"I was not speeding, I was not going thirty miles an hour, I was not going ten miles an hour". "Hold on," the policeman said, "the first thing you know I will have to charge you with backing up." The hon, member for Souris has fallen into the same error into which that famous statesman Milton N. Campbell, now on the tariff board, fell when he made a computation of tariffs.

Mr. DUFF: He fell into a good job.

Mr. BROWN: In computing the rates of tariff, the hon. member for Souris fell into the same error as did Mr. Campbell. In fact, one would almost think he had taken his figures from Mr. Campbell's statement. The hon. member included the year 1922 in making his list of Liberal tariffs. He knows, or at least he should know, that the fiscal year ends on March 31.

Mr. WILLIS: What difference does that make in the results?

Mr. BROWN: I have not figured it out. The Conservative policies were in effect up until the end of May, 1922. I shall indicate the difference in the results a little later on. I should like to point out to the house the fallacy of all arguments based on average percentages. Mr. Campbell said that at that time the only index as to tariff trend was the average duty collected. That seems to be the opinion of the Minister of Trade and Commerce and of the hon, member for Souris. Nothing could be more fallacious than that. So many factors enter into the problem that it is practically impossible to arrive at an accurate conclusion. If it were true that the duties had been increased by only such an infinitesimal amount as that indicated by the hon, member, what becomes of the pledge of the Prime Minister (Mr. Bennett) to make tariffs fight for us?

Mr. WILLIS: So he has done.

Mr. BROWN: What becomes of the argument that was used again and again during preceding parliaments that Canada alone among the nations was reducing tariffs? That was the argument we heard again and again. If it was true, then this other statement cannot be true.

Mr. WILLIS: That is how we got the imperial conference agreements.

Mr. BROWN: I shall have something more to say later about the conference agreements, and I shall point out another fallacy of the hon. member. As I say, so many factors enter into the problem that it is

almost impossible to arrive at an accurate conclusion. The first, for instance, is specific duties. Let me give an illustration. These figures go back to 1927. Cast iron pipe was for years brought into Canada at rates of duty of \$6, \$7 and \$8 a ton under the various tariffs. In 1918 the price was \$66 a ton, but in 1927 it was only \$47 a ton. Naturally, calculated on an ad valorem basis, the tariff had risen, but there was no difference in the amount of duty collected, which still continued at \$6, \$7 and \$8 a ton respectively. On an ad valorem basis it might have been contended that in the first case the duty was 11.7 per cent and in the latter, 14.7 per cent. Yet those figures do not give us a proper picture. There are on our tariff list a large number of items of that class and these prices fluctuate from time to time, so that it is impossible to form an accurate conclusion.

Further, in the years quoted by the hon. member for Souris there appeared in 1917 and 1918 when we were exporting large quantities of war material to Europe, and the raw material for those commodities was imported in large quantities at a low rate of duty. This naturally affects the average. It will be noted in the figures given by the hon. member for Souris for those years, the average was down to about 12 per cent. That of course affects the whole computation.

Mr. WILLIS: The average was over 20 per cent.

Mr. BROWN: But for the two years. The hon, member will note that, according to the figures he gave the duty on all imports was 12·1 in 1918 and 12·3 in 1919.

Mr. WILLIS: It was 21.5 per cent.

Mr. BROWN: Why can the hon, member not be fair? I have his own figures before me: average rate of duty on dutiable imports, $21 \cdot 5$, and average rate of duty on all imports, $12 \cdot 1$ in 1918 and $12 \cdot 3$ in 1919.

Another factor that affects the question is prohibitive tariffs. I have already referred to the fact that prohibitive tariffs shut out goods, and consequently when one comes to compute average rates of duty, this whole class of goods that has been shut out under prohibitive tariffs is not taken into account in the computation.

Another factor is that of luxuries. In hard times luxury goods are perhaps the first class to be dispensed with. These goods carry high tariffs. Let me give an illustration: In 1918, for various causes the importation of liquor had been cut down and it was then only \$4,350,000 worth from Great Britain.