

Mr. JONES (Halifax) put a question with reference to the mode of rating the value of sugar and molasses.

Hon. Mr. ROSE, in reply, said—We propose to rate the duty on the value of the article, free on board. (Hear, hear.) As the Hon. Gentleman is aware, there is great disparity between the modes of rating prevailing in the various islands from which sugar and molasses come. In some islands there is one rule with reference to packages, and in others a different rule. And it has been felt to be proper in the interest both of the revenue and of our honest importer, that we should adopt the practice of charging the *ad valorem* duty on the cost on board.

Mr. JONES—made a remark having reference, it was understood, to the value per gallon of the duty imposed on molasses at 25 per cent. *ad valorem*.

Hon. Mr. ROSE—What does the Hon. Gentleman estimate it at?

Mr. JONES—6½ cents on some, and 7 cents on other kinds.

HON. Mr. ROSE—I think he will find that the 25 per cent. *ad valorem* duty free on board, is as near as possible 5 cents a gallon. The Hon. Gentleman perhaps alludes to an article which though he may call it molasses, is so made up as to have a very striking resemblance to melado or liquid sugar. (Hear, hear.) But on ordinary qualities the *ad valorem* rate will not exceed 5 cents per gallon. However, that is a matter we can discuss when the House comes to consider the resolutions in detail.

Hon. Mr. HOLTON—What is the estimated loss on flour, grain, &c.?

Hon. Mr. ROSE—In removing the duties on grain and flour of all kinds, we estimate a loss of \$107,000. The effect on the revenue of the changes in the tariff, except as regards molasses, to which I have just referred, is scarcely worth mentioning. As regards molasses it is difficult to calculate the loss very accurately. It will be somewhere between \$20,000 and \$40,000. We anticipate a small gain on wines, particularly Spanish wines, the finer qualities of which, under the existing law, come in at lower rates than they ought really to do; because in consequence of the rule of charging duty on the strength of wines, or the spirit contained in them low grades of fortified sherry and port pay more than the finer classes of wine which contain less spirits. We anticipate receiving \$125,000 from the articles which I have mentioned, as transferred from the free list to the 5 per cent. list. We impose also a small duty of ½ cent a pound on sulphuric acid.

(It being now six o'clock, the Speaker left the chair till half-past seven.)

AFTER THE RECESS,

Hon. Mr. ROSE resumed as follows—I have considerable diffidence in again presuming on the forbearance of the House, considering the length of time I occupied during the afternoon; and I am sure it will be a relief to you, Sir, and to the House, to know that I do not purpose prolonging my observations beyond a brief limit. (Go on.) I feel, however, that my work would be but half performed if I did not say a few words with reference to the future. In my former observations I endeavoured first to