

the necessary implements of production can be secured at the minimum of cost and the burden of taxation is made to bear lightly upon the tiller of the soil. The same may be said of that industry which necessitates those who prosecute it to go down to the sea in ships and have their living in deep waters—the fisheries. The task thrown upon the government of to-day, after the enormous war expenditure and other obligations, many of them wholly extravagant and unnecessary, incurred during the years preceding their coming into office, was and still is, a very onerous one. The Canadian people should never forget that the responsibility of the taxation of to-day does not rest upon this government, but upon their predecessors, who were dismissed from office only two years ago.

The removal of all artificial barriers to national unity and prosperity will find a responsive chord in the breast of all true Canadians. Canada is a country of widely divergent requirements, and it is only by endeavouring in the spirit of co-operation and forbearance, the East with the West, and West with the East, that we can hope to draw together conflicting elements. Canadians are one people; and in endeavouring to remove all artificial barriers to national unity and prosperity, I wish the government God-speed. Our people must be united for all time, in order that in this land of ours, wide in its great extent, and peopled as it is by men and women of all races and creeds, these various different elements may, as the days go by, become blended and linked together by national interest and Canadian spirit until the day shall come when

Their varying tints unite  
And form in Heaven's light  
One Arch of Peace.

I think it is always a matter of honest and legitimate inquiry to ascertain whether the national revenues for the fiscal year have been sufficient to meet the country's expenditures. Ever since the year 1912-13 our national expenditures have greatly exceeded our country's income. Therefore, is it not a matter for sincerest congratulation to have our inquiry answered this year by the words of His Excellency which assure us that his advisers, the government of Canada, since 1921 have administered our affairs and governed Canada so wisely and well, that for the first time since 1912-13 the national budget has been balanced; and further, that, when the present financial year closes, the difference between public revenue and public expenditure will be found to be such as to justify the reduction of some of those taxes which have borne so heavily on our

[Mr. Kelly.]

people? It is, Mr. Speaker, the most helpful sign, and with the government that holds the reins of office in Canada to-day, backed by the energy, thrift, ability and character of our Canadian citizens, I make bold to predict that ere long we may look forward to the day of surpluses in our country's financial transactions, the day when we shall return to such prosperity as was enjoyed during the golden era of Sir Wilfrid Laurier's regime. Already, Sir, I can see signs of "the roseate hues of that early dawn, the brightness of that day."

Mr. Speaker, I believe the government's opinion, as expressed in the Speech from the Throne, as to where the reduction in taxation should primarily take place is in the right direction, and I see in it the precursor of the further fulfilment of the historic principles of the Liberal party.

The matter of the consolidation of the various revenue collecting services is a consummation devoutly to be wished. I feel therefore Mr. Speaker, the tax-paying people of Canada will commend the government's proposal to constitute a board for the investigation of the various modes of taxation, believing, as I do, that the object of the constitution of such a board by the government is to have the taxation levied and collected with the minimum amount of expense to the government and with the least possible trouble to and exasperation of the person required to bear the tax and pay it.

Sir, the manner of the development of transportation facilities on inland waters, or any manner of transportation which will result in the lowering of the cost of carriage of the products of any of our important primary industries, will, I feel sure, merit the approbation of all fair-minded Canadians. In taking steps toward that end, the government is showing itself truly progressive and true to Liberal principles, and I am confident its efforts will receive the reward of services well performed.

Mr. Speaker, marine insurance is a matter of paramount importance to those engaged in the shipping industry, be they the owners of ships or of the cargoes carried therein. For a great length of time Canadian shipping interests have felt themselves penalized by being charged what they consider excessive rates for marine insurance, whilst in many instances there have obtained discriminatory rates against Canadian ports. That the government is seriously considering this matter is an earnest that we can confidently look forward to progressive methods calculated to ameliorate the conditions at present alleged to obtain.