

son for having the ad valorem duty. The officials tells me that the old rate would be about 75 per cent, although, owing to the differences in value, it is difficult to give an average price.

Mr. FOSTER. It is really a strong liquor, and by putting on the ad valorem duty you allow the poorer qualities of that liquor which is for drinking purposes, it is not medicinal, to come in at an abnormally low rate of duty as compared with other liquors.

Mr. FIELDING. With a limit on the percentage of spirit. If it goes above 40 per cent of spirit, it pays the spirit rate of duty.

Mr. FOSTER. It would seem to me that when it runs up to 40 per cent, it is strong liquor.

Mr. PERLEY. I notice in the Trade and Navigation returns that last year there was practically none over 36 per cent proof spirit.

Mr. FIELDING. Many patent medicines contain more than 40 per cent.

Mr. FOSTER. I do not like to see vermouth coupled with medicinal and medicated wines and given the small duty that properly belongs to these. I am not opposed to having those used as medicines with a small rate of duty, but vermouth is merely a drink.

Mr. FIELDING. It is a medicated spirit.

163. Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent or less of proof spirit, whether imported in wood or in bottles, per gallon, 25 cents, 25 cents, 25 cents, and 30 per cent, 30 per cent, 30 per cent.

Mr. FIELDING. The wording as it appears in the printed tariff hardly gives effect to what we propose, and I would therefore strike out the 30 per cent in the first and second columns, leaving it only in the general tariff. The provisions of the French treaty apply here; the 30 per cent would apply to countries like the United States not having a favoured nation treaty.

165. Champagne and all other sparkling wines:—

(a) in bottles containing each not more than a quart but more than a pint (old wine measure) per dozen bottles, \$3.30, \$3.30, \$3.30, and 30 per cent, 30 per cent, 30 per cent.

(b) In bottles containing not more than a pint each, but more than one-half pint (old wine measure) per dozen bottles, \$1.65, \$1.65, \$1.65, and 30 per cent, 30 per cent, 30 per cent.

(c) In bottles containing one-half pint each or less, per dozen bottles, 82 cents, 82 cents, 82 cents, and 30 per cent, 30 per cent, 30 per cent.

(d) In bottles containing over one quart each (old wine measure) per gallon, \$1.50, \$1.50, \$1.50, and 30 per cent, 30 per cent, 30 per cent.

Mr. FIELDING. The same amendment, for the same reason, strikes out 30 per cent from the first two columns.

166. Acetone and amyl acetate, 30 per cent, 30 per cent, 30 per cent.

Mr. FIELDING. That was unenumerated before, and would fall into the 20 per cent class. We have given it a special rating at 30 per cent, it is a product of wood alcohol.

Group 5—Pulp, paper and books.

169. Books, viz.:—Novels or works of fiction, or literature of a similar character, unbound or paper bound or in sheets, but not to include Christmas annuals, or publications commonly known as juvenile and toy books, 15 per cent, 22½ per cent, 25 per cent.

Mr. FIELDING. The preferential rate which was formerly 13½ per cent is now 15 per cent. The general tariff rate which was formerly 20 per cent is now 25 per cent.

175. Books, not printed or reprinted in Canada, which are included and used as text books in the curriculum of any university, college or school in Canada, &c.

Mr. FIELDING. This item is extended so as to cover books, not printed or reprinted in Canada which are included and used as text books in the curriculum of any university, college or school in Canada. It was formerly confined to books on the curricula of higher educational institutions, but it now includes all schools.

Mr. FOSTER. And the moment any one prints them in Canada—

Mr. FIELDING. They become dutiable.

184. Newspapers, and quarterly, monthly and semi-monthly magazines, and weekly literary papers, unbound; and tailors', milliners' and mantle maker's fashion plates, free, free, free.

Mr. PORTER. I wish to bring before the minister a matter to which my attention was called a short time ago by a gentleman who is engaged in selling a magazine that is finished in Canada. I understand that the material for the body of the book is prepared by some association or patent process in the United States and coming into Canada it is bound here. The cover and the title are put on here, and the book is finished here, as it were. Now, upon that material brought in to be finished in Canada, I was instructed that this gentleman had to pay a duty; but upon the finished magazine that is completed in the United States and comes into Canada a duty is not charged. I would like to know whether that is a fact. It appears to me that the unfinished book coming into Canada ought to be admitted on at least as favourable terms as the finished article. I may add for the information of the minister that this gentleman told me that when he was asked to pay duty he enquired what the rate was, and he was told it was not scheduled, but being an unfinished book, he would have to pay the rate that was payable on all articles that were not enumerated, and for that reason he had to pay a very high rate.