for he had admitted that after his vain and abortive attempts to fix up his tariff, he had come to the conclusion to get as near to the old tariff as possible. Having in vain tried his prentice hand, he was obliged to fall back upon the acts of his predecessors of whom he became as close as copyist as possible.

He (Hon. Mr. Tupper) here quoted from the Finance Minister's speech, in which he said he had proposed a duty of 60 cents on wines in order to confine the poor to the use of spirits, which were cheaper. In disease it was necessary to have stimulants, but wines were not so fraught with danger as ardent spirits. He continued to speak of the singularity of this class of impost, saying that, before he sat down he knew the Finance Minister had a preference for champagne; and what were the facts? On one single entry as much as \$80 had been saved by the importer, who could well afford to send the Minister an occasional basket. He confessed that he could not envy the feelings of the Finance Minister when he found that the Chancellor of the English Exchequer had abolished the duty on sugar, which he himself had proposed to reimpose here.

It seemed to him (Hon. Mr. Tupper) that it would be far better for the Finance Minister to return to the treasury the sum which it was proposed to expend for immigration purposes in order that the duties might be kept off tea and coffee, and reduced on sugar. It would be a waste of money to endeavour to induce the people of England to leave a country where the duty was swept away for one in which it was felt that the duty of fifty per cent was not enough.

He was glad that his hon. friend, on reconsideration, had taken the suggestions on this matter which he had ventured to give, but he had accompanied his determination by a confession that, though he had been compelled to abandon his project of increase on this article, he had not given up all ideas of getting it at some future day. He seemed, in effect, to say, "I am temporarily compelled to abandon it, but, if you think my decision a finality, you are mistaken." It was most important for a country that its trade and industry should look upon its tariff as permanent and not liable to change, except in a case of absolute necessity.

The Finance Minister had said the subject was surrounded with difficulty, and so he would find it indeed. He had already found it so, and had to withdraw his prentice hand, and fall back on those who had preceded him. No greater mistake could have been made by a Finance Minister, even if there had been no necessity for raising a dollar of extra revenue, than that committed by the present Minister, who had pictured our affairs as so gloomy and dark; but, now that we were going to the world as borrowers for funds to carry on our public works and to redeem our debt, it was the most vital consequence that every means should be adopted to draw the surplus millions of Europe to our soil in order to enrich it.

The Finance Minister had made a most fatal mistake when he had taken away from our Immigrant Agents the strongest and best arguments they could use to induce emigrants to leave their homes and come out here. The mere reduction of the duty on tea and coffee, and on other necessaries, would do more than any expenditure of money, accompanied with taxation, to induce people to come and settle amongst us; but, as he took it, the statement of

the Finance Minister was only the entering wedge of an increase, step by step, in taxation.

He would now draw attention to one matter of no little importance. He meant the tax on machinery. Never had there been an Act more calculated to stimulate manufactures amongst us than the remission of taxes on machinery used in manufactures, and there was no more retrograde movement than the abolition of that policy. In 1870-1871 a little more than half a million worth of machines had been imported, the total being \$542,113, but after the remission of the duty in two years the increase under this head had been \$712,106. Although he disliked anything sectional, he must say that this was one of the important industries which had been injured by the tariff.

He referred to the invidious tax on shipping, and he was glad that his hon. friend had been driven by public sentiment, and by those behind him, to recede somewhat from the disastrous step he had taken. He (Hon. Mr. Tupper) believed that, if the Finance Minister's ears were not altogether closed from suggestions coming from him, it might be worth his while to draw attention to the fact that the tax the Finance Minister was bringing upon them was only the iron heel of the Finance Minister of Ontario pressing on the people of the Maritime Provinces. If the hon, gentleman searched from end to end of the Parliamentary records of Canada, he would find no more sectional legislation than this.

In 1858 Parliament in its wisdom, feeling that if any industry had a precarious existence and should be fostered it was that of ship building, acted upon this most wise principle. The policy was inaugurated that ship building should be made free of duty. The result was that the industry was stimulated, and now that industry was found to flourish in the remotest corners of the Maritime Provinces. Let the Hon. Minister look at the neighbouring Republic and he would find that the policy of that country had swept their flag off the seas, and had given to others the carrying trade of the world. The United States, driven by the logic of events, were now retracing their steps and sweeping off the duty from ship materials. Reports which had been made to Congress, indeed, had shown that an impetus had been given which it was not possible to suppose.

A reciprocal treaty with the United States had been entered into a few years ago by which the United States fishermen shared with us our fisheries. If the hon, gentleman wanted to strike at our fisheries there was no surer way of doing it than the one now inaugurated. He would tell the Hon. Finance Minister that there was no more valuable class of community than those who had qualified themselves to become the defenders of our wooden walls, and that man was heedless and reckless who struck them down and did all he could to hamper the hardy sons of toil, whose life was a perilous and precarious one. He who ventured by one fell swoop to cripple their industry showed that he had not fully comprehended the situation. Under the fostering care of our Canadian Parliament, shipping has been made one of the first planks in our system. It has been fostered, and under that fostering care hundreds of thousands of vessels have been built, and on the good faith of the Government 63,000 tons had been contracted for last year. At present it was estimated that there was shipping amounting to 1,000,000 tons at