

agreeing that the price of living, since the reduction in the tariff, has considerably exceeded previous rates. The price of living in the United States since the adoption of the new tariff has substantially increased. I might instance the case alone of cattle being shipped from the Dominion of Canada, and from other cattle producing countries into the United States, and with what result? Of course, we are fully aware that there formerly was a very high tariff against cattle. We find unusually large shipments of cattle produced in Canada being shipped into the United States. We find the Argentine Republic, and most of the republics in South and Central America, shipping their cattle to the United States. Shipments are coming from New Zealand, and from Australia, and yet we find beef higher to-day in the United States than ever before. This can be demonstrated beyond all doubt. Furthermore I might point out this: the price of living has been steadily climbing since 1896; the tariff has not changed. My hon. friends opposite when in office had the opportunity of applying to the tariff the remedy which is now suggested in many quarters, but during those fifteen years of office, although living has been climbing steadily and consistently since their accession to office down to the present time, yet the tariff has been the same during those fifteen years or, if anything, lower than it was upon their accession to office in 1896. I was interested the other day in reading a speech made by Sir John Simon, Attorney General of Great Britain, where he was, in fact, placed upon the defensive in establishing that the increased cost of living in Great Britain was not due to free trade, but was due to causes entirely external of tariff systems. I recall a very extended inquiry in England, made some four or five years ago, into the different systems of the different countries, in which it was established conclusively that the cost of living in other countries in Europe, under a high tariff system, was very much lower than the cost of living in Great Britain. We raise through the imposition of taxes upon our food-tariff about ten millions of dollars a year. The taxes levied upon those classes of food which enter into the general consumption of the masses would not exceed ten millions a year. This distributed on a per capita basis, would not represent more than \$1.25 per head of the population of Canada. I have no hesitation in saying that no hon.

Hon. Mr. LOUGHEED.

gentleman would say that the remission of \$1.25 per head, made up of tax imposed upon food products, would operate as a practical reduction in the high cost of living. And then, on the other hand, let us assume for a moment that there was a remission of this ten million dollars. The King's Government has to be maintained and the money would have to be made up in some other way. And no matter how the incidence of taxation may be established, that incidence is going to fall more or less upon the masses, so that no matter what system might be devised, it would be utterly impossible to relieve the masses of the people from taxation, whether it be direct or indirect. I was very much interested in reading sometime ago the work published by the late Mr. Collier entitled 'England and the English,' in which he dealt in particular with the cost of living in Great Britain, exploding, I think, to a very large extent the great error which exists in the public mind that food products in Great Britain are taxed less heavily than in other countries in the world. I read from page 101 as follows:

One may note just here the curious fiction that England is the land of free food, a fiction, but firmly believed both at home and abroad by the uninformed. As a matter of fact the receipts from customs duties upon the things that the English eat, drink, and smoke, plus the excise taxation of them, make together much the largest item of the Imperial revenue of the United Kingdom. Let us look at the figures. For the ten years ending March 31, 1898-1907:

Net receipts from customs.	
Tobacco and snuff.. . . .	\$608,500,000
Tea.. . . .	289,000,000
Spirits.. . . .	218,000,000
Sugar (last six years only)....	175,500,000
Wine.. . . .	69,500,000
Currents, &c.. . . .	21,000,000
Corn and grain (two years only)..	12,000,000
Coffee.. . . .	9,000,000

Total.. . . . \$1,402,500,000

Net receipts from excise.	
Spirits.. . . .	\$ 884,500,000
Beer.. . . .	629,500,000

Total net receipts from customs and excise.. . . . \$2,916,500,000

Hon. Mr. POWER—If my hon. friend will pardon me, those articles on which those immense sums are raised are not the articles which the Opposition proposes to class under free food. He speaks of tobacco, spirits, etc.

Hon. Mr. LOUGHEED—Deprive the masses of Great Britain of those articles, which I have mentioned, and you will have a revolution.