open, and if we were able to purchase it the world. This would give the importers free to the competition of the world. In a free market, Russia might send us coal oil, and compete with the United States, while she could not afford to send it to a protected market. Ask yourselves what you pay for it in your own homes, and realize the price the imported article is delivered at our boundary for, namely, 81 cents per gallon, and you will be able to prove yourselves that my figures are correct. The Government, however, only get the benefit out of that \$1,400,000, of about \$425,000. That is all the benefits the revenue gets from the coal oil. I think you will admit that if the free import of tea can be considered a free breakfast table, the importation  $\mathbf{of}$ coal oil would form what might be called a free tea table, as coal oil is necessary to light our tea table and both these articles can be put on a par with each other. Except in this, that coal oil is the light used by the labouring classes, electric light and gas being used by the wealthier classes, and to that extent it is unequal in its imposition, and partakes of the character of the window tax that Great Britain found it necessary to impose in the days of protection, a century ago. Now, hon. gentlemen, what is the condition of the tea trade? I think it was stated yesterday that we import twenty-two million pounds of tea from abroad, consumed in the country and the placing of a tax of six cents per pound, one penny less than the English people have to pay will raise the revenues by the handsome sum of 1,300,000 dollars, every penny of which goes into the Government treasury. Now, there is one way in which a revenue can be raised without increasing the taxation of the people one dollar. The people are taxed, as I showed you, upon the total consumption of coal oil a sum of one million four hundred thousand dollars, of which the revenue only gets the benefit of four hundred and twentyfive thousand dollars. Now, Sir, it would not be necessary to put one penny more on the burdens of the people, but by placing the tax on tea and taking it off coal oil the treasury would get the benefit of nearly one million dollars. It is only applying that principle throughout in your taxation, taking it off all those articles which permit or allow any individual in the country, in consequence of that duty, to charge a higher price than thousand dollars to the revenue of Canada.

and purchasers of the country the fullest benefit of being able to purchase their supplies in the cheapest market and by accomplishing that result, you will then find that the productive power of the country will increase by leaps and bounds as it did when Great Britain reversed her commercial policy in 1846, but hon. gentlemen, as I have introduced a resolution which will deal with these questions, and which will come up for discussion within a week or ten days, it is not necessary to go fully into these details at the present time as I may test the patience of hon. gentlemen too severely. I can thoroughly realize that when I am presenting facts and figures that are unanswerable and which cannot be refuted, I certainly rouse an irritation in the minds of some of those hon, gentlemen who are touched a little in the raw in consequence of the truthfulness and force of these facts and figures, and thereby it gives me a little encouragement to see some signs of discontent and irritation. As long as a man proves nothing, nobody is offended and everybody feels satisfied, but begin to prove your arguments and you see-

Hon. Mr. READ—Go on, you are not hurting anybody.

Hon. Mr. BOULTON—This is a free country and you should not harry any man's cattle. Now, hon. gentlemen, His Excellency in his speech at the opening of this Parliament is pleased to refer to the revenues of the country. So far as the revenues are concerned, I have touched upon that question slightly and will not refer to it again, but I certainly think that the Minister of Railways is to be congratulated upon the fact that he has proved to the country his ability to manage the Intercolonial Railway upon a Instead of the management business basis. costing five or six hundred thousand dollars over and above the running expenses, he has brought the management of that road up until it is now nearly paying the running expenses. I say it is a matter for great congratulation to the people of Canada that we have the intelligence and ability to manage our public works upon a business basis, and not upon a political basis. I would point out that this means a clear saving of 600 if the article was open to the competition of I might say that our public works cost us