

ent ports so as to avoid the possibility of inaccuracy or fraud. The hon. gentleman based his whole argument in connection with Montreal on the idea that as the sugar was weighed by the city weigher, he suggested—though he did not say so—that the weigher was in the pay of the refiners. His whole argument was based upon the idea of fraud committed by that officer, it is worth nothing unless there was fraud. My point was that with the polariscope there are even greater opportunities for fraud than with the ordinary system.

Mr. VAIL. I made no charge against the weigher; I merely referred to that incidentally as another objection the Halifax merchants had to the mode pursued in Montreal as compared with Halifax. I pointed out that two or three years ago a cargo of sugar was purchased in Halifax that had been classified and graded there. Most of it was graded at over No. 14, and it was purchased upon that basis. It was by accident re-graded in Halifax, the bulk of it under No. 14. That cargo went to Montreal, and the grading showed there was a great change between the classification of sugar in Montreal and in Halifax, and the purchaser of sugar benefitted to the extent of 25 cents per 100 lbs. and 5 per cent. *ad valorem* duty.

Mr. MILLS. Any one who knows anything of testing sugars to ascertain their value with a view to taxation, must admit that the polariscope is a far better test than that of the Dutch standard. Now, no difficulty could arise in the way suggested by the hon. member for Cardwell (Mr. White). It is true that where sugars are impure you may find one specimen that, according to the polariscope, would represent a lower grade than another specimen of the same mass; but the scientific men, in making their investigations to ascertain the percentage of cane sugar, would take half a dozen specimens and ascertain the average result. By the polariscope there is no difficulty whatever. One of the difficulties presented in the United States and one that was brought out specially by the committee, was that a practice had grown up of coloring sugars by the use of aniline dyes in their preparation, so that the color of the sugar was no indication of its actual purity and strength. It is well known that in the United States the practice grew up of fixing taxation by the color, adopting the Dutch standard, and that importers made arrangements with extensive sugar manufacturers in the Island of Cuba to have sugars manufactured of a particular number. Some of the finest sugars, some that were nearly a pure such as marked 97 and 98 per cent. by the polariscope, were introduced into the country marked as No. 9 Dutch standard, and they were colored in the manufacture with aniline dye prepared from burnt sugar; the dye running into the baskets upon the centrifugal wheel, and in a short time all the coloring matter, was imparted to the sugar, the water disappearing. The sugar is colored of the exact shade required to indicate the particular standard. It is dried in a few minutes by the centrifugal force, and there you have a sugar that comes into the market as the lowest grade, while it is in fact almost as pure as loaf sugar. It requires simply that the dyes should be washed out and that is about all the refining process it requires. Now, in order to meet that difficulty, we impose this specific duty; but our specific duty does not at all adequately meet the case. It seems to me there are but two tests or fair modes of imposing taxation upon sugar. The one is an *ad valorem* duty fixed according to value, and you take the risk, of course, of fraudulent invoices; the other fixes the taxation by the strength of the sugar, indicated by the polariscope. But the taxation according to the Dutch standard is wholly illusive, and has become specially so since the use of aniline dyes. If you had sugar without any coloring, then the Dutch standard would serve very well, for the nearer pure the sugar is the whiter it will be. But when you use an

Mr. WHITE (Cardwell).

artificial coloring matter for the purpose of making the sugar of a particular shade, the polariscope should be used.

On paragraph 2, resolution 1,

Mr. BAKER (Victoria). I have received a telegram from the Board of Trade of British Columbia, asking that some exceptions should be made in their favor in this connection. The telegram is as follows:

"VICTORIA, B.C., 14th March, 1885.

"Board of Trade wishes you to object strongly to Tariff resolution No. 2, clause 1, referring to duty on transportation charges. European shipment for this Province can only reach us by American railway or *via* Panama through American ports on this coast. Government should exempt this Province from operation of part of the resolution referred to. Kindly interest all British Columbia members in this important matter.

"(Signed)

R. P. RITHET,
"President."

I think the same representations were made on a previous occasion in this matter. It hits British Columbia a little too hard, I think.

Mr. BOWELL. I do not think this will discriminate against British Columbia. This is to enable parties importing from Great Britain and Ireland to deduct the inland charges from the face of the invoice for duty. If you import, say from the interior of Germany, you have to add the charges from the interior to the point of shipment, to the value of the goods for duty. You do not add that when you import from Great Britain. As I understand the telegram, they ask to have British Columbia exempted from all inland transportation charges. I do not see how we could do that.

Mr. BAKER. Everyone knows how far we are from the rest of the Dominion, and some regulation which may not be objectionable as regards the Eastern Provinces may hit us very hardly. I do not wish to enlarge on this subject, because I might have to say something against the Tariff generally.

Mr. BOWELL. The hon. gentleman will remember that the merchant who has sent the telegram has based it upon the resolutions originally introduced. We adhere to the old law, only giving the Customs authorities the power to determine what the amount of deduction shall be. It is not adding anything; on the contrary, it is making a deduction.

On paragraph 3, resolution 3, Geneva gin and brandy,

Sir RICHARD CARTWRIGHT. I should like to know what computations the hon. gentleman has made as to the probable effect of the increase. I would also point out that he has apparently increased the Customs duties on those articles a good deal more than he has increased the duty on the article of Canadian manufactured whiskey. As a matter of fact, it is an absolute increase per gallon of from 12 to 25 cents, according to the different articles on which the duty is levied. First, what amount of increased revenue does the hon. gentleman expect to obtain?

Mr. BOWELL. I am taking 1884 as the basis of my calculations, because the hon. gentleman knows that the disturbance in trade during the last three or four months, and the general impression being abroad that for various reasons the duties upon spirits would be raised, thereby inducing a large number of merchants to make entries of their goods, it would scarcely be fair to take the importations for the year ending 1885 as a basis. In 1884 the country was in a normal condition so far as regards the revenue. Of brandy there was imported and entered for consumption 247,156 gallons, the duty on which will be increased from \$1.45 to \$2. Gin of all kinds, 418,329 gallons, at \$1.32½. Rum, 124,616 gallons, at \$1.32½. Whiskey, 166,544 gallons, at \$1.32½. Unenumerated spirits, 523 gallons, at \$1.32½, which duties we propose to increase to \$1.75 per gallon. The increases of duty would, if the same