

The Tariff Changes.

Following are the tariff changes in full, announced by Mr. Foster in his budget speech at Ottawa:

"Resolved, that it is expedient to amend section 130 of chapter 31 of the act 19 Victoria (the inland revenue act), as amended by section 4 of chapter 16 of the act 51-55 Victoria, by repealing such section and substituting in lieu thereof as follows: 130. There shall be imposed, levied and collected on all spirits distilled the following duties of excise, which shall be paid to the collector of inland revenue, as herein provided, that is to say:—(a) When the material used in the manufacture thereof consists of not less than 90 per cent. by weight, of raw or unmalted grain, on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any less quantity than a gallon, \$1.70. (b) When manufactured exclusively from malted barley, taken to the distillery in bond, and on which no duty of customs or excise has been paid, or when manufactured from raw or unmalted grain, used in combination, in such proportions as the Department of Inland Revenue prescribes, with malted barley taken to the distillery in bond, and on which no duty of customs or of excise has been paid, on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, \$1.72. (c) When manufactured exclusively from molasses, syrup, sugar or other saccharine matter taken to the distillery in bond and on which no duty of customs has been paid, on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, \$1.73."

Resolved, That it is expedient to amend the act 57-58 Victoria, chapter 33, "An act to consolidate and amend the acts respecting the duties of customs" by repealing the following mentioned items of the schedule A to the said act, viz.: Nos. 7, 31, 32, 55, 83, 81, 82, 152, 392, 393, 391, 395 and 397, and No. 708 of the schedule B to the said act, and substituting the following in lieu thereof: (7) Spirituous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of liquors in proportion to the lesser degree of strength; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent. under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof, as follows: (a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, gin of all kinds, n. e. s., rum, whiskey, and all spirituous or alcoholic liquors, n. o. p., amyl alcohol or fusil oil, or any substance known as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirits or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, cordials and liquors of all kinds, n. e. s., mescal, pulque, rum shrub, schiedam and other schnapps, tafia, angostura and similar alcoholic bitters or beverages, \$2.25 per gallon. (b) Spirits and strong waters of any kinds, mixed with any ingredient or ingredients as being or

known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, n. e. s., \$2.25 per gallon and 80 per cent. ad valorem. (c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, 50 per cent. ad valorem, when in bottles, flasks or other packages, containing more than four ounces each, \$2.25 per gallon and 40 per cent. ad valorem. (d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, \$2.25 per gallon and 80 per cent. ad valorem. (e) Vermouth containing not more than 80 per cent. and ginger wine containing not more than 26 per cent. of proof spirits, 80 cents per gallon; if containing more than those percentages respectively of proof spirits \$2.25 per gallon."

(81) Condensed milk, 8½ cents per pound.

(82) Condensed coffee, condensed coffee with milk, milk foods and all similar preparations, 35 per cent. ad valorem.

(55) Biscuits of all kinds, not sweetened, 25 per cent. ad valorem, biscuits of all kinds sweetened, 27½ per cent. ad valorem.

(79) Fruits in air-tight cans or other packages, 2-1-4 cents per pound, the weight on which duty shall be payable to include the weight of the cans or other packages, 2-1-4 cents per pound.

(80) Fruits preserved in brandy or preserved in other spirits, \$2 per gallon.

(82) Jellies, jams and preserves, n.e.s., 3-1-1 cents per pound.

(152) Paints and colors ground in spirits and all spirit varnishes and lacquers, \$1 12½ cents per gallon.

(392) All sugar above numbers sixteen Dutch standard in color and all refined sugars of whatever kinds, grades or standards, one cent and fourteen hundredths of one cent per pound; sugar, n.e.s., not above number sixteen Dutch standard in color, sugar drainings or pumpings drained in transit, melado or concentrated melado, tank bottoms and sugar concrete, one-half cent per pound, the usual packages in which imported to be free.

(393) Glucose or grape sugar, glucose syrup and corn syrup, or any syrups containing any admixture thereof, 1-1-1 cents per pound.

(394) Sugar candy, brown or white, and confectionery, including sweetened gums, candied peel and pop corn, one-half cent per pound and 35 per cent ad valorem.

