## EMPTY!



[Since the Borden Government assumed office in October 1911, the cost of living has increased as never before in the history of Canada. Instead of giving Consumers relief by tariff reduction on the necessaries of life the Government has aggravated the situation by reckless extravagence in expenditure. The Christmas of 1913 will witness a greater amount of unemployment in the cities than has been known since the last years of the previous Conservative Administration. Altogether the outlook for wage-earners and persons of limited incomes is anything but promising.]

## TAXING THE CHRISTMAS DINNER.

WHEN the Christmas dinner is being prepared the Canadian housewife, with her butchers' and grocers' bills on the hook over the kitchen table in front of her, might moralize on these facts:—

On every pound of currants that goes into the Christmas cake or the Christmas pudding the Government increases the cost by 2 cents a pound in customs tolls. Last year the total tax on dried currants imported was \$81,422.73.

If dates are added the Government collects a toll varying from half a cent to 2½ cents per lb. Last year this tax aggregated \$21,906.47.

Raisins, a necessity of the Chirstmas dinner table, cost the consumers  $\frac{2}{3}$  of a cent more for every pound because of customs. The total duty last year was \$162,819.17.

Sugar, that absolutely indispensable article, is subject to a general customs tax of \$1.08 per hundred lbs. On imported sugars last year the Canadian consumers paid in duties no less than \$4,162,672.

Here is one item alone where the tax on food means on an average over two dollars per year added directly to the cost of living for every family. Indirectly it means much more than that amount.

At the present time eggs are being imported in large quantities to meet the local shortage of supplies. If they could be brought in free of duty the price to the housewife would be reduced by the amount of the customs duty, viz., 3 cents per dozen. Last year the total duty paid on eggs was \$397,123.48.

From Chicago and other meat packing centres come bacon and hams, canned meats and poultry, meat extracts, tinned soups, etc. On these the rate of duty is 20-27½ per cent ad valorem or 2 to 3 cents per pound. Last year the total customs tax collected was \$1,040,547.78. And this tax is on a restricted importation which allows the local canning and packers combines to keep up prices the whole year round.

On the Christmas turkey there is a tax of 20 per cent, or one-fifth of the total price and on cranberries for the sauce a duty of 25 per cent. No less than \$32,897.50 was taken by the Government in duty last year on cranberries alone.

On all the imported spices used by the housewife there is a customs tax of from 12½ to 27½ per cent ad valorem or of from 3 cents to 10 cents per lb. The total customs tax last year on spices, including mustard, was \$95,350. On vinegar the duty is 15 to 17 cents per gallon and last year the amount collected was \$22,152.52. On pickles \$116,651.97 was collected and on sauces and ketchups \$101,207.71.

Imported fruits and imported vegetables also jump in price to the consumer the moment they meet the customs man. The canned variety bought at the grocers cost from 1½ cents to 2½ cents per lb. more than they would cost if the duty were removed. Last year Canadian consumers added in customs duties alone \$896,262 to their bills for this item of food.

If dainties such as figs, grapes or nuts should be thought of in connection with the Christmas dinner, a tax will have to be paid on all these; last year \$24,316.38 was collected on figs, on which there is a duty of 55 cents per 100 lbs; \$124,945.29 was collected on grapes, the rate being 2 cents per lb.; \$414,078.41 on nuts of different kinds. On candies and confectionery \$406,024.63 was collected, and on biscuits \$52,522.31

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Perhaps if the cost of living continues its steady upward flight the housewife will be forced to restrict the Christmas dinner to prunes and rice. But even here she will not escape the Government's tariff toll. On rice the general customs tax is 75 cents per 100 lbs. Last year the total duties amounted to \$81,979. On prunes the tax is 3 of a cent per pound and it added \$59.617.42 to the total cost of food stuffs. Even on tapioca and sago there is a tax of  $27\frac{1}{2}$  per cent, and \$32,887.17 was taken by the tax collector last year on these items alone.

The Liberal tariff policy of free food would wipe out all these unnecessary taxes. The Borden Government says the taxes should be continued and the national expenditures increased.