to qualify it to some extent; it is difficult to define. I will read the item as it will read as amended:

Horse meat, tripe, and other animal offal, ground or unground, unfit for human consumption; feeds consisting wholly or in part of cereals but not including baked biscuits; all the foregoing when for use exclusively in the feeding of bur-bearing animals or in the manufacture of feeds for such purposes.

Mr. STEVENS: May I draw the attention of the minister to a matter I spoke of the other night? I have no desire to put the minister to a great deal of trouble, because I appreciate the difficulty of explaining these items, but all through this new schedule as indicated by the resolution just read by the chairman, a great many items are repealed as they are in the present tariff; in many instances they are consolidated into a new item, and I have no doubt frequently the reading is considerably changed. It is quite possible that these changes will be far more significant than appears on the face of the resolution, and while I do not desire to put the minister to a great deal of trouble I think, as we go through the schedule, it would be well if he could explain the reasons why these various items were consolidated and just what has been brought into the new item. This is going to be a matter of some difficulty, but if it is approached in that way from the commencement, perhaps it will minimize the minister's troubles.

Mr. DUNNING: Since my hon. friend spoke of the matter the other evening I endeavoured to get a comprehensive exposition of the features to which he referred. In most cases I found that "consolidation" is not really the proper word to apply. This first case is one in point, where something which has been under a general item—

Mr. BENNETT: Or several items.

Mr. DUNNING: —or several items, is extracted and made subject to a definition such as the one here, "when used for feeds for furbearing animals;" that is made into a tariff item. That is true of most of the changes. But there are some fairly important exceptions, and if my hon. friend will look through the list provided in connection with the cases, such as the automobile schedule and the oil schedule, which originally were based upon reports from the tariff board, he will see that we have given in each case the tariff item presently applying to the item under consideration as well as the rates.

Mr. STEVENS: Yes, I notice that applies to a good many.

[Mr. Dunning.]

Mr. DUNNING: That applies to what might be called the major items. But in order to try to meet the situation outlined by my hon. friend I have three or four pages of these items extracted in order to provide a better definition. I am afraid handing them to my hon. friend would not be very helpful, except with the explanations which I have before me and which I shall be glad to give as we go along.

Mr. MacNICOL: In reference to this item there is a plant on Keating street, Toronto, employing, I believe, about one hundred and fifty to perhaps two hundred men, in continuous operation. I cannot say that I know very much about it, I wish the hon. member for Danforth (Mr. Harris) were present; he would be an authority on whether this item will increase or decrease employment in this line in Canada. Can the minister tell us whether putting all these articles on the free list will injure that plant or help it; will it increase or decrease employment?

Mr. DUNNING: I do not think it will have much effect on the Toronto plant one way or the other. Products of the kind named in the item now under consideration are, my notes say, available in Canada, but because of the transportation factor they are not available to the fur-farming industry in certain provinces.

Mr. BENNETT: Meaning the maritime provinces.

Mr. DUNNING: The maritime provinces; for instance fox and mink farms in Prince Edward Island cannot pay freight on offal from Ontario and Quebec abattoirs. Even in the face of the existing duties the furfarmers of these provinces have, of necessity, because of the transportation factor, had to rely to a great extent upon feeds imported from the United States.

Mr. STEWART: Could the minister give the particulars of the imports?

Mr. DUNNING: Feed of this kind has come in under so many items that it has never been separately classified.

Mr. MacNICOL: What would be the effect in Ontario, because there are some fur farms in Ontario. Doubtless the plant on Keating street supplies the farms in Ontario that raise the animals to which these items apply. The question is what the effect will be on employment in that plant.