from these items, but they never were affected by that tax; they were taxed by the law of the 22nd of August, 1914. Again the minister says that he is removing the tax of 5 per cent and 7½ per cent from wheat, but he never imposed that tax upon wheat; nor did he ever put it on wheat flour or cotton seed oil or cotton seed meal cake. Then, with almost a flourish of trumpets to show how he is overcoming the high cost of living, he says that he is removing the tax of 5 per cent and 7½ per cent from canned vegetables, but he never imposed it on canned vegetables except on canned tomatoes. The small boy should be filled with joy because the tax of 7½ per cent has been removed from bananas, but it was never put on. The tax was never put on anchovies, sardines and sprats in boxes of between eight and twelve ounces. Iron ore, quite an important article, was exempted by the law of the 8th April, 1915; the 7½ per cent tax was never put on. Iron ore had a certain specific duty put on it by the preceding section of the same Act, so that the duty on iron ore remains just as it is. What shall I say in regard to these matters? Is this carelessness on the part of the minister? I do not like to think so. Is it for the purpose of holding up to the country a large list of things on which the cost of living has been reduced? Surely, it is not. I should dislike, when this war is over, to charge the minister with camouflage. Where do these tariff reductions leave the people of Canada? How are our foodstuffs taxed now that the war taxes are taken off or decreased? Linen clothing is still taxed 25 per cent, 32½ per cent and 35 per cent. You will remember, Mr. Speaker, what amusement hon. members on the other side took in my poor farmer in the West whom I dressed in the morning.

5 p.m.

You will remember what a profound argument the Minister of Finance offered against my contention, when I spoke about the high taxes placed upon the farmer's clothes; and when I said the farmer should put on his nether garments after his boots were put on and not before, you will remember what hilarity there was on the other side. May I again call the sympathetic attention of the House to my poor farmer in the West? His linen clothing will still be taxed 35 per cent if it is brought in from the United States. His woollen clothing still bears a duty of 35 per cent and as hon. members sitting in front of you, Sir, will tell you, warm woollen clothing is a necessity out in the West. The duty on fur caps runs as high as 35 per cent. It will be remembered what hilarity was caused by my reference to socks. The farmer who has to buy a pair of mitts and gets them from the United States has still to pay a duty of 35 per cent and his collar and cuffs still bear a duty of 37½ per cent. In the face of that, the minister turns to members from the West and says: Look at what I have done for you. The Minister of Finance is in this position: The West and the consuming public generally ask him for a loaf of tariff relief, and, with beautiful courtesy, he hands them on a fine platter a small soda cracker. How do we stand in regard to leather? Leather is taxed 17½ per cent; harness and saddlery are still taxed 30 per cent. I am giving the rates under the general tariff. Boots and shoes are still taxed 30 per cent.

Let me now take up the question of agricultural implements. You will remember, Mr. Speaker, that the revolt which grew up in the western part of our country against the principle of protection was exercised in no small degree towards getting the duties on agricultural implements reduced. It is true that the Minister of Finance has taken off the war tax, but then everybody expected that the war tax would be removed from agricultural implements. How do the present schedules stand in relation to what I might call the normal duties on agricultural implements? I quote the United States' rates because it is only from the United States that agricultural implements are imported to any extent. The old rate on cultivators was 20 per cent, while the new rate is 15 per cent. The old rate on windmills was 20 per cent, while the new rate is 17½ per cent. You know, Sir, the Latin proverb about how the mountain laboured and brought forth a mouse. We have had this Government labouring at the question of reduction of duties on agricultural implements, and it has brought forth a mouse so tiny that the most nervous woman would hardly think of mounting a chair. Then we come to an article of perennial interest in this House—ploughs. The hon. member for Brantford (Mr. Cockshutt) may well smile. The normal duty on ploughs is reduced from 20 per cent to 17½ per cent. The duty on hay loaders used to be 25 per cent; it is now 20 per cent. The duty on potato diggers—alas, the influence of the minister from New Brunswick does not appear to have been great—has been reduced from 25 per cent only down to 20 per cent. while the duty on farm wagons is reduced in the same ratio. There is little logic displayed in these tariff changes. The tariff, as proposed, shows merely an attempt to