to cover the cost of selling. In order to produce a revenue of \$21,000,000, raised in 1893-94, according to the Trade and Navigation returns we have at our disposal, we imposed an additional burden of taxation on the people of Canada who have to purchase their necessaries of life amounting to \$84,000,000.

Hon. Mr. KAULBACH—What are the necessaries?

Hon. Mr. BOULTON-I will show you what those necessaries are. All that I wish to do is to convince honourable gentlemen that if we are going to continue to force the needlewomen of Canada to pay \$20,000 taxation for the needles they require; \$75,-000 on the thread they require; \$20,000 on the boot-laces used by the people of Canada, you are imposing a burden on them. are asking me what are those necessaries. Take rice. There are 3,000,000 pounds of rice imported, which is protected by a duty of one and one-quarter cents per pound and 24,000,000 pounds of uncleaned rice imported nearly free, three-tenths of a cent per pound I believe is the duty, to be cleaned in this country to which the one and onequarter cents protection is added. Rice is delivered at seaports at two cents per pound, yet I pay seven cents per pound for it where I live.

Hon. Mr. McCALLUM—The duty would not make the difference.

Hon. Mr. BOULTON—The duty and freight and the profits of the middleman on the price raised artificially increased the price to that amount. The revenue gets the benefit of the duty on 3,000,000 pounds of rice. The manufacturer gets the benefit of the profit in consequence of the duty, on 24,000,000 pounds of rice. The proof I give you for it, is the evidence furnished in this book, that the difference on all the articles included in the necessaries of life is about 25 per cent after providing for the wages and cost of the raw material, and interest on the capital invested as shown by the returns.

Hon. Mr. McCALLUM—Does the hon. gentleman contend that we would consume more rice if there was no duty on it?

Hon. Mr. BOULTON—If there is \$85,-000,000 imposed on the industries of Canada in consequence of the protection—

Hon. Mr. McCALLUM—I am speaking of rice.

Hon. Mr. BOULTON—I am answering the question. We would in all probability not consume more rice, but the difference in the amount we have to pay in consquence of the protection would enable us to purchase other necessaries to increase the comforts of the population. If there is \$85,000,000 collected—

Hon. Mr. McCALLUM—On needles and rice?

Hon. Mr. BOULTON—No. On all our necessaries our purchasing power is reduced for those necessaries by the amount of the duty, and its ally, protection, increase the purchasing power of the masses, and you increase the demand for labour to produce the articles we are enabled to purchase by the increase of that purchasing power. I will read the articles if you like. There are 450 industries included in this book. It is not necessary for me to enlarge upon them, because they contain all the articles we require for use.

Hon. Mr. KAULBACH—Are boot-laces and stays necessaries of life?

Hon. Mr. BOULTON—It depends on whether you are a married man.

Hon. Mr. McCALLUM—How do you propose to get the revenue?

Hon. Mr. BOULTON-I will try and throw some light on that when I have got through my argument, because this is an argument that I wish to impress on the leader of the government. I am very thankful that we have in this House the present opportunity of bringing our individual opinions to bear upon the leader of the government, because it increases the force, and adds to the dignity and power of this House. will pick out an individual industry just to prove more conclusively the position that I desire to present: that is, agricultural implements, the duty on which is a cause of complaint in the province of Manitoba, and the North-west Territories. We are obliged to purchase agricultural implements very largely, and it is only our ability to purchase them that enables us to distribute the