

A few years ago the hon. gentleman contributed a very strong article to the 'North American Review' on the subject of protection and free trade, in which he said :

In 1878, the actual taxation of Canada was \$17,841,938, though, as there was a deficit in that year, the necessary taxation might be placed at \$19,000,000. In 1889 the actual taxation was \$30,613,522, being an increase of \$11,613,522.

Let us pursue the comparison. In 1890 the actual taxation was \$27,759,285, in 1902 it was \$43,389,112; being an increase of \$15,629,827, or considerably more than fifty per cent of an increase. What was the comment of the hon. gentleman when he wrote this article on the melancholy condition of affairs in 1889 :

Comment is hardly necessary, nor, indeed, does space permit me to point out the enormous mischiefs which result in a young and poor country from absorbing so large a proportion of the earnings of the people, in defraying the charges of the federal government, as is now being taken in Canada.

Well, if no comment was needed then, is it not needed now, upon an increase in taxation of between \$15,000,000 and \$16,000,000 in six years? I trust that when the hon. gentleman comes to address the House on this occasion he will give his views on the question of taxation, and explain wherein they differ from the views he held at the time he wrote this article. I referred to this same article last year or the year before, but my right hon. friend was not good enough to make any allusion to it. In the speech he then addressed to the House, I thought I might possibly have been mistaken in the identity of the gentleman who wrote the article. Although it purported to have been written by one Sir Richard John Cartwright, it might possibly have been some other gentleman than my right hon. friend who occupies the position of Minister of Trade and Commerce.

There is another consideration which I would like to present to the House. If, as members of the government claim, the present tariff is a revenue tariff, why is the taxation continued at so abnormal a figure? Why does the government take from the people, for example, \$1,000,000 more in excise duties on tobacco and \$500,000 more in customs duties on sugar than would

have been taken under the tariff before 1890? And why does the Minister of Finance retain the duty on breadstuffs which he regarded as so unjust and oppressive that while premier of Nova Scotia he moved the following resolution with regard to it :

That while it is as a rule inexpedient to do with Dominion questions in this House, in view of the obnoxious character of the duty on breadstuffs, the House must firmly protest against the imposition of such duties.

And the same view was entertained by the Minister of Trade and Commerce who, referring to Sir Leonard Tilley's surplus in 1882, said :

I asked how it was got. \$1,100,000 was derived from two of the most odious and oppressive taxes which were ever imposed in any civilized country before, under similar circumstances at least, the taxes on breadstuffs and fuel. If he really wants to relieve the people, let him remove the taxes on breadstuffs and coal.

My hon. friend the Minister of Trade and Commerce sits unmoved in his chair while a surplus of \$13,000,000 is announced in this House, and forgets the consideration he expressed some years ago for the condition of the people of this country labouring under two of the most odious and oppressive taxes which were ever imposed in any civilized country.

Now, Mr. Speaker, the revenues have indeed been abundant during the past six years. There has been an increase of more than \$60,000,000 over those of the previous six years, but let my hon. friend the Minister of Finance bear in mind that if the duties on tobacco, sugar, coal and breadstuffs had been removed, the condition of affairs would be very different. If my hon. friend had the courage to carry out his financial convictions, his boasted surplus would not exist by a good many millions. In making this point I do not wish to be understood as advocating the removal of the duties on these articles, but as merely contrasting the present position taken by the Minister of Finance with the former professions of himself and colleagues and asking them at present what they have to say about those promises and professions made in days gone by. I think I am warranted in putting that question by the language used by my hon. friend the Minister of Finance. I have here a state-