by this government in 1930, and 1931. Most of the people in Canada have not enough to pay their absolutely necessary outgoings, and yet the Imperial Oil Company have been protected to such an extent that they were able to ship out of Canada some \$12,000,000 of profits taken from the Canadian people in order to build up a parent concern.

I was rather surprised at the effort made by the Minister of Trade and Commerce (Mr. Stevens) and the hon. member for Souris (Mr. Willis) to show that this government has not raised tariffs. It seems to me that they must be in a bad way to find something to talk about when they endeavour to prove a thing like that. The other evening the hon, member for Souris gave some rather astounding figures which he had taken from the publication Trade of Canada. On page 3496 of Hansard the following appears:

Increase in average Mackenzie King tariff,

1922 to 1929, over previous Conservative tariff, 1917-1921 on dutiable imports 2·2 per cent. Increase in average Bennett tariff, 1930-32, over previous average Mackenzie King tariff on dutiable imports 2 per cent.

I ask the house to listen to this:

In their first full calendar year in office the Mackenzie King government increased the average tariff by 4.3 per cent, and similarly in the first full calendar year the Bennett government increased the average tariff by 1.6 per cent.

If any hon, member will take the trouble to look up that particular page of Hansard he will find that the hon. member included the year 1922-I assume that is the fiscal year ended March 31-as a Liberal year. records will show that after the elections of 1921 the Mackenzie King government came into power, I think in the month of December and the budget was not brought down until May, 1922. The great increase of 4.3 per cent referred to by the hon. member took place under a Conservative and not a Liberal régime. That is the first mistake he made.

Mr. CASGRAIN: They made many more.

Mr. BOTHWELL: The hon. member took his figures from the publication Trade of Canada, but I should like to know what sense there is in having a column headed "Average Ad Valorem Rate of Duty on Dutiable imports" and then another column showing the average for total imports. In order to arrive at an average rate one must take into consideration all the goods imported as well as the various rates under which they were imported. This morning in the committee on banking and commerce Doctor Coats illustrated this in connection with another matter. He said that in order to arrive at an average rate of interest it would not be fair to

take \$1,000,000 at six per cent and \$100,000 at eight per cent and strike an average without taking into consideration the amount of money which bore the different rates of interest. The same thing applies in striking an average ad valorem tariff rate. A number of commodities entering this country bear a specific duty. If you have a \$4 duty on a \$40 article, you have an ad valorem duty of ten per cent, but if you have a \$4 duty on a similar article worth \$80, you have only a five per cent duty. To put it in another way, if you have a duty of \$4 on an article worth only \$20, you have a twenty per cent duty. The hon, member for Souris simply took the average duty, not the average weighted duty. A drop or increase in the price level would make a considerable difference as would the quantity of the various goods coming into the country. In order to prove my point I would refer again to the statement made by the hon, member which I quoted last, as follows:

and similarly in the first full calendar year the Bennett government increased the tariff by 1.6 per cent.

The other evening the hon, member for South Huron (Mr. Golding) gave certain figures in connection with duties. I should like to quote a few of these to show the house the difference between the duties imposed by the Mackenzie King government and those imposed by the present government, even after the preference was allowed. The first figures he gave were in connection with cotton printed piece goods. Under the Mackenzie King government the rate was 18 per cent while under the preference of the Bennett government the rate was 58.5 per cent. That rate includes the dumping duties and the exchange duties.

	King	Preference
White cotton flannelette		52
Wool piece goods	243	64
Wool overcoating	$24\frac{3}{4}$	93
High grading suiting	$24\frac{3}{4}$	68
Wool hosiery	$20\frac{1}{4}$	82
Blankets	204	80

Then, coming to the agricultural end of the duties, he gave the following figures:

		New rate Conservatives
	%	%
Binders	. 6	25
Seed drills	. 75	25
Manure spreaders	. 75	25
Cultivators	. 71	25
Milking machines	. 10	25
Hay loaders	. 10	25
Incubators	. 10	25
Ensilage cutters		25
Barbed wire		10
Cream separators		25