

(or a trifle more,) per gallon on beer, if brewed from other articles than malt. That constitutes the main change to which we shall ask the House to consent; but there are certain other alterations, suggested by my hon. friend, the Minister of Customs, which it is desirable to make; and these are mainly in the direction of a readjustment of the revenue, and, with one exception, cannot, I think, be said to involve any serious additional charge on the consumer. It has been found, in collecting the revenue, that, under the tariff as at present worded, very considerable discrepancies exist in the duties collected on various articles. One man is found paying one duty at one port, while another pays a different duty at another port, and so, great hardship is suffered by the honest importer; and in various ways there is a considerable loss to the revenue. Some of these anomalies we propose to remove, and in the following way:—We find, for example, in the article of cotton and linen thread, that the language employed in the Customs Act renders it, in practice, nearly impossible for Collectors to discriminate between those particular kinds subject to 10 per cent. and those subject to $17\frac{1}{2}$ per cent. (and it is very doubtful whether it will be possible to arrange the Act so as to avoid these discrepancies), from which cause the revenue is suffering considerable loss. For the purpose of avoiding this injustice and this loss to the revenue, we propose to place all these in the same list of unenumerated articles—that is, to remove them from the 10 to the $17\frac{1}{2}$ list; and I cannot understand very clearly why the distinction was originally made. Then there is a question which may touch some of my hon. friends more nearly. The Customs authorities have been subjected to considerable difficulty in dealing with the duty on cigarettes, and they think that, as the law stands, they should pay duty as cigars; but we intend to remove all doubt by expressly including them under the head of cigars. We propose—as many objections were raised at the time the tariff of 1874 was introduced, against the apparent injustice of taxing a low grade of cigars at the same rate as a high grade,—to subject all cigars to a specific duty of 50 cents per pound, and an *ad valorem* duty of twenty per cent., which will allow the low grades to be imported at precisely the same duty as at present, and, at the same time, allow us to secure a little more revenue. On the article of perfume, which is now paying several rates of duty, we propose to place a uniform rate of 25 per cent. *ad valorem*; and as this is very clearly an article of luxury, I do not suppose hon. gentlemen will raise any very serious objection to