

bound to use tobacco, let him use it and pay duty upon it, but make the taxes upon pork as reasonable as possible. I would suggest that the rate of duty on spirituous liquors be increased by 50 per cent and the duty on tobacco be increased by 25 per cent. The man who smokes a cigar is in a better position to pay an extra 25 per cent duty than the fisherman is to pay an excessive duty on pork. If this were done the money would be obtained without increasing the British preference. Money talks; it was Lloyd George who said that silver bullets count in this war; so do silver bullets count in connection with the tariff. I have had some financing to do myself; I have been mighty hard up some times, and I know what it is like. I know, too, what it is like to borrow, and I sympathize with the Minister of Finance in that respect. I put these proposals forth on my own responsibility; I have not suggested them to hon. gentlemen beside me, but I believe they are worthy of the serious consideration of the Minister of Finance.

I frankly affirm that I cannot agree with all my hon. friend's proposals. I do believe that he should not place upon the necessities of life any additional taxation if it can possibly be avoided. No increase should be made in the taxation upon goods coming from the United Kingdom. It is my judgment that this is necessary not only in the interests of Canada and of the Empire, but in the interests of our standing in the Motherland as well. I concur, therefore, in all my hon. friend's proposals but one; this I do heartily, and with pleasure. I suppose that the suggestions I have made will not be accepted by hon. gentlemen opposite, but I submit them for their careful consideration. I realize that this is a solemn occasion; I realize that we have to do our duty by our homes and our firesides; by our country and by the Empire of which we are all so proud. I take second place to none so far as loyalty is concerned; I will hold the talismanic flag as high as any hon. gentleman in this House. I hope the Government will do their full duty under the conditions which now confront us. Circumstances may arise after the House is prorogued which may call for extreme exertion. And if they do call for extreme exertions, if the Government of the day use their best judgment and act wisely, they shall have my support and sympathy in everything that can be done to bring this war to a successful issue.

But let me utter one word of warning. While I say all this, the Government must

[Mr. Loggie.]

expect to be criticised for the management of this money. If they do not use this money economically and honestly, and see that it is administered honestly, they must expect to be called to account and to be criticised. That is our duty; we would fail to do our duty to the country at large and to our King if we did not hold them responsible for the proper discharge of their duties and a proper dispensing or paying out of this war fund. We undertake to return to the Imperial Government this money. We undertake to pay the interest in the meantime, and we are bound to see that those who have charge of the treasury benches so use their privilege that they can render an honest account, so that the people of Canada will be proud of the part which Canada has taken in the defence of the Empire on this momentous occasion.

Mr. JAMES BOWMAN (East Huron): Mr. Speaker, coming as I do from a county which is considered one of the leading agricultural counties of Ontario, I might say in the Dominion of Canada, I think it is my duty to say a few words with regard to the application of this Budget to the various industries in my county.

Before doing so I wish to tender my most hearty congratulations to the Minister of Finance for the very efficient manner in which he has conducted the finances of this country since taking office. His work during the past three years has shown the master hand, and his ability has never shone forth with greater brilliancy than in introducing this Budget. The minister was called upon to devise ways and means to meet extraordinary circumstances, which have been brought about in this country by the war, resulting in a falling off of the trade of this country, with a consequent decrease in the amount of revenue collected and available to meet ordinary expenses. Then, too, several million dollars must be provided as a nucleus for a pension fund for our soldiers, and also a sum of \$7,000,000 as interest upon the war loan, the \$150,000,000 which has been raised for the purpose of mobilizing our soldiers and sending them to the front to fight in defence of the Empire. The minister had to devise ways and means to meet these expenditures, and in doing so he had a choice of three principles as the basis of the method of collecting taxation. Two of these principles have been tried in this country. We had the policy of revenue tariff which was tried some years ago, prior to 1878. It was then put in practice by a Liberal Government. That tariff was 15 per cent in the beginning, and was afterwards