handed it over to the oil combine. I now challenge my hon. friend to point out any compensating advantages we have in the matter of coal oil. When we ask them if coal oil has been made cheaper they do not pretend to answer that question at all. Hon. gentlemen charge us with saying that as a result of reducing the duties, goods have become higher. Nobody has ever made such a contention, it would be silly and unworthy of any hon. gentleman to say that as a result of the reduction in duties on any article it has advanced in price. But, what we do say is that hon. gentlemen have taken the duty off, and taken it off in vain. They made a reduction in coal oil duties, and the next moment they turned around and gave the Standard Oil Company, that immense combine that menaces every interest in Canada, tanking advantages that more than overcome it, and the price of oil is to-day to be put up or down as may suit the interests of the great oil combine in Canada. Hon. gentlemen used to talk about the national policy being a means of fostering every combine, but the hon. gentlemen. by lowering the tariff, show that the change had no effect upon the combine. The hon. gentleman, not unwittingly but of design, and knowing what the outcome would be-because the late member for West Lambton (Mr. Lister) pointed out to him what it would be—went ahead and made the change. I tell him now that while there is a reduction of \$85,000 upon coal oil, the people of this country have not the slightest advantage, and the only consolation they have now is to put their hand into the other pocket and make up some other way this \$85,000 that has gone to the oil combine.

Now, let us see what compensation there is with regard to the reduction in binder twine. Faithless in this case as the hon. gentlemen have been in every other case. what have they done? They took the duty off binder twine, and I warn my hon. friends opposite not to make the retort. that because the duty has been reduced that we make the contention that the cost of binder twine has been advanced. Binder twine did not advance for any substantial reason. It has been pointed out in this House that while it was heralded that the raw material had advanced, it had not, during the whole three years, advanced one-third of one cent per pound. But. hon, gentlemen had in their own hands a lever that they might have used with good effect. This country is not so poor that they were driven to take that course they did. The hon, gentlemen, while they had it in their hands to level the price, took the duty off binder twine, and they joined the combination in the United States, and assisted them by every means. I say they assisted them because they failed to prevent them; and one who fails to raise his finger in de-

he took \$85,000 off coal oil and fence of the country is as culpable as one d it over to the oil combine. I now who does it a direct injury.

Mr. CAMPBELL. Would you be in favour of putting back the duty on binder twine?

Mr. CLANCY. What does my hon. friend (Mr. Campbell), say? Now, Mr. Speaker, I desire, as an outcome of the changes that have been made, the loading and unloading that has taken place from the rich to the poor, to call attention, for just a moment, to the rate of taxation that has been the subject of some discussion in the House during the last few weeks. The hon. Minister of Finance (Mr. Fielding), in his budget speech, made the statement that the rate of taxation under Conservative rule, deducting coin and bullion, and making some deductions that I think the hon, gentleman was entitled to make, on his own side, was 19:19 per cent under Conservative rule, and under Liberal rule 17:17 per cent. The hon. gentleman fell into an error that I think he would not have fallen into had he known; the hon. gentleman fell into the error of counting in, for the purpose of showing a low rate of taxation, the Indian corn that was imported into this country and re-exported. I do not believe that the hon. Minister of Finance would have made that statement if he had known at the time. I think he was deceived by the bad book-keeping of the hon. Minister of Customs (Mr. Paterson), and I hope that when the hon. gentleman deals with the question again he will eliminate that, as he should have eliminated it, and that the calculation will be made on the same grounds and upon the same articles and under the same conditions as were applicable to the Conservative party. The hon. ex-Minister of Finance (Mr. Foster), pointed out here, with what seemed to me very great clearness, that there had been a period of very low taxation from 1892 to 1896. There was a five years period of low taxation, the average for the five years being 17:47 per cent. Now, when we take the average rate of taxation imposed by hon. gentlemen opposite, for 1897, 1898 and 1899 we find, if we exclude Indian corn, which ought to be excluded, which hon, gentlemen will not contend should be included, that the taxation of hon. gentlemen for these three years was higher than it was for the five years I have referred to of the Conser-Instead of being 17.47 per vative party. cent, it was 17.59 per cent. But, hon. gentlemen will say: The preferential tariff did not come into operation during the first year. Ten months of the first year passed before the preferential tariff came into operation. Only one-eighth of it came in at that time and if you wish to deal with us fairly, and if we are to have credit for having made a reduction in taxation by means of our preferential tariff you must not take three years because the preferential tariff was not in force during that time. Well, then, I will take two years for the purpose of my