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ned by enefit anner That in the judgment of your memorialists such a re-adjustment should recognize as distinctive principles: the admission, duty free, or at low rates of duty, of raw materials for manufacture not produced in the province. The admission, free of duty, or at low rates, of articles entering largely into general consumption and not competing with the natural products of Canada,—and the leveying of higher duties upon articles entering into competition with articles manufactured, or which with due encouragement, may be manufactured by our people.

That your memorialists, representing diversified industrial and mercantile interests, and having ample opportunities of ascertaining the wants and convictions of the classes with whom they co-operate, urge upon Your Hon. House the expediency, in the change of the tariff sought, of proceeding upon the following positions as guiding points in the work of tariff reform :—

1. All raw material upon which there is but a small amount of labor expended prior to its importation, and leaving the larger proportion of labour to be performed in Canada, it is considered should be admitted free, or at a duty not to exceed 21 per cent.

2. Articles entering largely into consumption in this country, and which Canada cannot produce, such as Tea, Coffee, raw Sugar, Molasses, &c., should not be charged with a high rate of duty, but should be admitted free, or at the lowest possible rate consistent with the requirements of the Revenue.

3. Merchandize in the Dry Goods, Hardware and Crockery Trades, being articles of luxury or for use, and not likely for some time to be manufactured in this country, and of which some are used to form parts of the goods and wares manufactured in Canada, should be chargeable with a medium rate of duty of about 15 per cent, as at present, or not to exceed 20 per cent, but at the rate of about 10 per cent below what may be charged on articles coming directly into competition with our own manufactured products.