

product in this country?—The only instance I know of is tobacco.

*By the Chairman :—*

29. Is there not an excise duty on tobacco manufactured from the home grown article?—For cut it is 20 cents per lb., and if it is put up in roll or twist it is 10 cents per lb.

*By Mr. Dymond :—*

31. The cultivation of tobacco has increased very much lately?—Yes.

32. Any imposition of duty would restrict its growth: it would be all the same whether you got the revenue from home grown or foreign tobacco?—Yes; but it is not obtained from the home grown article. The duty has been imposed, but is not collected.

*By the Chairman :—*

33. You are asking that the collection of the tax now existing shall be enforced?—Yes; either that, or that the tax on Canadian leaf tobacco shall be abolished, so as to place us all in the same position.

34. What would be the effect of abolishing the duty on home grown tobacco?—Pretty much the abolition of the revenue from tobacco.

35. There would not be much imported?—There would still be some, because some people would wish to have a good tobacco; but the greater portion of the manufactured article would be made from home grown tobacco, which would pay no duty.

36. Then tobacco is treated as a luxury, and taxed accordingly?—Yes.

*By Mr. Delorme :—*

37. Is there a great difference between Upper Canada and imported tobacco?—The imported tobacco is better.