United States, which is a high basis, and more than the average basis on the average price of yellows and whites imported from the United States, 80 cents gives a protection of 20 per cent. ad ralorem. How much protection should the refiners have? I will quote what Hon. Mr. Abbott, the leader of the present Government, stated from his seat in the Senate on 15th March. 1889, in giving his ideas of what would be sufficient protection for the sugar refiners, who the Minister of Finance and the House admit were doing very well that year. Mr. Abbott said :

"I heard in this House and during this debate the state-ment made that the protection was 100 per cent. In point of fact, the duty imposed on raw sugar averages 65 6-10 per cent., and on refined sugar 71 per cent.; and the dif-ference between those two duties is all the protection the sugar refiner has."

I grant that his proposition is correct; the only protection the manufacturer has is the difference between the duty he has had to pay on the raw material and the duty upon the article he produces. Mr. Abbott said :

"The difference between 65 6-10 and 71 per cent., does not, however, correctly indicate the percentage of taxa-tion, because refined sugar is of greater value than the raw material."

But he adds-and I want to give the House his utterance in all fairness :

"The actual protection afforded to the sugar refiner is the difference between 65 6-10 per cent. on raw sugar and 71 per cent. on refined sugar, plus the disturbing element caused by the difference in value of the class of refined sugars used here, beyond the raw material."

The hon. gentleman is right on that point. The difference in values will have some effect on the calculation ; to what extent he does not say. What Mr. Abbott wanted the Senate to understand was that all the protection the refiner had was about 54 per cent. which might be increased in values by importation. While he has given to us his view that this is all the protection the sugar refiner enjoys, while he would admit, as every one admits, that enormous sums had been made by sugar refiners during that time, the proposition of the Minister of Finance is to give a protection of 20 per cent. ad valorem to the sugar refiner under this tariff; and announcing it to the House he heralded it as one of the greatest boons ever given to the Canadian people. It is claimed on behalf of the tariff by hon. gentlemen opposite that we obtain a corresponding benefit for this duty that is paid by the Canadian people. But, before I touch that point, let me show what amount of protection is given by this tariff to the sugar refiners of this country at this moment. I am glad to know the hon. gentleman opposite gave me the figures, because there will be no dispute in reference to them. I find that in the New York Herald and the New York Tribune of 24th June, 1891, they quote granulated sugar at $4\frac{3}{16}$ cents per pound, or \$4.19 per 100 lbs. The Boston " American Herald of 23rd June, 1891, says : sugar refining company quote granulated sugar, in lots less than 100 barrels, at 4_{16}^{3} , lots over 100 barrels at 4_{16}^{1} cents per lb.," and my hon. friend opposite has himself given the present quotation in the United States as $4\frac{3}{16}$ cents. Now, then, the Canadian price as my hon. friend opposite has stated, and as the member for West York (Mr. Wallace) stated, is to-day or yesterday, or when this change was made, fixed at \$4.50 per 100 lbs. The New York and Boston market is \$4.19 per 100 | now by these sugar refineries, taking the statement Mr. PATERSON (Brant).

lbs., against the Canadian price of \$4.50 per 100 lbs.; or, in other words, our prices are under this new tariff, 31 cents per 100 lbs. higher than they are in the protected market of the United States. They the protected market of the United States. have not taken the whole 80 cents per 100 lbs. I grant you, but what the hon. member for South Öxford (Sir Richard Cartwright) said, was that the Minister of Finance has given them the power if they agree among themselves to take the 80 cents; and they start out with taking 31 cents according to the quotations given by the hon. gentleman opposite himself. The hon. gentleman oppo-site has given us the total consumption of sugar in Canada as 240,000,000 lbs., but I will take it at 200,000,000lbs., and I will call the higher price paid in Canada as compared with the United States, 30 cents per 100 lbs. instead of 31 cents, and then I ask what does that represent to the Canadian con-sumers of sugar? The manufacturers are charging to-day on 200,000,000 lbs. of sugar \$600,000 more than is charged in the United States, even if they never take advantage of their position to a greater extent than they do now. That means that when the tariff is in operation the people of this country pay this \$600,000 a year to the manufacturers. But hon. gentlemen opposite tell me : You have a compensating advantage, we are giving employment to the men. I hope we have a compensating advantage, and let us see if we have. The hon. gentleman spoke of the thousands employed in the sugar refineries. Was he speaking at random or had he the figures to prove this?

Mr. WELDON. I said directly and indirectly.

Mr. PATERSON (Brant). I presume that when the census was taken these refiners, wishing to look prosperous, gave to the census officers the full complement of the men they employed. I have not yet got the census for 1891. I wish we had; we ought to have the returns in our hands now and they would be very useful to us, but I am forced to go back to the census of 1881, and what do I find? I find that, in 1881, we had a sugar refinery in Halifax. We have one there now, I believe: but there is another and its doors are closed. They had a refinery in Moncton; and they had two in Montreal, and they have two there now. In 1881 there were four sugar refineries in Canada, and practically speaking there are about four now. The number of hands employed by the different factories-and remember the number of employés is given by the proprietors of these establishments who are interested in every way in showing they are giving large employment-the total number employed according to their statement was 723 hands in 1881. But gentlemen will say: there has been vastly more sugar refined since then, and in refining more sugar a greater number of hands would be employed. I grant you that, but we can arrive at the extra number of hands which it is necessary to employ for the extra quantity of sugar refined.

Mr. MCALLISTER. There has been a sugar refinery erected in British Columbia since then.

Mr. PATERSON (Brant). One has been erected there, but I have not heard of any product from it; there are no returns in reference to it. By a process of calculation, which I think the hon. Minister of Finance himself will not dispute, I can arrive at the actual number of persons employed
