

My hon. friend says that vacancies are not being filled. I will tell you what they are doing; I had personal contact with the matter in my own county. The commission told me that a position had been abolished, but the department proceeded to appoint a man temporarily to the position, without reference to the commission.

The CHAIRMAN: I must call the hon. member to order. He is not discussing the resolution before the committee.

Mr. CASGRAIN: That seems to hurt hon. gentlemen opposite.

Mr. MacLEAN: Well, Mr. Chairman, all I can say is that I feel that this sugar tax is striking at particular industries which are singled out for attack. In 1930 it was a case of "I will;" now my hon. friend says he hopes and hopes and hopes. We can call this a "we hope" government. They have been hoping and hoping that this and that is going to happen to pull them out of their difficulties for the last number of years. I hope their faith will continue, but they will go down in history as the "we hope" government.

Mr. ELLIOTT: Just a word in answer to the statement of my hon. friend the minister that this tax would impress upon the people of this country the fact that the burden of taxation rested upon them. I think on mature consideration he will realize that that statement was unnecessary. Coming from a section of the country in which the people have been accustomed to bear their fair share of the burden of taxation, I want to say that it was not necessary to impose any further taxes to impress upon them that they are bearing a great burden of taxation at the present time. In the last couple of years particularly it has become so great that many of the best people in various walks of life, people who were comparatively independent a few years ago, are now considering very seriously the question whether or not they will be able to continue.

Mr. SHORT: That was caused not by taxation but by speculation.

Mr. CASGRAIN: Your government speculated on the good faith of the people.

Mr. ELLIOTT: My hon. friend chooses to speak of something with which he is perhaps more familiar than are some other hon. members of this house. Speculation is something about which I know very little, and I would not attempt to set my opinion against that of my hon. friend in that respect. But in regard to the burden of taxation resting

upon the people of this country I regret to say I know altogether too much. In the last three years I have had more people than ever before come to discuss with me the question how they are going to get money to pay their taxes, to pay perhaps a small judgment that has been obtained against them, people who never knew before what it was to be sued. To-day a large percentage of the people of this country are considering very seriously whether or not they shall go into bankruptcy, a much larger percentage than was ever before so situated. It is obvious, therefore, that the people need no additional taxation to impress upon them the fact that it is they who pay the taxes.

This tax on sugar should not have been made as heavy as it is. Two cents a pound on a commodity that has to be used in substantial quantities in every home in the country is an enormous burden upon the people, many of whom are now suffering under burdens greater than they can bear. Many of the best farmers in this country will have to go out of business within the next year because of their inability to pay the taxes that have been imposed upon them.

Mr. BOWMAN: Not by this government.

Mr. ELLIOTT: I think, in common with my hon. friend the member for Melville (Mr. Motherwell), that the government should still consider whether it is fair to the common people to impose this heavy tax upon them. The minister should seriously consider reducing it by half. I do not think the minister realizes how great a burden it is. I thought he realized it until he said what he did a short time ago about its being necessary to school the people to the fact that they are having to bear heavy taxation. I would say to the minister that during the past two years the people have been sufficiently schooled and tried in the fire of affliction to need no further demonstration of that fact.

Mr. RHODES: Just a word in reply to my hon. friend from West Middlesex (Mr. Elliott). He comes from a very beautiful district, populated by people who in normal times are prosperous. It is a highly developed portion of the country, and what he says with respect to his knowledge of the people in his district I accept without reserve. When I made the statement that this tax would bring home to the people at large the fact that they were the taxpayers I did not for a moment wish my hon. friend to assume that this was the only reason for the imposition of the tax. Not at all; I merely referred to that in pass-