posed five per cent on them, that was no reason why they should tax other articles now on the free list when additional revenue was not required. Perhaps sometime hereafter the Government would meet the views of the member for Montreal Centre by taxing other articles if more revenue was required.

Hon. Mr. Holton said if all that was required was \$100,000 of revenue—if that was the sole reason for imposing this 5 per cent on certain articles—would it not have been better to have included all this class of articles under a smaller duty, say  $2\frac{1}{2}$  per cent. The same principle should be made applicable to the whole of them. Still, if the revenue was required, and as the member for Centre Montreal had admitted these articles were fair subjects for taxation, he (Mr. Holton) was afraid he must vote against the amendment which his honourable friend had seconded.

Mr. Gibbs said if it was revenue that was required, ten or fifteen per cent on machinery used in the construction of mills and factories would produce \$100,000 or \$150,000.

The amendment was lost on a division, and the resolution was agreed to.

The resolution as to ale and beer was agreed to.

On the resolution imposing 15 per cent and  $3\frac{1}{2}$  cents per pound on black, and 15 per cent and 7 cents per pound on green tea—

- Mr. D. A. McDonald said that he thought this discrimination in favour of black tea, because the Lower Provinces used it exclusively. He moved that the specific duty on green tea be reduced to 5 cents.
- Mr. Burpee defended the discrimination as an offset to the tax on molasses of which New Brunswick consumed nine times as much as Ontario in proportion to the population.
- Mr. Mackenzie thought the discrimination against green tea which was chiefly used in Ontario was entirely unjustifiable.

Hon. Mr. Anglin said the rate on black tea fixed in the early part of the session, he understood was a concession to the Lower Provinces, although it was greater than they had paid before the Union. To withdraw that concession might probably increase the discontent prevailing there. He had voted for every proposition to-night to reduce duties, but he could not support the present proposition.

Mr. Mackenzie said the honourable gentleman supported every proposition to reduce taxes which affected the Lower Provinces, but when it was a tax affecting only the West he would not go for reduction. Was that what he considered a fair course to all sections of the Dominion?

Mr. Ross (Dundas) regretted Government had not been able to reduce the tax on tea which was most burdensome on the poor. They might have done this instead of placing in the free list some articles which were fair subjects for taxation.

Mr. Rymal complained that the tobacco duties were so graduated that the cheaper kinds paid more in proportion to their value than the dearer. The same objectionable principle was found in the duties on tea and sugar. He thought it very objectionable. The Scripture told us to "remember the poor," not to "remember the rich."

The House divided on Mr. D. A. McDonald's amendment, Lost. Yeas, 48; Nays, 58.

Yeas—Bechard, Benoit, Bowell, Brousseau, Brown, Cameron (Inverness), Cayley, Cheval, Coupal, Currier, Drew, Fortier, Gaudet, Gendron, Gibbs, Godin, Holton, Huntington, Kempt, Lapum, Lawson, Little, McDonald (Glengarry), McDonald (Antigonish), Mackenzie, Masson (Soulanges), Masson (Terrebonne), McConkey, Mills, Monroe, Merritt, Oliver, Paquet, Parker, Pinsonneault, Pozer, Ross (Dundas), Ross (Prince Edward), Rymal, Scatcherd, Stephenson, Stirton, Tremblay, White, Whitehead, Wilson, Workman and Wright—48.

Nays-Anglin, Archambeault, Beaty, Bellerose, Bertrand, Blanchet, Bolton, Bown, Burpee, Burton, Campbell, Carling, Caron, Cartier, Chamberlin, Cimon, Connell, Costigan, Crawford, Crawford, DeNiverville, Desaulnier, Dobbie, Dufresne, Ferguson, Fisher, Fortier, Gaucher, Gray, Howland, Jones Keeler, Kirkpatrick, (Halifax), Langlois. Langevin, McDonald (Lunenburg), Macdonald (Sir J. A.), McCarthy, McDougall, McLachlin, McLennan, Pope, Pouliot, Ray, Renaud, Robitaille, Rose, Ross (Champlain), Ross (Victoria, N.B.), Ryan, Savary, Shanly, Simard, Sylvain, Tilley, Wallace, Walsh and Webb—58.

Mr. Masson (Terrebonne) objected to the proposed rating of wines, which lowered the duties on expensive and luxurious wines as champagne, and increased the duties on cheaper wines.