

country is going to receive from the adoption of his proposals.

Red prussiate of potash, 10 per cent. *ad valorem*.

Sir LEONARD TILLEY. This is an article used in the various manufactories for dyeing, and is now included amongst the unenumerated articles at 20 per cent. We are reducing it to 10.

Mr. BLAKE. Is that in connection with the print factory?

Sir LEONARD TILLEY. It is used for dyeing various things.

Mouldings of wood, plain, 25 per cent. *ad valorem*

Mouldings of wood, gilded, or otherwise further manufactured than plain, 30 per cent. *ad valorem*.

Picture frames, as furniture, 35 per cent. *ad valorem*.

Sir RICHARD CARTWRIGHT. What is the present tax on this?

Sir LEONARD TILLEY. There is no alteration as far as the first item is concerned from the present tariff. Mouldings of wood, plain, are 25 per cent. now, but we propose that mouldings of wood, gilded, or otherwise further manufactured, shall pay 30 per cent. Picture frames now pay 35 per cent. as furniture. There is no difference proposed in the first and last of these three items, as that is the duty collected at the present time. It has been decided by the Customs Department that picture frames are furniture and pay 35 per cent. It is thought better to declare that specifically in the tariff, so that no question shall arise about it, as disputes have taken place at different ports. As to mouldings gilded or otherwise further manufactured, these are manufactured in the Dominion of Canada. They manufacture in the first place the plain moulding, they then use a putty or gilding which makes a very handsome and at the same time substantial moulding. That is now brought in from outside at 25 per cent., and it is proposed to give the manufacturers in Canada this additional 5 per cent. for the increased labor that is spent in bringing this article up to what is practically a finished picture frame or nearly so. All they have to do is to take these mouldings when they are imported and saw them into the proper form and size, and convert them into picture frames. There is a large establishment in Toronto at the present time employing a large number of persons, and others are being started in various parts of the Dominion. It is proposed to change the duty with reference to No. 8 and make it 30 per cent. instead of 25, as it stands at present, the other two remaining.

Mr. McCRAVEY. I would ask the hon. gentleman if it is the intention to take the duty off California redwood. The majority of the fancy woods that are imported into this country come in free, but California redwood is made an exception. It is becoming now quite a common article of commerce, and is taking the place of some other fancy woods that come in free. I am told that it is not grown in the Dominion of Canada. Some of our Toronto men are now beginning to import it; they have to pay \$30 or \$40 per thousand for it, and the 20 per cent. duty brings it up to about \$60 or \$70 per car load; and when in addition they have to pay \$15 to \$20 freight on it, the price puts it beyond the reach of many persons who would otherwise use it for house finishing, furniture, and various other purposes. As I said before, it is not a wood that is grown at all in the Dominion of Canada, so far as I have been able to learn. I think it would be in the interests of the people of this country if the duty were removed from California redwood and that article were placed on the free list, the same as other fancy woods.

Sir LEONARD TILLEY. The hon. gentleman has already called the attention of the Government to this matter, as well as one or two other gentlemen who are

Mr. BLAKE.

indirectly interested in it; but I believe he called the attention of the Government to the matter in the interest of a manufacturer who is using this wood. After giving the matter consideration the Government felt that it was better to let the matter stand for the present Session, at all events. There is some question about whether this redwood would not take the place of a wood that we have in this country, and that is used for the purpose of manufacturing furniture and for trimmings for houses. For this and other reasons which influenced the Government, we thought it better not to place it on the free list at present.

Mr. McCRAVEY. I observe that red cedar is on the free list, and this redwood is nothing more than a species of red cedar. It is a timber of much larger growth than red cedar, and a little softer, but it has the same color, the same appearance, and the same grain as red cedar, and I think it ought just as well to be on the free list.

Mr. BOWELL. Redwood has somewhat the color of red cedar, but certainly it does not partake of its qualities. It is a much harder wood than even our ordinary pine, and quite as hard as what we term Norway red pine in this country, although of a deeper color. It is the ordinary material used in southern California for building and other purposes, and is used in the same manner and for the same purposes that we use the ordinary white pine in this country, although, I admit, it is a little closer grain and a little harder.

Imitation precious stones, not exceeding 10 per cent. *ad valorem*.

Sir LEONARD TILLEY. These are not enumerated, and are 20 per cent. Though they are imitation precious stones you can put hundreds of dollars worth in your pocket, and I am afraid that 20 per cent. would be an inducement for smuggling the article. Parties who are engaged in the manufacture of jewellery in Canada appear to have acted honestly in it, and object to being compelled to pay 20 per cent. duty. Jewellery now is 20 per cent., and there have been various propositions to the Government to increase it; but, in accordance with the policy of the Government, it being altogether a luxury, and rather tempting, we thought the difficulty would be that if we increased the duty it would afford a temptation for the smuggling of an article that is so easily concealed, and that we would probably lose revenue by it. Under these circumstances it was considered desirable to reduce the duty.

Mr. BLAKE. Has the hon. gentleman any idea how much is imported?

Sir LEONARD TILLEY. No, it is not kept under a separate heading, but it will be now, because it is to be specified.

Mr. BLAKE. I have no doubt it is good policy to impose a low duty on articles which are so very portable as stones, imitation or genuine, and in that point of view, I dare say, the hon. gentleman is quite right. I fancy he is likely to make more revenue out of a 10 per cent. duty than out of a 20 per cent., for some persons' virtue will succumb to a 20 per cent. duty when they might be able to resist the temptation of a 10 per cent. duty. However, I really should have thought that there was no particular demand for shams in this country now, because the hon. gentlemen produce so many of them themselves that I should think they would supply the market.

Sir LEONARD TILLEY. My colleague this afternoon called attention to the tone of the remarks of the hon. gentleman towards the members on this side of the House. He seems to take great pleasure in saying sarcastic things, in saying what he thinks is exceedingly clever. We on this side of the House, have noticed that when he thinks he has said a very clever thing he sits down and bounces up again, and turns around as if inviting the applause