that may be regarded as a luxury inasmuch as it is used in the making of confectionery, so that it could very well carry a revenue rate. I agree with him, but what I am afraid of is that this legislation will operate in such a way that no revenue will accrue, for the simple reason that the goods will be shut out of Canada; so that while we pay the extra three cents a pound duty we shall not be paying it into the revenue of the country but into the pockets of certain Canadian manufacturers. The question I asked before supper and the question I ask now is: What is the Canadian industry which is affected? Where is it or where are they located, what number of men do they employ and what do they pay in wages?

Mr. RHODES: The industry affected is the very large and widespread biscuit and confectionary industry which covers the whole of Canada. It would be quite impossible to answer my hon. friend's question categorically, in detail, nor do I consider it advisable or appropriate to take individual companies by name throughout Canada in relation to this or any other item.

Mr. YOUNG: The industries mentioned by my hon. friend are the consumers of the product. Who are the producers?

Mr. RHODES: They are both.

Mr. YOUNG: The confectionery manufacturers, then, make their own cocoa butter.

Mr. RHODES: Some of them do.

Mr. YOUNG: Is there any industry that makes it on a commercial scale?

Mr. RHODES: I am informed that there is ample capacity in the industry to meet all Canadian requirements.

Mr. YOUNG: That is not the question. Ample capacity to meet all Canadian requirements means, I take it, that the minister intends so to frame the tariff that all Canadian requirements will be supplied by Canadian factories, which is the very thing I was afraid of. It will divert revenue from the treasury into the pockets of certain manufacturers, and I want to know who they are.

Mr. RHODES: I will repeat once more, and for the last time so far as my hon. friend is concerned, that if the importations come in free no duty is paid. If the importations do pay a duty then the revenue goes into the treasury. So that my hon. friend's deduction that the increase from two to three per cent in the duty means an increase in the amount of money that will be made by the manufacturers is entirely wrong. He is mistaken.

With respect to his question as to what industries are affected, I may say to him that that is not a question which ought to be answered in detail.

Mr. MOTHERWELL: It is a perfectly proper question.

Mr. RHODES: Does my hon, friend mean to assert that I should mention the individual companies by name?

Mr. MOTHERWELL: Yes. Do they want to be hidden in the cellar?

Mr. RHODES: It is not what they wish to have done; it is a question of the proprieties. I have told my hon friend what he has a right to know in answer to his question.

Mr. YOUNG: The minister says that if the importation comes in free no duty is paid. Now I have shown that the importation will not come in free even from Britain. It will pay approximately 21 per cent, almost as much as it will pay coming from Holland. I wish to know, and I think the members of this committee have a right to know, what industry is affected by this. From what the minister says, the industry in Canada is going to supply the entire Canadian market with a certain product if it gets the three cents per pound duty, and that industry will take the three cents a pound out of the pockets of the people. We have a right to know who they are.

Mr. MACKENZIE (Vancouver): Surely the minister can give that information. Parliament is entitled to all the information in detail. This is really like a new budget and I think the minister should reconsider the answer he has given.

Mr. ILSLEY: The question is a very important one. I can remember that in connection with the tariff schedules of 1930 the Prime Minister when acting as Minister of Finance did not hesitate to speak about specific industries. There was in particular a glass industry at Hamilton which it was hoped would be promoted by certain high tariffs which were discussed in this house. No injustice to any particular industry suggests itself to my mind or, I imagine, to the mind of any other hon. member.

The one feature of the argument of the hon. member for Weyburn which I think is deserving of some consideration by the Minister of Finance is his contention that the imposition of these duties does not give effective preference to Great Britain. If the minister has an answer to that argument, I should like to hear it. I must say that I was surprised as

[Mr. Young.]