called the tool of the Federal Government, but there was no evidence to support the charge, and in a place where only gentlemen were supposed to sit, they should hold their tongues on it. Sir John had once boasted that he knew what Sir Edward Head would do at the time of the double shuffle. Those who swallowed that would swallow this, and Mr. Mousseau also.

On Thursday after several bills had been introduced and some other business gone through, the Letellier debate was resumed.

Mr. Landry spoke in French contending that the whole French Canadian race was interested in the debate and were before the house simply asking justice.

Mr. Anglin next addressed the house and after some remarks on the conduct of the debate, said the charges made against Governor Letellier had not been proved in the debate. The Queen dismissed Palmerston for almost the same reasons that Letellier dismissed DeBoucherville, Mr. Anglin took up some of the causes assigned for DeBoucherville's dismissal and argued to show their gravity. The support given Mr. Joly, considering the intensely Conservative character of the people, showed forcibly how DeBoucherville's conduct had alienated the people. The people of Quebec were the ultimate court of appeal in Letellier's case, and they had approved his conduct. The September elections were not carried on this issue, but on the fallacy of Protection, which, according to promises, was to open the floodgates of prosperity. Interference with a Lieut. Governor could only be justified by an extreme emergency, and no such emergency had arisen. The responsibility for the resolution would rest on the Government just as much as though they introduced and approved it. The only proper way of raising the question in the House was on the report by the Government of dismissal. This resolution was too vague. Would it not have been manly and courageous for the members of the Government to speak out? The exigency must be great that kept Mr. Masson, usually frank and outspoken, silent. The resolution should say exactly what was meant. If dismissal was intended it should be asked for by the resolution? He implored the representatives of Quebec to resist the passage of the resolution which opened the way for Federal interference with their local affairs and would strike a fatal blow at their independence. Mr. Anglin's effort was a remarkably able one.

Mr. Costigan attacked Mr. Anglin for his former complicity with Orangemen for election purposes. Thirteen years ago he had spoken and voted with the member for Westmoreland against Governor Gordon's action in forcing the ministry to resign when they had a majority at their back. Now when a greater wrong was to be condemned Sir Albert did not stand with him. Mr. Costigan contrasted the two cases, showing that they were alike in principle, but Letellier was worse in reality. He reviewed some of the points in the dismissal, and hoped the vote would prevent the perpetration of such an outrage in the future, and cause Governors to preside instead of rule.

After some further debate Mr. Anglin rose and denied Mr. Costigan's charges respecting the Orangemen. Mr. Costigan had perverted his words. It seemed to be that gentleman's vocation to be set on him. He had never denied having acted in concert with St. John Orangemen, but had never pandered to their prejudices or compromised his position as a representative Irish Catholic.

Mr. Mossean's motion was finally put —Mr. Mackenzie and Sir John, both calling yea. The vote stood as follows:—

Yeas, 136; nays 51.

The Tariff

On Friday afternoon last Hon. Mr. Tilley delivered his Speech on the Budget. He referred to the condition of Canada now in comparison with what it was when he submitted the Budget in 1873—then, he said, everything appeared to be prosperous. There was an increasing surplus and revenue in the face of a gradual reduction of taxation. He could tell what was to be the probable expenditure of the country for ten years to come, there was increased capital in the banks and general prosperity in manufactures and trade. All this, he he said, was changed. There had been a change of Government policy, yet he hoped, although the outlook was so gloomy, there was a silver lining to the cloud. Referring to the "apparent delay" in bringing down the National Policy he accounted for it by the fact that the Government was completed only on 19th October and then had to seek re-election. Proceeding he he said:—

We then returned to Ottawa. What did we find? As Minister of Finance I cannot say that I found the finances in the most satisfactory condition. I found that we had maturing between the early part of November and 1st of January fifteen and a half millions of dollars, and there was nothing to meet that sum but the prospective payment of the Fishery Award. On this side of the Atlantic we had in the various banks of the Dominion something like $5,000,000, and on the 1st of May, with the subsidies of the Provinces and payments under contracts for the construction of Public Works, there was something like three millions of dollars to be paid. This was the condition in which I found the Dominion. There was an uncertainty as to what might transpire, and it was just possible there might be a reduction in the reserves, and every dollar drawn from the banks was depleting the country and was reluctantly withdrawn, but that state of things was inevitable. It was inevitable that the Finance Minister should proceed to London with the least possible delay, in order that arrangements might be made to maintain the credit and honor of the Dominion. (Hear, hear.) Well, sir, in order to avoid that, feeling it important that every member of the Government should be at his post in order to prepare measures for the meeting of Parliament, a cable message was sent to our agents on the other side, asking if it was not possible that the visit of the Finance Minister to London might be avoided. The answer was, 'No; his presence here is absolutely necessary.' Under these circumstances, I proceeded to London, and I placed a loan of three million sterling in the market there.

