I took every possible means of ascertaining the facts, first by sending an officer to investigate and report; then by having an accountant of the Department make a report as to the prices and calculations, and everything necessary, in order to arrive at a correct conclusion, and having found that the statements which had been made against that particular importation were not correct, I took the responsibility of ordering the refund of the extra amount of duty which had been paid. The hon, gentleman objects to the mode of testing the quality and the ignoring of the saccharine strength of the sugar. That is a very vexed question; it is a question that the most experienced experts have not yet decided. The hon. gentleman, in his ideas of the American tariff, is about as correct as he was in reference to the other points to which he has drawn the attention of the House. It is only one quality of sugar which is tested by the polariscope under the United States tariff. There they have the mixed system of the polariscope for one grade, the Dutch standard for another, and the refined for another. I will read them to the hon, gentleman in order that he may not fall into the error again. The American tariff reads as follows:-

American tariff reads as follows:—

"Sugars—class 1. Those tested by the polariscope; all sugars not above No. 13 Dutch standard in color shall pay duty on their polariscope test as follows, viz.: All sugars not above No. 13 Butch standard, all tank bottoms, syrups of cane juice or beet juice, maleda, concrete and concentrated molasses, testing by the polariscope not above 75 degrees, 14 cents per pound; and for every additional degree or fraction of a degree shown by the polariscope test, they shall pay 10 this of a cent per pound additional.

"Class 2. Those classified by the dutch standard of color; all sugars above No. 13 Dutch standard shall be classified by the Dutch standard of color and pay duty as follows, namely: all above No. 13 and not above No. 16, 23 cents per pound; all above No 16 and not above No. 20, 3 cents per pound; and all above No 20, 31 cents per pound.

"Class 3. Refined sugars; all sugars after being refined, when tinctured, colored, or in any way adulterated, value 30 cents per pound or less, 10 cents per pound."

Therefore the United States Government do not adhere to

Therefore the United States Government do not adhere to the polariscope test in levying their duty, except in the case of one particular grade of sugar; and it has not been considered advisable as yet to adopt that test as a principle of our Tariff for many reasons. While there may be an error of judgment in the grading of sugar as to its color by the different appraisers and the different collectors in the country, how much greater difficulties would be likely to occur if the whole decision depended exclusively on the eye of the individual We know that there are using the polariscope. many men who are good judges of sugar and have all the qualifiations of good officers who could not by any possi-bility use the polariscope. There are others who of course could; but where you have so many officers, I am very much inclined to believe—and I know this is the opinion of the Finance Minister, who has given this question a great deal of consideration—that frauds and errors would be as likely to occur under the polariscope test as under the present system. The hon, gentleman objects to the subsidy which was given to the line of steamers plying between Halifax and Antwerp, which he tells us has imported some beet-root sugar, which I believe is correct, and he charges the Government with having given that subsidy for the purpose of destroying the West Indian trade.

Mr. VAIL. I did not make that statement; I said it did do it, and I could not imagine any other cause the Government had for it.

Mr. BOWELL. The hon. gentleman says he did not make the charge that the subsidy was given for the purpose of destroying the West India trade, but states that it had that effect, and that he could not conceive any other reason the Government could have in doing that, except to create a monopoly of trade in beet-root sugar between Antwerp and Canada to destroy the West India trade. I leave the hon. gentleman to draw the distinction; there is as much difference between that and the statement I made as there work instead of having the city officials and the Customs Mr, Bowell.

is between tweedledum and tweedledee. If the hon. gentleman is correct in his statement, and if he desires that the refiners of Hakfax and Moncton should manufacture from the West India sugar alone, and not from beet-root sugars, what would be the result? If there had been no beettroot sugar imported into Canada during the past year, I question whether any of our refineries would be in operation to-day, for the simple reason that if we had exacted the duty upon the 2 cent per pound bounty which is paid by the German Government on exports of beet root sugar, no merchant or refiner in Canada could have imported one pound of that sugar, and the result would have been that the product of the beet-root sugar from the English and Scotch redneries would have been imported into this country to compete with the product of our own refineries, and we should not have had a single refinery at work to-day, and the price of such would have run up proportionately, Therefore the policy the hon, gentleman is very anxious for this Government to adopt, is one to prevent the refiners of this country obtaining a cheap raw material to supply the market, and thus shut them up, in order as he says, that the vessels for Halifax could go to the West Indies and bring the cane sugar to this country. Where should we find a market for the sugar imported from the West Indies if the refineries of the country could not use it? All they could do would be to bring refined sugars to supply the market. The result would have been precisely what I have stated, the closing of the refineries in the Dominion and the destruction of the West India trade. I make the hon. gentleman a present of his argument, and I have no doubt that when not only the refiners, but the Halifax merchants, look into this matter thoroughly, they will duly appreciate the hon. gentleman's interest on their behalf, an anxiety which will result in the total destruction not only of the West India trade, so far as the article of raw sugar is concerned, but in shutting up all the refineries we have in the country. I apologise to the committee for having occupied its time so long, but this question has occupied so much attention in the Maritime Provinces that I deemed it only right that the information I have given should be laid before the country, in order that the public might know precisely what has been done in the Customs Department, and that if error has occurred it has not been through laxity on the part of the officials or the head of the Department. In no single instance has a complaint been made when an investigation was not at once set on foot to ascertain the truth of the charge. There never yet has been a complaint made at Halifax when I did not at once despatch an official, not only to make an investigation, but to compare the working of the whole system as between the one port and another. I hope ere long to be able to carry this plan out to a greater extent by having some person, who has a thorough knowledge of the West India trade and the value of sugars, to travel from port to port. I think that would satisfy the merchants, and effect a saving probably in the revenue; and if it does not save a dollar, it will satisfy the merchant and importer that we are endeavoring to have one uniform system prevail.

Mr. VAIL. The hon, gentleman has given us a good deal of valuable information, but has taken care to evade the real question at issue. As regards the weighers, I understand from the best authority that the weighing in Montreal is done by the city weighers; while, in other ports, it is done by the Customs officials. The hon. gentleman says a Customs officer oversees the work, but one Customs officer could not oversee the weighing of several cargoes being landed on the same day.

Mr. BOWELL. We have a Customs officer to oversee the weighing of every cargo.

Mr. VAIL. Why not make the Customs officials do the