Mr. BLAKE. What does the hon. gentleman think will be the expense of collecting the 2 cts. duty on home-grown tobacco?

Sir LEONARD TILLEY. I think the hon member will find that, under this arrangement—it will be stated before we get through—that the machinery will be simplified, and there will not be so much expense connected with it. In fact, I may say to the hon, member that, if it had not been that the Department desired to keep control of the question, the duty would have been thrown off altogether. There was considerable inducement to do it; but still it was necessary for the Department to have control of the tobacco, which enters into the manufacture, from our home grown leaf.

Mr. BLAKE. Why?

Sir LEONARD TILLEY. The moment it goes beyond our reach, in the first place we have to see that the manufacturers of foreign leaf do not get possession of and manufacture home-grown. The hon, member will understand that perfectly well. Then there are other reasons. Of course, we are now driven to a certain extent, owing to the large reduction which has taken place in the United States, to take off more duty from tobacco than otherwise we would very likely have proposed, had the former state of things continued. The Department considered the matter, and represented to the Government that it was desirable for certain reasons to lose control of the home-grown leaf.

Mr. BLAKE. I understand that for this there are two reasons: First, that unless control of the home-grown is taken, there might be certain improprieties with reference to the manufacturers of tobacco, who might make up their accounts.

Sir LEONARD TILLEY. We would not have the same control.

Mr. BLAKE. And the second is, that possibly a larger duty might be imposed at some future time.

Sir LEONARD TILLEY. Yes.

Mr. PATERSON (Brant). Do I understand it is the intention of the hon. Minister of Inland Revenue to provide separate licenses entirely for the manufacture of cigars and tobacco, and that their manufacture on the same premises will not be allowed?

Mr. COSTIGAN. There will be separate licenses.

Mr. PATERSON. And those at present engaged in both lines will have to take out two licenses, and have separate factories in two entirely different buildings?

Mr. COSTIGAN. Yes.

Resolution reported.

Mr. COSTIGAN introduced Bill (No. 115) to consolidate and amend the several Acts respecting the Inland Revenue.

Bill read the first time.

## INSOLVENT CORPORATIONS AMENDMENT BILL

Sir JOHN A. MACDONALD, in moving the second reading of Bill (No. 103) to amend an Act respecting Insolvent Banks, Insurance Companies, Loan Companies, Building Societies and Trading Corporations, said: This Bill is from the Senate, and it arises out of the Act which it proposes to amend. The reason for this legislation had its origin in a case in Prince Edward Island, when, with respect to the winding-up of a banking institution, it was found that under the existing Act they had no power to effect the objects which were desired to be attained.

Bill read the second time.

Sir JOHN A. MACDONALD moved the third reading of the Pill.

Bill read the third time, and passed.

Sir JOHN A. MACDONALD moved the adjournment of the House.

Motion agreed to; and (at 5:55 o'clock p.m.) the House adjourned.

## HOUSE OF COMMONS,

WEDNESDAY, 25th April, 1883.

The SPEAKER took the Chair at Three o'clock.

PRAYERS.

## BILL INTRODUCED.

The following Bill was introduced, and read the first time:—

Bill (No. 116) further to amend the Act respecting the incorporation of a Company to establish a Marine Telegraph between the Pacific coast of Canada and Asia.—(Sir Hector Langevin.)

## SUPERANNUATION OF CIVIL SERVANTS.

Sir LEONARD TILLEY moved that the House resolve itself into Committee of the Whole to consider the following resolution:—

That it is expedient to amend the Acts relating to the superannuation of persons employed in the Civil Service of Canada, by providing that—

(a.) The Governor in Council may grant to any person having served in an established capacity in the Civil Service for ten years or upwards, and having attained the age of sixty years, or being incapacited by bodily infirmity from properly performing his duties, a superannuation allowance, calculated on his average yearly salary during the then last three years, and not exceeding the following rates, that is to say:—If he has served for ten years, but less than eleven years, an allowance of ten-fiftieths of such average salary, and if for eleven years and under twelve years an annual allowance of eleven-fiftieths thereof, and in like manner a further addition of one-fiftieth of such average salary for each additional year of service up to thirty-five years, when an annual allowance of thirty-five fiftieths may be granted, but no addition shall be made for any service beyond thirty-five years; if the service has not been continuous, the period or periods during which such service has been interrupted shall not be counted, and the Order in Council made in such case shall be laid before Parliament at its then or then next Session.

and the Order in Council made in such case shall be laid before Parliament at its then or then next Session.

(b.) The Governor in Council may, in the case of any person who entered the Civil Service after the age of thirty years, as being possessed of some peculiar professional or other qualifications or attainments required for the office to which he was appointed, and not ordinarily to be acquired in the public service, add to the actual number of years service of such person, such further number not exceeding ten, as may be considered equitable, for reasons stated in the Order of Council made in the case; and such additional number of years shall be taken as part of term of service on which the superannuation allowance of such person shall be computed, the Order in Council in any such case being laid before Parliament, at its then or then next Session.

(c.) Towards making good the superannuation allowances hereinbefore mentioned, an abatement shall be made from the salary of each person in the Civil Service to whom this Act applies, at the rate of 2 per centum per annum on such salary, if it be \$600 or upwards, and of 1½ per centum per annum thereon, if it the less than \$600, and the sum so deducted shall form part of the Consolidated Revenue Fund, but such abatement shall be made only during the first thirty-five years of service.

(d.) The full superannuation allowance as aforesaid shall only be granted to persons who have been subject to the said abstement during ten years or upwards; the superannuation allowance of any person who has not paid it, or has paid it for a less period, being subject to a diminution of 1 per centum for every year less than ten du log which he has not paid it, except that the superannuation allowance of any person hereafter returing, shall not be subject to any such diminution by reason of his not having paid the abatement hereinbefore mentioned, during any year or years after his first thirty-five years of service.