

The **MINISTER OF FINANCE**. I think my hon. friend is mistaken because such is not our intention. It has been represented to us with regard to cement that the barrels of cement are not always equal in weight, and that it is better to have the duty at so much per hundred pounds. We have therefore placed the duty at 12½ cents per 100 pounds.

My hon. friend the Controller of Customs has offered to read for me, and if the House has no objection he will do so.

Mr. **FOSTER**. None at all.

Sir **CHARLES TUPPER**. Before the hon. gentleman's colleague takes up the consideration of these items, would he allow me to ask him, whether I understand, that in case the American tariff should be retained at 75 cents on coal as passed by the House of Representatives, that the hon. the Finance Minister intends to carry out his declaration at Montreal, not only to retain the present duty of 60 cents on bituminous coal but to impose a duty on anthracite as well.

The **MINISTER OF FINANCE**. My hon. friend (Sir Charles Tupper) has possibly not correctly understood the declaration at Montreal. However, without debating that, I will answer his question: that under these circumstances it would be the intention of the Government to carry out my declaration at Montreal.

Sir **CHARLES TUPPER**. And impose a duty on anthracite coal.

The **MINISTER OF FINANCE**. And impose a duty on anthracite coal.

The **CONTROLLER OF CUSTOMS**. At the request of my hon. friend I will continue reading.

Mr. **McNEILL**. Before the hon. gentleman passes away from these items would he kindly say what the 12½ cents per 100 pounds on cement would amount to on a barrel?

The **CONTROLLER OF CUSTOMS**. The barrels vary in weight and if a barrel contained 325 pounds it would be something about 40 cents. The hon. gentleman can figure that out for himself.

Mr. **McNEILL**. The hon. the Controller knows there has been considerable dispute about the barrels.

The **CONTROLLER OF CUSTOMS**. In the new item it is provided that whether the cement comes in bags or in barrels, the packages shall be included in the weight for duty.

With regard to the iron duties, I regret that my hon. friend—who you can imagine has had a very great deal of work lately, and whose strength has almost given out to-night—is not able to explain these changes as he would have done it much better than

I can. But, in short, I may say that the policy of the Government is this. They have felt that pig-iron, wrought-iron and scrap-iron, being the base of so many important manufactures in the country, it was desirable, in the interest not only of the manufacturers, but of the consuming public, that there should be some reduction in the duties. Though iron comes from our friends across the border, we have made the reductions in our own interest, and not to promote any interest of theirs. While we have thought that our duty as a Government and as prudent business men, required us to lower those duties which will give relief from a heavy burden to many of our manufacturers, at the same time, in order that the industries engaged in the business of manufacturing iron may be enabled to go on, we offer them, not what they had before, but we propose in a measure to compensate for the withdrawal of the share of protection involved in the high duties, by giving them somewhat larger bounties than they had before.

Some hon. **MEMBERS**. Hear, hear.

The **CONTROLLER OF CUSTOMS**. Hon. gentlemen are somewhat amused at that, but I cannot help that. I have simply told you the truth.

We combine items 286 and 227 the first of which was at 22½ per cent and the other at 30 per cent, and make a uniform duty of 30 per cent. This includes builder's hardware, cabinet makers, upholsterers, carriage hardwares, including butts, hinges, locks, curry combs or curry cards, horse boots, harness and saddlery, n.e.s. This is one of those items several of which we have arranged, that will make the work at the Custom-house very much simpler than it has hitherto been, and I trust will remove a great deal of friction that has existed among so many varied and different rates on articles which might be interpreted by one custom's appraiser to come under one head, and by another to come under another head.

Item 277 of the old tariff bore a duty of 25 per cent ad valorem, while item 345 bore 35 per cent. I may say that many of the articles enumerated in this list caused great difficulty in the matter of appraising and it has been represented that different appraisements took place at different ports, which, any gentleman can understand is a most undesirable thing. We think we are warranted in combining those two classes which the judgment of the House heretofore thought should be divided, one bearing 25 per cent and the other 35 per cent duties. We combine them to effect the great purpose we have and we make a uniform duty of 30 per cent. This item includes, generally, cutlery, including carver knives, and forks of steel, butcher and table steels, oyster, bread, kitchen, cook's, butchers, shoe, farrier, putty, hacking, and glazier's