He allows to come in free with every car load of flour from 850 to to 1,000 yards of cotton or jute cloth free of duty. That is the position that the Minister of Finance has placed himself in after eight years of experience in trying to frame a tariff. Seventy-five thousand dollars will go as far in building a flour mill in the United States as \$100,000 will go in Canada. You can buy your cotton and jute bags about ten cents a barrel cheaper in the United States than you can in Canada and under these circumstances who is going to build a mill at Winnipeg, Fort William, or anywhere else in Canada, , if you can build a mill in Buffalo and get your flour into Canada just the same? That is the position in which the Minister of Finance has placed one of the industries in this country by his tariff muddling.

My Western friends, who have upbraided us during this session to some extent as having run away from the interests of Western Canada, apparently have short memories. They must not forget that we went down to defeat in the attempt to get free markets not only for wheat but for the barley, oats, grain and cattle of Western Canada. That was refused. After it was refused the United States did a little tariff amending on their own lines and they said: "If Canada does not want to trade fair with us, we will amend the tariff to suit ourselves." So they placed cattle, milk and cream on the free list. We are in this position to-day that our cattle go into the United States free of duty. But if we have a shortage of cattle in this country and want to bring any back, we have to pay the Government, on the basis of a cow worth \$100, \$34.38 to get that animal in. If we want to bring back butter manufactured from milk shipped by our own dairies into the United States we have to pay the Government four cents a pound. On cheese That we pay them three cents a pound. is one reason why the cost of living has gone up in this country. The tariff is all made one way and we penalize ourselves if we want to buy any article. I am somewhat in sympathy with the views expressed by the hon. member for Frontenac (Mr. Edwards) when he said it is high time that we should go through these items and amend and remodel them so that we can get down to a basis that will be of greater advantage to all Canada.

Amendment (Mr. Maharg) negatived, yeas 40, nays 58.

Item 446 B agreed to. 2351

591a. Freight wagons, drays and sleighs, and complete parts thereof: British preferential tariff, $17\frac{1}{2}$ per cent; Intermediate tariff, 25 per cent; general tariff, 25 per cent.

Mr. MAHARG: Has not the duty on sleighs been increased under this item? Comparing this item with the tariff set forth in the Canadian Almanac there has been an increase of $2\frac{1}{2}$ per cent.

Sir THOMAS WHITE: The general tariff is 25 per cent and has been. The intermediate is 25 per cent; it was $22\frac{1}{2}$ per cent. There are no sleighs imported.

Mr. MAHARG: Then I am right. There has been an increase of $2\frac{1}{2}$ per cent in the duty on sleighs.

Sir THOMAS WHITE: There are no importations. I have no objection to make the rate 22¹/₂ per cent intermediate.

Mr. MAHARG: I was not pressing the point, but merely asking for information.

Sir THOMAS WHITE: We will have regard to it in the general revision.

Mr. MAHARG: Do I understand that the Minister of Finance is now making the duty 22¹/₂ per cent?

The CHAIRMAN: I did not understand the minister to move an amendment. If he does I will be glad to put it to the committee.

Mr. MAHARG: I am not very familiar with Parliamentary procedure, but I understand that the Finance Minister said he had no objection to making the change.

Sir THOMAS WHITE: I take it to be unnecessary to make any change; there are no importations.

Mr. MAHARG: Why will the Finance Minister not make the change?

Sir THOMAS WHITE: It would need a formal resolution. The matter is not of any consequence, it does not appear to me to be of importance.

Mr. MAHARG: I do not wish to press the matter.

Mr. ROBB: Let us understand each other as to the point raised by the member for Maple Creek. Is it correct that the duty has been advanced 2½ per cent?

Sir THOMAS WHITE: The intermediate tariff is 25 per cent; it was formerly $22\frac{1}{2}$ per cent. It does not apply to any country from which these articles come.

Resolution agreed to.