Mr. BLAKE. I do not think the hon. member said they were selling at that rate, but were manufacturing at that

Sir LEONARD TILLEY. If that be the case, the marvel to me is that, with the protection of 35 per cent. and \frac{1}{2} cent. per pound, putting it nearly in the position of refined sugar, the glucose establishment my hon, friend referred to in his remarks on the Address in answer to the Speech from the Throne should have been standing idle and unoccupied. If such a large profit could be made out of it as that, they would have been in full force. That is another reason why I think it must be a mistake.

Mr. BLAKE. It may be that they make it from a material that is more productive, and the hon. member for Richmond added another thing, that now, by the use of the most careful scientific experiments and improvements in machinery and so forth, they were able to produce it at these lower rates.

Sir LEONARD TILLEY. They have not done it up to this time, because, if they had, they would have entered it at such a low rate, and no such entry has been proposed to the Department. But the hon. member for Kingston (Mr. Gunn) states that we ask a higher duty on this article than on the average of sugar. We are treating this, and we have treated it in the past as we treat refined sugar. The article is used for the same purposes largely that refined sugar is used for. The confectioners use it, and it has been treated in the past as refined sugar, and therefore we are simply continuing nearly the same rate of duty that existed before and for the reasons for which that duty was first imposed.

Sir RICHARD CARTWRIGHT. But what the hon. gentleman from Richmond stated is a very strong argument, if there is any possibility of reducing it to this price, for not fixing a specific instead of an ad valorem duty. The ad valorem duty adjusts itself, but, in case of a large reduction in price, the specific duty may be very heavy and oppressive.

Mr. GUNN. What amount of duty is estimated from all kinds of sugar to the end of the fiscal year?

Mr. BOWELL. I cannot tell you just now. I have not got it.

Sir LEONARD TILLEY. I do not know that we have made that estimate. Last year it was between \$2,500,000 and \$2,600,000.

Mr. GUNN. How much is estimated for the coming vear?

Sir LEONARD TILLEY. We suppose the consumption will probably increase, but the price has receded somewhat, and so we shall not probably get as much as we did last

Mr. GUNN. You received \$1,300,000 for the first six months. Have you made an estimate for the coming six

Sir LEONARD TILLEY. No, only we estimate that we shall lose by the cheap rate of sugar during the year—that it will not reach as much as last year.

Mr. PATERSON (Brant). Can the Minister tell us how many hands are employed in the glucose factory or factories?

Sir LEONARD TILLEY. They have not been doing a great deal. There are three of them. Two of them are preparing to get into operation. There is one in Toronto, and the one which has been in operation is at Prescott, I think, and there is one at Windsor that has not been doing much, but purposes, I understand, going on with it. In the Toronto one, I know they are going on; I do not know but 1 cent per pound, and 35 per cent. ad valorem. that they have it in operation now.

some other head, it is difficult to see where the market is to be for several more factories. It may, perhaps, go into consumption under some other name. But has the Minister of Customs the total quantity of pounds entered for home consumption last year?

Mr. BOWELL. The quantity of grape sugar was only 5,885 lbs., and of glucose syrup the quantity was 719,600

Mr. PATERSON. What is the value of the glucose syrup?

Mr. BOWELL. \$26,491.

Mr. PATERSON. Well, Mr. Chairman, you will see from that what a very small amount the product is. What perplexes me is to know where you are going to get your market?

Sir LEONARD TILLEY. We will get a revenue out of

Mr. PATERSON. But what about your extra proproduct of the Toronto factory, that I understood was to be started on a large scale? If the total importation has only been \$26,000 worth, you can readily see that it is a very small amount, and it cannot employ many hands to turn out that much. I am not thoroughly acquainted with the process, and do not know how many men are required in order to do it, but I fancy there cannot be a great many hands employed in it. To turn out \$26,000 worth extra in Canada, cannot be giving employment to a great many men. You may have a large building, but after all you cannot have many hands. Then it becomes a question just how far it is in the interests of the country to increase the taxation in order that a comparatively few hands may be set to work. I am free to say that the figures of the hon. member for Richmond (Mr. Paint) are figures I have not seen myself before. I do not know how it is; I think there is some mistake somewhere with reference to it. But I think glucose could be bought for about three cents on the other side now-I think the Minister's estimate of four cents is too high. I do not know that they ask for their best kind any more than  $3\frac{1}{2}$  now, and I fancy it could be bought for 3. The old tariff at 3 would be \$1.55. Here is 45 cents per 100 pounds more placed upon the article, if you take it even at 31, which, I think, is the highest price. I speak subject to correction; perhaps it is  $3\frac{3}{4}$ , as an hon. friend near me suggests. If it were  $3\frac{1}{2}$ , it would be \$1.72; it is adding 28 cents more; and the Minister says that is based on the same rate as refined sugar. It is used largely for the same purposes as refined sugar. He is right in that, but it is not based on the saccharine matter which it contains. For instance, in refined sugar you have your saccharine matter in a large proportion, but you have not saccharine matter to the same extent in your glucose.

Mr. BOWELL. Nor in the refined. We have had some raw sugars contain as much saccharine as the refined.

Mr. PATERSON. Suppose I admit that point; the Minister will not contend that there is as much saccharine matter in the glucose as in sugar, either raw or refined. Therefore it is equivalent to adding a duty equal to that on the saccharine matter in refined sugar-or raw, if he will insist on putting that in-and now it is being increased. grant you that in case of corn going up largely, and the price of sugar advancing, the price of glucose, in the States, might advance, and there might come a time when 2 cents specific duty would not be more than the old duty of

Mr. BOWELL. The hon. gentleman would be right if Mr. PATERSON (Brant). Judging by the quantity that he confined his statement to the value of the glucose has been imported and entered, unless it is entered under imported into Canada from the United States. I think I