Immediate Tariff Revision

Delays in Carrying Out Revision. The autumn of 1919 came and w

ans of raising taxes, or what is

Direct as Well as Indirect Taxes,

When amounts to be raised by taxation are not very considerable, it may
matter but little how they are raised,
whether by direct or by indirect means.
When, however, they are large, it is a
matter of great consequence to everyone. There is this also to be remembered, that because part of the taxes
may be raised by direct taxation, the
burden of which falls mostly upon the
wealthy and the well-to-do, it by no
means follows that the tax rests there.
The chances are a thousand to one the
tax, or some part of it, will be passed
on to someone else, and that the poor
man or woman in the last analysis will
bear more than his or her share. The
wealthy landlord, for example, who has
a big income tax to pay passes it on in
a raise of rent to his tenants; if he is
the owner of a coal mine, he may pass
it on in the price of coal; if he is the
owner of a railway, in the rate of fares
and freight, and so on and so on. It is
eald that

much the same with the passing taxation from the fellows of big

"Big bugs have little bugs
To whom they pass their taxes
And little bugs have lesser bugs
Who have to grind their axes."

Women Specially Interested. previous years the men of the try were the only part of the popu-

"A Mass of Sores -No Sleep-Unhappy Days"

and have been entirely well ever since."
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that is what our Parliament was called upon to vote at the last session as the amount to be spent during the present year. Assuming that our population was ten millions—which in all probability it is not—that would mean an outlay per individual of from \$50 to \$60.

and an outlay per family of five of \$250 to \$300. One is almost frightened to contemplate what it would mean for a family of twelve; the figures are, however, \$600 to \$720.

These are the taxes which the Government at Ottawa alone are at present imposing upon the people of Canada. When we recall the circumstance that for the most part the entire population under 14 years of age is dependent on others over that age, and that most of the population under 21 years of age is dependent in some measure upon the men and women who are over 21 years of age, it will be seen that what is allotted to them in per capita tax should in reality have been placed upon those who are electors; so that the amount which each man and woman will necessarily be contributing to the state is considerably greater than the figures I have indicated.

If each single man and woman who is paying no direct tax whatever, and thinks he or she is thereby escaping taxation altogether, will stop to think what it means to be contributing not less than \$50 or \$60 per year in taxes, and each head of a family of five will think what it means to be contributing not less than \$50 or \$60 per year, whether they are paying income tax or not, he or she will see why, among other reasons, the manner in which the Government is carried on is to him or her a matter of immediate concern.

If you have clearly grasped what a customs tariff is, and how and by whom it is ultimately paid, we may go on to consider the different kinds of customs tariff, and also their possible and probable effects.

Not Honestly Stated.

Mr. Meighen, the prime minister, has

consider the different kinds of classificating, and also their possible and probable effects.

Mr. Meighen, the prime minister, had been saying that there are only within the same and the saying that there are only within the same after the saying that there is no such thing in the world as a free trade triff, and that no one knows that better than Mr. Meighen himself. Why, then, does he say it? I can only surmise, the reason. I regret to say that our prime minister is not always wholly candid; he has a perfect genius for twisting and turning and misrepresents of the saying that the say it is solved at this fortunate contribinists is ond a fixed playing. He does it always for a purpose. The acrobat in a circus performs his in a manner which should make the nation weep. And this for the reason that his twists, and are made, not with a view of playing upon the good nature of his audit ences, but upon their prejudices, which he is looking for support, there is a strong prejudice against free trade, and so he says the issue on the triff is between protection and free trade, and so he says the issue on the triff is between protection and free trade, and on the subject of the tariff, and what I have said in Parliament on more than one occasion, that he Liberal party is concerned. The said on the subject of the tariff, and what I have said in Parliament on more than one occasion, that the Liberal party is concerned. The protection and free trade, and the protection and free trade, or, as the world at a triff in Canada for free trade. That the issue is not one between protection and free trade, or, as the world at a triff in Canada for free trade, or the protection, and a tariff of myosed primarily for purposes of the protection and free trade, or, as the world have a trade of the protection, and a tariff of made a traiff at all, which is the meaning it are trade. That the listue is not one by tween protection and f

chase is helping to pay it.

Cost to individuals.

How, then, when we come to consider the total expenditures of government. Fifty or sixty millions of dollars is a very large sum of money, but that is what our Parliament was called upon to vote at the last session as the amount to be spent during the present year. Assuming that our population was a suming that our population was a sum of the sum of the

so long as you recognize a customs tariff, you cannot have free trade. The tariff is, as I have stated, a tax. It is a tax on imports, and a tax on import is an obstruction to trade. Free trade means the absence of all tax; it means what it says, complete freedom of trade, and the raising of revenues by some other method exclusively. by inmeans what it says, complete freedom of trade, and the raising of revenues by some other method exclusively, by income tax, for example, and when the prime minister and his following say that the issue is between protection and free trade, they do not describe the situation aright. The minute a tax is imposed on trade, that moment trade is obstructed. The obstruction may be made to serve primarily one of two purposes: It may be made a means of affording protection to some industry within the country. Usually it serves both purposes in some measure. A tax imposed for purposes of protection may be so framed as incidentally to afford revenue, and a tax imposed for purposes of revenue may be so framed as incidentally to afford protection. The art of statesmanship in the imposition of taxation lies in making taxation as light as circumstances will permit, and in having regard for existing national needs in whatever taxation may be imposed.