He said if it were charged that the loan was placed at a time when money was bringing a high rate, his predecessor must explain why it was not effected at an earlier and more favorable date.

He next referred to the process of tariff-changing and said Government had called to its aid the views of practical men acquainted with the country's varied interests, for they did not, although possessed of an average amount of intelligence, profess to know everything. Even up to the day previous Government had received the views of these gentlemen in reference to the tariff. They had matured the policy as expeditiously as possible. It was a task greater than ever before devolved on any Canadian Government, and it was more expeditiously accomplished than far less work of the same kind by Mr. Cartwright in 1873.

After referring briefly to the estimates and expenditures of last year he proceeded to deal with those of the present year and argued that, with the late tariff notwithstanding, the steps taken by the Government to economise in the administration of the public service, there would be a deficit $2,400,000. He knew that gentlemen opposite might put it down at $1,600,000, but if so they would have to have to supply $800,000 out of revenue not belonging to the current year to make up the deficiency. Before going into the subject of the new tariff he said:

It would be well before I enter on consideration of this point of the question, perhaps, to ask ourselves what are the circumstances that have led to reduction of revenue and to present depressed condition of the country. With reference to reduction of revenue I have heard it remarked that it is strange that in the Dominion of Canada we are depressed as we are. Perhaps there is as much prosperity here as in many other parts of the world. Then, why was there such a falling off in our revenue compared with the revenues of the United States and Great Britain, but when we examine the case we ascertain the fact that nearly all the revenue collected in England and United States is from specific duties and therefore decrease in value of imports does not, in those countries materially affect the revenue, whereas in the Dominion the duties are principally advalorem, and therefore largely affected by decrease in value of our imports. It is established by comparative statements that goods imported into Canada have decreased to the extent of 33 to 40 per cent., and the duties on those imports being levied largely on the advalorem principle, there has been a falling off in the revenues of the Dominion. I think it is right that we should do this, but in the proposition I am about to make, it will be shown—and I state this fact in order that the House may perfectly under stand the nature and extent of the position—that many articles on which we propose an increase of duty of 25 per cent. levied on value will not bring more per year than we received on the duty of 1873. We will take 100 yards of cloth in 1873, valued at $1 a yard; the duty collected on it would have been $5. The same amount of cloth is worth now but 60 cents a yard, and it would require a tariff of 25 per cent. to produce the amount of revenue from 100 yards received from the same quantity in 1873. It is important to bear this fact in mind, because, while it may be thought on the other side of the Atlantic and by our neighbors, that we are increasing largely our taxation and imposing different duties on the products of foreign countries, it is well to make it understood if ours had been specific we should have been receiving the same amount of revenue as in 1873. There are other difficulties. The volume of imports has not much diminished. Regarding the matter as I do, I think it is to be regretted that the volume of imports was not reduced. I look upon the amount of the imports, even at the reduced value, ever since the Dominion was organized, showing a large balance of trade against it, as one of the difficulties that it is our duty if possible to remedy. They have been decreasing to a certain extent, but are still very large, showing distinctly and clearly in my judgement that they ought still to be diminished.

Now there are hon. gentlemen here and else where who entertain the opinion that the balance between the imports and exports is not a correct mode of judging of the prosperity of the country. I know that opinion is entertained by the Hon. gentlemen opposite, but let us for a few minutes turn our attention to the condition which England occupies to-day, as compared with the United States. From 1867 to 1873 the balance of trade against her amounted in the average to 50,000,000 pounds sterling. It is quite true that difference was met by interest, the revenue of her vessels, and in various ways to an extent largely counter-balancing it, or leaving a balance in favor of England. By the last return I have, which covers the year 1877, the balance of trade against her is shown to be £140,000,000 sterling, or $700,000,000 per year. The balance of trade against the United States in 1872 was $116,000,000; in 1873 it was reduced to $66,000,000, but the last calendar year showed that balance in favor of the United States, had reached $300,000,000 a year. I think, then, without entering into a discussion here of free trade or protection, so far as it affects England and the United States, we may fairly conclude that the prosperity of the one country, at this moment, is dependent, in a great measure, on the large surplus in its favor, and the depression in the other, or the large deficiency in question. Under these circumstances it appears to me we should turn our attention to the best means of reducing the volume of our imports from all parts of the world. Let me refer to some circumstances that led to the present depression in the revenue. During and after the war in the United States, it is well understood that the country lost a large portion of its export trade, that its manufacturing industries had been, to a certain extent, paralyzed, and it was only about 1872 or 1873 that they really commenced to rest on their manufactures and endeavored to extend the market elsewhere for the manufactures of their country. Lying as we do alongside that great country we were looked upon as a desirable market for their surplus products, and our American neighbors, always competent to judge of their own interests and act wisely in regard to them, put forth every effort to obtain access to our market. It is well known by the term "slaughter market" what they have been doing for the last four or five years in Canada—that in order to find an outlet for their surplus manufactures, they have been willing to send them into this country at any price that would be a little below those of the Canadian manufacturer. It is well known also that they have had their agents in every part of the Dominion seeking purchasers for their surplus, and that those agents have been enabled, under our existing laws, to enter these goods at a price much lower than they ought to have paid, which was their value in the place of purchase. It is well known, moreover, that the United States government in order to encourage certain interests in that country, granted a bounty upon certain manufactures which enabled them to have the exclusive market. I may say, of the Dominion, and that under those circumstances we have lost a very important trade, possessed previously to it in 1873, and also the West India trade. It is a fact that by repeal of the ten per cent duty on tea we lost the direct trade and all the advantages resulting from it which were transferred from the Dominion to New York and Boston, and that under all these circumstances and with the high duty imposed by the United States on the agricultural produce of the Dominion, by which they are, to a great extent, excluded from them, while the manufactures of that country were forced into our market, we could not expect prosperity or success in the Dominion so long as that state of things continued.—

