

officers to oversee them? With reference to the invoice prices of different cargoes arriving at the same time, and which sailed about the same time, the hon. gentleman said that in the West Indies sugar often was bought at one price in the morning and at another price in the afternoon; but in the cases I referred to, that hypothesis could not hold, in regard to the two vessels which arrived at Halifax, as one sailed before and the other shortly after, the two which arrived at Halifax, and yet the Montreal cargoes were entered at a lower rate than the Halifax cargoes. The hon. gentleman says he finds the valuation of sugar entered at Montreal somewhat in excess of the Halifax prices; but referring to his report which covers the year, I find that the average price in Montreal per 100 lbs. upon which the *ad valorem* duty was collected has been for the year 3·16 cents against 3·27 cents in Halifax. This shows exactly the reverse of what the hon. gentleman stated; and he surely will not go back on his return. The Minister has referred to Mr. Dustan's report on his examination in Montreal. Well, strange to say, Mr. Dustan, although he has had a good deal to do with the sugar business, very often differs with other gentlemen who have made this matter a study for a long time, and have had a great deal to do with the importation of sugar, and I do not know that Mr. Dustan is any better authority on this question than some other parties. Within the last year or two there has been a very great difference in opinion between Mr. Bremner, a gentleman formerly engaged in the West India trade, and Mr. Dustan, in regard to the way in which sugars ought to be classified and in regard to the amount of duty paid in Montreal as compared with that paid in Halifax; and, when Mr. Bremner was here a year or two ago, I understood that he made it very clear to the Minister of Customs that there was something wrong in the grading of sugar at Montreal.

Mr. BOWELL. So there was in Halifax.

Mr. VAIL. That Halifax labored under a disadvantage, in the mode of classifying the sugar, was quite clear. The color test is not a proper test, and some other mode ought to be adopted. The Minister of Customs says the people of the United States do not adopt the polariscope test in all cases, but he admitted that they did under No. 13. Well, that goes about as far as we want to have it adopted, because it is only the sugars under No. 14 that are used for refining purposes, and therefore all we ask is that the polariscope should be used for all under No. 14. I do not know that any sugar is imported above 14 for refining purposes, and of course refined sugar does not need to be classified as it pays the highest rate, 1 cent per pound and 35 per cent *ad valorem*.

Mr. WHITE (Cardwell). I presume the hon. gentleman, from his argument, assumes that there has been fraud practised in the interest of one of the ports in this Dominion, against another port, in the appraisement of sugar, and he proposes to get over that by the system of testing the strength by the polariscope instead of the present system of appraising it by color. I do not know whether the hon. gentleman has ever seen a polariscope or knows anything about the practical working of it. I do not say that in an offensive sense, because I fancy very few except those engaged in the trade have ever seen the polariscope. I had curiosity enough to study its working in the presence of people who were testing it, and the conclusion I arrived at was that there is no system of testing that gives greater opportunities for fraud than the polariscope, if there is a disposition to commit fraud at all. In the first place, I will state to the committee the actual experience of a test. The sugar was taken from a hogshead with a large scoop and thrown upon a table. With an ordinary folder we put a portion of that sugar into the small vessel and dissolved it in the ordinary way, and tested it in the polari-

scope, and found it to have a particular percentage. We took another small quantity from the same pile of sugar on the table and tested that, and we found a difference of 3 per cent. The reason was that purposely, although no one looking at it would imagine that it was done, in the selection of these two little quantities that were to be tested through the polariscope a little foreign matter was permitted to go into one that did not go into the other. When you remember that the cleanliness of the vessels, the purity of the water, the carefulness of selecting exactly the same kind of sugar in quantities for the different tests, all have to be observed, you will see that any person disposed to commit fraud—and the hon. gentleman assumes that, because in Montreal the city weigher is permitted to do the weighing, under the Customs officer, there may have been, indeed he almost suggests that there has been, fraud—he will agree with me, I think, that it will be very easy for anyone, if disposed to commit fraud, if Customs officers would allow themselves to be used in this way, it could be done through the test of the polariscope much more easily than now, because there would be no means of testing it afterwards. Apparently there was the absolute, the accurate scientific test of the strength of the sugar and the duty imposed upon it, when, by the introduction of the smallest foreign substance, great difference would be caused. When I say that the difference which that small percentage would make in the duty paid by one sugar refinery would amount to over \$100,000, you will agree with me that the polariscope does not offer to us that absolute and certain test we ought to have. The advantage of the color test is that at least, you can get the sugar and subject it to subsequent test by the samples preserved in the Department and the various Customs offices. I state these facts because I came to the conclusion—having previously had a strong opinion in favor of what appeared to be a thoroughly scientific method of arriving at a thoroughly accurate test of the saccharine strength of sugar, and therefore the proper duty to be imposed—after spending a part of the day in seeing several tests, I came to the conclusion that there is no means in which fraud can be more easily practised than by the polariscope.

Mr. VAIL. Is it reasonable to imagine that the Americans, clever, shrewd, sharp people as they are, would have adopted the polariscope and retained it, if this was the case.

Mr. WHITE (Cardwell). There is a great difference of opinion in the States now about it.

Mr. VAIL. The hon. gentleman has seen the polariscope. I acknowledge I have not, but I have enquired a good deal about it. I do not think that the opinion of my hon. friend from Montreal is of much value in comparison with the opinion of the scientific men from Europe, whom I referred to this afternoon. There is not the slightest doubt that the Belgian Government did refer this to the scientific men of Europe, and their report was unanimously in favor of the polariscope test. The hon. gentleman says you may take from one portion of the table and from another and get different tests. I do not see how that is possible, but, admitting that, take the present test. You test by color, but everyone knows that one portion of a hogshead may be very dark and another very light, and it is impossible to get a true test by color. It is no index to the value of the sugar. There may be one bright sugar almost like refined sugar, to be classed over 14 and to pay 1 cent a lb. and 35 per cent., but it may be not more than No. 9 in strength, paying only $\frac{1}{2}$ cent a lb. and 25 per cent. Does not the hon. gentleman see the unfairness of that?

Mr. WHITE (Cardwell). The hon. gentleman has not understood my argument at all. I do not deny that the polariscope is a scientific test of sugar; I am dealing with the question of how you can appraise the sugar at the differ-