

high, I beg them to believe that before I close I shall have something to say which will show that in respect of our relations with Great Britain and in respect of our relations with any other country that is willing to meet us on equal terms, we shall be prepared to offer a measure of tariff reform of the most substantial character which is not contained in this tariff which I am going to read. With these observations, I now beg to invite your attention to the rates of duty in the general tariff.

Sir CHARLES TUPPER. May I take the liberty of asking my hon. friend (Mr. Fielding) if he will kindly repeat the last sentence.

The MINISTER OF FINANCE. I am afraid I have almost forgotten it myself. If the hon. gentleman (Sir Charles Tupper) would state the point—

Sir CHARLES TUPPER. The point was as to the mode in which the hon. gentleman intended to have the tariff, which, I understand, he is about to state to the House modified by some subsequent—

The MINISTER OF FINANCE. I thank the hon. gentleman for reminding me. I stated that the tariff that I am about to read to you is the general tariff, but that before I conclude, I shall be prepared to make a statement in relation to a special tariff that will apply to Great Britain and any other country which is prepared to accept the conditions that that tariff imposes. Let me say, Sir, that the classification of goods that we have in this tariff does not materially differ from the form of the tariff which is now in force, that is to say, where the late Government gathered goods into one class for convenience, we have thought it well, generally speaking, to follow that method of grouping. There is an advantage perhaps, and perhaps some disadvantage also, in having a very elaborate tariff. Undoubtedly, if one were beginning from the beginning, he would make a tariff that would be much simpler than the present one. As one of our newspaper writers very happily said, a man who undertakes to remodel a house will not find it so easy and satisfactory a job as if he had the opportunity to build from the foundation. We have to adapt ourselves to our conditions. I think it would be an advantage in one way to have fewer items in the tariff. But the evil of multiplicity of items is not so great if you can avoid a multiplicity of rates; and we hope that on investigation of our tariff it will appear that we have, to a certain extent, removed this difficulty by gathering a number of items of a like character and bringing them under one rate. Probably there is room for improvement in this direction, but we hope something has been done to make the tariff more convenient and more simple. The first item is :

Mr. FIELDING.

Ale, beer and porter, when imported in casks or otherwise than in bottles, 16 cents per gallon.

The duty on this remains unchanged. And I think I should say that, if I am not to weary the House with details, I will only mention those duties that have been changed. There are no changes until we come to the duty on spirits, which are increased by 15 cents a gallon—I would remind hon. members that I am dealing with the customs duties now.

Mr. FOSTER. The hon. gentleman will have to read the items to get them in "Hansard."

The MINISTER OF FINANCE—

Ale, beer and porter, when imported in bottles (six quart, or 12 pint bottles to be held to contain one gallon), 24 cents per gallon.

Cider, not clarified or refined, five cents per gallon.

Cider, clarified or refined, 10 cents per gallon.

Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits, 60 cents per gallon; and when containing more than 25 per cent of proof spirits, \$2 per gallon.

Mr. MONTAGUE. Where there are changes I take it the hon. gentleman (Mr. Fielding) will mention the fact.

The MINISTER OF FINANCE. There is an increase in the spirit duties all along the line of 15 cents per gallon.

Mr. MONTAGUE. I spoke generally to suggest that the hon. gentleman should mention when changes occur.

The MINISTER OF FINANCE. Very good. I am in the judgment of the House, but it seems to me that if I am to read all the items, even when no changes occur—

Mr. FOSTER. The hon. gentleman might mention the item by number and tell whether there is a change or not. Has the hon. gentleman the numbers there, as in the present tariff?

The MINISTER OF FINANCE. Not exactly; the numbers will not quite correspond, and in some cases the hon. gentleman (Mr. Foster) would not get much help from the reading of the number.

Lime juice and other fruit syrups and fruit juices, n.o.p., 20 per cent ad valorem.

Spirituous or alcoholic liquors distilled from any material, or containing or compounded from or with distilled spirits of any kind or any mixture thereof with water—

The item reads substantially as in the present tariff, and the duty is \$2.40 per gallon, instead of \$2.25 as at present.

Spirits and strong waters of any kind, section B of this item, \$2.40 per gallon and 30 per cent instead of \$2.25 and 30 per cent.

Alcoholic perfumes remain the same, 50 per cent when in bottles or flasks, contain-