

Canadian National Railway and the servant of the people for the expenditure which this country was called upon to make during that time. I shall be pleased to see submitted to this House a report justifying in the same degree the expenditures which have been made since. I am of the opinion, and I believe the country shares in that opinion, that at least some of the items in the report will be smoothed over or left out altogether.

I desire to refer to another item in the Speech from the Throne which says:

In the opinion of my ministers the improved conditions warrant further substantial reductions in taxation.

Mr. POULIOT: I rise to a point of order. We are discussing an amendment proposed by an hon. member which has reference to the Australian treaty. What my hon. friend says has no relation to that subject, and I ask you, Mr. Speaker, to decide the point of order.

Mr. SPEAKER: I gave a ruling last night on the very same point and I maintain that ruling now. The hon. member may proceed with his remarks.

Mr. FOSTER: In that connection we had some discussion in this House as to reduction of the sales tax and increase of the sales tax. As I was interested in that subject I went to the records and I found the following: The Conservatives collected sales tax as follows:

1920-1921..	\$38,131,448 20
1921-1922..	61,518,751 13
Total..	\$99,650,199 33

Or an average of \$49,825,099.66 per year, whereas the Liberals collected sales tax as follows:

1922-1923..	\$ 91,262,254 13
1923-1924..	100,990,076 80
1924-1925..	66,707,369 96
Total..	\$258,959,700 89

Or an average of \$86,319,900.29. Since everybody knows that the total sales for the three years above mentioned have been far below normal, the whole figures prove conclusively that the sales tax of about 2½ per cent introduced by the Conservatives was raised to six per cent and subsequently reduced to about five per cent. Had there been any serious attempt during the past years at economy, as I pointed out in the early part of my speech, the taxation in the country would not have had to be raised. The sales tax—instead of being increased to six per cent, double what it was under the last government, and then reduced to five per cent, so that hon. gentlemen could go to the

[Mr. Foster.]

country and say: We reduced taxation, pointing to that as a great achievement—could have been wiped out altogether with proper economy. With it could have gone the revenue stamps on many items; and the postage rate, which was necessarily increased during the war, could have been reduced from three cents to two, as was done in the United States.

But the hon. member for Red Deer (Mr. Speakman), in whose remarks I was interested, said in the course of his speech that, after all, certain portions of the Speech from the Throne were only a gesture on the part of the government. I think those were the words he used; I do not desire to misquote him. In view of the Speech from the Throne; in view of a supplementary speech which was addressed to the leader of the Progressive party (Mr. Forke), and in view of a still further supplementary speech which was addressed to the hon. member for Winnipeg North Centre (Mr. Woodsworth), I think that deep down in his heart the hon. member for Red Deer believes the present government will not go very far along the lines of economy if, forsooth, they remain in power any considerable length of time.

The leader of the Progressive party says he does not believe we will get economy, yet that was a plank—one of the main planks, I understand—in his platform. Why then does he support hon. gentlemen who at present occupy the treasury benches?

Mr. ROGERS: He can always be depended upon to do that.

Mr. FOSTER: I believe that is true. I am reminded of a conversation which I had with an hon. gentleman high in the councils of the other side of the House—he is not in the House at the moment. In the course of a casual conversation, which I do not regard as private at all, he made the remark that the leader of the Progressive party had been a good Liberal before he was a Progressive. Whether or not that is true I do not know; but I have strong suspicions that he might have leaned that way. He says he does not think we shall get any economy from this government, so we may expect at any rate that the economy plank will be dropped from their party platform when they next appeal to the country.

But we have a very important piece of legislation foreshadowed in the Speech from the Throne. A very important speech on the subject of rural credits was made in this parliament—and I include both houses—by an hon. member of the Senate away back in