

Mr. BLAKE. Can the hon. gentleman say what the increased duty will realise? The change raises the duty on a great many articles.

Mr. BOWELL. So it does. Take flat irons, for instance. They are entered as ordinary castings at 20 per cent. I find in the list I have, that no increase is calculated in this branch.

Mr. BLAKE. Why?

Mr. BOWELL. I cannot tell you why. I asked my officers to give me that.

Mr. BLAKE. Well, the hon. gentleman's officers can hardly have obeyed his orders.

Mr. BOWELL. It may be for this reason, that many articles now imported may be manufactured in the country to a much greater extent than before. There is no reason why flat irons and hollow ware should not be manufactured to a greater extent.

Mr. MILLS. And stoves?

Mr. BOWELL. I think we supply our own market with them. But they are not included in this list; they are specially provided for in the tariff.

Mr. BLAKE. There are a number of articles mentioned in a memorandum which I have, of which the first is what the hon. gentleman has mentioned, sad irons or flat irons. There is another that the Finance Minister and myself would be equally agreeable to increase the duty upon, I refer to the imported article of corkscrews. Then there are traps for rats and mice, tinware, stamped ware, Britannia metal ware, such as spoons, dish covers, German silver spoons, tea and coffee pots, etc. All these, it seems to me, would form an important quantity in the annual consumption of the people of the country in hardware.

Mr. BOWELL. There are many of these articles specially mentioned in the tariff, and of course are not affected by this change. For instance, Britannia metal pays a duty of 25 per cent.

Mr. BLAKE. This item does not say house-furnishing hardware "not otherwise provided for," so I presume all these articles would be included. Then there is a vast quantity of articles in tin. It seems to me that confusion will be created between this duty and the duty that we have already discussed, that on cutlery. I have been informed by the gentleman who has communicated with me, and who has a great acquaintance with the terms and customs of the trade, that table cutlery would certainly be included, in the view of the trade, in house-furnishing hardware. So the hon. gentleman had better, I think, say house furnishing hardware not otherwise provided for, if he does not intend to create instead of to diminish confusion. I would suggest that the hon. gentleman should upon concurrence give us some further information with reference to the estimated addition to the revenue in this case.

Mr. BOWELL. As this is the first practical suggestion the hon. gentleman has made during this discussion, we readily accept it, and will add the words, "not otherwise provided for."

Mr. BLAKE. The truth of the matter is that I make a great many suggestions to the hon. gentlemen opposite, and if they do not see they are practical, it is because they are wedded to their idols.

Chains, iron or steel, over $\frac{3}{8}$ of an inch in diameter, 5 per cent. *ad valorem*.

Mr. BOWELL. The tariff reads, "chain cables." We propose to leave out the word "cables." It is now 5 per cent., and we propose to leave it at 5 per cent. with the word "cables" out, in order to prevent the difficulties that have arisen in different ports, some contending that the

word "cables" applied exclusively for ship purposes. I am inclined to think that was the original intention. It is only imported at 5 per cent. and we thought it would be better to strike out the word "cables," and let it come in at 5 per cent.

Mr. BLAKE. In the practical working of the tariff, then, all chain over $\frac{3}{8}$ has come in at 5 per cent.

Mr. BOWELL. Practically it has.

Acid, acetic, a specific duty of 25 cents per Imperial gallon, and 20 per cent. *ad valorem*.

Sir RICHARD CARTWRIGHT. What was the former duty?

Sir LEONARD TILLEY. Twenty-five per cent. It was found that a very strong description of acetic acid, the strongest that can be made, was entered in some cases, no doubt, at undervaluation. One gallon of it would make 21 gallons of vinegar of ordinary strength. To prevent undervaluation, we propose this change.

Mr. BLAKE. What will be the effect of this?

Sir LEONARD TILLEY. It will probably diminish very largely the revenue to be received for that acid, but we will get it from vinegar in other shapes, so that it will not affect the revenue at all.

Tissue paper, white and colored, when imported by manufacturers of artificial flowers for use in their factories, 10 per cent. *ad valorem*.

Sir LEONARD TILLEY. This is paper of a fine and very delicate character, used in the manufacture of artificial flowers in Canada. There are a number of persons in Canada employed in this business; one man in Toronto has been trying it for two or three years, and he finds that the duty of 20 per cent. left him no margin for profit; and he asks that the paper he imports for the purpose of manufacturing artificial flowers be reduced, as regards duty, to 10 per cent.

Mr. PATERSON (Brant). Can it not be manufactured in the country?

Sir LEONARD TILLEY. No, it is too fine and the quantity required is too small.

Glucose syrup, a specific duty of 2 cents per pound.

Sir RICHARD CARTWRIGHT. What does the hon. gentleman consider the present duty on glucose syrup to be?

Sir LEONARD TILLEY. It is now being entered at a very low price, as low as $3\frac{1}{2}$ cents. It ranges, as a rule, from 4 to 5 cents, and this duty of 2 cents per pound is equal to about 4 cents. At present the duty is $\frac{1}{2}$ cent and 35 per cent. *ad valorem*. If you calculate that you will find that at 4 cents, it will give you 1.90 cents, and when it ranges 5 cents per pound it is equal to 2.25; so that really taking the average price of glucose, as imported for some years past, there is no change in the tariff, the only difference being to make it specific instead of *ad valorem*.

Sir RICHARD CARTWRIGHT. Is there any object either of revenue or protection for this?

Mr. BOWELL. No, the object is simply to prevent undervaluation, which is constantly taking place, and the difficulties which arise in dealing with the question when it comes before the Department. The syrup is being very largely imported from Buffalo at a price which was altogether below the price at Buffalo. We sent an officer to Buffalo to investigate their books. They placed them at our disposal when they found that the glucose was stopped in London and in Toronto; and upon examining their books carefully with one of their agents in this country, it was found that they were selling glucose in the United States