

that they are going to throw off the duties upon the necessities of life. But if they adopt the tariff of Great Britain, they must put an enormous tax upon tea and coffee, which come free into this country to-day, but the customs tax upon which in Great Britain is \$17,259,000 a year. Then, there is the item of excise. The excise collections are on beer, spirits, chicory, coffee, tobacco, and railway duties. And, coming to the railway duty, we come to see one of the first items in which they would interfere with the taxes and the duties that are levied by our municipalities. Now, in the various cities where the electric railways are being organized and carried on, a percentage from the receipts of these railways is becoming one of the sources of civic revenue. Hon. gentlemen would propose to transfer that revenue from the municipalities to themselves. Then there are the license duties in Great Britain. The brewers, distillers and rectifiers, tobacco manufacturers, patent medicines, beer and wine dealers, spirit dealers, publicans, wine and spirits, refreshment houses, tobacco dealers, dog, gun, game, male servants, carriages, plate dealers, and others, are subject to these duties. Now, what I have to say with regard to that, is this—that with us the great proportion of these, where they are taxed at all at the present time, are taxed for local purposes; and if the hon. gentlemen propose to put a tax on them, it must be either by taking the taxes from the municipalities or the provinces and appropriating them to themselves, or by placing an additional tax upon the people of this country. It is for them to say in what way this is to be done. For instance, we take the matter of licenses. Our province of Ontario, at the present time, has an income of over \$200,000 from licenses, and if this is taken from them, and if the large revenue which the province of Quebec obtains from the same source is to be taken from that province, there will be a great outcry against the change. But it is needless, and would be wasting the time of the House to go through all these items. It is sufficient for my general purpose to show that nearly all of these are taxes collected now by the municipalities or the provinces. Take under the head of what is called the death duty, property duty, estate duty, duty on realty, and the duty on personality. All these taxes are now collected here by the provinces, so far as they are collected at all. We have recently established in Ontario a system of estates duties, and a large revenue has already begun to be derived from it. I presume that what hon. gentlemen mean is that they would sweep this source of revenue from the province and appropriate it to themselves. But, Sir, one of the most serious elements in their position would be what is known as the land tax and house duty and income tax. Sir, we all have a good deal of taxes to pay at the present time.

The taxes in the old country which are collected by the Imperial Government are collected, in the first place, as a land tax on lands and tenements, and also in what is known as the inhabited house duty. Are the hon. gentlemen going to take these from the municipalities of Canada and appropriate them to themselves? That is a question. I think, the people of this country will ask them very seriously. If they are going to raise the revenue as it is raised in England, do they propose to take from us our municipal taxes, or are they going to propose an additional burden of taxation beyond what we already bear? If they do they place themselves in a position of antagonism to the people of the country. If they will go into details of their policy and show the country what they mean—

Mr. MONTAGUE. They will never have the chance.

Mr. STEVENSON. They don't mean what they say.

Mr. COATSWORTH. An hon. gentleman says they do not mean what they say. I am inclined to think that he means what he says when he says that. I do not think that hon. gentlemen opposite are to be taken seriously. I do not think they seriously intend to upset all the existing institutions of this country, and to impose upon this country taxes which have never been heard of heretofore and which I trust will never be heard of for centuries to come. Now, take the income tax. There is an income tax imposed already in municipalities. We have a large revenue from that in my own constituency in Toronto. Do the hon. gentlemen propose to take that income tax from us? If so, there will be the same representation from Toronto as there has been for years past—all on this side of the House. Now, Mr. Speaker, I might dwell somewhat upon the stamp duties if I did not feel some hesitation about taking up the time of the House.

Some hon. MEMBERS. Go on.

Mr. COATSWORTH. We find the stamp duty has become something terrible in the old country. You can hardly carry out the smallest transaction there without coming under the imposition of the stamp duty. I would like to read, for the benefit of the House, a few lines from a letter I received from a friend, a gentleman whom I believe to be a Liberal, though I will not pledge my word to that, who spent many years in this country, and two or three years ago returned to the old country, the place of his birth, so that he might spend his declining years there. He writes me about the British trade policy and its applicability to this country:

And supposing she is to a large extent a free trade country, does that lessen the burden of taxation to her citizens, or subjects, as they like