

Lower Canada grown tobacco, a large amount of which goes into general consumption without paying duty. In 1871, according to the census returns one million and a quarter pounds of tobacco were grown in Lower Canada. Of that quantity there may have been a considerable portion returned for duty. I am not prepared to say how much was returned. For the fiscal year 1872 there was returned for duty in Quebec 55,000 pounds, on which a duty of seven cents per pound was paid. In 1873 the returns decreased to 24,000 pounds, while the quantity grown was steadily increasing. In 1874 the quantity returned was 1,700 pounds. In 1875 the magnificent quantity of ten pounds was returned, which entitled the Government to a revenue of one dollar.

3. What is the estimated gross production of tobacco in Lower Canada?—As far as can be ascertained it is between four and five million pounds for the past year.

4. And duty has been paid on ten pounds?—Yes; the amount seized has never been one-fourth or one-fifth of one per cent. of the gross growth. All this tobacco comes into competition with the imported tobacco which, since 1st April, 1874, has paid a duty of twenty cents per pound. In the cities the principal people who handle it are small grocers.

*By Mr. Dymond :—*

5. What is the duty?—On Canadian leaf tobacco ten cents per pound excise duty.

6. You complain that the excise officers don't do their duty in collecting the revenue?—That is part of our complaint. Another part is, that if they wished to do their duty, the law is not in such a shape as to enable them to perform it.

*By the Chairman :—*

7. Have you brought this before the Minister of Inland