

ments and of returning any surplus which he may have paid.

Mr. SHEARD: Suppose the mistake is the other way and the taxpayer has not paid enough?

Sir HENRY DRAYTON: This provision refers, not to a mistake in calculation the taxpayer may make in getting at the tax, but to mistakes in showing his income, which he knows.

Mr. McKENZIE: I do not quite appreciate why such penalties are attached to the collection of this debt, because that is what this tax is. I think we might expect a little more leniency from the Crown and the Government than from the ordinary man who has a debt to collect. This tax is only a debt. It is not a fine. It is not imposed because of any infringement of the law. It is a mere debt, just as the taxes a man pays to a municipality or a town are a debt. If he does not pay those debts, he is subject to the law for the collection of debt. If he does not pay his taxes the minute they are due, he is not subject to imprisonment, and why should he be penalized because he happens to make default in the payment of this tax? I agree that this tax should be collected as expeditiously as possible, but why not provide simple machinery by which a man might perhaps give a short term note for the whole amount? Then if he did not pay the amount when due, he would be subject to be sued; but why a man should be subject to 6 and 10 per cent interest being added, and a fine of some thousand dollars, and imprisonment if he does not pay the fine, I do not quite understand. The minister boasts about the great number of prosecutions they have had as if it were a glorious thing. They have collected a great many fines, he says. They have been holding a bludgeon perhaps over the heads of some poor people of this country because they could not pay the tax. I repeat, this is a mere debt due from the individual to the Crown which should be collected as expeditiously and as cheaply and as humanly as possible. I do not think it is anything for the minister to boast about that, because he has Parliament behind him, he is imposing heavy fines upon people and bringing a lot of them into court. I do not think it is anything to boast about that he has collected in fines the sum of \$32,000 from the people of this country. Income taxation is a new thing. The people are not accustomed to it, and I think the greatest possible leniency

[Sir Henry Drayton.]

should be exercised in collecting the tax. The simplest kind of machinery should be provided, and the amplest notice should be given to the people, because lots of them do not understand this thing at all. I submit to the minister that instead of boasting about the machinery he has provided, he should adopt the simplest possible and the least expensive methods of collecting the tax.

Mr. MICHAEL CLARK: I may say that, not perhaps for the first time, I find myself diametrically opposed to the spirited remarks of my hon. friend (Mr. McKenzie). I do not think this is simply a debt. It is a duty to the state; it is a civilian and financial duty to the state comparable to the military duty of the soldier, not in the matter of risk, but in the matter of duty. If a soldier in the ranks defaults, if he deserts, he is shot. What the people of Canada want at the present moment is to be inspired by the example of the soldier in the trenches. I think every civilian in Canada should bring to the work of reconstruction in Canada for a period of six years anyhow, as against the four or five years of the war, the same spirit the boys showed, and had to show, in the trenches. I do not think I need say another word in strong support and commendation of the attitude of the minister in this regard. There is no commoner criticism by the man in the street of this Government than that there has been laxity in the collection of the income tax and in the enforcement of the Act, and my hon. friend (Sir Henry Drayton), I am sure, will meet that criticism best by carrying out his duties in the spirit of the remarks he made a short time ago.

Mr. VIEN: Although I appreciate fully the remarks made by the hon. member for Red Deer that the duty of a taxpayer is very similar to the duty of a soldier who is called upon to serve, I must say that his remarks were not to the point raised by my hon. friend (Mr. Denis) and my hon. friend (Mr. McKenzie). These gentlemen do not pretend that it is not the duty of the taxpayer to pay the tax, but they do say that the taxpayer, like the soldier, should be instructed in regard to the nature of the duty which is expected of him. The soldier in the ranks is not called upon to fill any perilous post until he has been thoroughly trained in the work which his duty involves. The taxpayer of Canada is now charged with the responsibility of complying with entirely new regu-