

38. But is there not such a similarity between them that a dealer in tobacco may cheat the Inland Revenue Officer with respect to them?—Yes; only men who are engaged in the manufacture or the handling of tobacco would be competent judges of the goods.

THURSDAY, April 6th, 1876.

Mr. THOMAS R. MARSHALL called and examined:—

By Mr. Workman:—

1. You are engaged in the manufacture of tobacco?—
Yes.

4. Has your business been less prosperous of late?—
So far as regards imported cut tobaccos, in low grades, it has diminished to nothing, for the reason that we cannot compete against those who sell tobacco which has paid no duty.

5. What duty do you pay on imported leaf tobacco?—
Imported leaf goes into the manufactory free of duty; it pays a duty of 20 cents when it goes into consumption.

6. What duty does it pay when manufactured?—20 cents if made into smoking tobacco, and 40 cents if made into cigars.

By Mr. Workman:

17. Do you suffer in any way from Lower Canada home grown tobacco?—Yes.

18. It affects your business?—We have sold no cut tobacco lately. We formerly manufactured imported cut tobacco, but we gave up the business.

By Mr. Platt:—

19. Was it because the Lower Canada tobacco did not pay duty?—Yes. The cost of manufacturing cut is one