Up to the present time there has been some pretence on the part of ministers of the crown that they believe in the principle of equality of service, equality of sacrifice. On every occasion here this afternoon and all day yesterday it was shown over and over again that such a thing as equality of service, equality of sacrifice, has simply completely departed from the minister's mind. It is no

longer a guiding principle.

I want to repeat this one remark. Something must be done to find a way in which the war effort of this country can be carried on without such a ruinous system of taxation, and I testify, Mr. Chairman, that the system can be found, and that if hon. members do not find it, instead of indulging their time in smart-Aleck wisecracks, they will stand condemned before all generations that follow us in Canada.

Mr. MacNICOL: I merely have a question to ask; I shall be very brief. Recently in front of this house we saw a battalion of fire-fighters parade before going overseas. I believe that that unit is now overseas and that one or two battalions are to follow. In what position will they be in comparison with officers of the regular army? They are going into very hazardous work in London and in other cities, fighting fires; they are called overseas fire-fighters. Will they benefit by any of the exemptions which are accorded officers of the regular forces?

Mr. ILSLEY: They are not covered by the section, no.

Mr. HANSON (York-Sunbury): They are not enlisted men.

Mr. ILSLEY: No.

Mr. MacNICOL: I thought they were enlisted men.

Mr. ILSLEY: No.

Mr. GREEN: They are not in the army.

Mr. MacNICOL: They were enlisted here under direction of the military authorities. Is not Huff, the chief commander, an officer in the Department of National Defence?

Mr. ILSLEY: I understand they are not members of the forces. They are not members of either the army, the navy or the air force.

Mr. HANSON (York-Sunbury): Therefore the statute does not apply.

Mr. ILSLEY: That is right.

Mr. HANSELL: I have not spoken on this budget. I think it is the first budget presented during my short experience in the house on 44561-2763

which I have not spoken. Perhaps that is because the taxation is so drastic that-well, I just choked when I began to figure out the taxes. I usually write to my wife several times a week, and when the budget was brought down and I began to figure out this income tax I did not know what to write. Accordingly I scratched only a little note, and it went this way:

Dear Sweetheart:

This is only a short note as I am too full for words.

An hon. MEMBER: Shame!

Mr. HANSELL:

I want you to know that you are the best wife a man ever had. Right up until now I have always considered you my greatest asset. But I have been figuring out the meaning of the new budget and I find my good friend Mr. Ilsley, through some sort of money magic has changed you from an asset into a liability.

I am sorry sweetheart; you are just as beautiful as ever, just as lovable, and I haven't changed towards you. Nothing has changed except the figures, but figures don't lie—not

these figures.

With all my very best, Your loving husband.

I have not had an answer.

It does seem to me that there is a great deal of merit in the proposal that we should use our own credit facilities to create our own money. Of course the country and this house are well aware of the position this group takes. I do not claim to be an expert, but I have common sense enough to know that a hen scratches and a duck swims. There is one thing about which I have been very much concerned and puzzled. I should like to ask the Minister of Finance one question. He may not want to answer it. The question is, Is it possible for a millionaire to get any more sugar in Canada than a poor man? We might say no, that sugar is rationed, so he cannot get any more. Assuming the minister says no-that has to be his answer or else the rationing system is all haywire-my next question is, Why could you not ration practically everything in time of war? people could buy only so much, and what great difference would it make then whether we were taxed at all? What difference would it make then if we all had a fair amount of money and we create the money that we need with our own credit facilities without going into such tremendous debt which some day we shall have to pay, for there is going to be a day of reckoning some day.

Amendment (Mr. Mackenzie, Vancouver Centre), agreed to.

Resolution 1, part I, as amended agreed to.