

his share of the sales tax. Those words are strictly and literally true. All necessities of life are not taxed. Those who use the necessities must pay their share of the tax. Clothing is a necessary of life and it is taxed, and many other necessities of life are taxed. My words are strictly true.

Mr. FIELDING: I am going to take what Hansard says on the subject. It is a misfortune for some of us that we have a Hansard.

Mr. MEIGHEN: No.

Mr. FIELDING: Outside of parliament, when some unhappy public man has said some foolish thing he can afterwards blame it on the reporter. We cannot do that here. We have to be held responsible for our words. Referring to Hansard I see what he said was—

That is a tax which is placed upon the backs of everybody in this Dominion.

The word "everybody" includes himself and myself.

All who use the necessities of life must pay their share of the sales tax.

Mr. MEIGHEN: Hear hear. Is not that true?

Mr. FIELDING: My hon. friend seems to enjoy it so much I am going to give him the pleasure of listening to it again. He said:

That is a tax which is placed upon the backs of everybody in this Dominion.

He used the word "all" in one case and "everybody" in the next case. You cannot use any two more comprehensive words in the English language. He said:

That is a tax which is placed on the backs of everybody in this Dominion. All who use the necessities of life must pay their share of the sales tax.

Mr. MEIGHEN: Is that not true?

Mr. FIELDING: I have read a long list and my hon. friend will almost tempt me to read the whole of it now, but no, I will not do it. Nearly all the foodstuffs, light, fuel and practically what was broadly speaking called the necessities of life are free from the sales tax.

Mr. MEIGHEN: I stated that everybody paid his share of the tax. Will the hon. minister tell me of one individual who does not pay his share of the sales tax?

Mr. FIELDING: All who use the necessities of life must pay this tax. I say that all who use the necessities in the case of the articles I mention pay no tax.

Now, Mr. Speaker, these are the three things that I particularly desired to draw attention to. First, my hon. friend's remarks on the tariff, and secondly—

Mr. MEIGHEN: What remarks?

Mr. FIELDING: On the increase of trade, and the horrible crime we committed when we borrowed money in the United States.

Mr. MEIGHEN: Will the hon. member be good enough to read my statement where I said it was a crime, or where I criticised it at all? I have looked up Hansard and I do not see it.

Mr. FIELDING: The hon. member said distinctly "They have increased the obligations of the country"—

Mr. MEIGHEN: Yes.

Mr. FIELDING: "—and they have done it by increasing their obligation in the United States."

Mr. MEIGHEN: That is true.

Mr. FIELDING: Surely, that is a compliment if he puts it that way. Was he contemplating moving a vote of confidence in us for doing it? Are we to take all the other statements in his long speech in a Pickwickian sense?

Mr. MEIGHEN: No, in the sense I made them. I said they had increased our obligations to the United States. That is absolutely a fact. Why does he read into it a criticism on account of going to the United States instead of going into Canada?

Mr. FIELDING: What was the object of saying it if it were not by way of criticism?

Mr. MEIGHEN: I stated the object a moment ago.

The SPEAKER: Order, order.

Mr. MEIGHEN: I will not allow the hon. member to read anything into my speech. He can take any sentence from beginning to end and he will fail to prove it incorrect, just as he failed a moment ago.

Mr. FIELDING: I must confess that when I made that remark it never occurred to me that my hon. friend all the time was making these statements as a compliment. I thought he was delivering a criticism of our action.

Mr. MEIGHEN: So I was.

Mr. FIELDING: I see now it is a mistake. He said we were doing all these things, and he meant them all in a Pickwickian