

case it is now the middle of the financial year. I did seek the opinion of the expert permanent officials, and it was found that within a few days it would be quite impossible to make any estimate. But if these proposals were being submitted as part of a budget I would regard it as an obligation of the minister who submitted it to make an estimate, for unless that is done it is not a budget.

Mr. MACKENZIE KING: As my hon. friend knows, all tariff changes of any significance that have ever been made in this house have been announced to the house in the first instance by the Minister of Finance in his budget presentation. After they have been presented to the house, the house resolves itself into committee of ways and means to consider the resolutions which the finance minister has brought down as a part of his budget. In all sessions at which tariff matters are discussed, the tariff discussion overshadows everything else, and it is because of that, that hon. members have repeated in the past, and will continue to repeat, that this is to all intents and purposes the most essential part of any budget that could be presented to parliament.

Mr. NEILL: Has the Prime Minister finished his list of guarantees? If not, can he give me any information or read any guarantee with respect to item 432d, dealing with manufactures of tinsplate. This affects British Columbia canneries very much. The duty has been doubled, and we shall simply have to pay that duty because of the circumstance where the factories are located. No guarantee can make any difference because the factories are located in the east and we get our tinsplate in British Columbia from Great Britain at the rate of 10 per cent, which is now to be doubled, or from factories in Seattle or Portland, Oregon. At any rate, if there is a factory in eastern Canada, the freight rate would make its product out of the question for British Columbia canneries. The cannery must pay this increased rate, whatever it is, but I am asking, as a matter of form, if any guarantee has been given that prices of manufactures of tinsplate will not be raised—not that it will affect us in the slightest.

Mr. BENNETT: The hon. gentleman has raised a question that would involve a long discussion with respect to tinsplate. There are certain portions of one item dropped en-

[Mr. Bennett.]

tirely because the increased duties are protection—shall I say?—given to fish. Certain items have been dropped.

Mr. NEILL: Item 432c has been dropped entirely. That gave cannery men the privilege of getting their tinsplate at a low rate if they were going to use it for hermetically sealed food products. We now come under 432d. The British preferential rate is doubled and we will have to pay that double duty because we cannot get the tin-plate from the eastern manufacturers.

Mr. RALSTON: The lobster canners will have to pay the same extra duty.

Mr. NEILL: Item 432d takes the place of 432c in the old tariff which read:

Containers manufactured from tin-plate, when imported by manufacturers of food products for use exclusively in the hermetical sealing of food products, in their own factories, under the regulations prescribed by the minister.

The rates in the old tariff were 10, 22½ and 25 per cent. That has been dropped entirely and we now come under 432d, which, as I have said, doubles the duty. I think I am correct in stating that there are no tin-plate factories in western Canada; this article pays a very heavy freight rate, and therefore, even if this fictitious promise about not raising the duty is kept, it will be impossible for us to get these things from the eastern factories, which after all are only branches of American concerns. Consequently we will have to buy from Seattle or Tacoma, or from Britain, and in the latter case we will have to pay double the duty we are now paying.

Mr. BENNETT: It is not being doubled. It was 15, 22½ and 25 per cent, it is now 20, 27½ and 30 per cent.

Mr. NEILL: It used to be 10 per cent under 432c, it is now 20 per cent; that is double the former rate. Item 432c has been eliminated.

Mr. BENNETT: Item 432d is the item now under discussion. That item prior to May 1 carried tariff rates of 15, 22½ and 25 per cent.

Mr. NEILL: The pamphlet containing the ways and means resolutions of September 16, 1930, certainly states the British preferential rate on item 432d at 20 per cent, and it was 10 per cent under 432c which has been cut out. I will send it over to my hon. friend. If tariff changes are made overnight it is not a very desirable state of affairs; it shows