

has a substantial income, but to the farmers, referred to by the hon. member for Southeast Grey (Miss Macphail), who buy 400 or 500 pounds of sugar in the fall to put up their own fruit, it is a substantial tax, a tax these people have never had to bear before. It probably will not affect the average member of parliament or the average business man or salaried man; they probably will not feel it. It will not hurt the families with only two mouths to feed, but it will bear very heavily on the man with a large family.

The minister referred to a tea tax. Very well; why not distribute this tax? Why put it all on sugar? It would be infinitely better, I suggest to the minister, to put a tax of 5 cents a pound on coffee or of 2 cents a pound on tea and make the tax on sugar one cent a pound, because after all tea and coffee are not so necessary to the everyday lives of the community as is sugar. It would be far better to put a direct sales tax of 20 cents per pound on candy, which to a large extent is a luxury, or 10 cents a pound or whatever the minister thinks fit, than to put all the tax on sugar, the basic commodity. If the minister says he has no way out other than to tax necessities I have no objection, provided he spreads the tax over a sufficient number of necessities so that it does not fall heavily on those least able to bear it, but I do object to picking out an item so vital to the average workingman and the average farmer, who are not on relief but who are just getting by. We may have eight hundred thousand people on relief at the present time, but certainly we have two or three million who are barely getting by, and those are the men for whom I plead.

As a man who has employed some labour; as a man who knows something about the grief through which industry is passing—and in this house there are dozens of men who know this situation as well as I do—I say to the minister that it is useless for us on this side of the house to argue that his policy is wrong. I have not a particle of criticism to offer with regard to the Prime Minister, the Minister of Finance or any other member of the government. This has been the most consistent government Canada has ever known. As the hon. member for Willow Bunch said, the Prime Minister appealed for the suffrage of the people claiming that if there was unemployment it was the fault of the government and that the responsibility for good or bad times was squarely on the shoulders of the administration. Not only did he do that; he also prescribed the remedy by means of which the cure was to be effected. The Prime

Minister cannot be accused of inconsistency. He said that by a high tariff policy he would create industrial employment, increase our markets and bring about a return of prosperity. Well, we cannot blame the doctor because he has administered mighty large doses of the medicine he promised the patient, but what has been the result? Unemployment has increased; industrial production has decreased, and practically everything that was promised has failed to materialize. I am not going to say that world conditions have not been a great influence; I want to be fair, but I want to say to the minister that in being fair I want him to be fair also.

Just here, Mr. Chairman, I am going to bring up again one of the restrictive measures I mentioned to the minister in private and which I have discussed on the floor of the house on two occasions. Why should it be necessary for a silk manufacturer in the province of Ontario to buy his silk in New York? I am glad the Minister of National Revenue is in his seat; probably he will be able to reply. Why should it be necessary for our Canadian railways to lose all the silk tonnage coming from Tokyo to Canada? Why should it be necessary to have a commodity which is duty free in Canada and the United States driven through United States channels, causing the Canadian railway systems to lose that tonnage, simply because the Department of National Revenue insists on putting a dumping duty on the exchange? I have not had an answer to that question, though I have directed it to the Minister of National Revenue twice. That is the sort of restrictive measure that is being applied in this country, and I think it has gone past the point of sanity. It is little wonder that the Minister of Finance suffers from want of revenue. Let him maintain his policy of high tariffs; that is the policy of the government, and they have a perfect right to apply the policy which they advocated. But let the Minister of Finance see to it that his colleagues do not so completely defeat his purpose as to make it necessary for him to bring in this sort of taxation. Our import trade with the United States has dropped by \$600,000,000. I do not know whether we needed the cotton or the other commodities we bought from the United States, but with an average duty of 15 per cent that \$600,000,000 in trade would give the minister just \$90,000,000, and he would not be faced with the problem confronting him to-day.

Let me say, Mr. Chairman, that I have never advocated free trade; I have always been an advocate of a revenue tariff which gives incidental protection. I do not believe the Canadian people want a tariff so high or