

slates, 30 per cent ad valorem, providing the duty on roofing slate shall not exceed 75 cents per square for black or blue, or 90 cents per square for coloured slates.

Mr. FOSTER. I am here putting into one item the two bearing 30 per cent, leaving slate pencils at 25 per cent.

Mr. MULOCK. The duty, as mentioned in your Budget speech, was 20 per cent, and now you are making it 30 per cent. Why this increase?

Mr. FOSTER. Twenty per cent was too low. That was explained when we went back to 30 per cent, with the unanimous consent of the committee.

Sir RICHARD CARTWRIGHT. There was no consent on this side of the House to any increase of duty.

Mr. MILLS (Bothwell). We had better make it English. The hon. gentleman has in the tariff the statement that black and blue slates are not to exceed 75 cents a square, and coloured slates not to exceed 90 cents a square. Black and blue slates are coloured. You had better make it slates of other colours.

Mr. GIBSON. According to the sliding scale, when coloured slates are worth \$6 a square, the duty will be 15 per cent, and when worth \$9 a square, it will only be 10 per cent. It will be pretty hard to tell what the duty on slates will be. It is not to exceed 90 cents a square, but it may be 15 per cent or 30 per cent, according to the value.

Mr. FOSTER. You could only collect one or the other when the two are equal.

Mr. GIBSON. There are no coloured slate quarries in this country, and why impose a sliding duty? There should be a fixed duty per square, because no man can tender with any degree of intelligence upon a coloured roof, if the duty is to be altered to suit the price per square.

Mr. FOSTER. He will never make a tender until he knows what he can buy his slate for.

Mr. GIBSON. How can he tell? Supposing I tender on coloured slate to-day, and it is \$9 a square, you can only charge me 10 per cent. Perhaps a month from now, the work is not far advanced, and somebody else has the same kind of buildings to put up, and the price of slate is down to \$4.50, and he has to pay 20 per cent.

Mr. FOSTER. A contractor has always to look out for the rise and fall in price, and there is no more difficulty in this than in any other matter.

Mr. McMULLEN. Will slates with the frames on come in at 30 per cent, the same as without frames?

Sir RICHARD CARTWRIGHT.

Mr. FOSTER. Yes; writing or school slates.

Mr. MULOCK. Where are slates from which slate pencils and school slates are produced, found? Is that quality of slate now being developed in Canada?

Mr. FOSTER. Yes; school slates are being made down in Quebec, in Richmond.

Mr. MULOCK. Is that the only place in Canada where slates for that purpose is quarried?

Mr. FOSTER. I am not sure.

Mr. MULOCK. Then we are taxing every parent 30 per cent ad valorem for the benefit of the slate quarry in the county of Richmond. I see that we imported, last year, 485,000 squares of slate. I was going to ask the hon. Minister of Finance whether it would be possible, in preparing the Trade and Navigation Returns, to subdivide the subjects better, so that we could understand the different kinds of goods. For example, under the subject of "slate," we have one group called "school and writing slates, porcelain, &c." It seems to me that these ought to be subdivided, and slate porcelain ought not to be included with school slates. Now, I ask the Minister in all fairness, whether he thinks it reasonable to impose a duty of 30 per cent on school slates just for the enrichment of the owners of one slate quarry in the Dominion? I presume the question is not yet out of committee, and that it is quite in order to discuss it, and if a mistake has been made, to correct it. For my part, I think this duty very unreasonable. The people in the country find themselves taxed a good deal for the education of their children; and the Minister, who at one time took an interest in education, is proposing, practically, to impose a fine upon education. It may be true that 30 per cent upon one slate does not amount to much in the eyes of the hon. Minister, but the extra cost upon this necessary implement in education and upon others altogether amount to a considerable tax upon parents. We ought to encourage education by making it as cheap as possible.

Mr. MACLEAN (York). It is too cheap now.

Mr. GIBSON. Now that the hon. gentleman has his own education he thinks that the cost of education should be increased.

Mr. MULOCK. I will allow the hon. gentleman to elaborate his views whenever he pleases. I do not think he would dare to commit himself to any such idea. We are speaking of a tax imposed upon a necessary of the most rudimentary education.

Mr. SPROULE. The hon. gentleman might have a stronger position if he was correct in his figures; but the duty is not 30 per cent but 25 per cent.

Item agreed to.