

obtained. The hon. gentleman knows perfectly well that this appeal, based on the idea of placing surgical instruments on a par with mattocks, axes and similar tools, constitutes a very obvious fallacy. It is in the interest of the patient that the surgeon should employ the very best surgical instrument he could obtain, and it is known that there are members of the medical profession, especially those in the country districts, who are not very well paid, who, in fact, are very poorly paid indeed, and it is of very considerable importance to them that they should obtain instruments of this kind in the cheapest possible market and of the best possible character. The hon. gentleman may not be aware that first-class surgical instruments are very expensive, and if 15 per cent or 20 per cent is added, there is danger of some practitioners employing inferior instruments with very disastrous results.

Mr. MILLS (Bothwell). The Minister of Finance would not like to have his leg amputated with a buck-saw.

Sir RICHARD CARTWRIGHT. If the Finance Minister had to submit to even a minor surgical operation with some of the instruments which country practitioners are obliged to use because they are not able to buy instruments of better quality, he would be quite willing to have surgical instruments admitted free.

Mr. FOSTER. I desire to add to the item stamped tinware, japanned ware and galvanized iron ware, the words, "including signs made from those materials."

Mr. MULOCK. What are the classes of goods supposed to be included under those terms?

Mr. FOSTER. All japanned ware. It is for the sake of making the item more plain to the customs officers that I propose the addition.

Mr. MULOCK. I think the Minister is making a very serious mistake, for he is creating a doubt as to the true mode of construing the clause. It is unwise in a clause like this containing generic terms to introduce a specific definition of particular items. By adding this specific definition you are limiting the general scope of the words, and you are opening the door to a doubtful construction of these general words. I am satisfied that no lawyer has recommended the introduction of these words there. If the officers make a mistake they can be instructed as to their duty by the head of the department. That is the proper way to keep them right, and not to put into an Act of Parliament words that ought not to be in it.

Mr. FOSTER. What we have to aim at is the practical application of these items and to make them as nearly as possible a guide not only to the appraiser who under-

stands exactly what they are, but to every person who has to enter goods in the customs-house. It is all very well to say that you can find out an error and send instructions from headquarters, but what we want to do is to have it so that the whole trade of the country from one end to the other shall get the same kind of goods in at exactly the same duties. It is for that purpose we introduced these words.

Item agreed to.

Committee rose, and it being Six o'clock, the Speaker left the Chair.

### After Recess.

House again in Committee on Ways and Means.

Molasses, testing by polariscope 40 degrees or over, 1½ cents per gallon.

Mr. FOSTER. I omit the words "and not over 60 degrees." Probably very little would test over 60 degrees, but it might do so and yet not be higher than No. 16 Dutch standard of sugar, which would come in free.

Sir RICHARD CARTWRIGHT. I do not know how high it could test, but suppose it tested up to 80 degrees on the gallon.

Mr. FOSTER. It does not go above from 56 to 59. Very seldom it would go above 60. It would have to go considerably above 60 to be equal to sugar 16 Dutch standard.

Sir RICHARD CARTWRIGHT. Why tax this so very much higher than syrups and molasses of all kinds, n.o.p.?

Mr. FOSTER. I do not tax them so high.

Sir RICHARD CARTWRIGHT. You tax the one five-tenths of a cent per pound, about ten pounds in a gallon.

Mr. FOSTER. Fourteen.

Sir RICHARD CARTWRIGHT. That is 7 cents per gallon, and here you are taxing molasses which tests 60 degrees, 1½ cents per gallon, which is just about one-fifth.

Mr. FOSTER. This is being taxed much less.

Sir RICHARD CARTWRIGHT. Why?

Mr. FOSTER. This is real molasses as nearly as we can get it, which we propose to let come in at a lesser rate of taxation. When it gets below 35, it becomes really unfit for consumption, and this five-tenths of a cent practically prohibits it.

Sir RICHARD CARTWRIGHT. You have quite another taxation for this when it comes less than 35 degrees.

Mr. FOSTER. Yes; much higher.

Sir RICHARD CARTWRIGHT. I do not clearly see why one class should be taxed 7 cents, and the other 1½ cents.