he has made. I think they are erroneous and cannot be sustained by facts, and I think we shall be prepared to show it.

Mr. PATERSON (Brant). I will not go into the general discussion again, but I will make one remark. It is, of course, a very easy way of disposing of statements, by saying they are all wrong, but here are the quotations from the New York Herald and the Montreal Gazette. To work out I cent a pound and 25 per cent. ad valorem on the net price, and I cent a pound at 35 per cent. ad valorem, on the New York long price is a very simple thing, and there is the result of it. Let me give another test. The granulated sugar which is quoted by the New York Herald at 6 cents is quoted by the Montreal Gazette at $6\frac{1}{2}$ cents. There is $\frac{1}{2}$ cent on the face of it, and it is known to the hon. gentleman opposite that the American refiner pays $\frac{1}{2}$ cent a pound more than the Canadian refiner on his raw material.

Sir LEONARD TILLEY. But he gets his drawback.

Mr. PATERSON. The fact remains that at the present prices of sugar, as quoted on 25th March in New York and on 26th March in Canada, the Canadian could have imported granulated sugar from the United States, paid $96\frac{1}{2}$ per cent. duty upon it, and laid it down here a shade cheaper than he could buy it in Canada.

Carpets, 25 per cent. ad valorem.

Sir LEONARD TILLEY. I move an amendment to that, by adding the following words:—

Carpet mats and rugs of all kinds and printed felts and druggets and all other carpets and squares not otherwise provided for.

Mr. BLAKE. Will the hon, gentleman state the recent duty on these?

Sir LEONARD TILLEY. It is estimated that this will yield an increased revenue of \$40,000.

Mr. BLAKE. What is the ground on which the change takes place?

Sir LEONARD TILLEY. Both in order to uniformity and for revenue. It is to prevent any difficulty in the rates of duty and to get revenue also.

Mr. BLAKE. There was no difficulty about uniformity as to carpets before.

Sir LEONARD TILLEY. These were all at the same rate, but under the original resolution, different rates were proposed.

Mr. BLAKE. I am not asking for the reason of the amendment, but of the whole proposal as amended. I can understand the desire to put in these other items which are now proposed to be introduced into the resolution for the sake of uniformity, but that does not apply to the original resolution as amended.

Sir LEONARD TILLEY. In 1879 we imposed upon all wool carpets 10 cents a yard and 20 per cent. duty, and upon mixed wool and cotton, that is to cover the carpets manufactured in Canada, 5 cents a yard and 20 per cent. Now it is found that a cheap tapestry carpet, which is more taking, a more flashy and fancy carpet, entered at 20 per cent., comes in competition with our manufacturers, and they are deprived of the advantage intended to be given them by the tariff of 1879. That is one reason. In addition to that, to make up the deficiencies that will arise in the Excise duty, as is quite apparent from the general sen timent of the country on the temperance question at this moment in regard to the Scott Act, it was thought we could get 5 per cent. more duty out of this, and, at the same time, give increased protection to the manufacturer.

Mr. BLAKE. That description is a very small portion of the whole value of the imports that are covered by this sir Leonard Tilley.

resolution. You take all the Brussels and the expensive carpets, and it is only the cheapest kind that comes in competition with the Canadian article.

Mr. BOWELL. Brussels carpets were only 20 per cent.

Mr. BLAKE. I know they were, but I am discussing how much of the value of the imports is affected solely from the revenue consideration and how much from the protective consideration, and I was desirous of ascertaining as near as might be, the relative value of the imports of these cheaper tapestries in regard to the whole item on which the \$40,000 is expected to be made.

Sir LEONARD TILLEY. We have not separate heads and we do not know what proportion that would be. We know that the imports are large and that the tapestry is used very largely, but all the carpets imported paying 20 per cent. are under one head, so we cannot form an opinion exactly as to the amount. We know that the amount under that head, collected last year, was \$163,816, the value of the import being \$818,001. By the addition of the 5 per cent. the duty collected would be about \$204,500, or an increase of over \$40,000.

Plate glass, in panes not over 30 square feet, 6c per square foot.

Mr. BOWELL. A great deal of difficulty has arisen over the whole Dominion as to the real value of plate glass, and it has been a constant source of trouble both to the importers and to the Department. We thought it better, as it was a standard article, to place a specific duty upon it, instead of allowing it to remain at the advalorem, and the relative position of this present specific duty, as proposed now, to the advalorem is just about the same. We calculate no addition to the revenue, as long as the advalorem was continued at the present low prices. For the last twelve months plate glass has been imported at an extraordinarily low price, and we based this calculation upon the prices at which it has been entered, taking the average of the last twelve months. The different sizes have been approved. I may say, we have taken precisely the wording of the American tariff, only we have lowered the rates of duty to make it equal to about 20 per cent. upon plate glass.

Mr. BLAKE. Is theirs a specific or an ad valorem duty?

Mr. BOWELL. Theirs is specific exclusively; but where we charge 6 they charge 10, and where we charge 8 they charge about 12, and so on, in proportion to the different sizes of the glass.

Mr. BLAKE. The hon. gentleman's calculation is that, on the average prices of the last six months, this would produce about 20 per cent. duty?

Mr. BOWELL. Yes.

Sir RICHARD CARTWRIGHT. Do you allow plate glass to be entered at as low a rate as 30 cents per square foot?

Mr. BOWELL. I do not remember now.

Sir RICHARD CARTWRIGHT. Because it would have to be entered at 30 cents per square foot in order to make this equal to 20 per cent. I should imagine that very little would have been brought in at that rate.

Mr. BOWELL. I am told by the appraisers that it has been entered as low as at 1s. 6d. and 1s. 9d.

Sir RICHARD CARTWRIGHT. 1s. 8d. is equal to 40 cents.

Mr. BOWELL. Yes. It has been a good deal lower, and it has been higher, but in coming to a conclusion we adopted as near as we could the average of the last twelve months' quotations.