

Mr. BOYCE: Do you mean that the farmers are practising fraud?

Sir HERBERT AMES: No, Sir, I do not. I mean that nobody enjoys taxation, but I would point out that the farmers are enthusiastic in the support they give to a tax on business, to a tax on income, and to these other taxes which they themselves pay in a very small measure, indeed. That is only natural. But "the worm will turn," and some of us who have to pay these taxes feel that it is desirable that the real facts should be known.

Mr. BOYCE: You will find no farmers getting big contracts for boots and making millions of dollars of profit.

Sir HERBERT AMES: I do not know that anything is to be gained by being personal. I was trying to deal with a general matter.

Mr. EDWARDS: Just while you are on that point, you stated that the farmers paid three and-a-half per cent—

Sir HERBERT AMES: I stated that out of the total amount that had been raised under the first income tax up to the 30th of April, the farmers had paid three and two-fifths per cent, while the rest of the population of Canada had paid ninety-six and three-fifths per cent.

Mr. EDWARDS: The information I would like placed beside that, if you have it available, is: What proportion of the total income collected in the United States, was paid by the farmers?

Sir HERBERT AMES: I cannot give you that.

Mr. EDWARDS: I think the information is in the hands of the minister, or of Mr. Breadner. I would like that put on record.

Sir HERBERT AMES: I am afraid I cannot give you the figures so far as the United States is concerned. Our own figures are bad enough, and I give them for what they are worth. We are all willing to do our share in meeting taxation, but when it comes to making sacrifices, I contend that one element of our community should not be constantly clamouring for relief, but that we should all bear our due share of taxation and not grumble over it. We city men are perfectly willing to shoulder our share. There is no section of the community that suffers more to-day under taxation than the business section under the excess profits tax, which is much heavier in Canada than it is in the United States, and which we hoped would be discontinued

[Sir Herbert Ames.]

this year. Was there any murmuring when we found it was to be continued? No, Sir. If necessary the business community will go on paying it for five full years—although Parliament is very careful to see to it that no farmer or stock raiser shall pay a business tax. We are adding to the weight of income tax year after year, the Americans have found it expedient lately to reduce theirs. The American scale I mentioned to-night, I am now informed by Mr. Breadner, has been reduced so that it is now the same as ours. There, again, the farmer does not pay the income tax as a rule; it is the other classes of the community. We are paying, but we are not grumbling. We only ask the other people that they do not make excessive and continuous demands for relief.

Mr. EDWARDS: I would like permission to place on the record along with the very interesting figures the hon. member (Sir Herbert Ames) has given, this information, that the American farmers paid $1\frac{1}{2}$ per cent of the total amount collected for income tax.

Sir HERBERT AMES: Undoubtedly there is the same enthusiasm for income tax among the farmers in the United States that our farmers have. I listened with a great deal of interest to what the ex-Minister of Agriculture (Mr. Crerar) said about the method of raising taxation. I know nothing at all about the single tax, or the tax on land, but I can imagine that if the tax was made on farm land generally throughout the whole Dominion it would not meet with very great approval by those who have to pay it. But I do know something about succession duties and income tax. I have already pointed out that one province at least to-day is collecting by way of income tax from its own citizens as much as we are collecting in that province, and a resident in British Columbia when the two Governments get through with him, and perhaps municipal governments as well, has mighty little income left. As far as the succession duty is concerned, that is a line of taxation that has been worked to the limit in many of our provinces. I know the figures for my own province. We have had the succession tax there for many years, and we have collected from \$1,500,000 to nearly \$5,000,000 in one year, the duties being very heavy. If you are going to levy a federal succession tax as well, you are going to make exceedingly heavy taxation, and you will incur the enmity of the provincial treasurers, who feel that that money should be used for their own purposes. In Ontario that is the tax