

of Inland Revenue. His only object was to obtain an intelligent expression of this House in favor of what he conceived to be an improvement in the mode of rendering to this House, and to all who take an interest in the examination of our sources of Excise, an account book of similar easy reference to that of the "Trade and Navigation" of this Dominion, that is to say, under the head of Separate Provinces, detailing the several items, with their quality, &c., &c. He felt this improvement now was wanted, that branch of the Revenue of this country being so important that this coming year he thought it would amount to the astonishing sum of almost six millions of dollars. And this tax or excise being new to the Lower Provinces, they not having even had it before entering into the Confederation, he held it should be made quite plain to them, and all others interested in their examination. And whilst on this subject too, he would ask the permission of this Hon. House to state that a strong feeling of dissatisfaction exists at present in the minds of all parties engaged in trade relations with the excise authorities, and this is to be regretted by thinking, and true friends of this Dominion, since it should be the aim of all parties employed by the country, and paid by the people, to soften and make as acceptable as possible a tax of this growing magnitude, instead of meeting just complaints and grievances by special pleading, if not by boldness, coldness, and obstinate tyrannical views. Again, while on this subject, he might be permitted to point out the unfairness which merchants in the Lower Provinces have to submit to in being compelled to pay excise on quantities of goods they never receive, owing to leakages or other causes, and during a time they had no access to them, the goods all the while having been in Government possession. For instance merchants in the Lower Provinces having to obtain liquors or oil, in bond, from Toronto, and they are constrained to purchase there, owing to the protection form of the present and past tariff and excise—two or five hundred barrels of liquor, or oil, or whisky, in bond, as the case may be, find on their arrival, they are not permitted to have them gauged that they may pay only the duty on the exact quantity received by them. And this seems the more unfair and unreasonable from the fact that the Government had full control of it up to then, and thence they must well know no fault lies with the merchant. Besides it is wrong for the Excise Department and

the Government of a country to act more unjustly than any merchant can do, that is to take full pay for that which is short in measure or weight, and that too whilst under their charge and control. Secondly, take duty again on the quantity required in consumption to make up this deficiency, or in other words taking duty again on the same article. He would further remark that the principle is unjust, and will yet have to be corrected or amended to satisfy the reasonable and wide-spread hatred to the whole system of the excise as at present collected. In reply again to the hon. member of the Government, he would say that no matter what leakage might occur whilst in bond, the Government could not obtain the duty on leakage if the owner of the goods took the advantage of exporting the goods to any other country, and then bring them back again and enter them at the exact gauge. Looking then at all the surroundings he would appeal to the Government, which the people of this country so lately have placed in power; to see that justice shall be done in all cases, and that instead of resisting obstinately, reasonable complaints of business men who have many vexations to contend with, they will try to harmonize matters in such a manner as that contentment may reign through the length and breadth of this Dominion instead of bitterness and hatred, which he knew prevailed to a very large extent against some of the institutions of this country. He would therefore again appeal to the Government and say that it is most desirable that some improvement be made in the mode of levying the excise on liquors moved in bond from one Province to another, and that it is unfair that the merchant of one Province should be compelled to accept the excise established in another Province, unless the quantity on which that excise was established is found to be correct by gauging or otherwise, on arrival at its destination. And further, that gauging should take place in the several Provinces on arrival of the goods at the nearest Port of entry, and duty only levied on net quantity, so as to put merchants purchasing in bond Dominion manufactured articles on equality with those importing from other countries.

Hon. Mr. SCOTT said he had submitted the motion to Mr. Brunel, Deputy Minister of Inland Revenue, and his explanations were entirely satisfactory. He said that so far as it was possible, they complied with the form observed in the making of the trade and navigation returns. The Inland