

hon. friend brought this matter to my attention before, and it is fair to say that there is room for consideration of the points which he has outlined. This does not affect farmers any more than it affects the general business community of the country. Boards of trade have made the same representations to us on behalf of business interests as have been made by my hon. friend. This is a matter that we shall have to consider when taking up the tax question during the year.

Mr. COOTE: One man told me that he had his horses seized by the department for income tax and he had become liable under just such circumstances as I outlined to the minister. The minister says that farmers are in exactly the same position as business men.

Mr. ROBB: They are in no worse position than business men.

Mr. COOTE: I think if the minister will consider the question carefully he will see that the farmer is in a worse position because he is dependent upon nature for the quantity of crop he will receive. Very often it is beyond his ability to ward off the poor crop which nature gives him. He is always speculating with the weather, and no matter how good a farmer he is he will have a poor crop some years and a good one in others. Some effort should be made by the department to deal with the farmer's case. Certainly it is a hardship in those cases where the farmers have had their goods seized for income tax.

Mr. ROBB: I have no recollection at the moment of any farmers' horses having been seized for income tax, and I am surprised to hear that this has occurred. If my hon. friend will inform me of any particular case I shall look into it. I can assure the committee that the law will not be applied discriminatingly to any particular class in the country.

Section agreed to.

Bill reported, read the third time and passed.

#### ADJOURNMENT—BUSINESS OF THE HOUSE

Sir HENRY DRAYTON: I think, Mr. Speaker, that the minister ought at this stage to move the adjournment of the House. We have done considerable business to-day and we have got through it good humouredly. We were kept here until half past one this

morning and I do submit to the minister that he should now move the adjournment.

Mr. ROBB: I was here as late—or as early—as was my hon. friend yesterday. We had an interesting day discussing higher politics yesterday and I should like to get down to some practical business now. As far as I remember, there was very little remaining to be done in connection with the Sales Tax bill, and if my hon. friend would be good enough to let that measure through I should be glad.

Sir HENRY DRAYTON: The minister undertook to give me some information regarding that legislation, and as a matter of fact there are questions on the order paper in reference to it not yet answered.

Mr. ROBB: Well, then, would there be any objection to taking up the legislation regarding trust and loan companies?

Mr. MEIGHEN: I would remind the minister that the government has met with not a particle of obstruction to-night.

Mr. ROBB: I am not saying it has.

Mr. MEIGHEN: Yesterday we got through a piece of work which ordinarily an opposition would be justified in discussing a good deal more than one day. It was at a late hour that we concluded last night and, speaking for myself, it was after two o'clock when I got home. Now the government is urging us at 11.15, after considerable work has been done, to proceed with further legislation—the same hon. gentlemen who when in opposition used to whine, after themselves delaying matters until midnight, if we tried to get a few things done before quitting.

Mr. ROBB: We will do as my right hon. friend wishes; we will be courteous and adjourn in the hope that to-morrow we shall be able to make some progress.

Mr. GRAHAM: In the circumstances, Mr. Speaker, I move that the House adjourn.

Sir HENRY DRAYTON: What business will be taken up to-morrow?

Mr. GRAHAM: We will proceed with the business of the Acting Minister of Finance and afterwards take up the estimates of the Department of Trade and Commerce. If we get through with that we will take up the estimates of the Department of Marine and Fisheries and after that the estimates of the Department of Public Works.