

crease of the duty upon two of what are the necessities of life of the poor in this country. I do not want to utter a single word which would inflame any class animosity at this time, but I think we shall all agree that the poor in this combat, whether in this country or in the old land, will bear more than their share of the suffering that the war will entail. It will be the blood of the poor that will flow in the largest amount anyhow. As to the loss of treasure, the poor never have any treasure to lose. The poor will bear more than their share; but when you tax the sugar and the coffee of the country you make it certain that by the pressure of your taxation the poor will bear more than their share, for the French habitant with a family of fifteen naturally uses far more sugar than the rich man who never has a family of fifteen—as least, I never knew one who had. You may be absolutely certain that the difficulties of the poor will be increased in this way. The same thing applies in a minor degree to the tax on coffee.

I was very much interested in the steps which my hon. friend has taken to see that those who are dealing in liquors do not wriggle out of their responsibilities at this particular moment in the history of the country. I wonder if my hon. friend has had his attention directed to some actions which perhaps are not wriggings, but which are by no means lovely actions, on the part of the sugar refiners in this country. I was talking to a gentleman yesterday who has some investments in sugar in this country, and who knows the industry thoroughly, and he told me of his intimate knowledge that since the war began men engaged in that industry who bought huge amounts of sugar before there was any question of war, and at the normal price prevailing before the war, have increased enormously the price they are now asking for that sugar. I think I am not going outside the path of strict non-partisanship nor outside the path of my present duty when I call the minister's attention to that statement. I make it on my own responsibility and ask him to look into the matter. When the people engaged in that industry are, according to those who know about it, taking this most reprehensible course of procedure, I do not think it is the moment when the Government of the day should, for the paltry amount they are going to raise by this measure, increase the tax upon this necessity of the whole of the common people

of this country. In regard to the tax upon spirits and tobacco, the bigger it is the better in these times. As a general rule people ought to pay upon their luxuries.

I may be asked what I would have proposed to the Government as a substitute for the steps they have taken. I think that it would have been a most fortunate moment for the Government to have tried a little incursion into the realm of direct taxation. That would have been a triumph of the abnormal in Canada. Instead of increasing the duties which bear upon the poor, they would have had the great mass of the people of this country behind them if they had put a good fat tax upon incomes—let us say a graded tax upon all incomes above \$1,500 a year. I offer that suggestion to the minister because this may not be the last war budget that he will have to bring in. I am afraid it will not be. I offer that suggestion to him and to the Government as one well worthy of their consideration.

May I trespass one moment further upon the time of the House to remind the minister that the income tax in Great Britain was originally a war tax. The income tax in Germany to-day is a war tax. The same cannot be said of the income tax in the United States, but the fact remains that the income tax has recently been introduced into the fiscal system of the United States. I offer this suggestion in all good faith and without the slightest desire to hamper the Ministry in doing anything to help the country under the circumstances prevailing at the present time. I apologize to the House for having said even these few words. I have fulfilled my promise that my Budget speech would be short.

I would not care to sit down without saying that I do not think my hon. friend the Minister of Finance used the language of exaggeration when he said that the national existence of Canada is at stake. I do not think it is possible to use language of exaggeration in regard to the tremendous crisis which faces not only Canada but the British Empire, the whole of the civilized nations of the world, and civilization and Christianity in the highest sense of the term itself. I do not think it possible to use exaggerated language about it. While I endorse what the Minister of Finance said on that subject, and while I appreciate to the full the gravity of the days, the months and possibly the years that are in front of us, I should still not be doing my duty to myself if I sat down without saying that I am a con-