

Lead, nitrate and acetate, now 20 per cent., to be 5 per cent., the same as dried white and dried red lead. Leather: lamb, sheep, buck, deer, elk, and antelope, dressed and colored or not, reduced from 15 per cent. to 10 per cent. This description of leather is used by glove makers. Kid, tanned, dressed and colored or not is now 15 per cent. This is also used in the same manufacture. Liquorice paste, now 20 per cent., to be 15 per cent. Marble in blocks, fifteen cubic feet and over, free, and under fifteen cubic feet, 10 per cent. Slabs, sawn on two sides, now 15 per cent., to be 10 per cent. Oil and enamelled cloth for trunk and valise makers, now 30 per cent., to be 15 per cent. Paper, union collar, cloth, now 10 per cent., to be 5 per cent. Precious stones: opates, emeralds garnets and opals, polished, to be 10 per cent. Spices, except nutmegs and mace unground, now 20 per cent., to be 10 per cent.; ground spices remain as at present. Tobacco and snuff, specific duty, reduced from 25 cts. to 20 cts. per lb. I may state here, that owing to the fact that the United States have reduced the Excise duty on tobacco and snuff, from 16 cts. to 8 cts. per lb., the Government found it an absolute necessity, for many reasons—though there are other articles on which they would rather relieve the people from taxation—to reduce our duty on tobacco made from foreign leaf, from 20 cts. to 12 cts., and from Canadian leaf, from 8 cts. to 2 cts. And as the amount obtained from Canadian tobacco is small, we propose to make the rules and regulations such as will be acceptable to those who are tobacco growers. Spirits of turpentine, now 20 per cent. to pay 10 per cent. It is proposed to make the duty on bells—except on bells imported for church purposes, which are free—30 per cent. Sometimes they are made of brass, and at other times of other material, and the rate of duty was fixed according to the material of which they were made; and, therefore, in order to obviate the difficulties which have arisen in the past, it is proposed that all bells, except church bells, shall pay a uniform duty of 30 per cent. Cloth of other materials than cotten or woollen, made uniform, 30 per cent. For the same reason, we find it necessary to deal with these articles to which I have just referred. Sometimes a difficulty arose with reference to the material of which a cloth was made. If part cotton and part wool, and in some cases, part rubber, a great deal of difficulty has arisen in the Department; and, in order to obviate this, a specific duty of 30 per cent. is imposed. Either sulphuric or nitric, 20 per cent. The question has arisen, whether these articles are subject to spirit duty, or non-enumerated; and in order to set this question at rest, it is proposed to make the duty 20 per cent. Clothing made waterproof, now, according to material of cloth—now 35 per cent. Jellies and jams, now as confectionery, 6 cts. per lb., specific. A difficulty has occurred in past as to the value of these articles, and it is proposed after a careful examination, to fix the duty at 6 cts. per lb., specific. Magic lanterns and optical instruments, now according to material, to be 25 per cent. The same difficulty has arisen, as to the material of which these articles were made, and it is, therefore, proposed to make the rate of duty clear, no matter what material is used in their manufacture. Nickel anodes to be 10 per cent., same as now charged. This is to settle a question which has arisen as to their class. Lubricating oils, the wording of the Tariff is changed. To avoid difficulties, the wording of the Tariff is now so made as to settle the rate of duty; but there is no change as to the rate which has been collected by the Department in the past. Vaseline and similar preparations of petroleum, in bulk 5 cts., and in bottle, &c., 6 cts. per lb. This is a case of the same kind.

Mr. BLAKE. What is the proposition about lubricating oils?

Sir LEONARD TILLY. It is simply to settle the question which has been raised; but the same rate of duty is now to be collected.

Mr. BLAKE. What duty do you fix?

Sir LEONARD TILLEY. It remains just as it was.

Mr. BLAKE. The hon. gentleman does not state what he proposes to do?

Sir LEONARD TILLEY. It is 25 per cent. Then pocket-books and purses. There has been a question whether or not they are under the heading: trunks and valises made of leather; and to settle this, they are added to that list, in order that the duty may be definitely fixed. I now submit an important proposition in reference to woollen cloth, which is to be charged as woollen clothing; dress and costume cloths, under 25 inches wide, and not weighing more than three ounces per square yard, to be 20 per cent. I call the attention of the House to this matter, because I think it is important. A great deal of difficulty has occurred all over the country in establishing a uniform rate of duty on certain classes of goods. In one locality, $7\frac{1}{2}$ cts. per lb. and 20 per cent. would be collected, and, in another, 20 per cent., and this rate is fixed for the purpose of defining clearly the duties which are imposed upon these articles; and therefore the Department have fixed it in this way: that the article being 25 inches in width or less, and not weighing over 3 oz. per square yard, shall pay 20 per cent., while that which is wider—the class of goods manufactured in the Dominion of Canada to-day, and heavier—shall pay a higher rate of duty. This is a definite description by which our officers everywhere will be able to collect a uniform rate of duty. This is a matter of considerable importance, as hon. members who are in business will readily understand, and I am sure that the hon. Minister of Customs has experienced a great deal of difficulty in connection with this subject.

Mr. BLAKE. Does the hon. gentleman mean to say that the present rate of duty is maintained with reference to wider and heavier goods?

Sir LEONARD TILLEY. Yes; wider and heavier goods pay the present rate of duty; only narrow goods, under 25 inches wide, and light goods, pay 20 per cent. Recently the Government have had deputations waiting upon them, asking their co-operation in the protection of the game of the country, and the Government will ask Parliament to prohibit, for reasons which will be stated, the export of deer, wild turkey, and quail. In Ontario, so far as deer are concerned, and that is the Province most interested, Americans go in there and slaughter deer right and left, and if not checked will soon exterminate them. The Ontario Legislature have prohibited their export, but, at all events, it is more properly within the authority of the Dominion Parliament to deal with the prohibition of exports, and so it is proposed for the time being at least, to prohibit the exportation of deer, teal and wild turkey, and to impose a penalty in case of violation. Now, Mr. Speaker, I come to the items in which we propose an increase of duty. Acetic acid is a material which varies very much in strength, and in the United States a duty is imposed in accordance with the strength; but it is not imported in sufficient quantities to justify the Government in applying that expensive test. It is proposed to increase the duty from 12 cts. to 15 cts. The manufacturers of vinegar assert that this article, imported in strong condition, being reduced, enables the parties importing it to undersell them. As to other acids, the importers sometimes mix them, and in the same way they are in the habit of mixing sulphuric acid with others, which are admitted at 20 per cent., in order to evade the higher rate of duty imposed on sulphuric. Mixed acids are to pay 25 per cent. instead of 20 per cent. Absinthe is another article which is imported into Canada; I suppose it is to be found in the list of unenumerated spirits, but it is an article deleterious in its effects, and it is proposed to impose upon it a duty of \$2 per gallon. Aniline dyes, of less than 5 lb. packages, are to pay a duty of 10 per cent.;