

Hon. Mr. MACDONALD (B.C.)—What is the duty on spirit?

Hon. Mr. BOULTON—It is ten and sixpence a gallon, \$2.62½.

Hon. Mr. MACDONALD (B.C.)—But the percentage?

Hon. Mr. BOULTON—The duty is less than the excise.

Hon. Mr. MACDONALD (B.C.)—It is 225 per cent.

Hon. Mr. BOULTON—The excise on spirits is ten and sixpence and the duty is a trifle less; but I would like to point out to hon. gentlemen that the revenue of Great Britain to-day is one of the few revenues that has stood the last few years of depression. It has raised and raised until now it has turned the corner of £100,000,000, there is no stand and deliver position, which is the policy of protection. It is a voluntary contribution by the people. The only taxation there is upon the necessaries of life in Great Britain amounts to 12½c. per head.

Hon. Mr. ALMON—Income tax.

Hon. Mr. BOULTON—No; I am now speaking of the taxation on the necessaries of life. An income tax is a forced tax. The taxation on the necessaries of life is a forced tax also. If a man has an income of \$750 a year he is not taxed, but the income tax is on the wealth of the country. I am now speaking about the question of duties and the revenues derived from the necessaries of life under our system if we want to buy a machine, a gallon of coal oil, a pound of rice or anything at all it is taxed or protected. A barrel of flour is taxed 75 cents. Everything else is protected and the duties collected on \$71,000,000 is a stand and deliver imposition on the necessaries of life to the extent of \$16,000,000. I do not think any hon. gentleman can combat that position.

Hon. Mr. FERGUSON (P.E.I.)—What about tea?

Hon. Mr. BOULTON—That is one of the necessaries of life. We import \$38,000,000 of free goods in which tea and raw material is included. The \$71,000,000 are the dutiable goods, upon which there is a revenue derived of \$19,000,000, and \$3,000,000 of that is on spirits and tobacco, and

the rest is the necessaries of life. The people of Great Britain are only taxed on the necessaries of life 12½ cents per head, which is mainly composed of a tax on tea, and taxation on the necessaries of life to the people of Canada is \$3.20 per head. In England the tax on the necessaries of life, which is almost entirely composed of tea, is 12½ cents per head. In Canada there is \$3.20 per head imposed on the duties levied on the \$71,000,000 of imports, and therefore we have to compare that with Great Britain, and recollect, hon. gentlemen, there is no hidden tax, no protection, no tax for rebates on export. Then there is the revenue which is derived from the prosperity of the people through the post office. That is £10,000,000 a year. There are £20,000,000 a year from customs, mainly spirits, £26,000,000 from excise, and £15,000,000 from stamps, &c.; but we have not got a great navy to keep up, or an army, or ambassadors and consuls all over the world, and it is not necessary for us to put anything on income. I am going to show you how, without putting anything on any one of those things, that we can entirely remove taxation from the country and still maintain the \$16,000,000 of revenue which is now imposed on the necessaries of life; but the question I was just pointing out was that while there are people who say—and it is argued that the prosperity of the United Kingdom is not what the people imagine it to be—I say, hon. gentlemen, you have got to go to the public returns and see that that is not the case, that we find that the English people are maintaining a revenue by a very large portion, one-half of which is contributed by voluntary taxation. That is, out of their prosperity they pour into the coffers of the country more than one-half of their revenue; and then take the British Board of Trade Returns—what do they show? They show that \$2,000,000,000 is the value of the imports and that the exports from Great Britain amount to \$1,080,000,000.

Hon. Mr. McCALLUM—That covers Great Britain and Ireland.

Hon. Mr. BOULTON—Yes, of course, but the value of the imports is £408,000,000, and the value of the exports £216,000,000. You will see the peculiar anomaly that the imports are almost double the exports. Their prosperity is so great that they are enabled