

increased taxation of this article. He did not argue that because this was a luxury, an injurious and unnecessary article, the Finance Minister was warranted in levying a higher duty upon it. There was another view which could be taken of this matter. A man would have his tobacco even though he deprived his family of some of the necessaries of life.

The subject of the taxation of spirits opened a wide field. The hon. gentleman had said he had reached a point where no more revenue could be obtained from spirits. He (Hon. Mr. Tupper) wished to draw attention to the fact whether he might not be successful in gaining largely increased duties upon spirits. This experiment had been tried everywhere where revenues had been raised, and with the same result. There was a point in reference to the revenue on spirits and liquors that filled the country with vice. When they reached that point it would demoralize the country and fill it with illicit distilleries and give a premium to smuggling. In Nova Scotia and New Brunswick there were facilities for the landing of small craft for hundreds of miles along the coast, where Custom Houses were few and far between; and the moment they gave a sufficient premium to induce men to take the trouble, that moment the law would be disregarded and smuggling would increase.

He desired to ask the Finance Minister whether it was not likely, in getting a revenue from increased duty on spirits, he would have to expend a large sum in protecting the long boundary line between Canada and the United States, when it was remembered that the excise on whisky was 75 cents in gold per gallon here, and but 70 in greenbacks in the United States, and that our distillers depended largely upon American-grown corn for their supply. He (Hon. Mr. Tupper) would not be surprised if the increased taxation in this respect would fail to obtain the desired result.

The hon. gentleman had introduced a measure for the prevention of the adulteration of liquors, and there never was a time when such a measure was of so much importance. The moment the price of spirits was raised, that moment they offered a premium to the invention of man to produce something like the article, no matter how deleterious. Therefore it was necessary that the bill should be pushed through with all speed, for the effect of adulterated liquors upon the health of our people would be most injurious.

The hon. gentleman, in introducing his Budget, claimed that he was going to be the poor man's friend, and that he was going to raise a revenue in a way that would not fall hard on him. He also stated that he was very anxious to protect the masses of the people, and to obtain his increased revenue by levying taxes upon the articles used by the rich. In this respect he seemed entirely to have failed, his tariff, as first introduced, having borne with particular severity upon the masses of the people, while the taxes upon liquors such as champagne were decreased. It was true he had proposed to levy special taxation upon silks, satins, velvets, et cetera, but now those were swept away.

The Finance Minister found he had not only to grapple with the criticisms of himself (Hon. Mr. Tupper) but he found that the great organs which supported the Government, *The Globe* of Toronto on

the own hand, and the *Montreal Herald* on the other, had opened their columns to those who had given such a castigation to the Finance Minister as was never given to any Finance Minister before. Who could read the statements, pregnant with truth in every line, showing the utter inability of the Finance Minister to deal with the question he so rashly put his hand to, without feeling that the Finance Minister of the Parliament of Canada was utterly unequal to his position! The following appeared in *The Globe*, on Monday, April 20:

“THE DUTY ON WINES.—Whether this duty may not affect consumption so as to defeat the Finance Minister's expectations of revenue is worth considering, but this I do not enter upon. What I hope may be brought under his notice and receive full consideration is the unfairness and inequality of its practical working, and the manner in which it acts against the poor and in favour of the rich. For example, suppose a poor man buys a wine which costs sixty cents per gallon in bond, he pays another sixty cents, and a further sum of sixty cents as duty, or one hundred per cent. Suppose again a rich man buys a wine which cost \$6 a gallon in bond, all he pays of duty is sixty cents per gallon, or ten per cent. Sickness is not confined to the rich, and the proposed duty of sixty cents will confine the remedy to those who are tolerably well off, and force the poor, if a stimulant be required, to confine themselves to spirits, on which the increase of duty is nominal, and in the use of which there is unquestionably danger.”

“Surely, apart from considerations of trade or revenue, justice or injustice, this ought to engage the most earnest attention of all who love and labour for temperance. Surely there cannot be any question between a good and wholesome wine and ardent spirits, and yet on the latter, which do the harm, an increase is proposed on the duty only equal to 10 per cent or less on their value. The expensive wants of luxury are lowered, while the cost of wines which may be required as articles of necessity is doubled.”

The *Montreal Herald* of Monday, April 20, says:

“While a port wine, containing perhaps 45 per cent of natural and added alcohol, and costing say 65 pounds sterling per pipe in Oporto, equal to ten shillings sterling per colonial gallon, or \$2.43, pays a duty of sixty shillings, or only about 28 per cent, a difference against the use of the light temperate wine of 78 per cent, thus directly encouraging the use of the highly brandied article. It also makes the poor man pay 78 cents more for his cheap and comparatively harmless wines than the rich man pays for his higher priced beverage. Under the late tariff of specific and *ad valorem* duties these cheap pure wines had thoroughly ousted and replaced the injurious manufactures of Hamburg formerly so much used in Canada. It will also, without doubt, increase the consumption of spirits, and the new tariff would therefore seem to be very great and decided blow to the cause of temperance.”

He felt that the Finance Minister had exceeded his duty when he expended his time and expended the patience of his hearers in denouncing his predecessors, instead of explaining his tariff. To prove that the predecessors of the Finance Minister were worthy of all praise, he would go no further than the Finance Minister himself,