

Sir RICHARD CARTWRIGHT. It strikes me that this is the meanest possible way in which to raise the revenue.

Mr. MULOCK. What about surgical appliances, trusses and artificial limbs?

Sir RICHARD CARTWRIGHT. They are taxed 35 per cent ad valorem. Artificial limbs of very excellent quality are now manufactured in the United States. If an unfortunate individual should import an artificial limb, what duty would he have to pay on it? I am aware that it is a heavy tax, but I should like to know exactly how much.

Mr. FOSTER. I do not think artificial limbs form a separate item. I do not know exactly how the Customs have ruled on those articles, so as to be able to state off hand.

Sir RICHARD CARTWRIGHT. The hon. gentleman's aide-de-camp is absent, or at least one of them. Where is he? We should have him here. He is paid to give us information on matters connected with the Customs, and the Minister of Finance is evidently not au fait in his absence.

Mr. FOSTER. The hon. gentleman is often absent, and he is paid for attending. He takes his \$1,000 like a man every year.

Sir RICHARD CARTWRIGHT. I certainly do, but I am not expressly paid to give information about the Customs, and the Controller of Customs is, and he should be here on these occasions. He has no business to be absent when the tariff is being put through, because it is as much his duty as it is the duty of the Minister of Finance to be here to give information to the committee, and there are several matters on which questions have been put to-night on which the Minister of Finance was not quite au fait, and, to do justice to the Controller of Customs, he had accumulated some information, be it correct or incorrect, on some of these matters. I do not know but that perhaps he is organizing another expedition to Ulster. If that be the case, it may be that he and some other members of the Government have been deputed to look after volunteers who may be called on to assist their friends in Ireland. We should know where the Controller has gone.

Mr. FOSTER. The Controller will return by and by.

Mr. LANDERKIN. As the Controller of Customs is not here, perhaps we could call on the Minister of Trade and Commerce.

Mr. FOSTER. That would have to come in under the unenumerated.

Mr. LANDERKIN. This proposed tax on bandages and similar articles is most objectionable, and should be struck off. Revenue should not be derived in that way. Unfortunately this tax will bear very heavily on the sick poor, and it should be wiped out of the tariff.

Mr. FOSTER.

Mr. McMULLEN. Before leaving the point in regard to the absence of the Controller of Customs, I certainly think the Finance Minister was not warranted in answering the hon. member for South Oxford (Sir Richard Cartwright) by stating that he took his \$1,000 like a little man.

Mr. FOSTER. I did not say "like a little man," I said "like a man."

Mr. McMULLEN. If the Minister of Finance will look over the record he will find the hon. member for South Oxford (Sir Richard Cartwright) does not take his indemnity when he is not here, but the Controller of Customs takes his money whether he is here or not. The Controller of Customs is the hired servant of this country, and he should be in his place when the House is in session. He is paid \$6,000 a year, which is a very high salary for a man of the ability he is possessed of, and he should be here to render what services he can to the service of his country. The Controller is hired and paid by the country to perform a certain duty, and he should be here to perform that duty unless he has had the written permission of the First Minister. If that is the case we ought to know it.

Mr. LANDERKIN. I think a case has been made out that should be referred to the Solicitor General.

Item agreed to.

Cloths, not rubber or made water proof, whether of wool, cotton, union, silk, or rami, 60 inches or over in width and weighing not more than 7 ounces to the square yard when imported exclusively for the manufacture of mackintosh clothing, under regulations to be adopted by the Governor in Council, 12½ per cent.

Sir RICHARD CARTWRIGHT. What is the tax on the finished article?

Mr. FOSTER. Twenty-seven and a half per cent.

Sir RICHARD CARTWRIGHT. What is the loss of revenue that will accrue from this?

Mr. FOSTER. That would be according to the amount consumed in the business. It is not large at present.

Sir RICHARD CARTWRIGHT. The hon. gentleman should have made some estimate of that, because, as I understand, this proposition is not going to be of the slightest benefit to the consumer. It is merely going to be a benefit to one or two manufacturers and may involve a considerable loss of revenue.

Mr. FOSTER. It is a benefit to the consumer too, because we reduce the duty upon the rubber goods and upon the mackintosh clothing. In the latter case it was considerably over 35 per cent, and in the other case considerably over 30 per cent, and it is now 27½ per cent.