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advantage to some and impose a disadvantage upon others, 81.

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25a. Coffee, extract of, n.o.p., and substitutes therefor of all kinds, per pound—British preferential tariff, 5 cents; intermediate tariff, 6 cents; general tariff, 6 cents, 81.

Carvell, F. B. (Carleton, N.B.)-81.

I was surprised to find that some kinds of coffee cost more than twice as much as other kinds which the ordinary people are using, 81.

White, Hon. W. T. (Minister of Finance)-81.

With regard to coffee, the price does not fluctuate so much that the objection to the specific duty is as weighty as it is in the case of most commodities. There seems to be no weighty objection to a specific duty, \$1.

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146. Ale, beer, porter and stout, when imported in casks or otherwise than in bottles, per gallon—British preferential, 30 cents. intermediate, 30 cents; general, 30 cents, 82.

Carvell, F. B. (Carleton, N.B.)-84.

Does the Minister of Finance say that he would be justified in imposing the additional duty on a reasonable amount of goods that a man may have taken out of the warehouse? 84.

Laurier, Rt. Hon. Sir Wilfrid (Quebec East)-83.

I think we have heard with great interest what has been said by my hon. friend the Minister of Finance that the Government intend to deal fairly in this matter. The difficulty is where to draw the line and how to define a rule which would apply, separating the wheat from the chaff, distinguishing between those who have been honest in their transactions and those perhaps who have not been dishonest but who acted in a certain way for the purpose of making some money, 33-4.

Macdonald, E. M. (Pictou) -85.

From my hon. friend's standpoint, when he came to deal with the question of amending the tariff, it seems to me he should have taken into consideration the

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question of whether or not he might not have dealt specifically with some of the cases where our importations from other countries will continue and the Canadian workmen will be out of employment. I fail to see that in any of these changes which the Minister has proposed that he has done anything for the Canadian workmen, 85.

Maclean, A. K. (Halifax)-83.

If a person withdrawing goods from a customs warehouse receives no additional profit although disposing of an additional quantity, woud he be compelled to pay the duty? 83.

Sinclair, J. H. (Guysborough)-82.

I would like the Minister to explain why the tariff on items 146-7 and 156, dates from August 7th instead of the 4th when war was declared? 82.

White, Hon. W. T. (Minister of Finance)-82.

The abnormal increases commenced about the 7th of August. Statement given of daily excise returns from August 1st to 20th. Some of what has been taken out has been sold at the usual price, some at a slight increase, and much no doubt is still in hand or in stock, and if the Government did not date this back to the 7th of August it would mean that very large sums of money would be made by certain parties who have taken goods out of bond. not to meet the ordinary requirements of their business but in expectation of a rise in excise duties. If the amounts were not large, I would not be disposed to pay much attention to it, but the Government must deal equitably and justly with the situation, 83. I have indicated to all the view which I have expressed to the House. I think there is statutory power to enable the Government to deal with the situation. I think that the legislation should go as from the 7th and that the Government should redress any injustice that may result from such a retroactive law, 84. The situation that confronts us is not a tariff situation but a situation brought about by the war and its financial consequences. The Government will be pre-pared to take such steps as may be necessary to meet economic conditions as they arise, 86.