

raise the duty $1\frac{1}{2}$ cents, although I see it varies in a trifling degree, according to the place from which the almonds come. The amount, it is true, is small, but I again submit to the hon. gentleman that all these duties do bear hardly on a considerable number of small housekeepers throughout the country. The hon. gentleman knows perfectly well that the persons who deal in these articles invariably indemnify themselves by adding considerably to the amount put into the revenue. What the exact value of these unshelled almonds is it may not be easy to determine. I suppose they are worth 5 or 6 cents per pound.

Mr. McLELAN. From 5 to 7 cents.

Sir RICHARD CARTWRIGHT. I think the hon. gentleman is really laying a very heavy tax on these articles of housekeeping—50 or 60 per cent. on articles which come daily into general consumption, and largely among the poorer classes of the community—perhaps more proportionately than among the richer.

Mr. McLELAN. They are more in the nature of a luxury than an article of real necessity, and they may without any great inconvenience yield us a slightly larger revenue than they did last year. The hon. gentleman knows that the duty is very much less in both of these cases than the duty under the American tariff. The amount collected in the United States on this class of goods is between \$3,000,000 and \$4,000,000, and I think they start at $7\frac{1}{2}$ cents per pound, running down.

Sir RICHARD CARTWRIGHT. An hon. gentleman behind me suggests that this is interfering to the detriment of an established industry in Canada, as people will not any longer crack almonds with their teeth, and thereby you injure the dentists.

Baking powder, a specific duty of 6 cents per pound.

Sir RICHARD CARTWRIGHT. Will the hon. gentleman explain what the value per pound and the additional duty may be?

Mr. McLELAN. The value of the better kinds ranges from 20 cents to 27 cents per pound. There is a great deal of adulterated powder which comes in at a small price. The duty is, if anything, not quite so high as it was upon the better kinds.

Sir RICHARD CARTWRIGHT. The duty was 20 per cent. before.

Mr. McLELAN. Yes; and upon the adulterated kind it will be considerably higher. It depends on the amount of adulteration in it, and the price at which it is sold. But there is no very great change in the duty on baking powder that is fit for use.

Sir RICHARD CARTWRIGHT. What quantity was imported?

Mr. McLELAN. 520,000 lbs. last year.

Sir RICHARD CARTWRIGHT. Then the hon. gentleman adds 50 per cent. to the tax on baking powder.

Mr. McLELAN. No. Something is added on the adulterated article, which was imported at a low price, but I am informed that the average price of pure baking powder, or what is in general use, is about the same under this specific duty as it was before.

Sir RICHARD CARTWRIGHT. At present we get \$20,000 on 500,000 lbs., and this duty of 6 cents per pound will yield \$30,000.

Mr. McLELAN. If it were all imported.

Sir RICHARD CARTWRIGHT. You expect a diminution, then.

Mr. McLELAN. I expect a diminution, because there is a proposition to establish a manufactory on this side.

Boxes, cases and writing desks, fancy and ornamental, and fancy manufactures of bone, shell, horn and ivory, also dolls and toys of all kinds and materials, ornaments of alabaster, spar, terra cotta or composition, statuettes, beads and bead ornaments, 30 per cent. *ad valorem*.

Mr. McLELAN. This is for the purpose of simplifying the tariff and bringing all these articles under one class. Under the old tariff many of these articles were differently rated and specified.

Sir RICHARD CARTWRIGHT. The hon. gentleman can, no doubt, give me some idea of the average amount of increase, and also of the amount of duty collected, and the total value of all the articles comprised in this class.

Mr. McLELAN. The value imported last year of these articles was \$152,000, and the duty collected \$30,000. It is expected, of course, that there will be an increase in the amount collected.

Sir RICHARD CARTWRIGHT. The increase would be \$15,000 on the same quantity.

Mr. BOWELL. Yes.

On blueing—Laundry blueing of all kinds, 25 per cent. *ad valorem*.

Mr. McLELAN. That is an increase of 5 per cent.

Sir RICHARD CARTWRIGHT. Is it for revenue or protective purposes?

Mr. McLELAN. For protective. It is being largely put up now in the Dominion. In Hull a large business is done in preparing it.

Sir RICHARD CARTWRIGHT. It appears this is rather running protection to the ground. Articles of this kind are in daily use by all classes of the population, but particularly by a very deserving and industrious class, the washerwomen. It is rather hard, it is going rather low down, to tax an article in general use by that industrious and not overpaid portion of the community. Twenty per cent. ought to be enough, in all conscience, to charge washerwomen, without increasing the duty 5 per cent. What amount may be imported—a rough estimate?

Mr. McLELAN. I am not able to say, but a considerable quantity is. I believe the duty will tend rather to lessen the amount received.

Sir RICHARD CARTWRIGHT. Yes, this increase makes it prohibitive.

Mr. McLELAN. By having the home market completely, the manufacturers will be able to produce at less cost than when they had only a part of the market.

Sir RICHARD CARTWRIGHT. This includes simply the article commonly in use by the washing women.

Mr. McLELAN. Yes, button blue.

Mr. BOWELL. You may have to pay 10 cents more for your washing.

Sir RICHARD CARTWRIGHT. If the hon. gentleman is going to add a rider to his proposition, so as to increase the wages of the washerwomen, there is a good deal to be said in favor of it.

Mr. BOWELL. I am quite ready to second a motion of the hon. gentleman to that effect.

Sir RICHARD CARTWRIGHT. But I am not entitled to increase the burdens of the people.

Feathers, ostrich and vulture, undressed, 20 per cent. *ad valorem*.
do do do dressed 30 per cent. *ad valorem*.

Sir RICHARD CARTWRIGHT. What was that before?

Mr. McLELAN. It was 15 per cent. undressed and 25 per cent. dressed.