

raw material comes into our market we lay upon it a tax of a farthing per lb.; but when it has gone one stage further, and the husk is removed, the charge is raised to 1d.; and cocoa paste we tax at the rate of 2d per lb.

CORN.

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The duty on corn is a shilling a quarter, and we are now about to levy upon it 3d. a cwt.; but on flour, which is corn rid of a certain portion of refuse, we impose 4½d. the cwt.

WOOL.

There is also the case of wool; the raw material pays a shilling 185 a load, but let it be sewn up in bales before it comes here and it pays 2s. a load. That being so, it will be seen that the analogy drawn from the tariff is completely in favour of the system of classification.

PROPOSED PLANS.

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Let us now look at the plans proposed. The House has, I know, a peculiar aversion to deal with any question in respect to which there are three courses which it is possible to follow. (A laugh.) I am extremely glad, therefore, to be able to say that in the present instance there are four. (Laughter.) The plans suggested 195 are these:

First.—One is to have two rates of duties, one on refined sugar and another on unrefined. Refined and unrefined, however, are not the only categories with which we have to deal, because both these descriptions come under the head of solid sugar. There is 200 besides these a class of sugar which, in unscientific language, may be specified as liquid, and which comes under the class of either milado or molasses, and there are those who say, "Let us have one duty for refined, another for unrefined solid sugar, and a third duty for liquid sugar." 205

Second.—Another plan is to have one rate of duty only on refined and unrefined, but still to have another rate for liquid sugar.

Third.—A third plan is, to have one rate of duty only for both solid and liquid.

Fourth.—And a fourth, to adopt a system aiming at an approxi- 210 mation of value, upon the principle of the existing system, without adhering altogether to its details.

Now I beg to throw overboard, in the most ruthless manner, the two first of these plans. It appears to me that the advocates of a uniform rate have not—to use a homely phrase—"a leg to stand on" 215 when they draw a distinction between refined and unrefined sugar. I am confident that the proposal to compound together all classes of unrefined sugar, but still to recognize a distinction between them at a particular moment when the article becomes refined, cannot be upheld. I reject in the same way the distinction sought 220