

tion of wheat and a great many other subjects. The duty upon glucose will be, if you take 3 cents. per lb. as the value, 66½ per cent. if reduced to an *ad valorem* basis. I want to point out that in other articles used in connection with the manufacture of sugar, there is a very much higher duty paid than even that. You take the article of granulated sugar. Our granulated sugar is brought in from the United States, although the hon. member for Halifax (Mr. Stairs), in his speech the other night, and when referring to my figures, said that our granulated sugars came from Britain.

Mr. STAIRS. I beg your pardon.

Mr. PATERSON. It comes from the United States; that is well known, and the duty on granulated sugar from the United States coming into Canada, based on its present value, is 86½ per cent. *ad valorem*. And when the hon. member for South Huron said that over 3 cents a pound was added to that quality of sugar by reason of the duty, he was inside the mark, because the duty amounts to \$3.10 instead of \$3. Now, how does the tariff affect the revenue and the consumers of this country? I have here quotations from the New York *Herald*, of March 25th, and the Canadian prices from Montreal *Gazette*, of March 26th, both of granulated sugar. It could be bought in New York at 6 cents per pound, less the drawback, or a net price of \$3.21 per 100 lbs. If we had the old tariff in operation of 1 cent per pound specific, and 25 per cent. *ad valorem*, the duty on that sugar would be \$1.80, which, added to the \$3.21, would make it, duty paid, \$5.01 per 100 lbs. I leave out the question of freight, because the freight from Montreal west and east is as great as the freight from New York, and therefore does not enter into the calculation. Now, the Montreal *Gazette* gives us the price of granulated sugar on March 26th, as \$6.50 cents per 100 lbs., less 2½ per cent. cash discount, amounting to 17 cents, making \$6.33 per 100 lbs. The price at New York was \$5.01, or a difference of \$1.32 per 100 lbs. more than sugar costs in Canada now, than it would cost if the Cartwright tariff were in force. Now, let us have a comparison as to the extra duty paid under the tariff of these hon. gentlemen; as I have stated already the article would cost \$5.01 in New York, duty paid, if the Cartwright tariff were in force, the duty being \$1.80; while the duty under the Tilley tariff amounts to \$3.10, or there is \$1.30 per 100 lbs. more paid on granulated sugar coming into this country from the United States under the Tilley tariff than under the Cartwright tariff.

An hon. MEMBER. And still sugar is cheaper.

Mr. PATERSON. And still sugar is cheaper.

An hon. MEMBER. And better.

Mr. PATERSON. No, it is not any better. Granulated sugar is a standard article; you will find it as good in the United States as it is here, and as good here as it is in the United States. No matter whether it was cheaper or not, there is the fact that under the old tariff you would get sugar for \$1.32 per 100 lbs. less, which is more than 1½ cents per pound of an advance, and that is proved by the fact that the extra duty under the Tilley tariff as compared with the Cartwright tariff was \$1.30, and the duty reaches on granulated sugar from the United States on an *ad valorem* basis at the present quotations, 96½ per cent. Now, I have no desire to see the refineries stopped. I am glad to see them at work, but I bring this to the attention of the Finance Minister. I call him to verify his statement made in the House that if he found the manufacturers taking advantage of the high protection given them and unduly increasing the price of the article to the public, he would use the power in his hands by removing the extra amount of protection given to them. I have established it; no man can controvert the

figures; I speak before the Finance Minister himself and the Minister of Customs; I have given the data upon which I have worked it out; any business man can work it out for himself, and there is the fact staring him in the face. Now, I think the case is one which calls for the investigation of the Finance Minister, and I think he is bound in order to carry out his statement with reference to this subject—to see that these duties are altered. But hon. gentlemen may say: That may be an excessive tax, but we want the revenue. There is where the iniquity comes in. The fact of the matter is this, that under the Cartwright tariff more money would have gone into the Treasury than goes into it now. You are not only paying \$.32 more for your sugar, but less money is absolutely going into the Treasury than would have gone into it under the Cartwright tariff. How do I establish that? Well, on the 171,732,978 lbs. of sugar of all kinds imported last year, the money that went into the Treasury was to the extent of \$2,581,149. Now the equal in granulated sugar of that 171,000,000 lbs. would be about 150,000,000 lbs. We must take it in granulated sugar, because that is the only standard sugar you have; when you begin talking about yellows you are talking of nondescripts, but you can work it out when you have a standard and, allowing for waste, it would be equal to about what I have said—150,000,000 of lbs. of granulated sugar. That would give \$2,703,750, or \$122,601 more money coming into the Treasury, and your sugar costing less. The hon. member for Halifax (Mr. Stairs) stated that all the sugar we use is not granulated. I know it is not, but a large proportion is, and I say that granulated sugar is the only basis upon which you can argue this question, because it is a standard and outside of it you have no standard. This hon. member for Halifax (Mr. Stairs) was not quite fair when he was arguing this question and attempting to reply to my statement. He said I had accepted 3½ cents for granulated as reported in the *Mail* newspaper. I did not do that; and I said the writer of that article must have known that we do not get granulated sugar from Great Britain at all. He went on to argue that we could get sugar as good there and bring it in at 87 cents less. I ask if that was the case would not the importers bring that sugar in? It is not to be had there; it does not come from there; it comes from the United States; it is made there and to-day if the Cartwright tariff was in force you would have more money going into the Treasury, and sugar would be \$1.32 of a less price per 100 pounds than it is. As I have said already I do not desire to see our refineries closed; I am glad and willing to see them working, but I ask if it is necessary to give them such an amount of protection as that to enable them to keep going. It may be said that they are not making money, but that does not prove that the protection is not excessive. That may arise from other circumstances; it may be that the market is too limited or other causes may be at work, but whatever the cause the fact remains that this extra price is charged, and I hold that it is unjust to the people of this country, that it is not beneficial to the Treasury that that state of things should exist. I have given the figures and I have only repeated now what I said before when I had the opportunity of addressing the House at a former stage, with the difference that there has been somewhat of a change in price since then both in Canada and the United States, although the difference in the cost to the consumer has been maintained by our refiners here all the time. It may be said, if you can bring in your sugar at 2 cents per 100 lbs. cheaper from the United States, even under the present excessive taxation, why not have some trial lots brought in? But the Finance Minister knows that if the merchants attempted to do so, the refiners would drop their prices for a little time in order to sicken them of that enterprise. It is well known that the merchants in