

every item. The imposition of dumping duties on many lines of merchandise has resulted in a further increase in the rates of duty on such goods. In addition Australia can appraise imports at prices corresponding to the prices of similar Australian products, and where such protection is deemed necessary she gives it.

Have any hon. gentlemen here had experience in shipping goods to Australia? Well, it is an interesting experience. By the time you have filled out the many forms of a protective nature which are required before you can have your goods landed in Australia customs free, you have almost enough documents and paper scrap to equal the value of your goods, that is, if the goods are not over-valued. The Australian Department of Labour imposes restrictions with regard to the labour found in the goods, whether union or otherwise, and so on. The Australian Department of Agriculture imposes regulations with a view to preventing disease from being carried in the packing of the goods, and so on. This is all done not so much to ensure that the goods shall be of the right kind as to give Australia protection against the influx of foreign goods. Let me give a little further information with regard to what has been done in other countries in the matter of tariffs.

British India—In March, 1921, a new tariff was introduced providing for increased rates of duty. In 1922 the rates of duty on many classes of goods were increased from 11 per cent to 15 per cent and the rates of duty on "luxury" goods were increased from 20 per cent to 30 per cent. In 1924 increased rates of duty on most iron and steel products were put into force.

Newfoundland—An increase in the rates of duty on imports into Newfoundland was effected in May, 1921, by the imposition of an import tax of 5 per cent on most classes of imported goods.

South Africa—About which the hon. member for New Westminster (Mr. McQuarrie) spoke so eloquently last night: From time to time the tariff in South Africa has been amended providing for increased duties on various classes of goods. Increases were made in 1919, in 1921, in 1922, and again in 1923—the last increase affecting confectionery, wheat, motor spirit, wrapping paper, boots and shoes and glass bottles.

In like manner British Guiana, British Honduras, Montserrat, Barbados, Dominica, Grenada, Trinidad, East Africa, Malta, Mesopotamia and Ceylon have all adopted new tariffs or increased the general rate and the ad valorem rate. As to Jamaica, in March, 1922, a new tariff was introduced providing for substantial increases in the rates of duty. The

general ad valorem rate was increased from 16½ per cent to 20 per cent with proportionate increases throughout the remainder of the tariff.

You can readily see that Great Britain and all her overseas dominions and colonies, with the exception of Canada, have found the necessity of increasing the tariff as a ready and certain means of increasing their revenues as well as their existence.

All of the major nations of the world have, in a like manner, adopted from time to time an increased tariff schedule in order to maintain their population, and to stabilize themselves again in world affairs. Nations with depreciated currencies, such as Germany, Austria, and Roumania, are insisting that all customs duties be payable in gold. For instance, Germany: On July 1, 1921, all commercial conventions between Germany and other countries lapsed and from that date all imports were dutiable under the general tariff. This constituted a considerable increase, as Germany by a law passed in July, 1920, extended to imports from any country the benefits of any conventional treatments applicable to imports. Since that date there have been a number of increases in the rates of duty on numerous classes of goods. Some months ago it was reported that a general revision of the German customs tariff was under consideration. In addition to the increases in the rates, there has been a general all-round increase due to the fact that Germany requires that customs duties be payable in gold.

I will also give the House the situation with regard to the tariff in other countries:

Austria—There have been various revisions of the Austrian tariff providing for increased duties. A new tariff is now under consideration which is understood to be highly protective. Austria requires that all customs duties be payable in gold and this has resulted in a very substantial increase in the duties.

France—In July, 1919, France adopted a system of co-efficients of increase—by this system the duty leviable is the ordinary duty multiplied by the co-efficient applicable to the particular item. The maximum co-efficient was originally 3, but has been increased from time to time and is now 10. Also in March, 1921, the import duties under the general tariff were increased from a 100 per cent advance over the minimum tariff to a 300 per cent advance. A new tariff bill, providing for a reorganization of French customs duties, has recently been prepared. It is reported that the bill will provide for