item under ways and means. I do not wish unduly to curtail discussion under ways and means, but I wish to have that understood.

Customs tariff—215. Stearic acid, n.o.p.: British preferential tariff, free; intermediate tariff, $17\frac{1}{2}$ per cent; general tariff, 20 per cent.

Mr. RHODES: Imports last year amounted to \$83,000 of which \$46,000 came from the United Kingdom, \$22,000 from the United States, \$13,000 from the Netherlands.

Item agreed to.

Customs tariff—216. Acids, n.o.p., of a kind not produced in Canada. British preferential tariff, free; intermediate tariff, 25 per cent; general tariff, 25 per cent; Phosphoria acids Patish and tariff.

Phosphoric acid: British preferential tariff, free; intermediate tariff, 25 per cent; general

tariff, 25 per cent.

Mr. RHODES: It is impossible to segregate from the parent item the exact importations. The total importations under the parent item last year amounted to \$236,000, of which \$128,000 came from the United States, \$67,000 from Germany, and \$26,000 from Great Britain.

Item agreed to.

Customs tariff—216. Nitric acid, not including glass containers, when in packages weighing not more than one hundred pounds: British preferential tariff, free; intermediate tariff, 20 per cent; general tariff, 22½ per cent.

Mr. RHODES: Mr. Chairman, it is not possible to give statistics relative to the importations of chemically pure acid. The total importations last year, under the item from which this was extracted, were \$22,000.

Item agreed to.

Customs tariff—217. Sulphuric and muriatic acids, not including glass containers, when in packages weighing not more than 100 pounds, per hundred pounds: British preferential tariff, free; intermediate tariff, 22½ cents; general tariff, 25 cents.

Mr. RHODES: The same explanation holds with respect to this.

Item agreed to.

Customs tariff—218. Acid phosphate, not medicinal: British preferential tariff, free; intermediate tariff, 25 per cent; general tariff, 25 per cent.

Mr. BOUCHARD: This item is a new burden on the farmer's shoulders. If you will look at the quarterly report of the trade of Canada for the year ended March, 1932, you will see that not a pound of this fertilizer, called superphosphate or acid phosphate of lime, comes in from the United Kingdom. The bulk of it comes from the United States. [Mr. Rhodes.]

We imported \$748,000 from the United States, a little from Belgium and over \$200,000 from the Netherlands, and the duty collected last year under this item, if I am correctly informed, amounted to \$7,574. This commodity is much needed by our farmers and unless the minister can give us some explanation I do not see why, in view of the fact that this fertilizer is not being produced in the United Kingdom, a duty should be imposed against the United States, Belgium and the Netherlands, especially when you remember that the promise was given the farmers that tariffs would always work in their favour. Far from that being so. I find that in this as in many other items the tariff is working against them.

Mr. RHODES: My hon, friend has apparently overlooked the fact that the farmers for whom he speaks, when they imported this commodity, even from Great Britain, had to pay a duty of 12½ per cent whereas today they import it free.

Mr. BOUCHARD: Yes, but none comes from Great Britain.

Mr. RHODES: I know, but we are speaking of the past. Because none has come in the past, it does not follow that none will come in the future, and even if the farmers import it from the United States, if they use it in mixture, they pay no duty at all.

Mr. BOUCHARD: I gave the figures to prove that with the increased duty the amount collected from the farmers will be even greater in the future. The highest rates were: British preferential tariff, 12½; intermediate, 17½; general, 20. Now it will come free from Great Britain, but not a pound has come from that source.

Mr. RHODES: Yes. Last year we imported \$5,000 worth from Great Britain, according to the trade figures. The total importations last year were \$194,000, of which \$189,000 came from the United States and \$5,000 from Great Britain.

Mr. BOUCHARD: I wish the minister would tell me where he got his figures.

Mr. RHODES: These are the figures supplied by the Department of Trade and Commerce.

Mr. BOUCHARD: And the figures I have given are supplied by the department too.

Mr. CASGRAIN: They have a special set for the government.