of Customs and returns to the department he will be surprised to find what wonderfu improvements have been made.

Item, as amended, agreed to.

Barbed wire and galvanized wire for fencing, Nos. 9, 12 and 13 gauge, 15 per cent ad valorem, until 1st January, 1898; thereafter, free.

Mr. FOSTER. Why was not my hon friend (Mr. Paterson) equally careful with reference to other industries, where he made a large reduction to give them a chance to get rid of their stocks.

The CONTROLLER OF CUSTOMS. No, I think not. Surgical instruments were made free, but I think there is a provision in this to allow them a certain length of time to sell their present stock.

Mr. FOSTER. The duty on this article was not very heavy, and the hon. gentleman is going to take it off, and he leaves a certain amount so that those who have a stock on hand may get rid of it. The principle is that he does not wish to depreciate unduly the stock a man has on hand Why does he not when a change is made. apply the same principle to the heavy goods? Barbed wire and binder twine are two instances on which the hon. gentleman keeps the duty for a while. It does seem odd that you are going to introduce the principle that when you depreciate goods which are in stock by lowering the duty, you shall allow one man six months to get rid of his stock, but you shall not allow the other man the same privilege.

The CONTROLLER OF CUSTOMS. My hon. friend can see that barbed wire is to be placed upon the free list.

Mr. FOSTER. So is binder twine.

The CONTROLLER OF CUSTOMS. We are treating both alike. The case he alludes to is one in which there is a reduction in duty, in some cases a larger reduction.

Mr. FOSTER. Has the hon. gentleman reduced any article as much as 12½ per cent?

The CONTROLLER OF CUSTOMS. Yes, we have.

Mr. FOSTER. You have reduced binder twine, but nothing else. You are giving the binder twine contractor, who has a large stock on hand, a certain time to get rid of his stock off which you have taken 12½ per cent duty. You have reduced other duties on large articles by much more than 12½ per cent.

The CONTROLLER OF CUSTOMS. The hon. gentleman made some reductions himself, they were not very great, but he did not follow the plan of giving them any time on which to sell the stock that they had on hand.

Mr. FOSTER. Does not my hon. friend the hon. gentleman said : If I have made know that the amount of reduction is equi- money, what must be the condition of the Mr. PATERSON.

valent to the reduction in the value of the article? If you take 12½ per cent off from all cotton goods in store, or all woollen goods, you depreciate their value by that much presumably. It does not make any difference whether you make a 12½ per cent article free, or whether you make a 30 per cent article 12½ per cent, the amount of depreciation in the article is the same. You have adopted the principle of giving certain favoured ones eight or ten months in which to get rid of their stock.

The CONTROLLER OF CUSTOMS. The barbed wire and binder twine manufacturers are not at this time considering themselves the favoured individuals that the hon. gentleman mentions. I think he fully understands the distinction between the two cases. These are articles which go. on the 1st of January, on the free list, and it was thought only right to leave them the rate of duty-the barbed wire duty 1S reduced to 15 per cent, which is much lower than it was-till the 1st of January. and the binder twine is left at the same rate until the 1st of January. I think the hon. gentleman will not be able to consider these as parallel cases with others in which there have been reductions made, but on which there is still as an incident of the duty that is levied, a considerable amount of protection left.

Mr. CLANCY. Perhaps the Controller of Customs, since he has drawn a broad distinction between goods placed upon the free list and those upon which he still retains a duty, will tell us why the distinction was not made in favour of the holders of Indian corn that is placed upon the free list. There is no time given those gentlemen, the farmers. My hon. friend's logic is gone with regard to that. The farmer is sacrificed, he has been given no time. Those hon. gentlemen have been crying out for the farmers lately. Perhaps the hon. gentleman will be able to explain why those who are dealing in the instruments of dentists and surgeons have had time to get rid of their stock, and the farmers have not had time to get rid of their corn and other articles.

The CONTROLLER OF CUSTOMS. Has the hon. gentleman not sold all the corn he has to sell, yet ?

Mr. CLANCY. Has the hon. gentleman asked those engaged in selling dental instruments if they had sold them all. Has the hon. gentleman sold all his goods himself? I tell the hon. gentleman that anything that he has to sell has not been touched. I remember a speech the hon. gentleman made in the city of London not more than 12 or 15 months ago. He was answering a query put by a Conservative who declared that the hon. gentleman had been making money on the goods he had been manufacturing, and the hon. gentleman said : If I have made money, what must be the condition of the