

I should like to put on Hansard what he said before the Committee of Returned Soldiers last month:

While we have very broad and far-reaching views on this question, and while we may connect the conscription of manhood for fighting purposes with the conscription of the other resources of our country, yet I want it to be clearly understood that we stand, and stand clearly for selective conscription. The other phases of conscription which may be dealt with here this morning or elsewhere later, while they also may express our views and our hopes, yet we want it clearly understood that we are quite willing to sacrifice the consideration of them if they should have the effect of blocking or delaying the main scheme of simple selective conscription, for our comrade across the sea is calling and he must not call in vain.

That is the opinion of the president of the Great War Veterans Association representing 10,000 returned soldiers from all over the Dominion.

While on this question of the conscription of wealth, let me say that the use of the phrase is a very general one and that very few people seem to know exactly what it means. If it means imposing upon the people of Canada sufficient taxes for the

purpose of effectively carrying on the war, I am in favour of the conscription of wealth. If it means anything different from that, or anything more than that, will some hon. gentleman please give us an accurate definition of it. If the conscription of wealth means the collection of taxes for the purposes of the war, we have already carried out that policy in large degree. According to the figures I have before me, the Finance Minister, since the beginning of the war, has been the cause of Parliament enacting legislation by way of taxation in various forms which, he estimates, by the end of the present fiscal year will have brought into the treasury, in round figures, \$200,000,000. There seems to be an idea abroad that the great capitalists of this country are not being taxed, that there is no conscription of wealth so far as they are concerned. Let me read a few figures showing the taxes being paid to-day by great companies in Canada and that would have been paid by these companies had the new amendments to the laws for special taxation been in force, and which will be collected for the present fiscal year.

COMPARATIVE STATEMENT OF TAXATION UNDER BUSINESS PROFITS WAR TAX ACT, 1916, and THE AMENDMENT THERETO OF 1917.

Name of Taxpayer.	Accounting period.	Amount assessed.	Statement showing what the Assessment would have been had the Amendment of 1917 been in force.
Imperial Oil Company, Limited,	Jan. 1, 1915, to Dec. 31, 1915..	\$ 734,045.80	\$ 924,849.22
Ford Motor Car Co., Limited,	Oct. 1, 1914, to Sept. 30, 1915..	697,323.00	1,782,094.42
Canadian Explosives, Limited,	Jan. 1, 1915, to Dec. 31, 1915..	609,537.01	1,337,630.90
Northern Aluminum Co., Limited,	Jan. 1, 1915, to Dec. 31, 1915..	341,679.17	822,331.62
Steel Company of Canada, Ltd.,	Jan. 1, 1915, to Dec. 31, 1915..	308,240.34	337,054.68
Ogilvie Flour Mills Co., Limited,	Sept. 1, 1914, to Aug. 31, 1915..	280,885.55	547,478.05
Nova Scotia Steel & Coal Co., Ltd.,	Jan. 1, 1915, to Dec. 31, 1915..	237,251.57	320,753.81
Metal Drawing Co., Limited,	Jan. 1, 1915, to March 31, 1916..	223,839.86	669,550.85
Canada Foundries & Forgings, Ltd.,	Jan. 1, 1915, to Dec. 31, 1915..	222,367.73	590,691.36
Alberta Pacific Grain Co., Ltd.,	Aug. 1, 1914, to Aug. 15, 1915..	178,669.30	377,220.22
Richardson & Sons, Ltd., James,	Aug. 1, 1915, to July 31, 1915..	155,092.18	380,326.98
British Empire Grain Co., Ltd.,	July 1, 1914, to June 31, 1915..	150,347.04	415,278.20
F. W. Woolworth Co., Limited,	Jan. 1, 1915, to Dec. 31, 1915..	134,498.13	329,206.90
Grain Growers Export Co., Ltd.,	July 1, 1914, to Aug. 31, 1915..	130,776.90	387,955.69
Toronto Chemical Co., Limited,	July 1, 1915, to July 31, 1916..	130,520.31	378,326.54
Montreal Ammunition Co., Ltd.,	Jan. 1, 1915, to Dec. 31, 1915..	124,172.93	358,396.28
Dominion Steel Foundry Co., Ltd.,	Jan. 1, 1915, to Dec. 31, 1915..	112,048.39	273,180.17
William Davies Co., Limited,	April 1, 1914, to March 30, 1915..	109,623.99	223,062.08
John Bertram Sons Co., Limited,	Jan. 1, 1915, to Dec. 31, 1915..	104,802.73	265,485.13
Penmans, Limited,	Jan. 1, 1915, to Dec. 31, 1915..	104,129.74	145,041.86
Dominion Steel Corporation, Ltd.,	April 1, 1915, to March 31, 1916..	103,721.28	103,721.28
Canadian Fairbanks Morse Co., Ltd.,	Jan. 1, 1915, to Dec. 31, 1915..	102,748.35	131,766.73

When we brought these taxation measures into the House we were not commended by hon. gentlemen on the other side for what we had done; we got no thanks for the taxes placed upon these rich corporations; quite the reverse. The hon. member for North Oxford (Mr. Nesbitt), speaking on the Bill [Mr. Middlebro.]

to amend the Business War Profits Tax Act, 1916, said, as reported at page 1503 of Hansard:—

Mr. Nesbitt: I know that it will be a detriment to the obtaining of capital in this country for industry. . . . I do not know what the minister's aim is exactly. . . . If his aim is to stop big business in this country he