among the necessaries of life. The importation of these articles furnishes another important item of the Government's revenue and on that line also the merchants would not advocate a reduction of the present rate of duty. They would perhaps advise an increase on these goods to 35 per cent.

To avoid all unnecessary friction in the working of the new tariff it was advisable that a uniform rate of duty be made to apply to all kinds of goods pertaining to notions and haberdashery, and that the said rate be the same as that which will be imposed on silk goods, whether 30 or 35 per cent. His reason for saying that was that a number of articles in the haberdashery line being made exclusively either of cotton, of wool, of silk, or of these materials combined, it became urgent to classify them all under the same rate. For example, there were neckerchiefs or mufflers made exclusively of cotton, but a number of them were made entirely of wool or silk. Moreover, even a large quantity are made of these materials combined. It would then be out of reason to undertake to fix a special rating for each of these different makes of the same line of goods. This same remark applied to all such articles as neckties, braces, handkerchiefs, etc., etc.

With regard to carpets and carpetings of all kinds, it would probably be the opinion of all the importers that the rate of duty on cotton, jute or wool carpets and mattings should remain as at present, viz., 30 per cent., but he would suggest that the words "but not less than 30 per cent." on oil-cloth be struck off, inasmuch as these words seemed to exist there solely to obstruct the passing of the Customs entries, and are more troublesome than productive.

With regard to such goods as socks and stockings of all kinds, cotton, wool and silk gloves and knitted underwear, knitted shawls, mitts, whether made of wool, cotton or silk, and all other goods of a like description, it was highly desirable that a uniform rate of duty be decided upon, whether it was 30 or 35 per cent. For instance, the duty on cotton socks of 1s. per dozen was, under the present law, above 75 per cent., when the expensive silk stockings are entering at a duty of a trifle more than 35 per cent. only.

The duty on hats, caps, bonnets of all kinds, whether of straw, cloth, felt, fur or any other material, should be governed by some item of the tariff whatever the rate may be, and umbrellas and parasols should be classified at the same rate.

With regard to the duty on clothing, these articles are divided as follows: Linen and cotton collars, 24 cents per dozen and 25 per cent. ad valorem; linen and cotton cuffs, 4c. per pair and 25 per cent. ad valorem; shirts costing $3 per dozen, $1 per dozen and 25 per cent. ad valorem; other shirts, 35 per cent.; linen, silk and cotton clothing, 32½ per cent.; woven wool undershirts, 5c. per pound and 30 per cent. ad valorem. So that a collar at 1s. 6d. per dozen and cuffs at 3s. per dozen, are taxed nearly 100 per cent. Shirts costing $3.50 are taxed 54 per cent., and woven wool undershirts at $4 have to pay 45 per cent All these obnoxious ratings should be replaced by a uniform law.

Mr. Garneau's Views. Mr. G. Garneau, of Garneau, Fils & Cie., said that although he did not agree wholly with Mr. Chouinard still in a general way he did so. With regard to grey cottons that was a question on which he did not feel himself justified in expressing an opinion. With regard to a specific duty every firm would be in favor of that duty being done away with. That was one of the most important points they wished to suggest.

In answer to Sir Richard Cartwright, Mr Garneau said he believed a specific duty had the opposite effect of keeping out shoddy goods. If it were removed there would be a tendency to keep them out. Mr. Garneau then pointed out, as was done at Montreal, the anomalies in muslins and other such articles, being of the same line although classed separately. With regard to rugs, he said, there was a duty on small and large rugs, but the difficulty was to determine when a rug became a large one. There was a duty on hemmed table-cloths, but none on table napkins. If that was to protect the hemming industry in Canada he did not see why it should not also be on napkins. Table-cloths with a colored border had to pay a heavier duty than plain, and as that border was worked in the weaving, he did not see why that protected the dyeing industry in this country. He thought the different appraisers at the different ports should meet several times during the year for the purpose of agreeing upon a uniform rate of appraisement.

Mr. Chouinard said that he would not care what protection the manufacturers had if they would come out straight and say whether they had 50 or 75 per cent. protection, and he had replied to a manufacturer to that effect who had said to him that they were ruining their business by an abolition of protection.

The Duty on Corsets. Mr. Amyot, representing the Dominion Corset Co., said that in the United States, where they produced all they required for the manufacture of corsets, with the exception of lace, which was a very small item, the duty was 45 per cent. on corsets from foreign countries. In Canada the duty was 32½, and they had to import about 75 per cent., if not more, of what they considered their raw material. He submitted a memorandum showing the cost price of a corset made in Canada, and the same line made in the United States, which showed a difference of 30c. against them. The same corset imported into Canada would be 32½ per cent., while they paid 30 per cent. on the raw material. Of course, in that case they did not pay any duty on the labor, but the exporter on that very corset made a reduction for export of about $1.50 per dozen on his selling price, which was a larger reduction than the labor itself. All the goods made in the United States and sold in Canada (and foreign goods as well) were exported at a reduction of from 10 to 20 per cent., which made a rebate of $1 and upwards per dozen, while they had to pay the full duty on their goods. It was a fact that the corset manufacturers were the only men in Canada who had to pay a duty on all their raw material. Other industries have all along had the admission of some of their raw material free, a thing which they never had. Last year he had good reason to believe that between 30 and 40 per cent. of the corsets sold in Canada were imported goods. His firm had tried to check this importation by advertising, and they had spent about $10,000 for this purpose, but the result was a reduction in their sales. As the present duty was arranged, they had no protective duty at all on corsets. On the contrary, they were working under a disadvantage of from 10 to 20 per cent. on account of the rebate on goods admitted into this country, at a lower price than they were sold for at home, and this they could not avoid. He would therefore request the Government to put a specific duty of $1.50 on manufactured corsets from $4 to $6, $2 from $6 to $9, and $3 at $9 per dozen and upward.

Mr. Stuffman, of Konig & Stuffman, agents for the P. & D. corset, next gave evidence. He said that at present it cost them 40 per cent. to lay corsets down in Montreal, which, with the percentage on that and then the retailers' profit, brought the duty up to 65 per cent. which the consumer had to pay for the article. He challenged the statement of Mr. Amyot that they paid less wages than the Canadians, but said that the girls in their factory were paid from 15 to 30 francs a week, which meant larger wages than the Canadian factories paid. Mr. Stuffman said that the Commission would not know much about corsets, but their wives and daughters would bear out his statement that they were the best. He did not think that the tariff should be raised, because the home manufacturers were over-protected. His firm made a better article and he maintained that they sold their goods cheaper than the home manufacturer. He further challenged Mr. Amyot to prove that goods were put into this country and invoiced at less than their actual value. He also asked that the duty on the boxes be reduced, as