

has to my knowledge voted on many occasions for speeches from the throne with the preparation of which he has had nothing at all to do, and I again take this opportunity of thanking the Prime Minister and his colleagues for the honour which they did to my constituents in choosing me to second the address.

We have heard some very good speeches during this debate, Mr. Speaker, and we have also heard some blue ruin speeches. I have heard those blue ruin speeches for the last four or five years in this house, and I have come to the conclusion that if the exodus from this country is as serious as our friends on the opposite side claim, it is caused by these blue ruin speeches, and I am almost convinced that these gentlemen are immigration agents for the United States.

It is not my intention to go into financial questions, the reduction of the national debt, public accounts, or the accounts of the Canadian National Railways. There are men better qualified than I am to do that. I will say, however, that I believe the Canadian National railway accounts should be kept entirely separate from the Canadian government accounts.

Mr. CAMPBELL: Do you suggest handing it over to a company?

Mr. BEAUBIEN: No, I say that the accounts should be kept entirely separate from the country's accounts.

Mr. CAMPBELL: Is not that the case now?

Mr. BEAUBIEN: If our friends want to mix the debt of the Canadian National Railways with the debt of the country, we are always going to be confused. I have only forty minutes, Mr. Speaker, and I have never taken up that much time in the house. I think the hon. gentleman had better reserve his remarks for his own forty minutes and allow me to proceed; otherwise I may need the full time at my disposal.

The tariff resolutions which the Minister of Finance has presented to the house are confusing. I do not believe that all the lawyers in Philadelphia could understand them, and I am not going to discuss them because they are too confusing. I would point out, however, that there seems to be a joker in the proposals submitted by the Minister of Finance, and that joker is in the changing of the numbers of the schedules. Let me cite just one example in order to make my point clear. Item 526 of the present schedule provides:

White and cream coloured lace and embroideries, of cotton or linen: British preferential
[Mr. Beaubien.]

tariff, 12½ per cent; intermediate tariff, 17½ per cent; general tariff, 20 per cent.

Then Item 575 reads:

Embroideries, n.o.p.; lace, n.o.p.; braids, n.o.p.: British preferential tariff, 25 per cent; intermediate tariff, 32½ per cent; general tariff, 35 per cent.

In the new schedules which the minister has brought down that is changed to item No. 545, and in changing the item they have inserted the words "for use exclusively in the manufacture of," and therefore these articles which I have mentioned instead of carrying a rate of 12½, 17 and 20 per cent, which is the rate shown in the new schedule, will carry a rate of 25, 32½ and 35 per cent. I know the minister has no intention of doing that, but some of the officials of his department, I am sure, have made a mistake. I feel certain from the declarations the minister has made on previous occasions that he will see when we are in committee that the necessary change is made so that the people who are buying these articles not only for manufacturing purposes but for general purposes will get the benefit of the reduction proposed in the new schedules. I just wanted to make that point clear.

The Minister of Finance is also providing that in order to get the benefit of the British preference fifty per cent of the goods must be empire-made instead of twenty-five per cent as formerly. My information is that the cotton manufacturers of Great Britain import a great deal of their raw product from the United States, and I do not think the British manufacturer will be able to get any benefit of the British preference in our market if this increase is left in the schedules.

The reduction in the income tax, I am frank to say, does not please me. Our taxation should be as direct as it is possible to have it. I believe that every man who is able to pay income tax should pay it. He owes it to his country, he owes it to the masses of our people. I have paid income tax, a very small amount it is true, but I have gladly paid it. I would not have any objection if the exemptions were raised a little higher. In short, impose the income tax in such a way that no man will suffer by its operation. That is my idea of the income tax. But why give the man with an unlimited income the benefit of a reduction in income tax when he really is not entitled to it? Many people in this country made fortunes during the war by preaching a spurious patriotism to enrich themselves. Now, why should not those people pay a tax on their incomes? There is no reason in the world why we should not tax them in