

equally entitled to be relieved from charge as the consumption of sugar and tea, while the articles last named possess the singular advantage, that the duty is readily obtained, being levied at one or two points, with the least possible expense and the greatest possible certainty. The consumption of manufactured goods necessarily varies as to amount with the circumstances of the people, but the consumption of tea and sugar does not vary in the same proportion. It is much more settled, and there is much more certainty of obtaining from them a specific amount of revenue within a given time. I have already explained that the duties which are proposed to be placed upon tea and sugar and the other articles are each and all of them lower than the duties on the corresponding articles which it is proposed to impose in the United States. In connection with this, I should like to state for the information of the committee the duties upon some of the leading articles in the United States and in Canada. I am the more desirous of doing so now because I think a good deal of misapprehension exists or at least did exist, on the subject of the American and Canadian Tariffs, because at this moment the impression has become general that the American tariff has largely increased. But that is not the fact. The last increase was that introduced by what is known as the Morrill Tariff, passed in March, 1861.

There have been changes with regard to tea and sugar and a few other articles since, but the bulk of the articles are still under the Morrill Tariff. I will occupy the time of the Committee for a few minutes while I mention the duties on some of them. On china and earthenware, the American duty is 30 per cent; by our tariff, it is 20 per cent; I propose to make it 15. On clothes ready made the duty is 30 per cent. in the States, 25 with us, and I propose to make it 15. On coffee green, the American duty is 5 cents a lb. equal to 42 per cent; I propose to make it 2 cents a lb. added to the 5 per cent. *ad val.* On cottons the duty varies from 50 to 30 per cent in the States; here it is now 20 per cent, and I propose to make it 15. On dried fruits, the duty in the United States averages 5 cents a lb. equal to 83 per cent; with us the duty is 20 per cent, and I propose to leave it. On drugs and medicines the American duty varies from 10 to 30 per cent; ours is 25 per cent, and I propose no change. On glass and glass ware, the American duty is 30 per cent, ours is 20 per cent, and I propose 15. On pig iron the duty in the States is \$6 per ton, equal to 75 per cent.; with us it is now free and will remain so. Bar and rolled iron, of the value of \$30 per ton pays \$15, equal to 50