

poor man and the wealthy man smoking respectively a 2 cts and a 15 cts cigar contribute an equal share of duty of $\frac{6}{10}$ of a cent per cigar.

That there is no reason why tobacco should not be treated as all other merchandise which pays duty at the Customs ;

That the collection of duties in the usual manner and by the ordinary staff of the Department of Customs would relieve the public treasury of an enormous expenditure, as the manufacture of tobacco would then be left as free as all other industries, and all the staff and special excise officers now paid for by the tobacco department, all the costs of stamps going around the packages of cigars, cigarettes and tobacco, all the different sets of books the factories are supplied with, all the branch offices in every town and city, would be dispensed with, which means a saving to the Government of hundreds of thousands of dollars per annum ;

That they humbly suggest that a Customs duty of, say 35 cents per lb. should be imposed on all raw leaf tobacco brought into this country, to replace the present duty collected through excise, which is now 25 cents per lb. (\$6 per m. on cigars, 24 lb. raw leaf actual weight to make 1 m. cigars equivalent to 25 cents per lb.)

That an additional duty of about 35 cents per lb. should also be imposed on imported manufactured or partly manufactured tobacco, and a duty of \$4.50 per lb. and 25 per cent. *ad valorem* should be imposed on all imported cigars, cigarettes, etc... ;

That the apparent increase from 25 to 35 cents is to meet the deficit that may occur in the revenue by the natural increased production of Canadian tobacco ;

That such a change in our fiscal legislation would leave