These are some of the difficulties that led to our present state of affairs. Now, after having made these few remarks on that head, I desire to call the attention of the House to the remedy. I know this is a difficult question; that it is the opinion of some hon. members that no matter what proposition you may make, or legislation produce, it cannot improve or increase the revenue of the country, but the Government entertain a different opinion. I may say, at the outset, it would have been much more agreable if we could have met the House without the prospect of increased taxation, but in the imposition of the duties we are now about to ask of the House, it may be said we are asking, and shall receive, from the imports from foreign countries a larger portion of the two millions of dollars we require, than we shall take from the Mother Country. I believe such will be the effect, but I think that, in making such a statement before this House, belonging as we do, to, and forming part of that great country, a country that receives our natural products without any taxation, everything that we have to send to her, apart from our national feelings, I think this House will not object if, in the impositions before me, we take a larger amount of the two millions from foreign countries than from our Fatherland. I have this to say to our American friends: In 1864 they abrogated the Reciprocity Treaty, and from that day to this a large portion of the imports from that country all over the Dominion have been received free. We have hoped, but hoped in vain, that by the adoption of that policy we should lead our American friends to treat us in a more liberal spirit with regard to the same articles. Well, after having waited fourteen years for the consideration of this subject, and requiring more revenue, the Government have decided to ask this House to impose upon the products of the United States that have been free, such a duty as may be consistent with our position; but the Government couples with this proposal, in order to show that we approach this question with no unfriendly spirit, a resolution that will be laid on the table with a proposition to this effect; that as the articles named, which are natural products of that country, including lumber, if United States take off duties in part or whole we are prepared to meet them with equal concessions. The Government believes in a reciprocity tariff. We may discuss free trade or protection, but the question of to-day is shall we have a reciprocity tariff, or a one-sided tariff. The Government proposed to do more. We had not been long the advisers of His Excellency before we decided that it was of the utmost importance to extend our trade with the British and Foreign West Indies, and, if possible, with South America, and that we should secure the admission of our ships into France at the same duty charged on British built ships. Turning their attention to this subject, His Excellency appointed, with their advice, one of the ablest statesmen of the Dominion, a gentleman whose experience in connection with the finances of this country, and whose knowledge of its trade and commerce, cannot be surpassed by any. I think that this House will sustain the action of the Government in this matter. On this subject we would gladly lay the papers before the House, but that at this time it would not be expedient to do so. In visiting England my colleagues authorised me to communicate with the Imperial Government to ascertain if some arrangements might not be made through their Minister in Paris for the admission of our ships at 2 francs, the same as paid by the British Government. Finding my time was limited, and that it was necessary to return shortly, I stated to the Secretary of State for the Colonies the nature of the duties imposed upon me by the Government. I asked him if Sir A. T. Galt could not replace me; it was agreed to and he has made some considerable progress. I trust before long to be able to submit the whole correspondence for the opinion of the House, but sir, desiring not only to extend our trade with these countries we felt it was necessary to protect ourselves in other directions. We found, sir, to stand before that, it was important to encourage the exportation of our manufacturers to foreign countries, and we are prepared now to say that the policy of the Government is to give every manufacturer in the Dominion of Canada a drawback on the duties which he may pay on goods used in the manufactured of the Dominion and exported out of it. We found also, sir, that under the bonded system of some foreign countries our sugar refining trade and other interests were materially affected. Well, sir, the Government have decided to ask this House to impose counteracting duties. Under the circumstances I trust that this proposition will receive the support of both sides of the House. Some six months since when the deputation of sugar refiners in London waited upon Mr. Gladstone and Sir Stafford Northcote, some of them being gentlemen representing free trade views and not exactly protection views, they declared in the most emphatic terms that when Governments came in and interfered with the legitimate trade of the country, they were prepared to impose counteracting duties.

