

ly believe. I shall not, Mr. Speaker, take up the time of this House, by for the hundredth time going into a comparison between the state of things that existed between the years 1873 and 1878, and the state of things as they have existed from 1878 down to the present time. The record of the period when the Liberal Government was in power is a record of depression, and a record of retrogression; but the record from 1878 when confidence was restored by a Conservative Government coming into power, is a record of advance and progress. Let me deal a little more at length with the speech of my hon. friend from Winnipeg (Mr. Martin). His somewhat elaborate argument was replied to in a masterly manner by my hon. friend from South Grey (Mr. Masson), but if I may venture to say so, I wish to make one or two remarks to complete the case so well made out by my hon. friend (Mr. Masson). The hon. member for Winnipeg (Mr. Martin) made a comparison between the nine months of the current year and the 12 months of the preceding year, but, as everybody ought to know, it is impossible for one to make any reliable calculation upon such a basis. The hon. gentleman (Mr. Martin) told us that the imports for the nine months of 1895 down to March 31st, were \$42,979,130, dutiable goods; and \$31,014,535, free goods, coin and bullion, not included. Why he does not include coin and bullion, I cannot understand, and he does not explain, because they are marketable commodities, and are sold and bought for a profit just like anything else. The duty of \$13,278,853 was, as he says, a rate of taxation equal to 17·94, and he compares that with the rate for the whole year of 1893-94, which he finds to be 17·76. Therefore, he declares that the rate for 1895 is higher than the rate for 1893-94. But the disturbing factor in his calculation is the assumption that the rate would be the same for the three months of the year 1895 as in the preceding nine months. As a matter of fact, the rate for the three last months of 1894, after the month of March, was 15·3, which demolishes his calculation at once. Applying the same rule to the three months of 1895, we would have a lower rate than 17·76, which there again, queers his calculation. I asked the Customs Department to send me a return of what was brought in for the month of April, 1895, and I learn that the total of dutiable goods was \$4,848,156; duty, \$1,468,431; and the free goods, \$4,026,937, the coin and bullion being \$34,703. The total was \$8,909,796, the total duty being \$1,468,431, which would give 16·48 for the month of April. No doubt when we have the returns for the next two months the percentage will be still lower, and thus is destroyed completely the calculation which the hon. gentleman made, his assertions that taxation was not very much reduced. Now, Sir, the hon. gentleman (Mr. Martin) was

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more honest than the hon. member for South Oxford (Sir Richard Cartwright). That hon. gentleman based his calculation upon the same period, but what did he do? He took the duty on the dutiable goods as though the entire abolition of the duty was no reduction of duty at all. That, of course, was a most dishonest thing, and I am sorry that the same sort of dishonesty—probably that is too strong a word—but I am sorry that the same sort of recklessness, the same sort of unsatisfactoriness characterized a great deal of what he said. What did the hon. member (Sir Richard Cartwright) declare? He declared in that same speech that while a great number of articles had been placed on the free list, there were only three in which the public were in the least interested. Mr. Speaker, I have gone into details too fully; I have trespassed on the patience of the House; but if time permitted, I could take up that tariff and read fifty, sixty or seventy articles which were placed on the free list, many of them by the last tariff, in which the public are deeply interested; and you have only to read them to stultify completely what was stated by the hon. gentlemen. As to the comparison of percentages, let me say that it is deceptive to the ordinary mind, not accustomed to consider matters of this sort—a thorough business man would detect the fallacy at once. Let me point what the results were for the six months ending December, 1893, and for the six months ending December, 1894: I will take the percentages which the hon. gentleman has taken and see what the exact effect of the changes in the tariff is, and you will see that it is very substantial. The general results of the tariff changes made in 1894, as reducing the average customs duties, may be seen as follows: In the six months, July to December, 1893, the last half year altogether under the former tariff, the total value of imported goods was \$60,894,062, on which the duties amounted to \$10,198,562, the average rate thus being \$16.75. In the six months, July to December, 1894, the first half year altogether under the new tariff, the total value of imported goods was \$54,572,395, on which the duties amounted to \$8,701,037, the average rate thus being \$15.94. The rates under the new tariff, therefore, averaged 81 cents less than the rate under the old tariff, being a reduction of 4·84 per cent on the rate before the change. What does that mean to the importer? It means that an importer who would have had to pay \$100 of duties under the old tariff would only have to pay \$95.16 under the new tariff. If the new instead of the old average rate had prevailed for the last half year of 1893, the duties paid would have been \$9,706,513, or \$472,049 less for the six months. If the old instead of the new average rate had prevailed for the last half year of 1894, the duties paid would have been \$9,140,876, or an additional \$439,838 for the six months, something near half