

taxed at 42½ per cent. As it looked as if it might rain, she got out some rubber clothing, taxed at 35 per cent; and her soliloquy was: Is there anything under the blue canopy of heaven that is not heavily taxed?"

The meat which she placed in the oven was taxed, and while it was cooking she took out her sad irons.

An hon. MEMBER: What?

Mr. McMASTER: Sad irons, articles which are used by a woman when she wants to smooth out things.

Mr. BURNHAM: Does the hon. gentleman propose to collect under his system less taxes in the aggregate than are collected under the present system?

Mr. McMASTER: No.

Mr. BURNHAM: Then what is the advantage of it?

Mr. McMASTER: What I am endeavouring to place before the House is the fact that the articles commonly used by the plain and common people are taxed at exorbitant rates. These irons were taxed at 37½ per cent, and had they been plated they would have been taxed at 42½ per cent.

After this had been done she put some mince-meat on some pastry. The mince-meat was composed in part of raisins, spices, peel, etc., all of which were taxed. She also turned out a mould of jelly taxed at 3¼ cents per pound, plus war tax, and laid out a plateful of nuts taxed at 42½ per cent. She had a few minutes left before dinner time—she was an extraordinary woman, as you will all admit.

Some hon. MEMBERS: Hear, hear.

Mr. McMASTER: So she went through her cupboard to obtain a list of articles to give to her husband the next time he went to town, some little distance away. She discovered that she had plenty of cereal foods in small packages, taxed at 27½ per cent; plenty of molasses taxed at \$1.11¼ cents per hundred pounds, plenty of catsup taxed at 42½ per cent, baking powder taxed at 6 cents per pound plus war tax, soap powder taxed at 40 per cent. She noted that she would have to ask her husband to buy on his next trip, tooth powder, taxed at 40 per cent, sage, thyme and savoury herbs taxed at 25 per cent. As the children had been particularly good recently she felt that they deserved some chocolate confectionery, taxed at one cent a pound, plus 35 per cent.

While she was so busy, her husband had been looking over his machinery with the idea of putting it carefully away for the winter. He found that his plough was taxed at 32½ per cent, and his harrow at 27½ per cent, his wagon at 32½ per cent, and his harness at 37½ per cent. He made some small repairs to the harness room, using for the purpose tongue and grooved lumber taxed at 32½ per cent. He also did a small job in cement near the kitchen door that his wife had asked him to do weeks before, and noted that the cement was taxed at 10 cents per hundred pounds.

After supper the family gathered round the dining room table on which stood a shaded lamp taxed at 30 per cent, burning coal-oil taxed at 2½ cents a gallon, plus 7½ per cent, and discussed the affairs of the day. Is it surprising that their conversation turned upon the extortionate and exorbitant rates of the tariff on what was used by the western consumer? Their thoughts were rendered none the less bitter because they knew that in regard to many of these articles of prime necessity, through mergers and trusts and combines, competition within the tariff wall had been practically eliminated?

I think that a short study of the tariff will bring one to realize how absurd the tariff is. I crave your indulgence, Mr. Speaker, and the patience of the House, because I know that to give the details cannot be otherwise than tiresome. However, I shall try to make it as little tiresome as possible.

Cream separators are free—an excellent thing—but a Babcock milk tester, which is used in every butter and cheese factory throughout the Dominion, is taxed at 32½ per cent, and the earthenware churns in which the butter is made are taxed at 37½ per cent.

If a man needs a bandage for surgical or medical purposes he will find that rubber bandages are taxed at 35 per cent, silk web bandages at 45 per cent, and flannel bandages at 42½ per cent.

If a man is slightly deaf he learns with interest that aurasage for treating the deaf comes in free, but if he is completely deaf he finds that an auriphone, acousticon or artificial ear-drum is taxed at 35 per cent.

Liquid asphalt is taxed at 25 per cent. Asphalt road oil for improving roads comes in free, although road scrapers, road graders and road rollers are heavily taxed.

Citron rinds in brine come in free, but candied peel is subject to a specific duty of