To make this matter plain and place it beyond dispute the Government proposes to ask the House for authority to collect for all such articles an *ad valorem* duty on the value. Irrespective of drawbacks these are the arrangements we propose. It is this, if for instance a cent and a half drawback per pound is allowed on cut nails imported into the Dominion of Canada, the duty will be calculated on the value of the nails, irrespective of that drawback. Now, a bounty is given on sugar in excess of that which is paid by the sugar refiner. The Government will exact an advalorem duty on the value of that sugar irrespective of the drawback.

I may also state, Mr. Chairman, that there are other reasons why I think our American neighbors should not object to the imposition of the duties we propose. It is a fact, perhaps, that is not generally known, that the average per cent. of revenue that is imposed on all imports into the Dominion of Canada at the present time, taking the returns for last year as our criterion, is 13¾ per cent. The amount of duty collected on the imports from Great Britain is a fraction under 17½ per cent., while the amount of duty collected on the imports from the United States is a fraction under 10 per cent. Now, then, I think our friends across the border, if they will not give us the Reciprocity Treaty again, at any rate they cannot find anything to object to in the imposition of these duties if it bears a little more heavy on the articles imported from that country than they desire. But Sir, the House is more interested in the nature of the proposals we are about to submit than in the statements I have just made.

Mr. Tilley next proceeded to read the Schedule of the New Tariff and comment on the changes and their effect. We have eliminated from the Schedule, articles which do not form any material portion of our imports, and present it to our readers with the new rates of duties, stated by Mr. Tilley and, also, the old rates, so that the differences may be observed at a glance. Mr. Tilley commented on each item of importance as he went along, but we will first give the Schedule, and add such of his comments as are of greatest moment, and our space will permit:—

