

age of those who make extreme profits is small, taking Canada as a whole. I would be the last to defend these people in the smallest degree. Where abnormal profits are being made from munitions, or from any other source, I would vote to take a very large share of those profits. At the same time, we should not consider that every man reputed to be fairly comfortably off has become a millionaire from day to day during this war.

This income tax is new. It is more or less experimental. It seems to me, in view of the fact that it was unexpected, it should not be made excessive. We should consider the obligations people have already voluntarily assumed for 1917. In all probability, it will be necessary to re-impose this tax, because the war will not end in a few months. Either the present Finance Minister, or some other Finance Minister, will within twelve months have to deal with the tax again, and probably will increase the rate on the higher incomes. People will not complain if that be done for the year 1918, because they see it coming, and can make their arrangements accordingly. If I am fortunate enough to be here in 1918, and it is then proposed to place a larger tax on the higher incomes, I, for one, shall raise no objection. I wish, however, to say to the Finance Minister that if the tax is increased he must expect that the Patriotic Fund will not receive as much as it has received up to the present, and it may be necessary for him to add \$10,000,000 to his income tax in order that that sum may be given to the Patriotic Fund. I do not believe that after a heavy income tax is introduced, we shall be able to get from voluntary giving anything like the sums we are to-day receiving. We shall probably continue the organization, and we shall probably endeavour to utilize those sources of revenue which the income tax will not affect, but since our revenues come largely from givers in the cities, I do not think those other sources will be sufficient for our needs. We had voluntary campaigns not long ago in connection for the needs of the current year. Montreal gave us \$3,000,000; Toronto, outside of York county, gave us \$2,500,000; Hamilton, \$650,000; Ottawa, \$400,000; London, \$300,000; Brockville, \$150,000; St. Catharines, \$100,000; Halifax, \$200,000; Vancouver, \$400,000; Victoria, \$200,000; Edmonton, \$150,000; Calgary, \$175,000; Quebec, \$250,000. The greater part of this money is voluntarily subscribed and is being paid monthly, and will not all be paid up for another eight or nine months.

[Sir Herbert Ames.]

Speaking again of the men of wealth, I feel we should put on record some of the noble gifts they have made since the war began. We well remember the gift of \$500,000 made by Mr. J. K. L. Ross. I heard indirectly that Mr. James Carruthers, of Montreal, had given to various war funds about \$200,000 since the outbreak of hostilities. Mr. A. Hamilton Gault gave \$100,000 for the P.P.C.L.I. Here are several men whose gifts, I know have gone into six figures since the war began: Sir Edmund Osler, Sir Edward Kemp, Sir Herbert Holt, Mr. Huntley Drummond, the Birks' of Montreal and the Ross', of Quebec. These men have all given in the most generous possible manner. I have a list here of our subscribers in Montreal and I see that 240 men have given \$508,000. I could put the names on Hansard if it was desired but I see that it is just six o'clock. I have a list here of thirty-one men in Toronto who gave \$143,500. In London thirty-three men gave \$135,000. Hamilton also has been very generous. I trust that, whatever the future may bring for the patriotic fund, the present relief organization may be continued. We are administering a million dollars a month at no cost whatever to the subscribers inasmuch as the interest on our bank balance pays all the cost of administration from the Atlantic to the Pacific. We have been able to secure this year \$15,000,000 at a cost of less than one-third of one per cent for the raising of it. We have a voluntary staff in every part of Canada, composed of people who are taking up this work for the love of the cause and who are endeavouring in that way to do their bit. I trust that whatever this or any government may do it will not break up the existing relief machinery which is running so smoothly. My plea to this House in connection with the income tax is that it should remember the voluntary obligations which have been assumed by the people of Canada for the year 1917 and that, if it is planning to make the tax fall more heavily upon the larger givers, this may be postponed for another year.

At six o'clock the House took recess.

After Recess.

The House resumed at eight o'clock.

Hon. FRANK OLIVER (Edmonton): I wish to make a few remarks, and as the hon. member for West Middlesex (Mr. Ross), who had the floor at six o'clock is not present, I may as well proceed.