spare the necessaries of life; and, although this is a lesser matter, it will take the taxation in such a way as to cause as little inconvenience as possible. Now, Sir, what is the character of the tariff of hon. gentlemen opposite? By means of it they take twice as much out of the pockets of the They so people as goes into the treasury. arrange the taxation that it is specially unfair and unjust to the poorest classes of the community, specially unfair and unjust to the great consuming classes of this country, and sometimes specially unfair and unjust to the inhabitants of one section as compared with another. They tax food, fuel, light, clothing, the means of knowledge. Sir, there is another and further thing: this system of tariff protection, as instituted by them, has this further evil in it, that it practically organizes corruption. It practically makes it the interest of a large class of business men in Canada, controlling large sums of money, when appealed to by the Government, and especially when the hon. gentleman, as he now proposes to do, goes around the country taking their views and ascertaining what they will pay rather than have a particular tax abolished—it makes it their special interest to keep a corrupt Government in power if only that Government will give them the power of plundering the people in return. There is one fault in this system of taxation which requires particular attention. The whole system of specific duties levied by the hon. gentleman is distinctly bad. In the first place, it disguises the amount of the taxation; in the next place, the tax is always relatively increasing. Just as fast as scientific discoveries enable goods to be cheapened in price, a specific tax rises relatively in proportion. But the chief and greatest offence against good government is that such a tax invariably discriminates, and heavily discriminates, against the poorest consumer. I have taken a few cases, and only a few, to show the extreme injustice wrought by the present system. I take ordinary cottons, which are taxed 2 cents a yard and 15 cents ad valorem, or 55 per cent on the lowest grade consumed by the poorer classes, and only 30 per cent on the high grades, consumed by the wealthier classes. On the low grades of blankets consumed by the poor there is at least 50 per cent against 30 per cent on the higher grade. On shirts there is 60 per cent on the low grades against 25 per cent on the high grades. On rough coatings there is 60 per cent on the low grades against 25 per cent on the high grades. On oil-cloth there is 80 per cent on the low grades against 25 per cent on the high grades. On wall paper there is at least 100 per cent on the low grades against 30 per cent, and even considerably less, on the high grades. Sir, I have always believed, and I will make the hon, gentleman a present of the statement, that in a true and sound system of tax-

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ncome should be taken from one man as from another, with this very important qualification, that incomes which are so small as not to do more than supply the recipient with the necessaries of life, should not be taxed at all. Sir, I advise the hon. gentleman, if he desires to have before him a true ideal system of taxation, to work towards that end, and I tell him that huge accumulations, under any circumstances, ought to be discouraged by wise statesmen; they are politically and socially dangerous. I tell him that it is his duty, and the duty of the Government, to do all that lies in their power to restrain combinations and corporations of every kind to see that all these bodies, which derive their existence from us, are kept in their proper place as servants of the state and not masters, as too many of them seem to be. There is no doubt, also, that, under the hon. gentleman's policy, the cost of living in Canada has been enormously increased. It may not be in his knowledge, but it is in mine, that in the case of men possessing moderate incomes it is possible to-day to live in greater comfort in England at barely two-thirds of the expense that is necessary here. That is partly due to the natural condition of things here. In a climate with such extremes as ours, there is no doubt that living is, in many respects, more expensive than in more temperate climes. But the fact remains that, whereas, a comparatively short space of time ago, Canada was a cheap place to live in, under the regime of hon. gentlemen opposite it has become a decidedly dearer country than England, and, I fear, in many respects, a dearer country than the United States. Now, I said a while ago that one result of the policy of the Government had been, beyond all doubt, enormously to aggravate the exodus from this country, and I added, and now repeat, that there is one result of that exodus which has not been entirely or properly appreciated by our people. Sir, you cannot go on for many years, from year to year, driving away the very choicest part of your population without doing a great moral as well as physical injury, and I believe that the statement made some years ago by Mr. Leckie on this subject, in dealing with another country, well known to most of us, may be literally and properly applied to Canada. In speaking of the effect of the emigration from Ireland, he used these words. The examples he refers to are the Irishmen who have distinguished themselves abroad:

on oil-cloth there is 80 per cent on the low grades against 25 per cent cent to high grades. On wall paper there is at least 100 per cent on the low grades against 30 per cent, and even considerably less, on the high grades. Sir, I have always believed, and I will make the hon. gentleman a present of the statement, that in a true and sound system of taxation, the object of the Government should be so to equalize matters, that as many days'