

body in the country that was collected two years before. True he collected about forty-two millions less on income and profits taxes. On those taxes which were always said to be taken from profiteers he gets about forty-two millions less than we did. But he got last year some forty-seven millions more from the sales tax which comes from everybody, thus fulfilling the prophecy of the Minister of Labour (Mr. Murdock) "that the masses were to be relieved and the profiteers or malefactors were to be mulcted." I do not think the Acting Minister of Finance looks forward with much equanimity to balancing his budget for the year to come unless he intends an extension of the practice which accounts for the "surplus" of this year. No, on the showing of the past year and with no evidence of any further retrenchment—no evidence at all events until we are sure what the supplementaries are going to be—I do not think he has any right to reduce taxes at all. We hear a lot of late about reduced estimates, but when we come to this session and find the expenditure of the year greater than for the year before, even though the estimates were less, I do not believe we have much ground for hope that there is going to be any substantial economy.

So far as sales tax reductions go, they certainly should be made just as fast as economies will justify, just as fast as the year's returns will show to be possible. Those taxes come from everybody. They necessarily impede business. I think imposed on a small scale they are a fair tax. I do not think we can get on wholly without them. And I do not object even to special favours going to those who now, owing to world conditions, are under specially difficult handicaps. I do not object to special favours or privileges going to agriculture such as the wiping out of sales tax on implements because agriculture to-day the world over labours under difficulties very great, but I do sometimes wonder how hon. members to my left can accept these special privileges. I have read their newspapers. I have listened to many of their speeches. Have they not been roaring for many a year against "special privileges," and how in the world they find it in their hearts to take these special favours, I am at a loss to know. I am not objecting to them in any way. You have to meet conditions as they occur, and you have to do the things which will meet them.

Now I speak of the tariff reductions those which reduce the revenue by the whole sum of \$750,000, around which this debate

has largely centred. We have had tariff discussions in parliament as long as I have been here, and for many and many a decade before, and I do not know that I can add very much to a general tariff debate. I do hope though in a brief way to lay my views before the House. I have opinions on the question,—opinions that are not in principle different from those with which I entered parliament, not in principle different from any I have ever expressed in or out of this House, but matured, I hope, by some years of experience and observation of practical affairs. I believe in the protective system, I believe when we have a protective system it should be balanced, and it should be equitable. If I disbelieved in a protective system, but found one applied, I would still want it to be equitable; I would not want it "gerrymandered," to use the excellent expression of the hon. member for Sherbrooke (Mr. McCrea). A tariff which treats one manufacturer one way, or one class one way, and another in a different way, cannot be defended by any person. The free trader from his standpoint can defend a tariff on goods not Canadian-made for such alone is a revenue tariff, as well defined by the hon. member for Springfield to-day. The protectionist can defend a tariff on Canadian-made goods fairly and equitably applied. But no human being can defend what this government presents, either on the theory of free trade or on the theory of protection or on any principle at all.

Has anybody tried? I have not heard anybody try. Ministers have risen, one after the other; but oh, such defences! Could I illustrate better than from the words of the Solicitor General (Mr. McMurray). He was fair; no one can dispute his fairness. He supported free trade till six o'clock, and protection after eight o'clock. Up till six o'clock he denounced the whole principle of protection, but he pleaded with hon. members of this House to allow this government to continue it, saying that a great blunder was committed in that it ever was established. But once established, he said, it is hard to get rid of. After eight o'clock, when he found that he himself had assisted in putting a new protection on artificial silk, he said the Liberal party was always in favour of commencing industries by a protective tariff.

The protective system is in use in most of the world; indeed, there is only one important country to-day which does not follow it. The presumption would be, I think, that granted a fair distribution of intelligence the world over, there is at least much to say in its defence. The common judgment of humanity persisted in year after year for centuries