

is the important item; the increased revenue on that item alone will be \$459,000.

45. Milk foods, n.o.p., prepared cereal foods, in packages not exceeding twenty-five pounds weight, each—British preferential tariff, 20 per cent; intermediate tariff, 27½ per cent; general tariff, 27½ per cent.

Mr. SINCLAIR: On this item there is an increase in the case of intermediate tariff of five per cent and in the case of the British preferential and the general tariff of only two and one-half per cent.

Mr. WHITE: I may say that in the tariff changes we have been recently making we have been trying to equalize the intermediate and general tariff where possible, where no serious question is likely to arise under treaty or otherwise. The intention is to make this twenty-seven and one-half per cent intermediate and twenty-seven and one-half per cent general.

134. All sugar above number sixteen, Dutch standard in colour, and all refined sugars of whatever kinds, grades or standards, testing not more than eighty-eight degrees by the polariscope, per one hundred pounds—British preferential tariff, \$1.52; intermediate tariff, \$1.93; general tariff, \$1.93.

Mr. A. K. MACLEAN: What is the increase on sugar 96 degrees polariscope?

Mr. WHITE: The present tariff per hundred pounds is 72 cents British preference; 93 cents intermediate and 93 cents general; and for each additional degree over eighty-eight degrees per hundred pounds—British preferential tariff, 1 cent; intermediate tariff, 1½ cents; general tariff, 1½ cents. The result is that for ninety-nine degrees of sugar, that is, the refined commercial article, per hundred, the British preferential tariff is 83 cents; the intermediate tariff \$1.07½, the general, \$1.07½. The proposed tariff per hundred pounds is \$1.52 British preference, \$1.93 intermediate and \$1.93 general; and for each additional degree over eighty-eight degrees, per hundred pounds, British preference, 1 cent; intermediate, 1½ cents; general, 1½ cents. That means that for ninety-nine degree sugar per hundred pounds the present duty is \$1.63 British preference, \$2.07½ intermediate, and \$2.07½ general.

Mr. A. K. MACLEAN: How much is the general tariff higher under this than the other?

Mr. WHITE: The general tariff is one dollar a hundred, about a cent a pound under the intermediate and general tariffs and four-fifths of a cent under the British

[Mr. W. T. White.]

preferential. That is the effect on refined sugar. We import almost entirely under the preferential as far as the East is concerned.

Mr. CARVELL: What is the increase on raw sugar?

Mr. WHITE: On raw sugar testing 96 degrees per 100 pounds, the present tariff is 40½ cents British preferential, and 57½ cents general. The proposed tariff is \$1.03½ British preferential, and \$1.37½ general.

135a. Raw sugar as described in tariff item 135, when imported to be refined in Canada by Canadian sugar refiners, to the extent of the quantity of sugar refined during the calendar years 1912 and 1913, by such refiners from sugar produced in Canada from Canadian beet-root under regulations by the Minister of Customs, per one hundred pounds, testing not more than seventy-five degrees by the polariscope—British preferential, intermediate, and general, 88 cents.

And per one hundred pounds for each additional degree over seventy-five degrees—British preferential, intermediate, and general tariff, ¾ cents.

Mr. WHITE: Item 135a, under the present tariff, expires on the 31st of December, this year. It is part of the arrangement we have with the British West Indies which relates to the beet sugar manufacturers, who have the right up to the 31st day of December, this year, of importing raw sugar no matter whence it comes at preferential rates. We have had to increase that.

Mr. SINCLAIR: Why is no preference given in the case of raw sugar? The rate is the same for British preferential, intermediate and general, 88 cents in each case.

Mr. WHITE: Under this particular item they get in the sugar under the British preferential rate. That is part of our agreement with the British West Indies.

146. Ale, beer, porter and stout, when imported in casks or otherwise than in bottles, per gallon—British preferential, 30 cents; intermediate, 30 cents; general, 30 cents.

Mr. SINCLAIR: I would like the minister to explain why the tariff which we are imposing by items 146, 147 and 156, dates from August the 7th instead of from August the 4th, when war was declared? Perhaps there may be some reason for arbitrarily fixing on the 7th of August.

Mr. WHITE: The reason we have for dating this back to the 7th is in no wise connected with the war. It has come to our attention through the Customs and Revenue returns that abnormally large quantities of liquors and tobaccos have been taken out