

Conservative government had to provide for these moneys, and how did they provide for them? They provided for them by charging \$62,000,000 of the \$80,000,000 to the public debt account of the country and left that \$62,000,000 to bear interest for future years. We have had in our eleven years of office larger charges of that character; we have had to provide for capital and special expenditures amounting to \$127,000,000 and of that \$127,000,000 over and above the ordinary expenses of the country, we have provided out of our daily receipts every dollar, except \$5,000,000. When the Conservative government with \$80,000,000 of capital expenditure had to charge \$62,000,000 to the public debt, and when you find that the present government with \$127,000,000 capital expenditure have only added \$5,000,000 to the public debt, I think that is a record to which our side may occasionally refer with pride, and we must make some allowance for hon. gentlemen opposite if the comparison is distasteful to them.

We are told that the taxation of the country has been enormously increased. The leader of the opposition and the member for North Toronto (Mr. Foster) described the amount of money collected in 1896 and the amount that is collected now, and they drew the inference that there was a tremendous burden resting upon the people. They did not tell the people, however, that whereas the percentage of duty and the total values of goods imported for the year—I have here the figures for 1882 in connection with some reference the hon. gentleman made yesterday to that year.

Mr. R. L. BORDEN. What do you refer to?

Mr. FIELDING. I was about to refer to the percentages of customs duties collected. Let it be sufficient to say that comparing the rate of customs taxation in 1896 and the rate of customs taxation last year there has been a substantial reduction in the rate of taxation.

Mr. R. L. BORDEN. Is that referring to anything I said?

Mr. FIELDING. I think it was the hon. member for North Toronto who spoke about the increased taxation, but I think the leader of the opposition also spoke about it.

Mr. R. L. BORDEN. What I said was that on a particular quantity of any article such as a yard of cotton which I took for illustration, owing to the increase of price the actual taxation paid to-day would be greater than it was years ago.

Mr. FIELDING. But if we took the total valuation of goods and the totals paid—

Mr. R. L. BORDEN. The Minister understands.

Mr. FIELDING. Yes, I understand the point. If we take the total imports of goods, either including or excluding coin and bullion, you will find that there is a material reduction in the rate of taxation now as compared with 1896. The hon. gentleman conveyed the wrong impression that there had been an increase of taxation. True, there was some increase of taxation on a few articles of luxury, but upon the great mass of the common things used in the country there was a substantial reduction of the duties; and indeed, that very reduction is one of the crimes laid at our door, because hon. gentlemen opposite used to take the ground that the tariff should be higher. The hon. gentleman (Mr. Foster) took the total amount of taxation and he said that so much was collected in 1896 and so much more was collected last year, and therefore there is a great burden on the country. Well, let us get it down to the case of the individual man. John Jones is a labourer; in 1896 he probably got \$1 a day and the national policy did not make him rich; he was not likely to spend a great deal of money on extravagancies out of that wage, and he paid a very small amount of taxation at that time; he could not afford to buy the goods and if he could not afford to buy the goods he did not have to pay the taxation. If he was forced to wear one coat when he ought to have two, he only paid the taxes on one coat; if he had to use one barrel of flour where two were necessary for his family, and if flour were an imported article, he would only pay the tax on one barrel of flour in 1896. But times have changed. Now, John Jones probably gets \$1.75 a day or \$1.50 at least as a labourer; he can afford to wear two coats now; his family can have two barrels of flour, and so the customs returns show that the amount collected is larger. But ask John Jones which of these two years was the better for him and his family; ask him if he wants to go back to 1896 when he paid less taxation because he could only afford the one coat and the one barrel of flour; ask him whether he would not prefer the better days of 1906 when he paid more taxation into the customs and paid it voluntarily and cheerfully because it was an indication of his greater progress, of his steadier employment, of his higher wages, and of his advanced happiness in every way. Ask him and I think John Jones will answer that he prefers the existing conditions. If the government has been taxing the people enormously, if the fiscal policy of this country is imposing burdens on the people as the hon. gentleman from Toronto (Mr. Foster) would make out, one would naturally ask: Why does not the Conservative party try to change it. There was a time when they did seem to have a tariff policy of their own; it was vague and indefinite but at all events there seemed to be a tariff issue between them and the government. Some years ago these gentlemen opposite were