be the first to admit that changes may be necessary from time to time. But the principle has been adopted that it being necessary to raise revenue there is at least another method of doing so than by customs tariffs.

Therefore, on a question of principle, I am prepared to support the proposals that have been made by the Finance Minister, and to say that, so far as the future is concerned, a matter of this kind is, as every one knows, only for a year. It is for this Parliament and this country to decide for the future year by year what kind of customs tariff and what kind of income tax is required.

I would like to go further, Mr. Speaker. Sometimes, perhaps, we may be a little frank in matters of this kind without hurting anybody's interests or feelings. I believe, in connection with any system of raising revenue that the distribution of the burden with equal justice to everybody is very much more important in many respects than the form of the law. I have found in the course of my administrative experience that some men—we will not say large num-

bers, but they compose a majority of the visitors to my office—although they strongly support the existing laws, desire special favours for themselves. I had a rather amusing instance of this some time last year, when a gentleman representing very large interests came into my office. He wanted to get some mining machinery admitted free of duty. I told him that so far as I was concerned I was strongly in favour of all kinds of machinery for the actual development of the country being admitted free of duty, provided the revenue was properly guarded, and that if he could induce the Minister of Finance, with that proviso in mind, to let all machinery in free, I certainly would be pleased. He said, "My God; that would ruin the country." He wanted the machinery of only one plant to be allowed in free. So I say if the fiscal laws of this country are administered to give equal justice to everybody, their form does not make very much difference, and they can be changed from time to time as the exigencies of the country require, and with due regard to the existing conditions of business.

Whatever may have been my views in regard to revenue matters, I may say that they have not varied, and my views certainly never were that our whole fiscal policy should be changed at one session, with the danger of dislocating all the industries of the Dominion at a time when every possible source of revenue is needed to keep the country in the state in which we desire to see it.

It has been hinted that there is going to be what is called scientific preparation in connection with the tariff—that a committee is to consider the whole question during the interval between now and next session. Without wishing to influence the Minister of Finance in regard to this matter, and certainly without any consultation with the members interested, I would suggest that a careful reading by this committee of the speeches delivered in this House by the member for Brome (Mr. McMaster) and by the member for Brantford (Mr. Cockshutt) might possibly result in such a scientific fixing of the tariff as would satisfy everybody in the country.

But, Mr. Speaker, aside from the proposals that have been made in connection with the Budget, I would like to say that even if those proposals were much less satisfactory—and I wish to cast no reflection on them at all—I would still feel that the members of this House have very good reasons for exercising great care in regard