

which taxes Nova Scotia is relieved, and Mr. Carmichael," said the hon. gentleman, "is anxious that Nova Scotia shall be saddled with it," and that is a statesman-like utterance calculated to remove entirely all those fears of disunion and sectionalism which the hon. Minister of Finance so justly deplored should be excited among our population; and I think, if I am not mistaken, the Minister of Railways went on to point out to his Nova Scotia audience that Ontario interests were greatly at a discount in this matter of coal. He said, and said truly, that you can get coal at the pit's mouth for 50 or 60 cents a ton, while they have to pay \$4.50 or \$5 a ton, and we have given you people of Nova Scotia an additional protection of 50 or 60 cents in addition to the natural production at \$4.50, to enable you to deal with these million and a half of cumberers of the earth of the Province of Ontario. Other gentlemen who are deserving of the notice of this House, have a still different story to tell with respect to this coal duty. Here is what the President of the largest railway at present existing in Canada, has to say:—"Materials of all kinds," says Sir Henry Tyler, "are dearer than they were ever before, and in particular the price of coal has increased to the extent of the duty imposed. He could hardly conceive of anything more injurious in a nation like Canada than to place a duty on coal." That was the opinion of the President of the Grand Trunk Railway,—slightly different from the opinion of the Minister of Finance; and as his company pays some \$50,000 or \$60,000 of that impost he may be supposed to know something, at all events, of what he was talking about. I would like to know whether those shivering wretches, who have to experience extremity of our cold winter weather when the thermometer is 20 degrees below zero, have anything to say with regard to the benevolence which adds 50 or 60 cents to the price of each ton of coal they purchase. I cannot better conclude my remarks on the subject than by giving to the House a resolution which was introduced by a very distinguished and notable colleague of the hon. gentleman, a man who looms large in the public eye, no less a person than the present Speaker of the Senate, on this question. Some few years ago, the Hon. Mr. Macpherson moved in the Senate:

"That in the opinion of this House, by subjecting the duty of Customs as proposed in the bill—breadstuffs of any kind, or rice, coal and coke, salt or any of the natural products enumerated in Schedule C of the present Tariff, and which at present are admitted into Canada free of duty—a principle would be introduced that would be partial in its operation between the Provinces constituting the Dominion, that would distribute the burden of taxation unequally and vexatiously amongst the people, that would injuriously disturb trade and tend to engender sentiments of sectionalism and disunion in the minds of the people of Canada."

Well, Sir, we on this side of the House may be pardoned if we entertain some doubts as to which of the three—the President of the Senate, the hon. Minister of Finance, or the hon. Minister of Railways—has exactly got at the true inwardness of the same duty on coal. The hon. Minister of Finance finds it impossible to see how this Tariff can be unfair to the mass of the population. Well, Sir, the hon. gentleman, I observe, when he wants to ascertain how a duty is going to affect the consumer, how it is going to affect the great mass of the people, wisely goes to the manufacturer of the article which is to be protected. He finds out what the producer thinks; but what the consumer thinks or feels appears, and perhaps is, to him a matter of comparative indifference. Now, Sir, I have pursued, I am bound to say, a different plan. When I want to ascertain how a system of taxes affects the poorer portion of the community, I endeavor to ascertain from those of them who keep accurate accounts of their domestic expenditure, what sums they spend on the various articles which are taxed, and in that way, I think, we can find out with some degree of precision what is the true incidence of the hon. gentleman's Tariff.

Sir RICHARD J. CARTWRIGHT.

Now, Sir, I have here two cases—one of a man earning about \$300 a year, equal to about \$1 per diem, and another of an artisan who receives about \$400 a year, equal to about \$1.50 per diem. Let us see how these men are taxed. I find that, in the latter instance, they are obliged to expend some \$40 or \$50 in the purchase of six tons of coal; I find that they are obliged to purchase about six barrels of flour, about 150 pounds of sugar, and to expend for clothing about \$62 for a family of six; and they will consume some fourteen gallons of coal oil in the course of a year. Now, let us see how, on an income of \$400 a year, these taxes will foot up. There is a specific tax on flour equal to \$3, and a specific tax on coal equal to \$3. On the coal oil they use, they are obliged to pay at least \$2.50 more than, save for the operation of the tax, they could obtain that article for elsewhere, while on their clothing, which is necessarily the largest taxable item, taking the average of the hon. gentleman's Tariff, it is impossible that they should pay less than \$21 a year. Their sugar costs them at least \$5 in taxes, and if we put on the average allowance for excisable articles, we find that—without taking into account the vast variety of articles of food, bedding, tools, books, and other minor articles which every workingman uses—on an income of \$400 a year, the absolute known Dominion taxes amount to not less than \$43.50, not taking into account municipal taxes, which must average at least \$10 a year more. In the same way, in the case of a family of five, living on an income of \$300 a year, I find, allowing for excise taxes, that the taxation is not less than \$37 a year, not counting municipal taxes. It may be, Sir, to the hon. Minister of Finance a matter of perfect insignificance that a man who receives an income of \$300 a year should be taxed by the Dominion to the extent of \$37, and that the man who has an income of \$400 a year should be taxed to the extent of \$43 for Dominion purposes; but I doubt extremely whether these men themselves are not beginning to wake up to the fact that they are taxed most oppressively and unjustly under the Tariff introduced by these hon. gentlemen. Sir, one of these men, a man of some education, wrote to a friend whom I employed to collect these facts—and I will give the hon. Minister of Finance a view of his tariff from the consumer's, and not the manufacturer's point of view. This is what this poor man has to write, and let the hon. gentleman ponder it well:

"I am certain of this—that under the revenue Tariff I was sickly. I had a good deal of broken days off work, but I was enabled to save from \$30 to \$40 a year. I have enjoyed good health during the last three or four years, and have been seldom a day off work."

Am I to think that the hon. gentleman imputes it to the National Policy, that this man enjoyed good health during the past three or four years.

"I have had to curtail my expenses considerably to meet the claims upon me every Saturday, and as to saving anything, it is impossible."

Sir, that is the exact fact. The hon. gentleman did not and does not intend it, I dare say; but the effect of such taxation as I have depicted on such incomes as those I have referred to has been most undoubtedly to interfere, first of all with the comfort of the working classes, and then with their power to better their condition. There can be no doubt that this heavy taxation deprives these classes to a great extent of the power of making a home for themselves, that it greatly impedes the education of their children, that it deprives them of the power of obtaining luxuries which they are entitled to as much as the hon. gentleman or anybody else, and that it distinctly lowers the standard of comfort. Although I do not mean to say that the Tariff is wholly responsible—because I believe the price of provisions, which forms the largest portion of a laboring man's expenditure, has gone up—yet there can be no doubt that there has been a marked and sensible degradation in the