

Q.—Then, if they had to pay a tax in addition it would be an additional burden upon them? A.—Not so, because a good many of the present taxes would be removed.

Q.—What taxes on settlers would be removed? A.—The very onerous tax on settlers in the Northwest—the tax on agricultural implements and other machinery.

Q.—What is the tax on his implements? A.—I do not know the figures.

Q.—Do you know whether agricultural implements are higher in Canada than in the United States? A.—No, I do not.

Q.—If the price of agricultural implements is not higher in Canada than in the United States, what is the tax which the Canadian farmer pays on agricultural implements? A.—They might not be higher in Canada than in the United States, and owing to their having to import them a long distance they might have to pay for them more than if they got them just over the border.

Q.—Is it a fact that just over the border implements are cheaper to farmers than they are on our side of the border to Canadian farmers? A.—I do not know. As regards this argument of settling the North-West, it must be borne in mind that the land available for settlement in the United States is limited. In the nature of things just so soon as all the land there is taken up we will have a rush of immigration into our territory, almost as a matter of necessity, because the people being unable to obtain land there will naturally look to our side of the border.

Q.—Is it not a fact that you have theorized upon this question rather than inquired into the facts? A.—I have inquired into a good many of the facts, but I am not able to carry many statistics on the point. I could answer many questions if I had time to look the subject up.

Q.—In regard to agricultural implements you stated something as a fact, although you now seem merely to have assumed it to be so. Do you know as a matter of fact whether agricultural implements are higher in Dakota than in Manitoba? A.—I have seen it stated that settlers are under a great disadvantage from having to import what they want from Eastern Canada, rather than get it from nearer points in the United States.

Q.—But you do not know whether agricultural implements are cheaper in Dakota than in Manitoba? A.—I don't know personally.

THOMAS BOWICK, Toronto, called and sworn :—

By Mr. ARMSTRONG :—

Q.—You are an employing blacksmith by trade? A.—Yes, a horse-shoer.

Q.—An employer of labor? A.—Yes.

Q.—How long have you been in Toronto? A.—Seven years.

Q.—How long have you been an employer of labor? A.—Twelve years, I should say.

Q.—Do you use any foreign material in your trade at present? A.—Yes, I do, some shoe iron is imported iron—English iron.

Q.—Did you ever use shoes that were imported? A.—I did.

Q.—Do you use them now? A.—Well they are imported from Montreal.

Q.—No, I mean foreign ones? A.—No, none but Montreal ones.

Q.—What was the rate you paid for foreign shoes? A.—I paid as high as \$5.50 and \$6.00 a hundred pounds.

Q.—Do you get these shoes in Canada? A.—I get them in the city, and they are brought in from Montreal.

Q.—What do they cost you here? A.—\$3.70.

By Mr. FREED :—

Q.—Your price was how much? A.—\$4.75 to \$6.00 would be the average price.

By Mr. ARMSTRONG :—

Q.—Was the Montreal article as good at the price as the foreign article? A.—It was better.