

the printer himself had already paid a tax on the paper. There is double taxation, and for all I know some other person may have paid a tax as well, which would make triple taxation. In addition to that, you are now imposing customs duty on the sales tax itself. I received an invoice for some books which came to me from England the other day; I found the sales tax added and the duty computed upon the invoice plus the sales tax. That is taxing a tax. If there is any necessity for revising the customs laws it seems to me it would be a very sound thing to do in that regard, because it is an inferential form of protection, as one of the hon. members from Manitoba would say, and therefore I suppose it is to be condemned.

Then let me proceed to the next form of taxation upon which my hon. friend proposes to rely for the purpose of raising his revenue, namely, changes in the tariff. First of all I desire to make a few observations with respect to these tariff proposals in the light of statements which were made by my hon. friend the Minister of Finance not so very long ago. This summer he had the privilege of visiting western Canada. While doing so I am sure he found a fine, growing country, and I am satisfied that he was greatly pleased with what he saw. In the course of his journey he appeared before the board of trade at Winnipeg and similar organizations at other places as well, and on each occasion delivered addresses with respect to tariff and other matters. The important matter to which he directed his attention in Winnipeg was connected with the tariff, and on that occasion he said, as reported in the newspapers, that the tariff board was a body that had been set up for a very useful purpose. Now, sir, I would venture to read some words which my hon. friend is reported to have used on that occasion; they were never denied, and they formed the subject matter of editorials in leading newspapers. I think if my friends the Minister of Railways, the Minister of Agriculture and all those gentlemen who come from western Canada will take notice of these observations they will perhaps refrain from their campaign of misrepresentation with respect to the fiscal policy of the party which sits to the left of the Speaker. These are the words:

In each of the general elections since 1878 the tariff has been one of the predominant planks of the political parties, with the natural result that many platform exaggerations by frequent repetition are now accepted as actual facts and a great many, without reasoning and without analyzing the statistical records of growth of Canadian business, the possibilities for international expansion or the practical business

[Mr. Bennett.]

problems which must be faced at home take extreme positions on one side or the other of this question. Good government comes when the electorate have actual facts before them; they can then judge what is best for Canada, and it was to get the tariff and trade facts properly before the people that the advisory board on tariff and taxation was founded.

Now, sir, my friend the Minister of Finance in that instance correctly stated the facts. Does not my hon. friend from Brandon (Mr. Forke) realize that for the last forty years in western Canada there has been carried on a campaign of slanderous vilification with respect to the tariff policy of the Conservative party? Does he not realize that the Minister of Railways the other day spoke of high and ever higher tariffs? Does he realize that from one end of that great western country to the other they have spread the gospel that the Conservative party stood for high tariffs, while they themselves preached low tariffs and free trade as it was in England? Does he remember the banners which hung across the streets of Brandon when the election of 1896 was being conducted, and which read:

Free trade as they have it in England.

From one end of western Canada to the other they have spread the doctrine that the Liberal party stood for free trade or a low tariff or some other kind of tariff, while the Conservative party always stood for a high and still higher tariff. Those are not exaggerated statements. I will give the house an illustration of the campaign which has been carried on by responsible Liberals with respect to tariff matters in western Canada. I recall a Liberal senator and the speech he made with respect to the tariff. He said, "These Tories! They exploit the tariff for their own personal advantage."

Mr. FORKE: Read Hansard for 1925.

Mr. BENNETT: I am so glad my hon. friend the Minister of Immigration remembers 1925, but in remembering it he must blush with shame when he thinks what he is now doing, because in those days he was attacking the government of which he is now a member. In those days he was very properly pointing out that the electorate had been deceived. Have they yet been undeceived? He was then very properly pointing out that the Liberal party sought support from one end of this country to the other by alleging what they would do with respect to the tariff when they came into power, but when they assumed office they did not do it. What are they doing to-day with respect to this budget? They are raising the tariff; they are now doing the