

either from the States or from Eastern Canada, where the price is raised to within speaking distance of the tariff charged goods from the United States, I will make use of the figures of duty as on goods coming from the United States.

He goes to the washstand which is taxed $42\frac{1}{2}$ per cent, and makes use of a jug and basin, which were taxed $27\frac{1}{2}$ per cent; the soap he uses was taxed 40 per cent, and his brushes were taxed $35\frac{1}{2}$ per cent; the towel was taxed $37\frac{1}{2}$ per cent. The water, you will say, was not taxed. Pardon me, Mr. Speaker, it was taxed, because it comes through an iron pipe and has been raised by a windmill. The iron pipe was subject to a specific duty of \$8 per ton and an ad valorem duty of $7\frac{1}{2}$ per cent, and the windmill, which came from somewhere in Ohio, was taxed $27\frac{1}{2}$ per cent.

He then put on his outer clothes, consisting of a good ready-made suit, composed largely of wool. It was taxed $42\frac{1}{2}$ per cent, although civilized man throughout the world has rarely got to withstand a more rigorous climate than that on the plains of Saskatchewan. Our farmer felt inclined to make some biting remarks about the eastern clothing manufacturer who taxed him $42\frac{1}{2}$ per cent on his clothes, but then he remembered that that gentleman had to buy the raw material, tweeds, overcoatings, and such things as that, which were also taxed at exactly the same rate, $42\frac{1}{2}$ per cent. The cotton clothes which his wife wore were taxed $42\frac{1}{2}$ per cent, and her woollen garments at the same rate as her husband's. Our farmer was a very excellent man and he went out to do the chores, and while he was so engaged his wife lit the fire in the stove, which was taxed $32\frac{1}{2}$ per cent, and put on an agate ware kettle which was taxed $42\frac{1}{2}$ per cent. She also pushed forward to the front of the stove a double boiler in which the porridge had been cooking the night before while the supper was preparing; they were Scotch folk and therefore thrifty. The porridge was taxed $7\frac{1}{2}$ per cent in addition to a specific duty of 60 per cent per 100 pounds. She fried some bacon, which had been taxed two cents a pound, plus an ad valorem duty of $7\frac{1}{2}$ per cent. Out of respect for the President of the Privy Council (Mr. Rowell) I will make no unkind remarks about the price of the bacon. The tea which they used was taxed ten cents a pound plus war duty. The teapot was taxed $37\frac{1}{2}$ per cent. If they had used coffee, Mr. Speaker, they would not have escaped taxation, because

[Mr. McMaster.]

in that case if it had directly come from its country of origin it would have had a duty of from eight to ten cents a pound placed on it, with an ad valorem duty of $7\frac{1}{2}$ to 10 per cent. Their table cloth and napkins were taxed $37\frac{1}{2}$ per cent, their knives and forks at the same rate, while their modest display of silverware was taxed at the rate of $42\frac{1}{2}$ per cent. I note, Mr. Speaker, with great satisfaction, that the hilarity of hon. gentlemen opposite has somewhat subsided.

Meanwhile our farmer had proceeded to the barn, and it was a cold dark morning in November he took with him a lantern, on which the duty was $37\frac{1}{2}$ per cent.

Mr. DAVIDSON: Was that the light in the window?

Some hon. MEMBERS: Oh, oh.

Mr. McMASTER: I will come to the light in the window later. He took with him the lantern, taxed at $37\frac{1}{2}$ per cent, and with his milk pails (taxed at $32\frac{1}{2}$ per cent), over his arm he started to milk the cow. After he had milked the cow he pulled the blanket off the horse, taxed $42\frac{1}{2}$ per cent—that is the blanket, not the horse—led the horse by the halter, taxed $37\frac{1}{2}$ per cent, to the hitching post, where he gave him a good grooming, the curry comb he used having been taxed $37\frac{1}{2}$ per cent. After breakfast his wife washed up the dishes, taxed $37\frac{1}{2}$ per cent, and the beds having been properly aired she prepared to make them. Being a woman of information and education, she was struck with the fact that if the blankets were of pure wool made in England they were taxed $27\frac{1}{2}$ per cent, but if of an inferior quality, such as is used by the poorer people, they were taxed at the higher rate of 35 per cent. She put away her summer things and got out her winter things for the approaching cold weather. The hats she put away had been taxed at $42\frac{1}{2}$ per cent, the fur caps she took out were taxed at $37\frac{1}{2}$ per cent, the gloves at $42\frac{1}{2}$ per cent, a fur coat at $37\frac{1}{2}$ per cent, and a fur-lined coat was taxed at the same rate. The mitts were taxed $42\frac{1}{2}$ per cent, and the new muff, which her husband had given her on the last trip he had made abroad, was taxed at $37\frac{1}{2}$ per cent. Her husband had carelessly thrown aside a pair of suspenders and she remembered that those were taxed forty-two and one-half per cent. The handkerchiefs that she had laid aside for the weekly wash were taxed at the same high rate. Cuffs and collars were at the very peak of the load; they were taxed at 45 per cent, and the very buttons with which they were attached to the shirt were