

WAYS AND MEANS—THE BUDGET—*Con.*

White, Hon. W. T. (Minister of Finance)—23.

Brief statement of financial position of the Dominion given, 23-4. To partially meet the special war expenditure I have to propose certain increases in customs and excise duties upon articles and commodities to the taxation of which resort is usually had in the emergency of war. The special war taxation which I have to propose to the House will affect the rates of duties of customs and of excise upon coffee, sugar, spirits and tobacco, 25. From these special war taxes I estimate we shall derive additional revenue of about \$7,000,000 during the remainder of the fiscal year. This leaves a sum of over \$36,000,000 to be provided by borrowing. We shall, as opportunity offers, issue further loans, but I must state to the House that the amount upon which we can rely from this source is conjectural and dependent upon the course of events, 25. Schedules of changes in duties, and resolutions, 27-32.

WAYS AND MEANS—THE TARIFF.

House in Committee of Ways and Means—*Mr. White*—70.

Borden, Rt. Hon. Sir Robert (Prime Minister)—78.

A good many communications of the character to which the hon. gentleman has alluded have been received by the Government during the past two weeks, 78.

Boulay, H. (Rimouski)—80.

I think that the duty on sugar is of a nature to bear more particularly on the poorer classes. I am not an expert in the matter, but I think that we might possibly have managed to levy taxation in some other way, without burdening the working classes, which is the most numerous in this country. If our country feels the pinch of hard times, the poorer classes will be those who will suffer most, and those are the people whom Parliament should more particularly look after in this emergency, 80.

Burnham, J. H. (Peterborough West)—75.

Is the Minister quite convinced that the people of this country wish to contribute in the way he has suggested by an extra impost on sugar? 75.

Carroll, W. F. (Cape Breton South)—76.

As for sugar, it is something that is used by all people. When the Minister told us yesterday that he expects to raise \$5,000,000 from the extra tax on sugar, I considered that too much of a hardship to place on the common people of this country. There should be other ways of raising a war tax, of raising money to help out the Mother country, and we are all anxious to help her out in her hour of distress, than by placing a tax on the food of the common people, 76. I am not making this criticism in any partisan spirit and I am not attempting to make

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any political capital out of this matter, but I am simply giving to this House the protests which have been lodged with me by people who have sent me here. They have asked me to protest against any tax on foodstuffs for the raising of a war revenue. I am protesting. My protest may have little weight but I am carrying out the intention with which they sent me to this Parliament, 77.

Carvell, F. H. (Carleton, N.B.)—71.

I fear that there are many on this side of the House and in the country who cannot agree with the Minister when he puts forth the suggestion that a tax on sugar means that the people contribute to the revenue each according to his means, 71. 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 carrying the dinner pail because he is out of work, 72. Has the Minister considered what revenue might fairly be obtained by putting a stamp tax on patent medicines? 73.

Edwards, J. W. (Frontenac)—77.

I think that my hon. friend the Minister of Finance has taken a very wise course, considering the matter in all its bearings. There may be other means by which it may be necessary to raise money later on, but I think the course which he has adopted is one which will meet with the commendation of the people generally, 77. We will suppose that the average family use 300 pounds of sugar a year. The increase is a cent a pound. That would only mean a tax of \$3 for each family. It is only fair to consider this matter and not to represent it as if it were going to take every dollar that the average workingman might earn during the year in order to meet the extra tariff that is imposed on sugar, 78.

Henderson, David (Halton)—74.

I think sugar is one of the cheapest articles of food we have: it is one of the articles that can bear taxation, and I appreciate what the Minister of Finance has done in raising revenue in this way, 74.

Hughes, J. J. (King's, P.E.I.)—79.

I understand that the increase in the price of wheat has been only ten cents per bushel and the increase in the price of flour has been \$1.35 per barrel. While the Government are considering prices, that is a matter that might receive consideration. I presume the Government desire to do whatever they can to assure