yet hon, gentlemen opposite never discovered that, because these articles are absolutely necessary to maintain life in this country, they should be struck from the list of dutiable goods and put on the free list. Hon. gentlemon know right well that coal oil is as much a necessity of life in Canade as coal, and yet what was their policy with regard to it? Why, my hon. friend from Stanstead (Mr. Colby)—I beg to be excused for mentioning him by name aided by all the Conservative strength that at that time was to be found in this House, was two years fighting the battle to bring down the duty on coal oil to a figure below 150 per cent. The hon, the ex-Finance Minister, although now so anxious about articles which are necessaries of life, was prepared to maintain then an odious tax of 150 per cent. on the article of coal oil, and was only compelled to surrender at discretion when he found he was being pushed to the wall and that outside opinion overwhelmingly supported his opponents. Was the duty on coal oil a sectional tax? I would like to ask the hon, and learned leader of the Opposition if a tax on coal oil is not as much a sectional tax as a tax on coal. There is no coal oil to be found outside of Ontario. Whatever advantage was enjoyed by the industry, in consequence of the duty, inured to Ontario where the oil was to be found. Yet the duty was not called an odious or a sectional tax because oil was an Ontario product, yet these gentlemen feel that it is quite right to denounce the tax on coal found in Nova Scotia as odious and sectional, while, at the same time, they resisted a fair and legitimate reduction on coal oil, the duty on which was, as I said before, not only equally odious but equally sectional, being four times as great as the duty on coal, as the hon. gentleman knows. Ι say, too, that these gentlemen have never been able to show, here or elsewhere, any reason why a duty should not be imposed on coal, the same as upon any other necessary of life. I may mention, as another evidence of our desire to foster and protect the industries of this country, that between 1867 and 1873, when we found we had more revenue than we required to maintain the public service in efficiency, we abolished the duties upon tea and coffee; and we did that essentially in the interests of the industries of this country, and with a view to fostering those industries, because it cheapened the cost of living, and in that way permitted the carrying on of the industries in a better and easier mode than otherwise was the case. Well, Sir, in an unhappy hour for the interests of Canada, gentlemen opposite came into power-not in virtue of the express sentiment of the country, not in virtue of a decision of the people at a time when the issues between the two parties were laid before them-because in

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