

it is worth, compared with the assessment of other property. But the difficulty about the rich man is that his property is not visible, the assessor cannot see it, and is compelled to take the man's word as to what his income is. I think cases of this kind which occur in connection with municipal taxation illustrate what is likely to take place in connection with the income tax. We know that there are many people in every municipality in Canada who deliberately and persistently keep their taxation away below what it ought to be by not furnishing proper returns to the assessor. I am not casting aspersions on anybody, but am speaking generally. There is no doubt that the rich man will be just as anxious to pay as little taxation under this measure as under any scheme of municipal taxation, and if you allow these investigations to be held in camera the public will never know what is taking place. I realize there may be cases where people might pry into the private affairs of some individual, but that is one of the misfortunes incident to the case. A man with an income of \$25,000 or \$50,000 a year may declare in his statement that his income is \$10,000, and his statement goes, because no publicity is given to it, and the average man who would be interested in seeing that this man paid his fair share of taxation is not given an opportunity of being present to find out just what he is paying. Later on, you may possibly get a return from Parliament showing what the taxation was, but if the same policy is adopted by the Government in regard to the income tax as was adopted with regard to the Business Profits War Tax, not only will the public have no opportunity of knowing what is taking place when the taxation is imposed, but they will not know later on what taxation any particular man pays. I have persistently tried this session to find out what taxes have been paid under the Business Profits Tax, and how certain firms and corporations had made their profits, but the Finance Minister has deliberately refused to bring down this information except upon an order of the House. If I want to get this information I can go to his office, he says, and they will give it to me as a member of Parliament. When I asked him if that meant that I could give the information to my constituents I got a very curt answer, implying that if I did that I should be violating his confidence. I could not accept information of that character, so I gave him a list of

four or five firms, all of whom have been doing business in my province, but none of which has paid the Business Profits War Tax. If I went to the minister's office I presume I could get the information I desire, but in such a way that he would consider I had violated his confidence if I made the information public. Therefore I did not act on his suggestion, and I and my constituents do not know to-day whether these people have paid anything or not.

If a similar policy were adopted by the Government in respect of the income tax, neither the people of the community nor the representative of those people in Parliament would be able to find out what is going on. I feel very strongly on this question of income tax; it is one of the few policies of the Government with which I am heartily in accord. I have been preaching income tax since August, 1914; at every session of Parliament I have advocated it, and I am glad indeed that the Government have acceded to the popular demand by introducing this Bill—though it is not anything like as comprehensive as I would like to see it. I am so glad, however, to see the principle established that I am willing to accept whatever hon. gentlemen have brought down, in the hope that later on a large proportion of our revenue will be raised by this direct method of taxation. We cannot shut our eyes to the fact that the financial condition of Canada has so changed during the last three years as to revolutionize our whole method of taxation. The time has gone by when we can continue to raise money by means of customs and excise or other indirect methods of taxation. We have to get down to direct taxation, and to adopt a system so efficient, straight and above board that every man will know whether or not his neighbour is paying his fair share of taxation. The moment you allow these assessments or appeals to take place in camera, you take away from the people the right of compelling the rich man to contribute his fair share of taxation. This is one of the most important questions that has come before Parliament this session. I think that the House should disagree with the proposed amendment, even to the extent of demanding a conference with the Senate. I am sure that if the matter were put before them; if they were shown the tremendous importance of this matter to the people, they would be willing to give it reasonable consideration. If this amendment is adopted, many people will not pay their fair share and many will pay nothing at all.