

Sheep Skins, with the Wool on.....20 p ct  
Hemlock or other Barks, or the extracts therefrom.....20 p ct

All of which is respectfully submitted.

THOS. H. McKENZIE,  
Chairman.

The Committee on Excise beg leave to report that, after careful consideration, they are prepared to recommend the following:

First.—That crude petroleum should be subject to an excise duty of 25 cents per barrel of 40 gallons.

Second.—That refined oil should bear an excise duty of 10 cents per gallon.

Third.—That the same duty should be put on all imported oil, in addition to that already existing, and that the duty on kerosene be the same as on petroleum.

Fourth.—That a Government Inspector be appointed, whose duties would be to inspect and brand all oils.

Fifth.—That to insure safety to the public, no oil should be offered for sale that will not stand a vapour test of 100 degrees, such oil being classified as No. 2; all oils standing a test of 110 degrees and upwards to be classed as No. 1.

Sixth.—That in the opinion of the Committee, the present Act 31 Vic., Cap. 8, intituled an "Act respecting Inland Revenue," is oppressive in its operations and productive of no good results, and recommend that such amendments be made therein as will simplify the mode of collecting revenue on malt.

All of which is respectfully submitted.

FRED. ROWLAND,  
Chairman of Com.

The Committee on Banking and Insolvency beg to report as follows:

**BANKING.**—The Committee are of opinion that the present Canadian system of Banking is founded on sound principles, and has worked most successfully in developing the resources and carrying on the business of the country; and they would deplore any legislation that would curtail the privileges of the Banks as they exist at present. The Committee think they are not called upon to enter more fully into the subject; as they are glad to find that Government have submitted the whole subject of Banking and Currency to a Parliamentary Committee; and they trust the result will be to establish on a permanent footing the present system, which so largely enjoys the confidence of the country.

**INSOLVENCY.**—In view of the fact that there is a Parliamentary Committee now sitting on the Insolvent Laws, and that Government have taken steps to elicit the opinions of the Boards of Trade and other parties having practical experience of the working of the law, the Committee do not deem it necessary to offer any suggestions, but would express a hope that the result of the deliberations of Parliament will be the enactment of a more perfect and satisfactory system.

All of which is respectfully submitted,

J. CARRUTHERS,  
Chairman.