

says there is land besides, but the land is covered a good deal by this loan. With regard to the item of rolling stock, he said that the Order in Council was signed or passed immediately after Sir Charles Tupper left. It is quite true it was signed then, but the arrangement was come to with Sir Charles Tupper. I returned the 1st of May, he was temporarily absent, and I signed the Order in Council acting for him, but the whole thing was made up by him. It occurred in this way. The rolling stock was calculated in the first place by the Chief Engineer on the main line and branches, amounting to \$1,700,000. It was changed, and properly changed, so that they were only to furnish rolling stock for the main line. That made the difference between what was actually given and the estimate.

House divided on motion for third reading.

YEAH :

Messieurs

Allison,	Ferguson (Welland),	McGreevy,
Bain (Soulanges),	Gigault,	McLelan,
Benoit,	Girouard,	Massue,
Billy,	Gordon,	Moffat,
Blondeau,	Guilbault,	Montplaisir,
Bossé,	Guillet,	Paint,
Bowell,	Hackett,	Pinsonneault,
Cameron (Inverness),	Hall,	Pope,
Campbell (Victoria),	Hesson,	Pruyn,
Carling,	Jamieson,	Riopel,
Caron,	Jenkins,	Robertson (Hamilton),
Cochrane,	Kilvert,	Robertson (Hastings),
Colby,	Kranz,	Ross,
Costigan,	Labrosse,	Shanly,
Coughlin,	Landry (Kent),	Small,
Coursol,	Landry (Montmagny),	Smyth,
Cuthbert,	Langevin,	Stairs,
Daly,	Lesage,	Tassé,
Daoust,	Macdonald (King's),	Temple,
Dawson,	Macdonald (Sir John),	Townshend,
Desaulniers (St. M'rice),	Mackintosh,	Wallace (Albert),
Dickinson,	Mackmillan (Middlesex),	Wallace (York),
Dodd,	McMillan (Vaudreuil),	White (Cardwell),
Dugas,	McCallum,	White (Hastings),
Dupont,	McDougald (Pictou),	Wood (Westm'land).-77.
Farrow,	McDougall (C. Breton),	

NAYS :

Messieurs

Armstrong,	Gillmor,	Mills,
Bernier,	Guay,	Mulock,
Blake,	Gunn,	Paterson (Brant),
Bourassa,	Harley,	Platt,
Burpee,	Holton,	Ray,
Cameron (Huron),	Irvine,	Rinfret,
Cameron (Middlesex),	Kirk,	Scrivner,
Cartwright,	Landerkin,	Somerville (Brant),
Casey,	Langelier,	Somerville (Bruce),
Casegrain,	Laurier,	Springer,
De St. Georges,	Mackenzie,	Trow,
Fairbank,	McCraney,	Vail,
Fisher,	McIntyre,	Watson,
Forbes,	McIsaac,	Weldon,
Geoffrion,	McMullen,	Wilson.-45.

Motion agreed to, and Bill read the third time and passed.

#### WAYS AND MEANS.

Mr. BOWELL moved that the House again resolve itself into Committee of Ways and Means. He said: I desire to amend a resolution that was passed yesterday in which there was an error in the Excise duty. The resolution reads:

"Except that cigarettes or cut tobacco, when put up in packages weighing one-twentieth of a pound, or less, each shall pay a duty now twenty, thirty-five cents per pound, and damp or moist snuff, when containing over forty per cent of moisture, when put up in packages."

The word "except" is left out. This imposes a duty altogether different from that which was intended by the Inland Revenue Department. I ask the House to resolve itself again into Committee of Ways and Means to amend

Mr. POPE.

that resolution, and if the House concurs, then to refer the resolution to the committee upon the Bill.

Mr. BLAKE. I do not understand that that course is at all regular. The committee cannot amend a resolution unless a resolution gets back to it. The resolution is concurred in, and then forms the subject of the Bill.

Mr. BOWELL. I have enquired into the practice in matters of this kind, and I am informed that if the House resolves itself again into Committee of Ways and Means, and adopts this resolution, when we go into Committee of the Whole upon the Bill containing the clause that has already been passed, I then move this resolution in the committee upon the Bill, with instructions to substitute it for the one which has been passed.

Mr. BLAKE. It may be that is the practice, but it is not the practice that the hon. gentleman stated to us. He asks us to go into Committee of Ways and Means to amend the resolution—that is what I object to. If what the hon. gentleman proposes to do is to go into Committee of Ways and Means to pass another resolution, it will be time enough for us to consider it when we see the Bill in committee.

Mr. BOWELL. Perhaps I was not as clear as I ought to have been, but that is what I intended to convey to the House.

Motion agreed to, and the House again resolved itself into Committee.

(In the Committee.)

Mr. BOWELL. I propose to re-enact the whole resolution and substitute for the one we passed, the following:—

4. That it is expedient to impose upon all tobacco, as described in the first four paragraphs of section 248, of 48 Vic., c. 15:

On every pound twenty cents, except that cigarettes, or cut tobacco, when put up in packages weighing one-twentieth of a pound, or less, each, shall pay a duty of thirty-five cents per pound. And damp or moist snuff, when containing over forty per cent of moisture, when put up in packages of five pounds each, and over fourteen cents per pound actual weight.

On damp or moist snuff, when put up in packages of less than five pounds, on each pound twenty cents."

Mr. BLAKE. Perhaps the hon. gentleman will explain what the difference is between this and the resolution which we have passed.

Mr. BOWELL. The only difference between this and the resolution which we have passed is that if the resolution, as it was passed last night, remains upon the Statute Book, it would enable all snuff put up in five pounds packages to pay a duty of fourteen cents per pound, while that which is put up in larger packages would pay a higher rate of duty; consequently the effect would be that it could be all put up in these particular packages, and I am informed that it is the policy of the Department to prevent that. The present resolution will have this effect: Dry snuff now paying twelve, will pay twenty; that was the intention under the old resolution; moist snuff that now pays eight, will pay fourteen; wet snuff in small packages that now pays twelve, will pay twenty.

Mr. BLAKE. What does it pay under the resolution that we passed.

Mr. BOWELL:

"Packages weighing one-twentieth of a pound or less, each shall pay a duty now 20, 35 cents per pound, and damp moist snuff when containing over 40 per cent. of moisture, when put up in packages of less than five pounds each, 14 cents per pound actual weight."

This resolution was evidently drafted under a misapprehension of the law as it exists, because it does not convey the intention of the Department. When the resolution was placed in my hands, of course, I put it before the committee in that shape. It will be much clearer that way.