ARTICLES	NEW DUTIES	OLD DUTIES
Agricultural implements not otherwise specified.	25	17½
Ale, beer, porter, when imported in bottles of 6 quarts, twelve pint bottles to be held to contain one imperial gallon —per imperial gallon,	18	18c
Ditto when imported in casks or otherwise than in bottles—per imperial gallon,	10c	12c
Animals, living, of all kinds, not elsewhere specified —per cent.	20	10
Artificial flowers— "	30	17½
Books, printed periodicals and pamphlets bound or in sheets not being foreign reprints of British copyright works, not blank account books, nor copy books, nor books to be written or drawn upon, nor reprints of books printed in Canada, nor Bibles, prayer books, psalm and hymn books,	6c lb.	5¾
Bibles, prayer books, and psalm and hymn books— per cent.	5	5
Music, printed, bound or in sheets,	6c lb.	17½%
Playing cards — per cent.	30	25
BREADSTUFFS — barley per bushel,	15c	Free
Buckwheat ditto	10c	"
Indian corn, per bushel,	7½	"
Oats, per bushel,	10	"
Rice, per pound,	1c	1c
Rye, per bushel,	10c	Free
Wheat, per bushel,	15c	"
Peas per bushel,	10c	"
Beans, per bushel,	15c	"
Buckwheat meal or flour, per pound,	½c	"
Oatmeal, per pound,	¾c	"
Cornmeal, per barrel,	40c	"
Rye flour, per barrel,	50c	"
Wheat flour, per barrel,	50c	"
Rice and sago flour, per lb.	2c	17½pc
BRASS, in bars, bolts and sheets— per cent.	10	"
Old and scrap—ad valorem		
Wire, round or flat " —per cent.	10	"
Seamless, tubing drawn, plain, fancy, and unfinished —per cent.	10	"
Other articles, "	20	17½
Brick— "	20	17½
Butter,	20pc.	17½pc
Carriages, cars, railway carriages, wagons, sleighs and wheelbarrows— per cent.	4c "	4c "
CANDLES, tallow, per pound,	25	17½
Paraffine, wax— "	2c	17½
All other,	4c	17½
Cheese,	20¼	17½
China and porcelain ware —per cent.	3c lb.	3c.
Clocks, or parts thereof —per cent.	20	17½
Coals, anthracite and bituminous, per ton of 2,000 lbs.	35	17½
COFFEE green per pound,	50c	free
Roasted or ground and all imitations of and substitutes for per pound,	2c	2c
COPPER in pigs —per cent.	3c	3c
Do., old and scrap, "	10	free
Bars, rods, bolts, ingots, sheets and sheating, not polished or coated,	10	"
Wire, round or flat,	10pc	free
Rivets and bars,	10pc	"
Tubing,	30pc	17½pc
Manufactures of, not elsewhere specified,	10pc	free
CORDAGE for ships' purposes,	30pc	17½pc
All other,	15pc	5
COTTON wool & cotton waste,	20pc	17½pc
On manufactures of, viz, grey or unbleached and bleached cottons, sheetings, drills, ducks, cotton or canton flannels, not stained, painted or printed—one cent per square yard and 15 per ct. ad valorem,	free	free
On all cotton wadding, batting, batts and warps, carpet warps, knitting yarn, hosiery yarn, or other cotton yarns, under No. 40, not bleached, dyed or colored—2 cents per pound and 15 per ct. ad valorem if bleached, dyed or colored, 3cents per pound and 15 per cent on cotton warp.	30pc	17½pc
Cotton shirts and drawers woven or made on frames, & on all cotton hosiery, on clothing made of cotton of which cotton is the component part of chief value	30pc	17½pc
All manufactures of cotton not elsewhere specified,	20pc	17½pc
Cutlery,	20pc	17½pc
Drain pipes and sewer pipes, glazed or unglazed,	20pc	free
Drain tile,	20pc	"
Earthenware & stoneware, brown or colored and Rockingham ware,	25pc	17½pc
Earthenware, white granite or iron stoneware "c.c.," or cream colored ware,	30pc	17½pc
Electro plated & gilt ware of all kinds,	30pc	17½pc
Emery	free	free
Essences, viz, of apple, pear pineapple, raspberry, strawberry, vanilla, and the fruits, $1.50 per imperial gallon and 20 per cent ad valorem,		$1.50
Felt, adhesive, for sheathing vessels,	free	free
Fire bricks or tiles for lining stoves or furnaces,	20pc	free
Fish, fresh, salted or smoked except fish free of duty as provided by the Treaty of Washington,	1c lb.	1c lb.
Fish hooks, nets and seines and fishing lines and twines, not to include sporting fishing lines or tackle, or hooks with flies or trolling spoons,	free	free
Fruit, dried, viz., apples, currants, dates, figs, plums, prunes, raisins, and all other not elsewhere specified,	1c lb.	17½pc
FRUIT, green, apples, per barrel—40 cents	10pc	
Grapes' per pound—1 cent	10pc	
Peaches, per bushel 40 cts.	10pc	
Oranges and lemons,	20pc	10pc
Fruits in air tight cans not sweetened, including cans—per pound 3 cents	10pc	
In air-tight cans sweetened, including cans—per pound 3 cents	10pc	
Fruits preserved in brandy or other spirits—per imperial gallon $1.50		$1.50 gal
Furs, viz, caps, hats, muffs, tippets, capes, coats, cloaks & other manufactures of fur,	25pc	17½pc
Furniture, household or cabinet,	25pc	17½pc
Gas, coal oil or kerosene fixtures and parts thereof,	20pc	17½pc
GLASS and manufactures of, viz., present glass bottles and phials of every description,	30pc	17½pc
On carboys and demijohns, on fruit jars and glass bails, on enamelled and ornamented glass, on lamps and chimnies for lamps, globes for lanterns, lamps or gas burners, on lamp or gas light shades, on telegraph and lightning rod insulators,	30pc	17½pc
Glass or manufactures of glass, not elsewhere specified	20pc	17½pc
Grease and gauger scraps for manufacturing soap only,	free	free
POWDER & other explosives, gun rifles and sporting powder in kegs, half kegs or quarter kegs, and other similar packages,	1c lb.	17½pc
Cannon & musket powder in kegs and barrels,	4 "	17½pc
Canister powder in pound and half pound cans,	15 "	17½pc
Blasting and mining powder	3 "	17½pc
Giant powder, duolin, dynamite, and other explosives in which nitroglycerine is a constituent part—5 cents per lb. and an ad valorem duty of 20 per cent,		17½pc
Hemlock bark	free	free
Hides, raw or not cured, whether dry, salted or pickled	"	"
Honey, bees', in the comb or otherwise,	3c lb.	17½pc
Hops,	6 "	5c lb.
Hubs, spokes, felloes,	20pc	17½pc
INDIA RUBBER unmanufactured,	free	free
On boots and shoes and other manufactures of	25pc	17½pc
IRON and steel wire not over No. 18, wire gauge,	25pc	5 pc
Iron wire nails, called "Points de Paris,"	30pc	17½pc
Iron and steel screws, commonly called wood screws, advalorem,	25pc	17½pc
Old and scrap—per ton, $2 in slabs, blooms, loops or billets, and ad valorem 12½ per cent,		5 pc
Rounds and squares, bands and hoop sheets, smoked or polished, coated or galvanized and common or black boiler and other plate, Canada plates or squares, nail and spike rods, and all other iron not otherwise provided for	17½pc	5 pc
Rolled round wire rods in coils under ¼ inch in diameter	10pc	5 pc
Iron rails or railway bars, for railway fish plates, frogs, frogpoints, chairs, finger bars	17½	free
Tin plates,	10pc	5 pc
Castings in the rough,	30pc	17½pc
Stoves and other finished,	25pc	17½pc
Car wheels,	25pc	17½pc
For gangs, wrought, for mills, locomotives or parts thereof weighing 25 pounds or more	20pc	10 pc
Mill irons & mills cranks,	20pc	10 pc
Locomotive engines,	20pc	17½pc
Locomotive tires of steel or Bessemer rough,	10pc	10 pc
