

000 which will go into the Dominion treasury. That is exactly how this taxation will work out. It is reasonably fair to state that it is burdensome. If the burden cannot be helped, that is another matter. It is the duty of the Government to see if there is not some other way to find the money than to make the taxes upon the farmer and the artisan burdensome.

I want to refer to barrelled pork which at the present time is dutiable. The total importation of barrelled pork in brine in 1914 was 11,960,408 pounds, valued at \$1,210,473. On this value we paid a duty of \$237,525.46. The total importation of barrelled beef in brine was 1,503,606 pounds, valued at 116,000. The duty paid on it was \$12,000. The total importation of bacon and hams was 7,000,000 pounds, valued at \$1,250,000, and the duty paid was \$140,000. The duty collected by the customs on these three items therefore amounted in round figures to \$390,000. If you add  $7\frac{1}{2}$  per cent more duty you get an increased taxation of \$180,000. If that is all, it means that the consuming public must pay that same rate of duty to the packers of the Dominion, because, because their prices are put on a par with what these goods can be laid down for. I think I would be safe in saying that the packers in Canada produce more than half of the barrelled pork, and beef, and bacon and hams that are consumed in Canada. Therefore, on this food commodity the people of Canada will be paying a taxation of \$379,000. I think that every hon. member should understand the whole effect of the proposals of the Government.

Yesterday the Minister of Finance, in referring to the legislation under the war revenue Budget, said:

Does any person grudge any portion of those taxes?

I say no. But he says:

Now, come to the other taxes, the sums I am raising by means of tariff increases. What has caused me to raise the tariff? I pointed out that my borrowings were cut off in the markets of the world; I cannot go to the London market and get a dollar except with the consent of the British Treasury.

If the money cannot be got except in this way, the people of this country must bear the burden. The minister, however, does not tell us in that statement that he cannot borrow the difference between the current revenue and the current expenditure of \$20,000,000. If he could borrow it, it would have been very much better to borrow it. It is only fair that future generations should to some extent bear the brunt of the extreme

[Mr. Loggie.]

situation in which we are placed. If the money cannot be raised, and if the minister can suggest no other means of raising it, then I suppose the majority of the House will approve of the proposals of the minister. I presume that he considers there is no other way to get that money.

While I will not find so much fault with the  $7\frac{1}{2}$  per cent he is putting on foreign goods and raw materials imported into Canada, I take strong exception to his attempt on this occasion to tax the raw material and the manufactured article imported from the United Kingdom.

The hon. Minister of Finance asked us what he is to do about it. He tells us that he has to put a duty of  $7\frac{1}{2}$  per cent on the dyes and other raw materials entering into manufactures, which duty the Canadian manufacturer must pay. He referred especially to cotton. I think he might very well have said to the Canadian manufacturers: We must put on this duty of  $7\frac{1}{2}$  per cent, but I want to show you where you will have the benefit as against the British manufacturer even though there is no change in the duty on goods from the United Kingdom. How could he have done it? In the first place he could have pointed out that the duty of  $7\frac{1}{2}$  per cent on raw materials does not amount to more than 3 per cent on the finer line of manufactured textiles. On cheap grey cottons and common duck, it might be as high as that, but on the finer goods I think he could easily have shown that this duty of  $7\frac{1}{2}$  per cent on the raw material would not have amounted to more than  $2\frac{1}{2}$  per cent on the manufactured article. On the other hand, what is the British manufacturer up against? Let me tell you a little experience I had a few days ago. I sent some canned lobsters to New York for forwarding to France, and I booked freight ahead for a certain proportion of that consignment. Later I found I had another shipment to make and I asked the broker for the rate. During the interim ocean rates had gone up nearly a hundred per cent. Now, if the Canadian merchant—putting it that way in this case, though the same applies to the manufacturer—wishes to buy the goods from the manufacturer and bring them across the ocean to compete with Canadian manufacturers, is not he obliged to add these extra rates of transportation to the cost of the goods? Will not that help the Canadian manufacturer to compete at any rate to the extent of  $2\frac{1}{2}$  per cent? More than that, might not the minister have said to the Canadian manufacturer: The British manufacturer must