

the elimination of the sales tax on farm implements and its reduction on boots and shoes will be of some benefit to the people. But if the exorbitant sales tax has been found detrimental to business—and I do not think this will be denied—why did not the government take it off altogether? The sales tax is a nuisance. It is hard to handle, and is evaded in certain quarters.

Why should the sales tax be taken off farm implements and retained on canning machinery? A canning factory is certainly associated with the activities of farmers. Yet the man who equips such a factory has to pay 35 per cent duty plus 5 per cent sales tax on his machinery. Is it fair that this tax should be taken off farm implements and the duties lowered on those implements, while canning and other machinery are not given similar relief? Is it fair that the sales tax should be taken off mining machinery, and yet left on canned goods, boots and shoes and clothing that the miner has to buy? I might ask the same question with respect to logging machinery. It is purchased by large companies, yet the retail buyer of lumber has to pay the sales tax, and lumber is an absolute necessity in the building of our homes. To my mind a reduction of the duty on farm implements and on mining and logging machinery is where the trouble will arise. It will be remembered that two years ago when the British preference on woollen goods was increased by 2½ per cent no one thought it of much importance. A year ago the British preference was further increased by 10 per cent. It was strenuously opposed from this corner of the House, but no one expected that it would be so disastrous to our woollen industry, yet it has resulted in half of our woollen factories closing their doors or going into liquidation. I am afraid that a lot of our implement manufacturers will be in a similar position within the next two years. Recently I saw a letter addressed by a manufacturing firm in Toronto to their agent in my home town, instructing him to dispose of his samples and return his sample cases because the budget proposals had forced them to close their doors.

Mr. ROBB: Will my hon. friend give me the name of the firm?

Mr. HUBBS: I did not take it down, but I can get it for the minister. Naturally one would have thought the government with its knowledge of the unsatisfactory results following the French treaty, which has reduced our revenue within the last year by nearly

two million dollars—practically all on luxuries as pointed out by the hon. member for Lincoln (Mr. Chaplin)—and the disastrous results following the increase of the British preference would have tried to rectify those errors instead of proposing the tariff reductions contained in the budget. The hon. minister tells us that by lowering the tariff and allowing the Americans to flood our markets he will bring prosperity to Canada. Has that been our experience in the past? If reducing the tariff is such a good thing, why not accept the amendment of the hon. member for Centre Winnipeg (Mr. Woodsworth) and make everything free—why not hand Canada over to the United States in a lump instead of piecemeal, and be done with it?

Mr. GRAHAM: Where is that flag?

Mr. HUBBS: We will soon be an adjunct of the United States anyway—at least, a dumping ground for their surplus products.

Mr. MOTHERWELL: It is pretty hard to warm up that old yarn of 1911 over again.

Mr. HUBBS: The hon. Minister of Agriculture says that it is pretty hard to warm up the argument of 1911. Well, Mr. Speaker, I would prefer the Reciprocity agreement of 1911 to this budget, for under reciprocity we would have got something for our money; but the country gets nothing out of the budget. The sole advantage accrues to the government, which gets the votes of hon. members to my left to keep them in power for another couple of years. There is one thing sure, the people are not getting anything out of the budget.

Mr. BEAUBIEN: Did not the party with which the hon. gentleman is associated tell everybody throughout the whole Dominion in 1911 that we were giving Canada away and getting nothing for it in return?

Mr. SPENCE: Reciprocity was wrong then, and lowering the tariff is wrong to-day.

Mr. HUBBS: My hon. friend from Parkdale has answered the question. In the 1911 campaign the slogan of the Liberals was, "Down with the big interests". I would say that they had certainly downed the big interests with this budget, and those who have not been downed will certainly be on the shelf and will not attempt to go ahead and build up the country as the needs of the country demand. Besides, has the United States ever given Canada anything? When the late government got reciprocity in wheat products and potatoes, you know what happened; as soon as it affected the farmers