

than the rich man. If the minister were to apply an income tax, a good stiff one, graduated according to the amount of the income then he would find the people were paying according to their means, and many of these wealthy people would have a chance to show their loyalty and so gain greater credit than they can hope to gain under the taxes proposed. However, it is not that part of it I wish to discuss now, because I realize that whatever proposals the Government make on this occasion must be accepted. Before leaving this point there is another matter on which I feel like criticising the minister. I fail to see the necessity of increasing the duty on many of the items affected by what he calls the consequential duties following the principal increases. I share his idea that if you increase the duty on sugar you increase the cost of manufacture of articles produced in Canada of which sugar is the raw material. The minister feels that in order to stand by the manufacturer he should increase the duty on the finished article. But that is only another little dip into the pocket of the poor man at this very unfortunate time. In all human probability the amount of the tax which the ordinary labouring man will pay to the revenues of the country will be small compared with the amount that will go to the manufacturers. And I do not see any reason why in this time of national stress and national burden-bearing the manufacturer of sugar products should not bear a little of the burden as well as the consumer. I notice that the duty on sugar candy and confectionery is increased by one-half cent a pound—that is a protection of one-half cent a pound. It may be said that one-half cent a pound is not much. But by the time it gets to the consumer it will probably be two cents a pound, means just that much taken out of the consumer and nothing taken out of the manufacturer. While this proposal will go through, of course, I am pointing out this feature to the minister, in the hope that when it comes to the next move which he foreshadows, and which I am much afraid will have to be carried out, he may bear in mind some of the suggestions we are making and will so arrange the duties that the man with the fat bank account will be called upon to show his loyalty and make some little sacrifice as well as the man who carries the dinner pail, and still more the man who is not under the necessity of carry-

[Mr. Carvell.]

ing the dinner pail because he is out of work.

Can the minister tell the committee how much additional revenue he anticipates from these consequential duties? I do not refer to the duties on coffee, sugar, liquors and tobacco. And that reminds me to say that so far as liquors and cigars are concerned the minister, in my opinion, has been much too moderate; I would like to see the duties just as high as they will go and still produce a revenue. I realize the truth of what he said, that you may put the duties too high and so defeat your object. Tobacco is somewhat in the same category as liquor and cigars, though tobacco is as much a necessity to many people as are articles of ordinary household consumption. But, leaving out the four principal articles of sugar, coffee, liquor and tobacco, can the minister tell us how much additional revenue he hopes to obtain? And can he tell us the quantity of these different classes of goods affected by these consequential duties manufactured in Canada? If we had to consider only the additional revenue to the country it would be perhaps a small matter, but we have to remember that there will also be large payments made to the manufacturer. If we had these figures, we could judge the effect of these taxes upon the people.

Mr. WHITE: I am unable to give my hon. friend the information as to the quantity of these products manufactured in Canada, but I can give him the importations. My hon. friend will realize that the manufacturers of Canada engaged in the production of the commodities upon which we have been obliged to impose what are known as consequential duties are employers of labour, and, as they are in competition with the rest of the world, it would not be fair to them to increase the cost of their raw material without at the same time giving them a consequential increase in tariff.

Mr. CARVELL: They would have a chance to show their loyalty.

Mr. WHITE: My hon. friend must remember this—and I have no doubt he will—that these manufacturers themselves are large consumers, just as is my hon. friend. They use sugar; possibly some of them use liquor and smoke cigars—and they will all pay. Sugar is not by any means the only article upon which we have imposed a tax; we have imposed a heavy tax upon liquors and cigars. My hon.