

his speech on the Address, and that is the discrimination which exists in the printing trade. A printing office which does a business amounting to \$10,000 and over has to pay sales tax; those doing a business under \$10,000 are exempted. Possibly following upon those remarks, the Acting Minister of Finance last year spoke thus in his speech upon the budget:

For the better protection of the revenue the sections referring to manufacturers doing business under \$10,000 per year will be repealed. Removal of the \$10,000 limit in connection with small manufacturing concerns will do away with difficulties in administering the act.

That sounded very good to the printer; but I was asked to look into the matter as there seemed to be some hitch, and on making inquiries in the Department of Customs and Excise, I found that although that regulation came into force on the first July, it appeared to apply to perhaps every industry except printing, for under the authority of section 19 BBB, subsection 6 of the Special War Revenue Act, publishers or job printers, who manufacture or produce job printed matter to the value of less than \$10,000 per annum, and who sell the job printing exclusively to users, are exempt from the consumption or sales tax on their sales as from the 1st July, 1924. I do not know why the Acting Minister of Finance spoke as he did and then acted as he did. I do not know what difficulty arose which made it necessary to reinstate this discrimination. But I would suggest to him that he consider the possibility of exempting the larger printing offices up to an amount of business of \$10,000. That would remove the discrimination, and in any town where there was a large business and a small business, it would not be possible for the small man to advertise: Come to So-and-So and save sales tax, for both would be on equal footing.

I suppose, if you were to ask pretty nearly every person in Canada what this country needs most to-day, the answer would be: A reduction in taxation. Such reduction can only be brought about by public economy. What does the ordinary sane private man do when he strikes a bad patch? He jots down the necessary expenditures he must meet and then graduates up the scale towards the luxuries, cutting them harshly. Perhaps he allows himself a certain amount of recreation, perhaps he allows himself a car; but he carries out as drastic a cut as he is able to do and yet maintain himself and his family. Why should not a similar state of things exist in national life? I do not think that anybody can suggest that real economies have been effected by this

[Mr Stirling.]

government. For instance, a year ago it was brought to their attention that the Department of Soldiers' Civil Re-establishment had finished its day of usefulness; and how much more is that the case to-day? I want to draw the attention of the House to a few figures I have taken from the Auditor General's report. The expenditures in the Soldiers' Civil Re-establishment department during the following years were:

Year	Amount
1920..	\$47,198,718
1921..	36,272,216
1922..	17,818,646
1923..	13,375,134
1924..	10,230,149

To show my point I shall divide these amounts into the payments to and on behalf of the soldiers in one category and all the other expenditures, including salaries and administrative charges, in the other. I shall leave out the decimals.

Year	To the returned soldiers per cent	Cost of administration per cent
1920..	56	44
1921..	45	55
1922..	39	61
1923..	32	68
1924..	29	71

I do not suggest for one moment that any single expenditure for the benefit of the returned soldiers or on their behalf should be stopped, but I do suggest that there is no warrant in that for maintaining a department for the benefit of a minister, however debonair he may be, and for the officials under his charge. Nor do I consider that it should be necessary for anyone outside the government to draw attention to so obvious a saving which could be effected by the closing-up of that department and the carrying-on of the work that is left by another department of government.

Before I resume my seat I want to place on record an incident which happened in the by-election campaign in Yale. The incident to which I refer took place in Penticton. We had welcomed in our midst the genial Minister of Public Works (Mr. King, Kootenay); he is always welcome. I presume he was enjoying a well-earned vacation, for I cannot imagine that the duties of his department could have kept him in one portion of one district of one province for so long a time. The Prime Minister (Mr. Mackenzie King) and his retinue had passed down through the constituency of Yale, and one of the ministers with him had spoken on every occasion of the beautiful eyes of the ladies, while the Prime Minister himself delighted several enthusiastic audiences