(396) Syrups and molasses of all kinds, n.o.p., the product of the sugar cane or beet root, n.e.s., and all imitations thereof or substitutes therefor, three quarters of a cent per pound.

(397) Molasses produced in the process of manufacture of cane sugar from the juice of the cane, when imported in the original packages from the district where produced in the country where the cane was grown, and which has not been subjected to any process of treating or mixture after leaving the country from which originally shipped, the packages in which imported when of wood to be free. (a) Testing by polariscope, forty degrees or over, one and three quarter cents per gallon. When testing by polariscope, less than forty degrees and no less than thirty-five degrees, one and three-quarter cents per gallon, and in addition thereto one cent per gallon for each degree or fraction of a degree less than forty degrees.

Resolved, that it is expedient to provide that the foregoing resolutions and the alterations thereby made in the duties of customs and of excise on the articles therein mentioned shall take effect on and after the 3rd day of May instant.

Resolved, that it is expedient so to amend the act 51-55 Victoria, chapter 31, as amended by the act, 55-55 Victoria, chapter 8, so as to provide that under such regulations and

restrictions as may be made by the Governor-in-Council there may be paid to the producers of any best root sugar produced in Canada wholly from beets grown therein between the 1st day of July, 1895, and the 1st day of July, 1897, a bounty equal to 75 cents per one hundred pounds, and in addition thereto, one cent per one hundred pounds for each degree or fraction of a degree of test by polariscope over 71 degrees, such bounty in no case, however, to exceed, in the aggregate \$1 per one hundred pounds.

Mr. Foster, in reading the resolutions said: "For several years before the abolition of the sugar duties we had operations carried on in beet-root sugar-making, and when the duty was removed from raw sugar a bounty equivalent to nearly two cents a pound, about the equivalent of the duty on raw sugar which was taken off, was granted to beet-root sugar, and that has been continued from time to time. It is proposed to continue that for two years. But, instead of giving the two cents a pound bounty, it is now proposed to give one cent a pound by way of bounty and one half cent by way of duty, making the total aid to the beet-root sugar industry one and a half cents per pound."

The following shows the old and new duties compared:

EXCISE DUTIES.

Distilled spirits, formerly \$1.50 per gallon, raised to \$1.70 per gallon.

CUSTOM DUTIES.

Distilled spirits, formerly \$2 12½ per gallon advanced to \$2 25 per gallon.

Condensed milk, advanced from 3 cents per pound to 3½ cents per pound.

Condensed coffee, from 80 per cent to 35 per cent.

Sweetened biscuits, from 25 per cent to 27½ per cent.

Fruits, canned, from 2 cents per pound to 2½ cents per pound.

Fruits, preserved in brandy and other spirits, from \$1.90 per gallon to \$2 per gallon.

Paints and colors ground in spirits and all spirit varnishes and lacquers, from \$1 per gallon to \$1 12½ per gallon.

Jellies, jams and preserved, from 3 cents per pound to 3½ cents per pound.

Sugar, all above sixteen Dutch standard in color and all refined sugars, from 6-1-10 cents per pound to 1-1-100 cents per pound.

Sugar not above sixteen Dutch standard in color, free formerly, now ½ cent per pound.

Glucose and grape syrup, from 1 cent per pound to 1½ cents per pound.

Sugar candy, brown or white, and confectionery, including sweetened gums, candied peels and popcorn, from 35 per cent. to ½ cent per pound and 35 per cent.

Molasses and syrups, from ¾ cent per pound to ¾ cent per pound.

Molasses, from 1½ cents per gallon to 1½ cents per gallon.

British Finances.

The British Chancellor of the Exchequer in his budget statement estimated a deficit of £319,000, which would be converted into a surplus of £181,000 by the reimposing of a duty of 6d. per gallon on beer. The only other proposal was to abolish the extra 6d. duty on spirits, which was imposed last year and which proved unsatisfactory. In regard to last year's budget, there was a surplus of £776,000 instead of the estimated surplus of £291,000. Tea receipts were £3,700 and the tobacco receipts \$136,000 above the estimates. Sir William Harcourt said that the returns generally showed that the condition of the masses improved slightly in 1891. There was a less sum paid for consumable commodities imported. The British national debt now amounts to £660,000,000 or a reduction amounting to £100,000,000 in twenty years.