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tion between large expenditure and burdensome taxation when it viewed with alarm the increase of expenditure "and the consequent undue taxation of the people."

From the two sources of customs and excise duties the late Government raised less than twenty-eight million dollars in the last year of Mr. Foster's control of the Finance Department. In the year 1899-1900, the amount so collected will be at least ten million larger. This would be an astonishing increase in a Government that had come into power pledged to increase the taxes of the people to the highest point. It is almost an incredible record for an administration which had entered into a solemn understanding to reduce the taxes. Let the figures from the Public Accounts speak for themselves.

#### THE BURDEN OF TAXATION.

The following statement shows the amount collected from customs and excise taxes in the last three years of the Liberal-Conservative rule, and in the three years during which the taxation has been levied by the politicians who were frightened at the Tory taxes. (See Public Accounts, 1899, page LI., for excise; and Trade and Navigation Tables, 1899, page 6, for customs.)

#### LIBERAL CONSERVATIVE TAXES.

	Customs.	Excise.	Total.
1893-94 .. .. .	\$19,379,822	\$8,381,038	\$27,760,910
1894-95 .. .. .	17,887,269	7,805,732	25,693,001
1895-96 .. .. .	20,219,037	7,926,005	28,145,042

#### LIBERAL TAXES.

	Customs.	Excise.	Total.
1896-97 .. .. .	\$19,891,996	\$9,170,378	\$29,072,374
1897-98 .. .. .	22,157,788	7,871,562	30,029,350
1898-99 .. .. .	25,734,228	9,641,227	35,375,455

Comparing 1896 with 1899 we have the following:—

Increase in Customs taxes .. .. .	\$ 5,515,191
Increase in Excise taxes .. .. .	1,715,222
Total increase of taxes .. .. .	7,230,413

Taking the Government estimate of population, the people of Canada paid per head in taxes as follows: (Trade and Navigation Tables, 1899, page 7.)

Year.	Customs.	Excise.	Total.
1895-96 .. .. .	\$ 3.94	\$ 1.54	\$ 5.48
1896-97 .. .. .	3.83	1.77	5.60
1897-98 .. .. .	4.22	1.50	5.72
1898-99 .. .. .	4.84	1.80	6.64

This is an increase of 90 cents per head or \$4.50 for each family of five in customs duties, and of 26 cents or \$1.30 for each family in excise taxes. It makes a total increase of \$1.16 per head or \$5.80 per family in annual taxes, over and above the rate which our present Ministers viewed "with alarm" a few short years ago.

But so far from allowing themselves to be frightened by this increase they have gone on to make the matter worse. The customs and excise revenue for the first ten months of the current fiscal