least on the stocks. How much would Ontario, with all her wealth, with all her millions in the treasury, contribute to the gross amount of this tax on shipping?

A VOICE: No surplus of millions now!

Hon. Mr. TUPPER: Well, if not a surplus now, it was even better, for it was invested in industries which were building up a prosperous nation. He continued to ask how much would Ontario contribute. She would only pay one dollar per 7,000 tons for sailing vessels alone out of the gross amount of 200,000 tons. But it was not on vessels alone that this tax fell. It fell upon every sailor. Formerly they used to get their outfit free. Now they had to enter in an unequal contest with the American fishermen on this very account. This, he contended, was an unjust attempt to draw from the Maritime Provinces an undue proportion of taxation.

As to the question of tea, in the Maritime Provinces they consumed black tea almost exclusively. All felt that under the old tariff of fifteen cents per pound on green and black, and seven per cent *ad valorem* on green and 3 1/2 on black, the tariff had been fairly regulated. Black tea was twenty-five per cent less expensive, and the old tariff gave this fair consideration. Now not only did they sweep away the old tariff, but they made a larger impost on black than on green tea. The new tariff was four per cent on green and three on black, and thus the position was changed from one-half to three-quarters on black as compared with green.

The hon, gentleman had stated frankly that his tariff was neither Free Trade nor Protection. He (Hon. Mr. Tupper) had told him when he introduced it that it was mischievous and meddlesome; but what could be expected from a cross between a Free Trade Premier and a Protectionist Financial Minister. Assuredly nothing but a hybrid policy—no policy at all, except that of the unjust screwing of \$3,000,000 out of the people. There was no necessity, he urged, for this taxation; but he had no hesitation in saying that, when the Government came down for money for public improvements and enterprises, people would gladly give away to them, and then it should be laid upon a basis that was different to this, and should be approached in a manner far different to that in which the Finance Minister approached the subject. He felt that a serious blow had been struck at the credit of the country, and believed that the question required an independent expression of opinion not only from himself, but from every other member of the House.

Hon. Mr. CARTWRIGHT said he could not understand how the hon. gentleman could have arrived at the conclusion he had, unless it were that he was possessed by that *criat ignorantia* which casuists said was an excuse for anything but mortal sin. (*Hear*, hear.) It proved that a gentleman might be a talented Minister of State, and have a vast quantity of information on these subjects, but might emerge from his critical position without any idea of financial affairs. He was at a loss to know to which of the hon. gentleman's remarks to direct his attention—whether to his ingenious idea that the correct way to implement the resources of the present year was to take \$1,600,000 from the revenues of the last year, or the grand specimen of statecraft he had given in objecting to the mention of the deficit in Her Majesty's Speech. If it had not been so stated, all the great traders would have done just

what they have done, removed their goods from bond, while a few small storekeepers would have left theirs in bond.

Long before the Queen's Speech was made gentlemen who had no access to official information had predicted a deficit, and Mr. Tilley, his predecessor, himself had stated from that very seat there must be a certain deficiency (*Hear*, *hear*), and yet after that hon. gentlemen supposed that goods would have been left in bond to be dealt with according to his (Hon. Mr. Cartwright's) tender mercies.

Hon. Mr. TUPPER asked how it was if every intelligent man in this country knew that the tariff was to be increased before the Speech that the Speech was immediately followed by this enormous increase of revenue.

Hon. Mr. CARTWRIGHT said they had evidence that before the Speech was made, goods had begun to be withdrawn from bond. Of course none of the merchants desired to be out of pocket a minute longer than they could help, and so the majority of them waited until the usual announcement was made before they took their goods out of bond. The fact was the view of statecraft taken by government differed very widely from that of the hon. gentleman. He said they would damage the credit of the country by daring to tell the truth.

He (Hon. Mr. Cartwright) alleged that English capitalists would have greater confidence in the resources of the country when they found that on an emergency of this kind the Government were prepared to meet it boldly. (*Cheers*.) The enormous character of the engagements which the late Government had inflicted upon the country compelled him to provide not only for the want of the current year, but for an increasing capital expenditure, which could be computed only by millions. The Government had considered this matter carefully, and would, he believed, be able to discharge fairly every moral obligation which had been incurred. (*Hear, hear.*)

His hon. friend had expended a great deal of commiseration—he would not say hypocritical commiseration—in reference to the poor as against the rich consumers of wine. The hon. gentleman must know that, in England, the duties levied on wines were simply of two classes, the one a shilling per gallon and the other two shillings and six pence per gallon, and no discrimination was made between the rich and the poor. Here everyone knew that poor men did not drink wine, as a matter of course. There might be a district in the Province of Quebec where the contrary rule prevailed, but generally the class which consumed the one description of wine also consumed the other.

With regard to the duty of five cents per pound upon tobacco, which he also said would bear heavily upon the poor man, he had been informed that about ten pounds of tobacco would last a man a year, so that the additional amount would be only fifty cents.

As for the duty on tea, in England it was twelve cents per pound—more than threefold the tax the Government proposed to place on tea here, which would fully counterbalance the duty on sugar.

The hon, gentleman had charged him with disingenuousness in stating that most of the sum asked for public works chargeable to