Steam engines and boilers and other machinery of iron, or of which iron is the component part of chief value, machinery for cotton and worsted mills,	25pc	10 pc
Iron masts for ships and wire rigging, such as when used for ships or vessels,	free	free
Chain cables over half inch in diameter, shackled or swivelled or not,	5pc	free
Scales, balances and weighing beams,	20pc	17½pc
Bolts, nuts, washers and rivets,	30pc	17½pc
Bedsteads and other iron furniture,	25pc	17½pc
Hollow wire, tinned, japanned or enamelled cast iron,	25pc	17½pc
Wrought or sheet iron hardware, viz., builders, cabinet makers, carriage makers, saddlers, upholsterers, and undertakers, including coffin trimmings of metals,	30pc	17½pc
Seamless boiler tubing, drawn,	10pc	free
Horse shoe and horse shoe nails,	30pc	17½pc
Tacks, brads and sprigs,	30pc	17½pc
Jewelry & other manufactures of gold and silver, also watches,	20pc	17½pc
Junk (old) and oakum,	free	free
Lard, per pound,	2 c lb.	1c lb.
Lard untried,	1½ "	1 "
LEAD in pigs, blocks & bars,	10pc	free
Old and scrap,	10pc	"
In sheets,	10pc	"
Pipe,	20pc	17½pc
Shot,	25pc	17½pc
Manufactures, if not otherwise specified,	25pc	17½pc
LEATHER, sole, tanned but rough or undressed,	10pc	10 pc
Morocco, skins, tanned but rough or undressed,	10pc	10 pc
Sole and belting, tanned, not waxed and all upper leather,	10pc	10 pc
Ditto dressed and waxed,	20pc	10 pc
Japanned, patent or enamelled,	20pc	10 pc
All other leather and skins tanned, not elsewhere specified	20pc	10 pc
Boots and shoes and other manufacture of leather and belting,	25pc	17½pc
Limestone,	$1.00 on	free.
LUMBER, viz, boards & plank, sawed, of boxwood, cherry, chestnut, hickory, mahogany, oak, pitchpine, rosewood, satinwood, Spanish cedar, and whitewood; not shaped, planed or otherwise manufactured,	free	free
MEATS, fresh or salted, or actual weight as received in Canada, except bacon and hams,	1c lb.	1c lb.
On bacon and hams, dried or smoked,	2c lb.	1c lb.
On other meats not specified	2c lb.	17½pc
Molasses imp. direct,	25pc	15pc
" not	25pc	20pc
Nails and spikes, cut 4c per lb. and 10 per cent ad valorem; ditto, wrought and pressed, whether galvanized or not, 3c per lb and 10 per cent ad valorem,		17½pc
Oakum,	20pc	free
OILS, coal and kerosene, distilled, purified and refined naptha, benzine & petroleum, products of petroleum, coal shale & lignite not elsewhere specified, per wine gallon,	free	free
Cod-liver medicated,	6c	6c
Lard oil,	20pc	17½pc
Linseed or flax seed oil, (raw or boiled)	20pc	17½pc
Neatsfoot oil,	20pc	17½pc
Olive or salad oil,	20pc	17½pc
Sperm oil,	20pc	17½pc
Whale oil in condition as on landing,	20pc	17½pc
Oil cloth for floors, stamped, painted, or printed, not otherwise specified,	free	free
ORGANS, cabinet or reed organs, having not over 2 sets of reeds each,	25pc	17½pc
Do., having over 2 and not over 4 sets each,	$10.	
Do., having over 4 and not over six sets,	15.	17½pc
Do., having over 6 sets, $20 and in addition thereto an advalorem duty of 10 per cent. on the fair market value thereof,	20.	
PAPER of all kinds, not elsewhere specified	20pc	17½pc
Paper hangings,	20pc	
Envelopes and all manufactures of paper not otherwise specified,	25pc	
Paper collars, cuffs & shirts	25pc	
Perfumery, including toilet preparations, viz., Hair oils, tooth, and other powders and washes, pomatums, pastes, & all other perfumed preparations for the hair, mouth or skin,	30pc	25 pc
Pianofortes, on all square pianofortes, whether round cornered or not, not over 7 octaves—a specific duty of $5; on all other square pianofortes, $10; on concert, semi-concert or parlor grand pianofortes, $30; upright pianofortes, $40, and in addition thereto an advalorem duty of 10 per cent. upon the fair market value thereof,		17½pc
Pitch, coal and coal tar	10pc	free
Plants, fruit, shade, lawn and ornamental trees, shrubs and plants,	20pc	free
Plaster of Paris, ground, calcined or manufactured,	20pc	free
Plated and gilt ware of all kinds,	30pc	17½pc
Playing cards,	30pc	25 pc
Pork (see meats).		
Printing presses of all kinds	15pc	free
Proprietary medicines,	30pc	25 pc
All other "	20pc	25 pc
Putty,	25pc	17½pc
Rice per pound,	1c lb.	1c lb.
Salt for the fisheries in bulk	free	free
Salt in bulk not for the fisheries,	8c cwt.	free
Salt in barrels, bags and other packages,	12c "	free
Sand, glass & emery paper,	20pc	17½pc
Seeds, flower, garden and other seeds for agricultural purposes, in bulk or in large parcels,	15pc	10 pc
Seeds put up in small papers	20pc	10 pc
SPIRITS and strong waters, Geneva rum, whisky and unenumerated articles of like like kinds, per gal.	$1.32	$1.20
Brandy, "	1 45	1.20
Old Tom Gin, per imperial gallon,	1.32½	1.20
Other spirits, viz., cordials, rum shrub, Schiedam schnapps Tafaia bitters, and unenumerated articles of all kinds, per imperial gallon,	1.60	1.80
Stationery of all kinds, not elsewhere specified,	20pc	17½pc
Steel and manufactures of, viz, steel in ingots, bars, coils and sheets,	10pc	free
Shovels, spades, hoes, hay, manure and potato forks, rakes and rake teeth,	30pc	17½pc
Tools, carpenters, coopers, cabinet makers' & all other mechanics' tools,	30pc	17½pc
Edge tools of all kinds, including axes and scythes, saws of all kinds,	30pc	17½pc
Cutlery and other manufactures of steel, and of iron and steel, not otherwise specified,	20pc	17½pc
Fire arms, viz., muskets, rifles, pistols, shot guns, &c.,	20pc	17½pc
Grindstones, in the rough, per ton or 13 cubic feet,	$1.50	17½pc
Sugar (all refined) 1c per lb. & 35 p.c. ad. val. Old duty 1c. lb. and 25p.c.		
SUGAR (lower grades for manufacturing) duties taken off packages when imported direct, but duties are advanced 10pc; drawback on export of manufactured article promised.		
TEA, black, per lb.,	2c and 10pc	5c
Green and Japan, per lb.	3c and 10pc	6c
Ten per ct. to be added to above if from United States.		
TIN, in blocks, pigs and bars,	10pc	free
In plates and sheets,	10pc	5 pc
Manufactures of,	25pc	17½pc
Tin Ware, stamped, and japanned ware,	25pc	17½pc
TOBACCO, 25c per lb. and 12c ad valorem		no change.
Cigars and Cigarettes, 50c lb and 25c ad valorem.		no change
Snuff, 25c lb and 12½c ad valorem.		no change.
TURPENTINE, raw or crude,	free	free
Spirits of,	20pc	17½pc
Trunks, satchels, valises, and carpet bags,	25pc	17½pc
Type, printing,	20pc	5 pc
Varnish, not elsewhere specified, 20pc Imperial gallon, and and ad valorem 20pc.		free
VEGETABLES, viz. potatoes,	1c bush.	10 pc
Tomatoes,	30c bush.	10 pc
All other vegetables,	20pc	10 pc
WINES, champagne, &c.,	$3.00doz.	$3.00doz.
" pints,	1.50 "	1.50 "
" pts.,	75 "	75 "
" bottles of more than 1 quart shall pay in addition to $3 per doz. $1.50 per imp. gall. on the excess over 1 quart and 30 p.c. ad. val.		
Wines of all kinds containing less than 20pc. of alcohol and not worth more than 48c. per gal.—new tariff, 25c. per gallon and 30pc. ad val.—old tariff, 36c. per gallon.		
Other wines, except sparkling—New Tariff, 40 to 70c. per gall., and 30pc. ad. val.—old tariff, 72c. per gallon.		

