

the burdens now inflicted on the community, and fortunate it is that our people are patient and law-abiding in no ordinary degree. Still, I warn hon. gentlemen that there is a point at which even the most patient and law-abiding people might be tempted to take the law in their own hands. Passing from this question I desire to review the working of certain special anomalies in the Tariff which, as was pointed out last year, could have but one result. I see that the hon. gentleman proposes to add somewhat to the tax on coal. Now it may be interesting to ascertain what, up to the present time, this tax, which was not imposed for revenue, but to aid miners in Nova Scotia and to foster Intercolonial trade, has done for the objects which the hon. gentleman then stated he had in view. On looking over the hon. gentleman's trade returns, I see from the time the coal duties were imposed, to the 1st of February, 1880, the returns showed 937,000 tons imported in ten and a-half months, and in the whole year 1878 only 892,000, so that under the stimulating effect of the 50 cent. duty we have already an increase of 45,000 tons over the quantity imported when there was no duty. What has this done for the miners of Nova Scotia? One thing is perfectly clear, not a ton more has been raised, but everything these miners use has been increased in price. I would like to call attention to the peculiar folly of this tax, and what I say of it is equally true of the tax on flour and iron. It does not merely oppose every principle of political economy, but every principle of common sense. One of the main objects of a good financier should be to take as little as possible out of the people's pocket, more than he puts into the Treasury. Now, what are you doing here? In taxing coal you tax motive power. You tax the wages of the workman and increase the cost of transport. In fact, I suppose if the full effect of this tax could be traced, through and through, instead of 50 cents, it would prove to be 75 cents or more taken out of the pockets of the consumer. I was astonished to hear the hon. gentleman lay down the doctrine that you could balance the loss such a tax inflicted on one class of the community by inflicting an equivalent burden on another at the opposite extremity of the Dominion.

Does he mean that if you take 50 cents from the Nova Scotian fisherman for each barrel of flour he consumes, that he is fully compensated by your taxing an Ontario artisan 50 cents on every ton of coal he burns? And if this is his doctrine, what will he do for the workingman of St. John's, who has to pay both taxes? This is a most wonderful specimen of financial balancing of accounts. Then the hon. gentleman told us of the beneficial effects of the differential tax on tea. What are the facts? In the first six months of 1878-9 we imported 6,070,000 lbs. of tea, the duty being \$341,000, and in the same period of 1879-80, 6,063,000 lbs. of tea, but only received a duty of \$315,000, showing a reduction of \$26,000; in other words the people pay 10 per cent. more and the revenue received \$25,000 less; and when he talks of our direct trade with China and Japan, the hon. gentleman knows quite well that the only result has been that certain American ships on certain American lines of transport, have brought tea from China and Japan by San Francisco and New York and by no other way, and I am very dubious indeed whether the men who have clamoured for this imposition of a differential duty on tea will not find that they have simply invited American competition. As to the tax on spirits and wines the hon. gentleman's returns show that he received in the first half year of 1878-9 a total of \$613,000 on wines and spirits, while in the half year, ending on the 1st of January, he got only \$533,000. I suspect that the hon. gentleman will soon find that it is utterly impossible to impose very heavy duties in that quarter without increasing, smuggling or diminishing consumption; and although we do not expect him to know much about this special subject, surely one of his colleagues might have given him a hint as to the evil results caused in that direction. I much fear myself, that what between the joint efforts of the Minister of Finance and the phylloxera, good wine will soon become a fond tradition of the past. But passing from these minor matters, we come to, perhaps the very finest financial exploit of the hon. gentleman, that "greatest, grandest, sweetest" effort of his peculiar genius, the duty on sugar. This is a