of Trade of Great Britain care for their mariners just as we look after the interest of mariners in this country, but they look after them at the expense of the owners of the ships from which the mariners are taken. There is this matter which has escaped the attention of the minister and the Government. All these years we have been collecting this tax from all ships, including British ships which come into our ports, although there is a law whereby British ships are compelled to take care of their own crews. Referring now exclusively to British shipping, I say that this country is taking care of sailors of British ships although those sailors are already provided for by the Merchants Shipping Act under the control of the Board of Trade of Great Britain. That is another argument against the tax and a positive argument against an increase in the tax. I do not wish to delay the House; but for the reasons I have stated, I am going to ask the minister again, or as he is not listening very attentively to what I am saying, I will ask the Prime Minister (Sir Robert Borden), who is in his seat, if he will give this matter serious consideration. This is a serious matter as regards shipping generally; the increase in taxation will effect shipping considerably. The point I desire to make above all others is this, that the fee at the present time is more than adequate, and the increase in the fee will simply go into increasing useless machinery for handling and administering the matter. This matter cannot be overlooked and allowed to pass without strong protest. I presume it is regarded as a small matter by hon. members who do not thoroughly understand it; but the matter is of importance to shipping and shippers, because after all the cost of our ports reflects itself upon the imports and exports and upon those who are handling them. I wish to summarize my objections under these headings: first, it will increase the cost to shipping without a vestage of justification; second, since Confederation there has been a steady and substantial surplus making absolutely unnecessary any increase in the fee; third, it will increase the staff in Ottawa and the cost of administration; fourth, it is unfair, because it does not apply to all provinces alike, nor to all shipping; fifth, it permits of a particularly favourable treatment of ships coming from one province of Canada to ports of the United States, whereas ships coming from other provinces are discriminated against to the

extent of six cents a ton. For that reason, I am going to ask the minister if he will stay this Bill for a time and give it further consideration. It will do no harm if he lets it rest for a year. I would suggest that he advise himself fully by consultation with the various boards of trade and shipping interests of the country as to its effect, and then if he still thinks it is necessary, he can let it go through the House and to a special committee in a manner similar to that in which we treat railway Bills and other Bills of importance to business concerns.

Hon. N. W. ROWELL (President of the Council): Mr. Speaker—

Mr. SPEAKER: Before the minister exercises his right of reply, I wish to direct the attention of other hon. members to the circumstance that if he does so, the debate will be closed.

Mr. ROWELL: The matters raised by my hon, friend were discussed at some length when the Resolution upon which this Bill is founded was in committee. On. that occasion my hon. friend brought these matters to the attention of the House, and I have since had an opportunity of looking into the principal points that he has raised by way of supplementing the investigation I made before. Let me deal in order with the points raised by my hon. friend. In the first place he says that this Bill creates a new branch of the Department of Health. My hon. friend is quite incorrect in that; no such object is in view, and under the legislation of last session the administration of this branch is now in the Department of Health. We do not contemplate adding a single person to the staff or adding a dollar to the cost of administration. When my hon, friend says that the result of the increased rate will go into the cost of administration, he is wholly misinformed, and I want to say very frankly to my hon. friend that there is no justification for such a statement being made. For a considerable period the rate was two cents a ton; some few years ago it was reduced to one and one-half cents a ton in the hope that the work could be carried on at that figure. What I stated to my hon. friend when the matter was before the committee on a previous occasion was quite correct. I said that the cost of administration did not appear in that account, nor the cost of the hospital buildings. At that time I thought that was the case and I have since found that it was. I do not think money contributed for that fund