

STATEMENT showing a partial list of reductions in or abolition of sales tax on some of the articles entering into the cost of living under the three budgets of the present Liberal administration.

Article	Sales Tax			
	1921	1922	1923	1924
	p.c.	p.c.	p.c.	p.c.
<i>Foods—</i>				
Buckwheat meal.....	3-4	Free	Free	Free
Condensed, evaporated and powdered milk.....	3-4	Free	Free	Free
Pea meal.....	3-4	Free	Free	Free
Salt.....	3-4	Free	Free	Free
Rolled wheat.....	3-4	Free	Free	Free
Extract of rennet.....	3-4	4½-6	6	Free
Ice cream.....	3-4	4½-6	6	Free
Sago and tapioca.....	3-4	4½-6	6	Free
Rice, cleaned.....	3-4	4½-6	6	Free
Macaroni and vermicelli.....	3-4	4½-6	6	Free
Meats, salted or smoked.....	3-4	4½-6	6	Free
<i>Foods—</i>				
Cereal foods and milk foods.....	3-4	4½-6	6	Free
Canned vegetables.....	3-4	4½-6	6	2½
Canned fruits.....	3-4	4½-6	6	2½
Jams and jellies, and preserved fruits.....	3-4	4½-6	6	2½
Biscuits of all kinds.....	3-4	4½-6	6	2½
Syrups.....	3-4	4½-6	Free	Free
All other food items, not exempted.....	3-4	4½-6	6	5
Boots and shoes, including rubber footwear.....	3-4	4½-6	6	2½
All other clothing items not exempted.....	3-4	4½-6	6	5

Three per cent is the rate on domestic goods which would be slightly increased by the tax on the raw materials imported. Four per cent is the rate on imported goods for retailers and consumers.

A further important reduction was in coverings used exclusively for covering goods not subject to sale tax. These include cheese boxes, butter boxes, fruit packages, etc., and constitute a very material reduction.

These, Mr. Speaker, may be cynically described as trifles, but they are all making for perfection in the reduction in the cost of living in our country and perfection as we were told a day or so ago, is no trifle! The truth is, taken collectively, they constitute a far-reaching reduction in the cost of living from one end of our country to the other.

To these as effecting a reduction in the cost of living should be added the additional income tax exemptions which the budget grants.

I apologize for occupying so much time but before concluding there are two other subjects on which I should like to say something.

Some hon. MEMBERS: Go on.

Mr. MACKENZIE KING: I want to clear up what seems to me a serious misapprehension with respect to the Laurier-Fielding tariff. In the course of this debate it has been intimated that the government was departing in the proposed reductions of customs duties from the Laurier-Fielding policy with respect to the tariff. This was the ground, I think, upon which my friend, the honourable member for St. Lawrence-St. George in Montreal based his objection to the budget. He claimed that he had assured his constituents that if

[Mr. Mackenzie King.]

returned to parliament he would in tariff matters follow the Laurier-Fielding policy. If that be true—and knowing my honourable friend as I do, I am sure it is true,—he ought, before it is too late, to reverse his declared intention, and continue his support of the administration upon the tariff proposals in the present budget as in all other particulars.

I contend, Sir, that there is nothing in the budget proposals which is not in complete accord with the Laurier-Fielding policy. That indeed the changes I have referred to are in fullest accord. How are we to judge of the Laurier-Fielding policy with respect to tariffs unless it be that we have regard for declared principles as advocated and supported by these great men in their efforts to mould the thought and opinion of the country on tariff matters.

If we take the political careers of Sir Wilfrid Laurier and the Right Honourable Mr. Fielding during the years they were associated in their efforts on behalf of Liberalism and the Liberal party, we find they fall naturally into three main divisions: The years prior to 1896 when the Liberal party was in opposition; the fifteen years of Liberal administration, 1896-1911, during which the Liberal party held office—the golden era