

has thousands of dollars worth of buildings on it and is all under cultivation,—if there is a section or a farm alongside it not improved, the improved land will pay no more taxation than the unimproved land value, and it will continue for all time paying taxation on that value. So there is no possibility of western farmers eventually escaping payment of a tax of that kind. We think that is a fair and equitable basis on which to raise a certain proportion of the taxes of this country. We do not believe all our revenue could be raised that way, it would not be desirable that it should, but we think that the major portion of it should be so raised.

The hon. gentleman also used as an argument against any reductions in the tariff at this particular time that the United States had not seen fit to deal with their tariff during the war. There is a very good reason for that: The United States Government saw fit years ago to do exactly what we have been asking this Government to do. Their food, clothing, farm machinery, boots and shoes, and all leather goods have been coming in free—exactly what we have asked this Government to give us. Then another reason the hon. gentleman gave against the free entry of goods was the question of cream separators. Cream separators had been mentioned as an illustration of a line of manufacture that had worked successfully without protection, but he said they were covered by patents. Now, I imagine that by next session possibly the hon. gentleman will try to apply that to binder twine also, but I think he will have quite a difficult task in explaining why the Canadian twine manufacturers are able to compete with foreign rivals, and certainly the question of patents can not apply there.

However, possibly they will find some excuse. The hon. gentleman says that there is a discrimination between the freight rate on wheat and the freight rate on agricultural implements. He might just as well suggest that the freight rate on wheat should be the same as the freight rate on sand, gravel or stone; his argument would be just as much to the point. All these rates are classified according to the value of the goods, the space they occupy in the car, and so on.

As I have listened during the last few days to the excuses offered for the failure to make further reductions in the tariff, I have been wondering what excuse will be furnished next. Right along we have been furnished with all kinds of excuses. Last

[Mr. Maharg.]

year it was the war; this year it has been the war and demobilization. But demobilization is very nearly completed now, and the excuse is being switched to the unrest in the country. If the unrest is successfully coped with and things become normal, I do not know what excuse will be offered next for inaction in regard to the tariff, but a suggestion in that regard came from an hon. gentleman who addressed the House the other day and who said that we would have to look after the Asiatic manufacturer next. Well, I do not think we shall have much worry in that connection, but no doubt some argument of that kind may be advanced as a reason why no tariff reduction should be made. It is amusing to see the way these excuses shift from one thing to another. I have no doubt that when we come here next year and ask for revision of the tariff, some other excuse will be offered and we shall be asked to believe that it is just as important as any that we have had so far.

So far as the amendment of the member for Brome (Mr. McMaster) is concerned, some parts of it are entirely satisfactory to the members from the West, but other parts of it are so indefinite as to be entirely unsatisfactory. The Opposition, having brought in a previous amendment, had to frame a resolution which the Speaker would allow to come before the House, and this may account for the vagueness of some of the clauses of the amendment. It is not because of faith in the Opposition that I support the amendment. We have had very plain indications from that side of the House that there are protectionists over there just as there are on the other side; so that there is very little to choose from.

But the amendment goes far enough to advocate the removal of the duties on foodstuffs and on raw material entering into the manufacture of implements necessary to the production of these foodstuffs, so that it goes a long way to meet the platform of the Canadian Council of Agriculture. We are anxious and always have been that taxes on food should be entirely removed; we could not ask that other taxes be removed and not ask that the taxes on food be removed. As the amendment goes a long way in that direction, it is preferable to the Budget. However, other matters have to be taken into consideration. Some of the methods suggested by hon. gentlemen on the Opposition side for the reduction of the high cost of living are things that we have been asking for for a long time. The leader of the Opposition mentioned one—Governmental control of cold