Mr. FIELDING. If I could get some further information as to the particular case I would have it looked into. It might come in and be taxed as printed matter under a higher-rate.

Mr. PORTER. I understand that the body of the book is prepared in large numbers by some association in the United States; that is used by different magazines. It goes into a magazine finished in Canada, and this gentleman has to pay duty upon it, whereas the American book containing the very same stuff is admitted into Canada duty free.

Mr. FIELDING. There would seem to be some inequality about it as stated by the hon. gentleman, but I would like some further particulars. If we could get the particular case we would be happy to inquire into it.

Mr. PORTER. I will endeavour to furnish the hon, gentleman with it.

189. Tubes and cones of all sizes, made of paper, adapted for winding yarns thereon, free, free, free.

Mr. FIELDING. It was made free before when imported by manufacturers of cotton yarns or cotton fabrics. It is now to be extended so that it may apply to the woollen industry as well.

191. Union collar cloth paper, in rolls or sheets, glossed or finished, 12½ per cent, 17½ per cent, 20 per cent.

Mr. FIELDING. There is a fractional change in the preference; not otherwise.

Item allowed to stand.

192. Strawboard, millboard and cardboard; tarred paper, feltboard, sandpaper, glass or flint paper and emery paper, or emery cloth, 15 per cent, 22½ per cent, 25 per cent.

193. Paper sacks or bags of all kinds, printed or not, 15 per cent, 25 per cent, 27 per cent.

Mr. FIELDING. This is an increase from 25 to  $27\frac{1}{2}$  per cent. The preference is 15 per cent as against  $16\frac{2}{3}$  per cent formerly.

Mr. FOSTER. You have changed the preference?

Mr. FIELDING. Two and a half per cent has been added to the general tariff.

Mr. PATERSON. That is another mistake. There should be one-half added to the 27 per cent under the heading of 'general tariff.'

194. Playing cards per pack, 5 cents, 7 cents, 8 cents.

Mr. FIELDING. There is an increase in this item. The former rate was 6 and 4 cents; it is now 8, 7, and 5.

Mr. GANONG. Is that for a little more protection or a little more revenue?

Mr. FIELDING. A little of both.
Mr. PORTER.

195. Paper hangings or wall papers, borders or bordering, and window blinds of paper of all kinds, 22½ per cent, 32½ per cent, 35 per cent

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Mr. FIELDING. This is the same except that the preferential tariff is slightly lower.

196. News printing paper and all printing paper, in sheets and rolls, valued at not more than  $2\frac{1}{4}$  cents per pound, 10 per cent,  $12\frac{1}{2}$  per cent.

Mr. PERLEY. I would like to ask what the duty on news printing paper is in the United States?

Mr. FIELDING. The rates in the United States are very elaborately set forth and they vary according to the value. On a value of not over 2 cents per pound this duty is 3-10ths of a cent. Then it increases according to the higher value to 3-10ths, 4-10ths, 5-10ths, 6-10ths and 8-10ths.

Mr. PERLEY. I think it will be found that the duty on newspaper print in the United States is greater than that which we impose.

Mr. FIELDING. Yes.

Mr. PERLEY. I am very sorry to see that the government have not taken this in hand to try and give us the paper industry of this country. This is a country above all others which ought to make its own paper, but notwithstanding that fact we imported last year, over \$3,000,000 worth of various kinds of paper into this country. We have the wood here to make the pulp and paper for half the world and we certainly ought to be able to make it ourselves. We cannot expect our industries to grow so as to provide our own paper in this country unless we have a sufficient duty to pay us on a par with the Americans.

Mr. FOSTER. What is imported?

Mr. PERLEY. Over \$3,000,000 worth of paper and paper products were imported into Canada last year. The people of the United States come into this country, buy from us a very large quantity of pulp wood every year, take it to the United States and manufacture it into pulp and paper there. The pulp wood is taken free into the United States but if we attempt to send any pulp or paper into the United States we are met with a heavy duty. It seems that this is a matter in which we could get fair play. We have it very much in our own hands because they are dependent on Canada for a large part of their supply of pulpwood and if they admitted our paper and pulp into the United States on the same terms as they do pulp wood we would be able to get a fair share of the market which we are entitled to get because we have the raw material in this country. Of course, I know that this is a very large question which is not to be discussed in a few minutes, but I am sorry to see that the government have