going to operate is largely the tariff of to-What will the country say about the day. hon. member for South Oxford ? They will say that he was either wrong then or is wrong now, that he was dishonest either then or now, that he either misled the people or was misled himself, and did not know what the necessities of the country were; because now that he is charged with responsibilities of Government, he finds that he cannot carry out his promises. If that tariff was taking \$60,000,000 out of the people before, it will do it again. I say that so far as the general tariff is concerned, the people of the country were misled, and they export duty should have a right to call the hon, gentleman to always blamed account for it.

The hon. member for North Wellington said this afternoon that the system by which the duties are levied is wrong : it should be the ad valorem system instead of the specific. I confess that my examination of this subject leads me to the conclusion that there are strong arguments in favour of the ad valorem system, and perhaps equally strong arguments in favour of the specific system. It is much easier and occasions less difficulty to the importer to collect the duties on the specific principle than on the valorem system, because everybody knows exactly what the amount of the duty is, and it is not necessary to keep an army of men to ascertain the values of the goods where made. But the ' hon. member for North Wellington advocates the advalorem principle because he says it takes less money from the people. As an illustration of the working of the ad valorem principle. I find that a student of a medical college in Montreal the other day sent abroad for a book that he wanted. What is the taxation on that book on the ad valorem principle ? \$1.30. What was it on the old Thirty-six cents. How has the principle ? ad valorem principle improved that man's finances or taken less money out of his pocket? If that was the purpose of the ad valorem principle, it has proved a failure in this instance. This is an illustration of what the ad valorem principle may do when improperly applied, and what the specific principle may do when properly applied. Now, the hon, Finance Minister said, and the statement was repeated by his friends. that our classification of goods was wrong and that in the new tariff there was an improvement in that respect. Well, the classification in this tariff is not materially dif-ferent from that of the late tariff. If the late tariff classification was wrong, why did not hon. gentlemen opposite change it. and in not changing it they fail to come up to the expectations of their supporters.

There is another feature of this tariff to which I shall for a moment call attention. There are one or two articles which hon. gentlemen opposite have not touched and which. judging by the explanations they

to touch this session. There is the export duty on logs. I live in a part of the country which feels this evil very much-that is the right to send our logs out of Canada to the United States without any export duty being charged, and the right to send pulp wood out of this country free of duty. have only a limited timber area to-day, especially of white pine. That wood is becom-ing more and more valuable every year. The people to the south of us are anxiously looking to us for that lumber, and they will be obliged to come here for it at no matter what price. Years ago I urged that an export duty should be put on logs. I have our friends because they did not do so, and 1 Was hopes the new in that men would profit by the experience of the past and move in this direction. But they tell us they are not prepared to put an export duty on logs or pulp wood, although, if they did, they would be the means of bringing hundreds of thousands of dollars of capital from the other side to be invested in the sawing of lumber on this side, and this would give employment to our own people. I trust, therefore, that these hon, gentlemen will reconsider that point and decide to put an export duty on logs.

Let me now proceed to an analysis of the The hon. Finance Minister has told tariff. us that they have a general and a special tariff, and that the Liberal party are pledged to tariff reform. But when we examine this general tariff. we find that in it there is no such thing as tariff reform. A few items are changed from specific to ad valorem duties and a few lines are increased and some others lowered. I remember the hon, member for North Simcoe (Mr. Me-Carthy) spending an hour, during the session before last, in attempting to prove that the people of this country were imposed upon by the very high duties on cotton, and he did this, although he is said to be one of the men who inspired this tariff. But, Mr. Speaker, the duties on cotton are higher in the general tariff of this Government than they were before, and higher on the same line of cottons on which the hon. gentleman declared the duties were too high. We have also heard the hon. gentleman who now fills the Chair of Speaker (Mr. Edgar) prove conclusively to his own mind that the cotton manufacturers of this country were impoverishing the people and enriching themselves by means of the too high duties imposed. And yet, these duties have been raised still higher.

I come now to the subject of the reciprocal tariff. The first question I ask is, have we the constitutional right to make such a tariff? I endeavoured to elicit that infor-mation from the hon. Minister of Trade and Commerce (Sir Richard Cartwright) the other night, but I regret to say that the very dignified and courteous reply I got. was: have made. I fear they will not be inclined Oh. we were not born yesterday. That