In other words, they raised the valuation of the furniture 40 per cent, which makes the duty 42 per cent.

An hon. MEMBER: By order in council?

Mr. MANION: Not even by order in council, but by a circular issued by the Commissioner of Customs on instructions from the Minister of National Revenue.

An hon. MEMBER: For the benefit of the Minister of Trade and Commerce.

Mr. MANION: I do not say it was for the benefit of the Minister of Trade and Commerce, but it has a rather strange appearance I must confess.

Mr. EULER: Does the hon. gentleman say that the rate on furniture has been increased?

Mr. MANION: I say the valuation has been increased 40 per cent, which absolutely increases the duty to 42 per cent.

Mr. EULER: Surely my hon. friend does not pretend that the rate should not apply on the proper value. That is all we are trying to establish.

Mr. MANION: I do not know what the minister is trying to establish; but the fact is obvious that the duty on furniture at this moment is 42 per cent.

Now, Mr. Speaker, I do not question that there is something good in this budget; it would be a strange budget that did not contain some good items. The good items in this budget are the proposals which we have made for years past and which the government ridiculed as worthless. What is good in this budget I support. What fosters empire trade I support, so long as it does not damage Canadian industry of any kind; but, sir, when it does damage Canadian industry I shall just as strenuously oppose it. The Canadian working man who loses his job to a British or a West Indian working man is not any happier for having so lost it than he would be had he lost it to a working man in the United States or some other foreign country. Canada is just as much a portion of the British Empire as is Britain or the West Indiesand charity begins at home. Just as a chain is no stronger than its component links; so this empire is only as strong as its component parts. Canada being one of the outstanding parts of this empire, the best way for us to build up the empire is to build up Canada into a prosperous Dominion. When I am forced, as I am in this budget, to choose between my land and its people and some other land and its people, I unhesitatingly align myself with my own country and my own countryBut, sir, to deal with the general question of preference, this Liberal party has been claiming for years that they were the only simon-pure advocates of the British preference. They have been boasting throughout the country that they were the ones who were giving the preference to Great Britain as against all the rest of the world including of course the United States. We on this side have learned never to accept any statements by this government without proper investigation, because they are the greatest bunch of boasters and braggarts that ever got into power in any country.

Mr. SPEAKER: May I ask the hon. gentleman, who is a very able parliamentarian, not to use the word "bunch" in speaking of any party. I heard it employed yesterday.

Mr. MANION: If I used the word I made a mistake, Mr. Speaker, and I substitute for it the word "group." I say, sir, that they have been claiming since the 1890's that they were the only simon-pure advocates of the British preference. But I made it my business to look into this and I find that their claim is not in accordance with the facts. For example, I find that on the total imports for the year 1928-1929, both free and dutiable, the average duty on United States goods was 14.1 per cent as against 20.6 per cent on United Kingdom goods, or a difference in favour of the United States of almost 50 per cent of the duty on American goods. Where is the preference in that, I should like to ask, for Great Britain? In case some hon. gentlemen may say that the United States imports into Canada include iron, cotton, oil, coal and a lot of other free goods, which is true, I also took the average on dutiable goods only, and I find that on our importations from the United States the average duty was 23.4 per cent, as against 25.9 per cent on dutiable goods from the United Kingdom, or more than 10 per cent higher against the United Kingdom than against the United States. The more you investigate, Mr. Speaker, the worse it becomes for I find also that between 1911 and 1921, when the Conservatives were in power, there was not one year in that decade when the average rate of duty on goods coming from the United Kingdom was so high as during the last two years under this government. I find that the rates during those ten years averaged from 15.3 to 19.6 per cent, except in 1915 when they touched 20 per cent. Comparing those percentages with the average percentage during the last two years of 20.6, I should like to ask this government and its followers, where is the great British preference over the United States