The Real Issue.

The issue, so far as the Liberal party'

It said a moment ago that any body men framing a tariff must adopt one two principles, the protective principle or the free trade principle, and I that every public man owes it to people to declare definitely on which the two principles he stands."

That was a statement made at Winnight

In dealing with taxation, whether it be the tariff or any other form of tax-ms ation, the aim should be to make taxathe characteristic of the carrier with the characteristic of the carrier of the c the dependents of those who were killed? How are we to finance out railways, and how meet the other expenses of government amounting, as I have said, for the present year to between five and six hundred million dollars, and this with the setting aside of nothing in payment of our public debt, which amounts to over two billions, three hundred and sixty-five millions of dollars? No, we cannot change from a system of indirect to one of direct taxation all in a day, even if that were to be deemed the wisest course. What might have been possible before the war, when the total expenditure of government was between one and a half hundred millions of dollars, is not so easily achieved today, where the total expenditure ever reached during the Liberal regime was \$136,000,000 all told; that is to say, on ordinary and capital account, including subsidies to railways, \$87,000,000 on ordinary expendition which has jumped from \$340,000,000 to over \$2,350,000,000.

Let me report, existing financia requirements of the Dominion demand the maintenance of a customs tariff. This

along evolutionary, not along revolutionary, lines. This brings me to the reason why, as respects the tariff, we, as Liberals, stand on the principle of a tariff primarily for revenue, rather than on the principle of a tariff primarily for protection. We believe that a tariff primarily for protection is certain to be a tariff for special interests, whereas a tariff primarily for revenue comes as near as any tariff can to being a tariff for the people.

Challenges Meighen.

what he was saying was not true.

Challenges Meighen.

I challenged the right honorable the prime minister on the floor of Parliament to point to any utterance of minis in the west that can possibly be understood as meaning that I stood for free trade, or, as he in a more modified form expressed it, ruthless tariff reduction. He was unable to accept the challenge, and yet he has never retracted his words. It is a very easy thing to misrepresent an opponent. It quite another thing to undo the evils of misrepresentation. I regret to say that I fear one can look as little for chivalry as for truth from the prime minister where it serves his purpose to take a different attitude.

The speeches I made through the Canadian west last year were made in the hearing of thousands of persons; they were reported very fully in the western papers, and in dispatches to the east; they were made within the hearing of many persons from this province and from Eastern Canada; and I challenge anyone to point to a single sentence in all that I have said which will afford a shadow of justification for allegations of the kind that have been wilfully made. I have looked through the press reports of the different speeches I made in the different speeches I made



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and their immediate friends and associates present their views and opinions in the form of written statements, which could be "systematically analyzed and classified for the purpose of making them a basis of general public inquiry to be held throughout the country."

The written statements were made to do duty for the session of 1920. Pariliament was informed, in the budget speech of May 18 of that year, that though unfortunately trade and economic conditions were yet unstable, the tariff investigation had commenced, and public sittings would be held throughout Canada after prorogation. The minister of finance went further than promising the prosecution of the inquiry; he told the House that to make the inquiry through the department of finance would have the assistance of experts and other advisers, and he went on to say, "I am further of the opinion that not only should the investigation proceed, but that information should now he given of the principles and policies of the Government in the light of which effect will be given in the tariff revision to follow to the evidence and facts developed in the inquiry."

Then followed a somewhat pretentious and high-sounding enumeration of principles and policies, proceeded by the declaration, "Our policy calls for a thorough obtaining, not a much-needed market, as they would have two such as the would be with a market, as they would have two amounts alto a much needed market, as they would have the declaration for 1920. Paraliam at a market, as they would have, the canadian market, as they would have, the changian market, as they would have, the double of the Canadian market, as they would have, the changian market, as they would have, the curl and and at monopoly of the Canadian market, as they would have, in addition to market, as they would have, the market, as they would have, the market, as they would have, in addition to market, as they would have, the indication to reduct a monopol of the Canadian market, as they would have, in addition to market, as they woul Long and Expensive Inquiry. at brought us to the end of the ion of 1929. Before the summer of is true, but to some individuals eve

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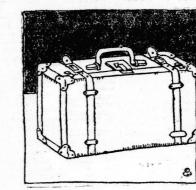
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Delays in Carrying Out Revision.