

Revenue returns could not be similar in every respect. There was classification as to Provinces, and the duties received on the various articles were as well defined as possible. In proof of this fact, he referred his hon. friend to the returns for the present year, pages 4 and 5, where he would find a synopsis of the amounts collected on the various articles of which the Inland Revenue Department had charge. The several towns of the different Provinces were specified, with the various and total amounts received, and so forth. At pages 6, 35 and 36, there was detailed information on these subjects, including returns of the amounts of commodities consumed in the manufacture of malt, distillation of spirits, and so on. He thought the hon. gentleman would find the returns as clear and distinct as it was possible to make them. As to the loss on liquors sent from one province to another, spoken of, it must be remembered the bonded system was introduced for the benefit of trade and the entire country, and that the only fair rule was for the Government to fix their charge upon the quantity put into the bounded warehouse. Surely the revenue on the few gallons of liquids lost in their transportation from one place to another, should not be denied the Government. It would be prosperous to expect the Government to follow the article from place to place, till it reached its utmost destination or the consumer, before fixing the charge on it. It could not be maintained that the Government should bear the loss from exporation or leakage. This was a matter solely between the buyer and seller.

Hon. Mr. WILMOT had heard complaints as to the loss from leakage and other causes, on imported liquors. The question was, whether it was desirable to place the importer from a foreign country in a better position than he who, in the Lower Provinces, for example, obtained his liquors from Ontario, from which the greater portion came. The importer from France or Britain paid duty only on the quantity that reached him. But the importer from Ontario had to pay duty on the quantity lost by leakage and otherwise, as well as on that actually received. He argued that there should be no distinction between the treatment of those different importers.

After some remarks from Hon. Messrs. SCOTT and FERRIER, in elucidation of the subject.

Hon. Mr. DEVER, while acknowledging the courtesy and kind feeling with which he had been treated by the Ministers pre-

sent, objected to the special pleading, so characteristic of Government officers, high and low, on this subject. He expected such an answer as had come from the Commissioner of Inland Revenue—that the Government were accommodating merchants, in placing their goods in the bonding warehouses. He granted it was an accommodation all round. The privilege of putting large quantities of goods in such warehouses was, perhaps, an encouragement to manufacturers to do business in Canada. But while the Government had full control over them, the merchants had none, after they were stored in those establishments at the different ports of entry. Liquor in bond was, of course, not being consumed in the country, while its place was being supplied by other liquors, on which another excise had been collected, which amounted to the Government reiving the duty twice. If a merchant sold goods and demanded a certain price, he was compelled to give weight and measure, and the Government had no less right to act justly. It was more important that this matter should be considered, that some of the Provinces were separated by a great distance. Home-made commodities should be placed on the same footing, with regard to Government charges, as those imported from abroad. It was only on the quantity actually received by a merchant the duty should be levied. He had no personal interest in this matter, merely speaking in the interest of the community. The losses sustained in this way by some merchants, had driven them from business.

Hon. F. SMITH agreed to some extent with the hon. gentleman but found it very hard to expect all that he required. They had to take either one way or the other of levying the duty. Commodities must be measured in bond or on coming out, the Government could not be expected to follow commodities from place to place to see that nothing was lost—from a distillery in the far West, for example, to New Brunswick or Nova Scotia, for instance. Supposing a barrel lost half its contents on the trip, who was to suffer? Suppose it was stolen by some of the employees on the road, the hon. gentleman would expect the Government to bear the loss. Brandy from France was measured, and if there appeared any more than what the invoice called for, merchants were charged with it. They did not complain, however. One course had to be laid down for a guide, but he feared that advised by the hon. gentleman would be found very troublesome. One thing might be complained of, how-