must be met on these points. I ask the hon. gentleman to meet them and to prove either that the quotations I have given or the deductions I have drawn from them are not correct. But it is sometimes said, as was said by the hon. member for Halifax (Mr. Stairs), who understands this question pretty well, that it is not fair to take granulated sugars because they do not comprise by any means the largest bulk of the sugars which were dealt with in this country, and if you take yellows it would not be the case. I submit that you have to take the granulated basis to have a standard, because, generally speaking, yellows are nondescript, and you cannot get them equal. But even if you take the yellows, I will give them figures from actual transactions given to me by one of the largest wholesale grocery firms in the west, and if it is any satisfaction to hon. gentlemen opposite, I may tell them that every member of the firm to which I refer is a staunch Conservative. Now, here are the figures which they have sent, of an actual transaction which took place since the tariff resolutions were moved by the hon. Finance Minister. They have an importation from Porto Rico, and the value of the importation from there was $1,556. They had to pay on that a duty of $1,657, or 105 per cent. People sometimes wonder when you tell them that owing to the duty on sugar they have to pay $1 for sugar which should only cost them 50 cents, but in this actual transaction, as I have said, the duty actually amounted to 105 per cent. Let us take it again on yellow sugars, if you will, that might come from England, and I take it on actual samples of my hon. friend beside me (Mr. Gunn). On this sample the price was 12s. 9d. per 112 lbs., or say $2.80 per 100 lbs. Add the duty paid by the refiner, $1.60 per 100 lbs. and you have $4.40, and that sugar is sold in Montreal at $5.25, or 85 cents per 100 lbs. more than the English yellow. If you take off 10 cents per 100 lbs. for freight, though in many cases you can lay sugar down from England almost as cheaply as from Montreal—but take off 10 cents, and you have a loss of 75 cents on every 100 lbs. This would amount, on the 200,000,000 lbs. which we consume—and in this case there is no waste—$1,500,000, which we pay more than we need to. Allowing five to a family, this would give 3,000 families $500 per annum each to do nothing except to live in this country in idleness and make a home market. In other words, you could have a city of 15,000 souls doing nothing out of this $1,500,000. I give the figures of an actual transaction; there may be weak points in the argument, but I give them in all sincerity, and nobody will rejoice more than I if they can be proved to be wrong. I invite the Minister to do so, and if he cannot, I hold it is our duty to bring the facts before the country, and to appeal to the people, not to stamp out this industry, but to say that no such excessive burdens should be laid on the people on an article of such prime necessity as the one now under discussion.

Mr. McLELAN. I shall only say a few words in reference to the remarks of the hon. gentleman. He has given the quotations for refined sugar in New York and in Canada. The hon. gentleman quotes refined at $6.25 in New York, and $6.34 in Montreal; so that at the hon. gentleman's own figures, the Canadian consumer is not paying more than 9 cents per 100 lbs. for his sugar more than the consumer in the United States. The hon. gentleman made a calculation on the supposition that the price of sugar to-day is the same as it was under the Cartwright tariff.

Mr. PATERSON (Brant). No, I am applying the Cartwright tariff to present prices to show how it would work if it were in force now.

Mr. McLELAN. But the *ad valorem* Cartwright tariff, applied to sugar that was double in value, gave a very much higher duty. At all events, the proof of the tariff is in the working of it. The following statement will show the state of our importations, and the duty collected in 1877 and 1878, under the Cartwright tariff, as compared with the importations since 1881, under the National Policy:—

—	Quantity.	Value.	Amount of Duty.	Duty per 100 lbs.
	Lbs.	$	$	$ cts.
1877	94,509,009	5,147,712	2,208,646	2 33
1878	105,215,279	5,982,078	2,515,656	2 39
1881	136,406,513	5,110,993	2,459,142	1 80
1882	135,329,697	4,846,006	2,299,762	1 69
1883	152,729,569	5,091,530	2,467,731	1 61
1884	173,742,477	5,509,429	2,609,609	1 50
1885	200,011,541	5,100,478	2,544,921	1 27

Now, the House will observe that in 1885 we imported 200,000,000 lbs. of sugar against 94,000,000 in 1877, while in 1885 we collected only $300,000 of duty more than we did in 1877; so that the decline in the price of sugar has lessened the tax from $2.30 per 100 lbs. in 1878, under the Cartwright tariff, to $1.27 per 100 lbs. under the National Policy in 1885. These two facts, taken in connection with the hon. gentleman's own figures show a difference of only 9 cents between the price at Montreal and the price at New York, prove that the National Policy is not very burdensome, and is not taxing the sugar of the country as much as the Cartwright tariff did.

Mr. GUNN. The duty on sugar imported into New York is one-half a cent a pound more than on the sugar imported into Canada, and yet the sugar is about the same price in the two places, so that the statement of the Finance Minister proves nothing. The duty on the 200,000,000 lbs. of sugar imported last year, at an average of $1.27½ per 100 lbs., amounted $2,550,000; the new tariff at $1.60 per 100 lbs. will produce a duty of $3,200,000, an increase of duty of $650,000. The price of granulated sugar in Montreal on the 30th of March last was 6⅛ cts per lb., less 2½ per cent. discount; the price of granulated in New York on the same date was 6½ cents per lb., less ½ per cent. discount. The value at these rates of 175,000,000 lbs. of granulated, the equivalent of the 200,000,000 lbs. imported, would be at Montreal $11,090,625; and the value at New York at 6½ cents per lb, less ½ per cent. discount and less $2.79 cents drawback, is $3.43 cents in bond; add our new duty of 35 per cent. and 1½ cents per lb., plus 7½ per cent, amounting to $2.90, making a total of 6·33 cents, giving a total value of $11,033,333, or $57,292 less than the price at Montreal. But instead of getting a duty of $3,200,000, you would get a duty of $5,075,000, a gain of $1,875,000. If you gained the duty as well as the reduction in price, there would be a gain to the country of $1,982,281, almost $2,000,000, which is similar to the conclusion of my hon. friend from Brant (Mr. Paterson). But you refuse this duty of $5,075,000 by prohibiting American sugar, you ignore the drawback, and you claim the duty on the long price, that is the price of the sugar coming in—35 per cent. on the long price, plus 1½ cents per lb., and 7½ per cent. additional duty, making a duty of 3·97 cents, almost 4 cents per lb., on 175,000,000 of granulated gives $6,947,000, almost $7,000,000 or $3,800,000, being 125 per cent. more than will be collected. This is from the wholesale or importing point of view, and it shows a loss of, within a fraction, of $2,000,000. Take, however, another view. Take the cost to the consumer, the housekeeper, the taxpayer. The immigrant from Europe is amazed to find sugar so dear in this country, and is puzzled to know why it should cost almost double what it costs at home, in the Old Country. In England the retail cost of brown sugar is 1½d. or 3 cents;