

eral trade industries of the country demand that no changes be made without sufficient reasons being adduced to prove a revision of the tariff to be necessary. Last year repeated applications were made, and many pressing demands were brought forward, demands which, in some cases, seemed to the Minister of Customs and myself just in the premises, but we felt that the tariff, having been re-arranged in 1887, should be left to its own working for another year. This year we propose various changes; not all the changes which have been pressed upon us, for there have been many requests made which, I must say, after very careful consideration, the Minister of Customs and myself have not deemed it wise to recommend to the Government, and which the Government have not deemed it wise to adopt as alterations in the tariff law. But this I can say for my colleague and myself, that every proposition which has been put before us has been carefully scrutinised, has been closely considered, and that we have come to a decision on those questions with a desire to do justice in the premises, to the interests themselves as well as to the interests which would be affected by them, and which are so intimately connected with them in the country. What I propose, then, broadly in my resolutions, is this: to introduce an interpretation clause, by means of which certain often used terms will be defined, and which will, therefore, make it unnecessary to have continual repetitions through the different clauses of the tariff; to strike out all the headings which are found now, and which are so misleading, in the Customs law and in the tariff as it is arranged and distributed. For instance, we have a heading "tubing," and following a little down below "tubing" we come to "jellies and jams," and it is difficult to know what in the world jellies and jams have to do with the heading "tubing" which stands but a little way before it. The heading "pianofortes" later on is followed by "pickles," but what these have to do with one another it is impossible for the average untrained mind to tell. The skilled and ingenious mind of my hon. colleague the Minister of Customs may at the present time know. It is proposed, also, to cancel all Orders in Council which have been passed under the authority of the Customs Act, and the substance of which is to be embodied in the tariff changes; and then to repeal all the items in the tariff in which any change is made, so that the item will be enacted anew; and, lastly, to enact the new items in the Act. The purpose of the resolutions broadly is this: to render more plain to the business public some of the items at present existing in the tariff which, though carrying their meaning clearly to the Department and its officers, are yet somewhat indefinite to the outside and business public, and to enlarge and remodel these, and to add cognate articles which the Customs have placed under these different headings, but about which disputes might constantly arise between the trade and Customs Department as to whether they should be included in that class or not; in the second place, to reduce in some instances existing duties which changed conditions have rendered in our opinion higher than they should be, or upon articles which, failing to be manufactured in this country, should bear a revenue tariff, and a revenue tariff only; in the third place, to put on the free list articles which either

Mr. FOSTER.

serve as raw materials for manufacturers, or which would, by their admission, help to develop the resources of the country; and, in the fourth place, to re-adjust certain duties, which for various reasons are not now considered as effective as they should be. I do not propose to weary the House by reading all the different items which are embodied in the resolutions. I propose to name a few of the more important, and then submit the resolutions for the action of the House. One item which in changed is that of acetic acid and vinegar. Vinegar bears a duty at present of 15 cents per gallon, and acetic acid a duty of 25 cents per gallon and 20 per cent. The difficulty that has arisen is that acetic acid has been imported far above the degree of proof, coming in at 90, and as high as 95 degrees, and it was possible to evade the plain intent of the item, which was to exact a duty upon the acetic acid as commonly known to commerce. This interfered with the manufacture of vinegar, and led to frauds upon the revenue, and it was in every way unequal in its working. It is proposed to put upon acetic acid and vinegar a duty of 15 cents per gallon on a strength of 6 degrees, and on every degree of strength above that to add 1 cent additional duty. That will keep vinegar at practically the same duty which is upon it to-day, and will correct the abuses I have explained. However, as acetic acid is largely used in various manufactures, and in the making of acetates and various other substances, it is proposed to continue the privilege enjoyed by these manufacturers of getting their acetic acid at the same rate of duty as before, and without any limitations upon its degree of strength. The article of fancy boxes and cases and all the cognate fancy manufactures have been raised from 30 to 35 per cent. This is an industry which is growing in this country, and which has proved to be excellent and varied in its kind. Large duties are paid upon the different articles that enter into the manufacture of these boxes, and altogether it is felt that an increase of 5 per cent. is due to that industry, in view of the strong competition it has to meet from German manufacturers, labor being so cheap in Germany, and these articles being put together there at such low rates. A change is made in paints. One finds the item of paints scattered here and there all through the tariff, and, it seems, without much system. It is proposed to classify all paints under five different classes. On some of these the duty is increased, and the increase takes place upon those made from materials and substances which are found in large quantities in our own country. The next item is that of glass, and a redistribution has been made of the duties. At present in the tariff, common and colorless window glass, plain, colored, stained or tinted glass, ornamental, figured, enamelled, colored glass, painted and vitrified glass, and stained glass windows, all stand at one rate, 30 per cent. This has the effect of placing the highly finished and perfect article at exactly the same rate of duty as the parts of which it is made; and with reference to common and colorless window glass, the duty of 30 per cent. is as high as the duty upon the stained window glass or the other higher grades of glass. Now, common and colorless window glass has not been made in this country, and under present conditions we do not think it can be successfully made here. It is used throughout the country in every