

The tax on shipbuilding materials he strongly condemned. It was true that the Government had somewhat modified their original tariff by excepting chains, yellow metal and some other articles, and had, with a flourish of trumpets, proclaimed that anchors were also exempted. Yet in the original resolutions they stated it was expedient to impose 5 per cent, or nearly \$1 a ton, on ship materials, and under the head of ship materials they had placed iron scraps, galvanized or pig, bars, puddled steel, et cetera, without even mentioning the term anchor.

Had the Hon. Minister not intimated that anchors had escaped his notice, the public might have been led to believe he intended to moor vessels with pig iron or puddled bars, or, perhaps, like the Dutchmen, leave his anchor at home for safety. He did not thank the Government for taking off this iniquitous tax. They were compelled to do it by the overwhelming pressure brought to bear from the mercantile community, as well as from the members of the House from the Maritime Provinces. Yes, they had to do it, and he was pleased to see the unanimity with which the people of the Maritime Provinces condemned the Ministry on this particular, although their representatives in the Ministry were willing to swallow the impost. He (Mr. Domville) proceeded in a humorous manner to show the Finance Minister's utter ignorance of the shipping trade, and attributed the proposed tax on this interest to his incompetency.

Passing on to the 10 per cent to be imposed on machinery, he would illustrate how trade was deranged by these vexatious tariff alterations. He mentioned the fact that a new manufacturing firm in Nova Scotia would import \$200,000 worth of machinery this year. On this a tax of 10 per cent was placed, which would amount on the importation to \$20,000, or equivalent to the capital of a small manufacturing company. Could it be expected that capitalists from abroad would invest their means in this country when subject to the caprices of any incoming Ministry? Would any of our own capitalists undertake to establish more factories or promote new industries, with the uncertain dread hanging over them that their business might at any moment be ruined by the want of knowledge on the part of a mere tyro in finance. (*Hear, hear.*)

He complained that puddled bars, which were raw material to many manufacturers, were taxed as high as manufactured iron. It was a direct blow at this manufacturing interest. He observed that six million and a half dollars' worth of railroad iron and fish plates were admitted free of duty, while the rolling mills, which could and should manufacture them, were obliged to pay a heavy tax on the raw material. There was also over half a million dollars' worth of wrought iron pipes admitted free, which also should be made in this country. He attributed this discrimination against our manufacturers to ignorance on the part of the Finance Minister.

In the article of molasses he again observed a discrimination against the Maritime Provinces. Two-thirds of the molasses imported into the Dominion were consumed by New Brunswick and Nova Scotia. By examining the Trade Returns for 1873, it would be seen that New Brunswick imported 808,154 gallons, valued at twenty-four cents per gallon, which averaged a duty of six

cents per gallon; Nova Scotia, 1,216,230 gallons, at a similar value and duty; Quebec, 1,433,242 gallons at a value of seventeen cents per gallon, or 4 1/4 cents duty (deducting from this one-fifth, or 286,648 gallons, which would give a value of twenty-four cents and six cents duty, as in the case of New Brunswick and Nova Scotia, it would leave the valuation of fifteen cents, and a duty of 3 4/5 cents per gallon); Ontario, 102,362 gallons, valuation eighteen cents, and 4 1/2 cents duty.

From these figures it must be seen that the Lower Provinces paid nearly fifty per cent more duty on this article than Ontario and Quebec. The solution of this is that the Upper Canadians consume syrups instead of molasses, and the refiners must evade the duty of 7 3/10 cents per gallon as required by law by purchasing from a third party, and, as already shown, they only paid a duty of about four cents. This would indicate that the refiner must have a tremendous monopoly and the proof may be accepted from the fact that the duty on syrups amounts to between fourteen and fifteen cents per gallon, and consequently none is imported.

It is a strange fact that not one gallon of molasses for refining purposes was entered in Ontario and Quebec, where refiners exist, and of the whole Dominion only some few puncheons in Nova Scotia. He suggested there should be a uniform duty on molasses all over the Dominion.

He referred to the tax on sugars, and censured the Finance Minister for having brought in a tariff based on Dutch standards. As the Minister of Customs had stated from his place in the House that the Government were not aware what the relative quantities of the various classes imported into the Dominion for the past year were, and the hon. Minister of Finance had not even the slightest conception of what Dutch standards were, and the Government in none of its departments were in possession of a set of standards, how was it possible to frame a tariff when the whole Ministry were ignorant of the system of grading sugars?

As the tariff was hostile to the consumer in the Lower Provinces, and imposed a heavier burden in the shape of duty, whilst in the Upper Provinces it protected the refiner from foreign importations, it would surely seem that this tariff was framed in the interests of refiners, if not by them, in this particular.

There was also another curious fact with regard to sugar—what was entered as under No. 9 Dutch standard for refining purposes in Quebec was valued at 4 1/4 cents per lb., paying a duty of 1 4/5 cents per lb., while it is an undisputed fact that this class of sugar was considerably under that price. The only inference that could be drawn was that sugar for table use had been entered at the lower or refining duty. This was again hard on the Maritime Provinces, as the value of sugar consumed by them was laid at \$5.75 per 100 lbs., or nearly 2 1/2 cents duty per lb. It would seem as if there was a fraud somewhere.

**Hon. Mr. BLAKE:** Question, question.

**Mr. DOMVILLE:** Of course this is uninteresting to the hon. member for Bruce South, as he does not know much about the subject.