COTTON GOODS.

The principle the Government have adopted with respect of any of these articles [not only cottons] is this: That where there are certain classes of articles manufactured—for instance, certain grades or descriptions of manufactures, such as Cotton goods under the schedule—the policy of the Government is to select for a higher rate of duty those that are manufactured and can be manufactured in the country and, give those that are not made in the country, nor likely to be made in the country—such as in the case of cotton goods, printed cottons—at a lower rate of duty. It is difficult in some descriptions of goods to draw the line and make distinctions. With reference to cotton goods we have but little difficulty in doing it. There are certain portions made here and certain portions that are not made here, and a line can be clearly and distinctly drawn. * * * One of the great difficulties that was pointed out to the Government by every delegation was the under valuation of goods, and I may state here that the Government will require to ask you for a vote of money to enable us to overcome this difficulty, and they also ask you for power and authority such as the United States exercises to-day to fix themselves, through their officers, the value of the goods in the country from whence they are imported. The great difficulty I have pointed out is stated on all hands. It makes but little difference for us what rate of duty, you impose unless you prevent the undervaluation. Now, we propose appointing additional officers, whose special business it will be to ascertain in the different countries what the valuations of the goods are in each country, or each city, whence they are imported; to impose the duties on those values and to collect them. But notwithstanding that there will be a difficulty, and to obviate that difficulty and to reach certain special classes of goods, it has been considered desirable, with this particular industry, to make a specific and an ad valorem duty.

