

does quite as well. From carpets, curtains and suits of clothing it will remove almost every stain, including that caused by whitewash.

Ink spots are always the most difficult to efface. Take up as much of the ink as possible with a spoon and blotting paper, and then use milk or clear water until it disappears, being careful not to extend the area of damage done by rubbing the ink into the adjacent material.

Benzin will remove paint from delicate fabrics; if it fails, turpentine must be used, and the mark which it leaves be effaced with alcohol. If in the process of removing stains the color departs from the material, it can generally be restored by dabbing with chloroform.

MEMORANDUM FROM THE WHOLESALE DRUGGISTS OF MONTREAL FOR THE CONSIDERATION OF THE TARIFF COMMISSION.

ALCOHOL—Your attention has already been called to the subject of the excessive protection afforded to the Canadian distillers by the present customs tariff, amounting to 412 per cent. upon the cost in the United States, as the following figures will show.

One of our number has been quoted American alcohol of the standard strength of 65 over proof at 23 cents per imperial gallon, delivered here, which would certainly not be over 22 cents at point of shipment in the U.S. The duty at \$2.25 per proof gallon figures out \$3.71½ per imperial gallon of this strength. The Inland Revenue tax of \$1.70 per proof gallon figures out \$2.80½ per imperial gallon, and the difference, viz., 90½, is the protection afforded the Canadian distiller, which, as stated above, is equivalent to 412 per cent. upon the price in the U.S.

We have every reason to believe that with our vast grain fields, alcohol can be manufactured nearly as cheaply in Canada as in the United States, and the fact that alcohol only cost 50c. per gallon in the "sixties," while the "combine" price is at present \$1.15, clearly proves that the price charged is excessive.

We respectfully submit that so excessive a protection should not be accorded to any industry; and would suggest that the import duty be made a specific duty of \$1.70 per proof gallon, which is the same as the excise duty, and ad valorem duty of 50 per cent., which we think should be amply sufficient protection.

This concession, if accorded, would not reduce the revenue by a single cent, as all alcohol of Canadian manufacture would still pay the present excise duty, and if any were imported it would pay a still higher duty.

Spirits Ammonia, Aromatic, present duty, 30 per cent. and \$2.25 per gallon.

Spirits of Nitre, present duty, 30 per cent. and \$2.25 per gallon.

Sulphuric Ether, present duty, 30 per cent. and .05 per pound.

We submit that the above duties are very high, in spite of which comparatively little is manufactured in this country, and we suggest that these articles be classed as drugs, and the duty made 20 per cent. on the price in bond in the countries from which imported.

ACID ACETIC GLACIAL.—The duty upon this article is at present \$1.81 per gallon, but for manufacturing purposes 98c. per gallon. This we consider excessive, as it amounts to a protection of 200 per cent. Further, we are opposed to different rates being charged upon the same article, as we think that all importers should pay the same duty, and we suggest that the duty be placed at 20 per cent. for all purposes.

UNIFORM CLASSIFICATION.—This is a subject of perhaps greater importance than the actual duty levied upon any particular article, as great injustice is caused by strictly similar goods being rated under different sections of the tariff, as the following instances will illustrate:—Vin Mariani and various other medicinal wines or liquors are rated at 50 per cent. as proprietary medicines. Vin Chevrier and others are rated at the spirit duty of \$2.25 per gallon and 30 per cent. Toilet Articles, such as Rimmel's Vinegar, are sometimes rated as perfumed spirits at \$2.25 per gallon and 40 per cent., sometimes liquid proprietaries at 50 per cent., and sometimes as toilet articles at 30 per cent. Similar variations of rating have been made in the case of Burnett's Cocaine and Lavender Salts; and many other instances could be adduced did time permit.

UNIFORM RATES OF DUTY AT ALL PORTS.—This is a subject intimately connected with the above, as these different ratings most frequently occur at different ports, although they also occur at the same ports and even in customs decisions made in the department at Ottawa.

GROUND AND POWDERED DRUGS AND CHEMICALS are as a rule admitted at the same rates of duty as the same articles unground, which we think a hardship to all the drug mills of the country, and we think there should be some slight protection afforded to these interests. In view of the very considerable protection accorded some industries, we think that any article which is admitted free when unground, should pay a duty of 20 per cent. when ground or powdered.

ENGLISH PATENT MEDICINES are subject to an inland stamp tax, but when exported in bond are exempt, and we think that we should not be required to pay duty upon the value of the stamps.

DOUBTFUL SECTIONS.—There are certain sections of the tariff which are of extremely doubtful interpretation, as the following ex-