

*The Address—Mr. Webb*

and basis of taxation and the manner in which the laws governing taxation are being enforced. On February 1 the hon. member for Hastings-Peterborough (Mr. White) went into this matter in some detail and I need hardly say that I am heartily in accord with everything he said at that time. It is not my purpose to take up the time of the house by repeating what he said, but I would direct the attention of hon. members to his remarks as reported on pages 150 and 151 of *Hansard*. I suggest that anyone who has not given particular attention to what the hon. member said, in so far as his remarks applied to farmers, would find his time well spent by reading his speech. What he said applies to farmers in general, and certainly to the farmers in my district.

I believe that if the farmers were approached in the proper way, if the tax form they are required to fill out did not require such an extensive bookkeeping system, if they were allowed the exemptions to which they are justly entitled, if the government would eliminate the present questionable and mysterious method of enforcing the income tax laws, they would be ready to pay just the same as anyone else. I submit that a large portion of the present vast army of tax collectors and what-have-you might be dispensed with and the Department of National Revenue would thus be able to save some money.

Just in passing, may I enlarge upon what I mean by just exemptions, to which I think the farmer is entitled. Anyone inside or outside the house who has had any experience in farming knows that the farmer works anywhere from ten to fifteen hours a day. That is not a three or four day week, it is a seven day week. Then consideration should be given to the assistance which he receives from his wife, not only in connection with running the household but also in connection with outside work. Then assistance is provided by any sons and daughters, in fact by everyone connected with the farm household.

As far as I can figure out, our farmers do not get the exemptions I have just referred to. They are not given consideration for the hours of work they put in. If that were considered, and if consideration were given to the exemptions to which they are justly entitled, then I think you would have an entirely different situation in connection with the collecting of income taxes from farmers. In addition it seems to me that, in the result, you would have a much happier and more satisfied people. Urban and rural people would be brought more closely together, and would eventually understand one another

much better; but in my opinion the farmer has done a great deal, especially during the war years, to bring about a balanced economy. We read in the press, and in fact we hear from many other sources, about the possibility of a reduction in income tax this year. We are led to believe that we should expect one when the budget is presented to the house. I hope this is not only wishful thinking, because it is long overdue. I can only say that I believe the Canadian people are, and have been, very suspicious of the government withholding relief from taxation until a time when they might hold it out as an inducement to the people of Canada to return the present government to power. That is hardly fair, but from the reports I receive from people right across Canada it would seem that any relief in taxation which may be forthcoming in the budget will probably be too little, and definitely too late, to accomplish the desired result.

There are many taxes to which I might refer, but it is pretty hard to pick out one tax which seems to be more discriminatory than another. I believe that almost all members of the house have been receiving letters, and have been approached on many occasions, about the tax on jewelry. That is only one article, and I am not going to spend very much time on it at the moment because other speakers have dealt with the matter. I refer particularly to the hon. member for Red Deer (Mr. Shaw), who made a speech the other night. I have read his speech, and I should like to refer members to page 751 of *Hansard* where it seems to me that he has set out the situation very well. I believe that the Minister of Finance (Mr. Abbott) has been pressed on many occasions with representations about this tax. Therefore we can only hope that some consideration will be given to this particular business, because we are all anxious to have businesses in our respective communities carry on in a prosperous way. I know they are very much affected at this time.

I had intended to say a good deal about the wartime prices and trade board, but I do not want to repeat any more than is necessary. At this stage of the debate it is pretty hard to talk about anything that has not already been referred to. Dealing with the activities of the wartime prices and trade board in my community, I cannot do better than to refer you to the remarks that the hon. member for Hastings-Peterborough (Mr. White) made not long ago. After listening to his speech and reading it, I can only say that my experience in the constituency of Leeds has been very similar. I refer the members of the house to pages 152 and 153 of