EARTHENWARE AND STONEWARE.

Brown and colored and Rockingham ware—that is an article made extensively in the Dominion of Canada. It is a coarse ware, but it is manufactured extensively in this country, and all we require can be produced in the Dominion. It is proposed to select those articles that we can produce and to impose a duty of 20 per cent. on earthenware and stoneware, and on C. C. ware an *ad valorem* duty of 30 per cent., while all other china, porcelain and imports of that kind, come under the category of unnumerated articles at 20 per cent.

COAL.

In dealing with this matter the Government had to consider what, in their judgment, would give the market of the Dominion to the coal deposits of Nova Scotia, because they are principally there. We know that upon this subject there has been some conflict of opinion, but the judgment of the Government is that, while the average import of coal into the Dominion of Canada during the last few years has been from eight hundred thousand to nine hundred thousand tons, and while the anthracite coal would continue to be largely imported, the Nova Scotia coal would take the place of part of it. In the estimates of the Government, out of 800,000 or 900,000 tons now imported, probably there will still be 350,000 of anthracite and perhaps 150,000 of bituminous still imported, giving the Nova Scotia coal the balance of 400,000 tons, with, of course, an additional supply, if, as we expect, our policy is successful in consequence of an increased demand for coal to supply the growing manufactures of the country.

WINES AND FERMENTED LIQUORS.

I may state at this stage of proceedings reasons that have influenced the Government to submit this proposition. One of the proposals submitted by the Government of France through Sir A. T. Galt was that we should place a duty on French wines at the same rate precisely as that charged in England, namely, 25 cents per gallon, or a shilling sterling. Negotiations, though not closed, we hope at no distant day will be successfully arranged. There has been a difficulty between Spain and England with reference to rates of duties imposed by each country. The proposition I am now about to make, if we arrange with Spain and France, will meet the circumstances of the case by the withdrawal both in Spain and France of the 30 per cent ad valorem duty imposed in addition to the specific, leaving it 25 cents per gallon, the same as in England.

SHIPBUILDING MATERIALS.

Cordage for ships, 15 per cent.; for all other purposes, 20 per cent.

I may here state, for the information of the House, that, at the opening of my remarks I referred to a proposition of the Government, to treat all articles manufactured in the Dominion and exported from in this way, there shall be no drawback in the material manufactures, which have paid duty on their exportation. The proposition is to treat new vessels of every description as one export, with the exception of cordage, for if we allow a drawback on it, we shall close the establishments maintained now for the supply of ships.—It is proposed to increase the duty on cordage 10 per cent, which duty ships would have to pay, but iron in pigs, bolts and blooms paying duty and being used in vessels, would have the duty paid back, so, practically, ships will be regarded like all other articles exported, all duties being returned to manufacturers.

An hon. member—What size of ship?

Mr. Tilley—All sizes and descriptions We propose 10 per cent duty on all foreign vessels seeking registration in the Dominion. This extends to all parts of the Dominion.

Now, Mr. Chairman, I have not now touched upon all the changes we propose to make, and they will be carefully read, no doubt, from the chair, but I have dealt with the larger and more important ones. It appears to me, Mr. Chairman, that the government have endeavored, and I think the House will agree with me, whether successfully or not, to carry out the policy that we were pledged to carry out. We have endeavored to meet every possible interest, including the mining, the manufacturing and the agricultural interests. We endeavor to assist our shipping and building interest, which is in a very depressed condition. We have endeavored not to injure the lumber interest, because they now have a very important article used by their people at about the same rate of duty at which they have had it before—I refer to pork. They have tea at a cheaper price than before; they have molas