

months of the year? It is no less than 19.62 per cent. Nor does this represent the whole extent of the increase. The hon. Minister has told us that his revenue is suffering by reason of the excessive importation of goods in anticipation of the tariff. But the goods so imported were, of course, those of the class on which the largest increases were to be made. Of these, therefore, there has been an excessive supply, and by consequence an abnormal proportion of the importations for the last six months have been of goods paying the lower rates of duty. The over-importations being absorbed, and the imports reverting to their normal condition, these proportions will be changed, and consequently the average rate will be higher for the current six months; and, in the future, the Tariff will be found to inflict a charge considerably exceeding 20 per cent. on everything free or dutiable entered for consumption. But apart from this consideration, and assuming 19.62 per cent. to be the true rate, consider what this means compared with 13.90 per cent., the earlier rate. It means a new tax, a fresh tax, of $5\frac{1}{4}$ per cent. on the value of everything free and dutiable which we import for consumption. It means an increased rate of taxation of over 43 per cent., for 5.72 is more than 43 per cent. on 13.90. Our Customs duties are nearly half as heavy again as they were in the early period. Now, if you apply the new Tariff to our very small consumption for 1879, a consumption many millions smaller than that of 1871, and smaller than any year thereafter, the increased taxation will, on that small consumption, be \$4,075,000, and this, on the incredible assumption that we are not to increase the value of our imports, is the very smallest measure of our added Customs taxation. If to that you add \$1,340,000, the increase in Excise, you find that the additional taxation of this country on the small consumption of 1879 was more than \$5,400,000. This is far greater than the hon. Minister's estimate of \$4,000,000, but it is far less than the burden will be in case the consumption should become normal. It is true that the smallness of the value imported in 1879, is partly due to the comparative cheapness of goods, but we must not for-

get that I have been comparing it with 1871, when values, though higher than in 1879, had not gone nearly to their highest point; and after making every allowance for cheapness there remains a large deficiency to be accounted for only by the consideration that our poverty and our economy have led us to stint ourselves. But prices are rising, and hon. gentlemen say, good times are coming. What would this Tariff produce on a consumption of the average from 1872 to 1875, \$109,000,000? You can easily tell. It is about one-fifth. It would take out of your pockets in Customs nearly \$22,000,000! But let us try to arrive at a normal consumption. You can reach it in two ways. Take the consumption of 1871 and add 16 per cent. to represent the increase of population. This would give you, for 1879, a consumption of \$91,300,000. Or take together the nine years of inflation and depression, ending with 1879, and the uncorrected average would be \$91,000,000, less than the proper estimate, of course, but coming very close to the figure reached by the other mode. Assume, then, that for us, in 1879, \$91,000,000 would be a normal consumption of imported goods, you would pay in Customs \$17,850,000; in Excise of spirits and tobacco, \$5,230,000; in all \$23,080,000. While, at the old rates, you would have paid in Customs \$12,650,000; in Excise, \$3,890,000; in all \$16,540,000, an increased burden on your normal consumption of over \$6,500,000. And this is a fair estimate of the result of the Tariff at the Custom-house and Inland Revenue Office. It is, indeed, quite clear that, with higher prices and good times, the hon. Minister should get a Revenue. When, on an average, one-fifth part of everything we require to import, great or small, cheap or dear, necessary or luxury, raw material or manufactured article, free or dutiable, and two-fifths parts of what we drink and smoke are abstracted by Government for public uses, how in the world can Government fail to realise a Revenue? And yet, if things should so turn out, no doubt we shall find the hon. the Minister coming down next Session boasting of his feat, and endeavouring to persuade the country that he has conferred on it great blessings, when he has in fact