the baneful effects of the legislation and the administration of the affairs of this country by my hon. friends opposite.

Hon. Mr. POWER. There were at least three other years in which there were considerable deficits.

Hon. Mr. BOWELL-If the hon. gentleman is right, I stand corrected, but if he will look at the facts I think my hon. friend will find that he is in error. However, there is one cause for gratification: if there were one or two, or even, to please my hon, friend, say three deficits, there have been surpluses since that time to more than cover the deficits of the first year or two. The country had not to be encumbered with additional debts in order to provide money for running expenses, as was the case during the regime of my hon. friend. They had to borrow every year except one, I think, in order to make up the deficiency in the revenue and to carry on the ordinary affairs of this country. Going back to 1889, the percentage of duty levied on goods entering Canada for home consumption was during the past five years :---

1889	21 65 per cen
1890.	21 21 "
1891	20.06 "
1892	
1893	17.38 "

In 1883 the people of Canada paid \$5.23 per head for duty, while in 1893 they paid but \$4.26 per head. A reduction of nearly one per cent per annum in the rate of duty for the past five years, and a reduction of ten cents per head per annum in the amount of taxes collected during the past ten years make it pretty clear that the Liberal-Conservative party has been doing considerable tariff reforming for some time past. There was a gradual decrease during these five years from 1889 to 1893 in the taxation of the people of the country, although we had raised the duties upon many articles. Let me turn your attention to the period between 1874 and 1878, and precisely the contrary effect was the result of the administration of the Liberal party. In 1874 the taxation per head was 11.32 per cent, in 1875, 12·38, in 1876, 13·44, in 1877, 13·03. The last year that they had control of the destinies of this country, it was 14.03, thus showing that from the moment they attained office, the moment they began to administer

the affairs of Canada, the rate of taxation began to increase greatly year by year, while on the other hand the taxation during the last five years has been greatly decreased. My hon, friend made use of an expression, which I do not think he intended should have the full force of his utterance, although he qualified it by saying it was human nature when a man becomes pecuniarily interested in anything to change his belief if his interest leads him to do so. Now I am not prepared to admit that.

Hon. Mr. SCOTT—I was pointing to the Democratic senators.

Hon. Mr. BOWELL-Not the Canadians.

Hon. Mr. SCOTT—There is a little human nature in some Canadians too.

Hon. Mr. BOWELL-I think the House will agree with me that human nature on this side of the line is about the same as that to the south of it, although I am quite willing to admit that his estimate of the integrity and honour of Canadian statesmen is justified. However, I am inclined to be a little more charitable, although I am accused of having very strong opinions on most things. I am inclined to think that people can change their opinions, and change them honestly. I do not believe that a man, although he may have been born in a certain rut, must always remain in it. I know in my own family my father was an ardent English Whig when he came to this country, but he was not here long until he saw what he thought were the very malign influences of the Liberal party, and I think that I can apply that to an hon. friend opposite me. I know a more ardent English radical than his father I never heard of in my life, but when he came to this country he thought that it was not right for a man who loved his country to continue connected with that party. That was his opinion. Although in my early youth I was brought up in the Whig school, the opinions I hold today are honestly entertained. I am quite willing to credit my hon. friend opposite with equal honesty and to admit that men may change their opinions and change them When men saw in this country honestly. in the years from 1876 to 1878, everything in a state of stagnation and our industries paralyzed, they began to think that something was wrong, and when they observed the pro-