material increases in the duties on many lines of manufactured goods.

Belgium and Luxembourg-In June, 1920, the Belgian tariff rates were materially increased by a system of co-efficients of increase applied to specific duties. A further increase became effective in October, 1920, by the adoption of a new method for valuing goods subject to ad valorem rates. In March, 1921, the rates of the co-efficients were increased and at the same time new and increased rates of duties were established for various items. In 1924 the customs tariff was revised with an upward trend and retaining the system of co-efficients of increase. The revised tariff became effective in November, 1924. The customs law of Belgium provides that the value for duty shall not be less than the normal wholesale price of similar goods on the Belgian market at the time of importation, less the amount of duties under the lowest tariff which such products would pay on import.

Russia—The provincial government at Archangel issued a decree on June 13, 1919, providing for a duty on goods imported into the northern territory. The rates of duty on all but some 30 items of the Russian tariff were increased. The increase in some items was 100 per cent, on others 250 per cent, 500 per cent, 1,000 per cent, and one item 1,500 per cent. On about 19 items entirely new and increased rates of duty were prescribed.

Turkey—The import duties on certain farinaceous preparations have been increased and increased duties on wheat and flour became effective in September, 1924.

In like manner the mid-European countries and the southern European countries such as Bulgaria, Czecho-Slovakia, Roumania, have provided for increased protection and for the payment of customs duty in gold. Italy, Holland, Poland, Norway, Portugal, Spain, Sweden, Denmark and Switzerland have during the last five years created commissions, who are now at work preparing new schedules, all of which are higher than those at present in effect. The same situation applies in the far East.

Japan—In June, 1921, changes were made in the Japanese tariff with increases varying from a slight increase to as much as between three and four times the former rates. In March, 1922, there were further increases and in July, 1924, the so-called "luxury" tariff of 100 per cent was placed on a large number of articles embracing some 125 items of the Japanese tariff.

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China—A new tariff became effective in August, 1919, with duties based on average values of imported merchandise during the five years, 1912-16. In so far as prices had advanced during the five-year period, the new tariff represented an increase. The tariff was again revised in 1922 on the basis of prices for the six-month period from October, 1921, to March, 1922, with a resulting increase in the duties.

Egypt—In March, 1921, duties were increased on various articles and in July, 1921, an additional duty was placed on a large list of articles.

Persia—A new import tariff was made effective in April, 1920, with increased rates of duty, but, owing to the substitution of ad valorem rates in many cases where the rate had previously been specific, it is impossible to estimate what the average allround increase amounts to.

Coming back to the western hemisphere, it is not necessary for me to remind the House that Argentina, Brazil, Chili, Peru, Mexico and San Salvador have in like manner all provided for increases in their protective tariffs. which affects Canada very considerably is Cuba. Hardly a month goes by but someone in Canada finds it difficult to get his goods into A special tariff committee of the Cuba. Cuban House of Representatives is preparing a new customs tariff to be submitted shortly to the House of Representatives. It is understood that the revision is being made along the lines of protection for existing and prospective Cuban industries, and following this principle it is proposed to increase the present import duties on cement, brick, iron and steel castings, screws, nuts, bolts, etc., ink, soap, fertilizers, writing paper, boots and shoes, matches, and so forth. In the riding from which I come I have a concrete example of difficulty in connection with this from a manufacturer of oils, who previous to 1921 found no difficulty in shipping several tank-cars a month to Cuba, but on account of the new customs regulations is unable to reach this market.

It is unnecessary to remind the House of the amount of protection which the United States government find it advisable to give their different lines of industries. Briefly the situation is as follows:

United States—The Emergency tariff of May, 1921, greatly increased the rates of duty on agricultural products. At the same time a stringent "dumping" law became effective. In 1922 the Fordney tariff became effective and provided for much higher rates of duty than those previously in effect. In 1920, the last