

Canadian ports. At that time he said that we were opposed to Nelson, to Churchill, to Saint John, to Halifax and to Vancouver. This was the accusation levelled at us when we ventured to say that we wanted the American ports kept open as competing routes. No one knows better than he that that is not a fair argument to use. When he voted against the budgets presented by the former government, did that mean that he was opposed to everything that they contained? He knows perfectly well that that is an entirely wrong interpretation to place upon the actions of any group. Of course there are some things in the budget of which we approve. We approve of the reductions in the tariff, in so far as they are reductions. We certainly approve of the placing of repair parts for farm implements upon the items in the lower range of the tariff. Why should we not approve of that when the matter was brought to the attention of the house by hon. members on this side?

Some hon. MEMBERS: No.

Mr. BROWN: Does he think we are going to go back on our own work? No, that would be too absurd.

There was another matter in connection with which he used that kind of language which he alone knows how to use. Referring to the hon. member of Shelburne-Yarmouth he said:

And he used this old hackneyed phrase; the taxation proposed, he said, will fall upon those least able to bear it.

He then went on to tell us that the taxes paid by the banks for the years 1922 to 1930 averaged \$1,240,000 while the average for the years 1931 to 1933 was \$1,390,000. I am not at all impressed by the fact that the taxation of the banks has been increased by ten per cent when I recall that every bank statement issued last fall showed tremendous profits and the payment of large dividends. The two cents per pound tax on sugar is an infinitely greater burden upon the ordinary householder than the tax paid by the banks. I wonder if the house has got a true picture of just what this tax on sugar means? It is estimated that about 50,000,000 bushels of wheat are consumed each year by the Canadian people. At fifty cents per bushel this would be valued at \$25,000,000 which is only \$5,000,000 more than the government expects to get from the tax upon sugar. Think of it, the tax upon sugar amounting to almost the total value of the wheat consumed in one year by the Canadian people.

The minister then referred to the decrease in revenue, and objected again to the criticism [Mr. Brown.]

of the hon. member for Shelburne-Yarmouth. Is the house surprised at the fact that there has been a decrease in the revenues received from customs tariffs? It is only what could be expected. The minister gave us to understand that the whole trouble was the decrease in the volume of goods. Undoubtedly that is a factor, but it is not the only factor. This was recognized a year ago by the Minister of Finance when making a statement in explanation of the reduction in customs revenue which had taken place up to that time. He admitted that one factor in the reduction was the policy of the government in encouraging Canadian production. That is just as true to-day as it was a year ago; it has had the same effect upon the revenue this year as it had a year ago, but the Minister of Finance made no mention of this factor when delivering his budget this year. A year ago we pointed out that the new excise tax of three per cent would not bring in additional revenue from the customs. It was called an excise tax but in reality it was a customs tariff. We pointed out that while the tax might bring in some revenue from those goods that were coming in free or under the lower rates, the effect upon other goods would be to place them in the non-revenue producing class. That was the inevitable effect of the tariff, and our argument has been proved valid.

The claim has been made that the tariff rates were lower under the Conservatives than under the Liberals. In answering this argument I shall include with the Minister of Trade and Commerce, the hon. member for Souris (Mr. Willis). I wish hon. members on the other side would come to some agreement among themselves as to whether the tariff has been raised or lowered or as to what extent it has been changed. Speaking this afternoon, the hon. member for West Edmonton (Mr. Stewart) referred to the tremendous increases which had been made in the tariffs. This statement was received with great applause from the other side. How can that action be reconciled with the statements of the hon. member for Souris and the Minister of Trade and Commerce? The hon. member for Souris said:

That is somewhat important in my opinion in view of the way in which elections are conducted in western Canada. We were told in the west in 1930 that we must vote for the low tariff policy. Had the people done so at that time, they would all have voted Conservative, but they did not. As usual, Mr. Barnum was right; the people like to be fooled.

Yes, and they were fooled badly in 1930. Such statements remind me of the story of the policeman who arrested a man for speeding. When charged with speeding the man said,