

quantity of work by the refiners of New York city. It went, as Mr. Thomas White explained to the House of Commons, to help Mr. Redpath, of Montreal, buy for himself "a quiet, unassuming, modest little place on the other side of the water," and to hob-nob with the nobility and the landed gentry of Old England. A snug sum of \$2,813,174 is not bad for two years in the sugar-washing business. But the people who paid it, and who got nothing in return, ought to have something to say about it. Sir Leonard Tilley and his colleagues are alone to blame in the matter. The refiners took what the law allowed them, and no more.

### THIRD CALCULATION.

To show in another way the advantages possessed by Canadian refiners over their New York rivals, let us compare average duties and average prices. For the year ending 30th June, 1881, the New York refiner paid upon his raw sugar an average duty of \$2.45 per 100 lbs. The Canadian refiner paid an average of only \$1.75 per 100 lbs., which gave him an advantage of 70 cents. For the same year he had an advantage of 6 cents per 100 lbs. in the price got for his sugar, or a total of 76 cents. This on the total consumption of the year gives a profit of \$1,036,689. For the year 1880 the Canadian refiner had an advantage of 70 cents less duty, and 23 cents extra price, and this on the total consumption of the year is \$1,086,677. Add the amount short on revenue as computed on the rates of the Cartwright tariff, and we have a total annual loss to the country of about \$1,500,000 or very nearly the same result as by the first and second calculations. But of course the thing that has been the country's loss under this ingenious arrangement of the Tilley tariff has been the refiners' gain.

### FIFTH CALCULATION.

It is claimed by the Finance Minister that under the new tariff there has been no loss to the revenue on the sugar duties. In his last Budget speech, and professing to quote from the Trade Returns, he stated that "during the last year we paid into the

treasury for duties on sugar \$154,910 more than the average for the five years previous." This is a bold statement, and as disingenuous as it is bold. The average imports for those five years, as the Trade Returns show, was 107,456,865 lbs., and the average duty paid was \$2,313,286, or \$2.15 per 100 lbs. Last year the quantity imported was 136,406,513 lbs., or 28,949,648 lbs. in excess of the five years average, upon which the duty collected was \$2,459,142, or an average of only \$1.80 per 100 lbs. Under the average tariff of the five years 1874-8, therefore, the duty on the sugar imports of last year would be \$477,422 more than the actual amount received, instead of \$154,910 less as stated by the Finance Minister. But if instead of taking the average duty for the five years 1874-8 we take the average for the two years 1877-8, the result will be much more striking; it will show a total loss of revenue on the importations of last year of \$725,000, or very nearly 30 per cent. of the whole amount collected. This, then, is the actual result to the revenue, after adding 25 per cent. to the taxes.

### SIXTH CALCULATION.

It has been shown that the price of sugar has been increased to the consumers, and that the refiners have been enabled to make about \$1,400,000 a year more than fair competition in the foreign markets would tolerate. What is there to show for it? The Finance Minister points to the employment of 885 men, and that is all. Their wages are not paid out of any portion of the \$1,400,000, unless, indeed, that sugar refining is conducted in Canada at a much greater cost than in other countries in which the cost of labor and raw material is not any less. The New York refiners who sell granulated sugars in the open market at \$6.20 per 100 lbs. pay all the costs of production out of that figure, and make a living profit besides. The Canadian refiners can hardly do any less, and on the most liberal calculation of cost they are making yearly profit of \$1,400,000. It is a fact which the Government enables them to impose on the whole country, and in return 885 men are given employment at low rates of