memorialists, needful that the duties be assessed upon the article in proportion to the amount of crystallizable saccharine matter which it contains."

CASE OF THE REFINEP,

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I believe that that is a sound principle. Now, let me try it by an example, and here I will, for once, introduce one of those barbarous and outlandish words to which I have referred—"Jaggery," which means the lowest description of sugar made in the East Indics. Let us suppose that there are in the markets of the East Indics 2 275 cwts. of jaggery, each of which contains 50 per cent. not of saccharine matter, because in saccharine matter they won't differvery much from better sugar, but of what is called crystallizable saccharine matter—that is to say, saccharine matter that can be profitably extracted by the refiner, or what I would call extract-280 able sugar.

These 2 c.vts. will, when refined, yield, without including the minor products of the refinery, 1 cwt. of sugar. The question is, who is to produce that? The sugar is just as it has come from the cane and undergone the first process; the question is, how 285 are we to adjust our law in such a way that we shall, by means of the duty, give no inducement to any man to refine in England rather than in India, or in India rather than in England ? That, I think, is a fair statement of the case. (Near, hear.) Now what will the Indian refiner do if we have an unnorm duty, which we 290 are told is the way to do justice and avoid protection? The Indian refiner buys these 2 cwts., refines them, and sends the refined sugar to this country; and if the duty in this country is 10c. a cwt., he pays 10s. for the introduction of his 100lb. of refined sugar. What is the British refiner to do? He buys these two 295 cwts. in India on the same terms as the Indian refiner. Very good. He sends them at a greater expense to England. With that greater expense we have nothing to do. We must not undertake to reimburse him for that. But when he has brought his two cwts. here that he may refine them, he has to pay 10s. duty upon each. 300 So that while the English refiner, to get his 100lb. of sugar into the market, has to pay 20s., the Indian refiner sends it in for 10s. and yet we are told that that is the way to do justice and escape the stigma of protection. (Hear, hear.)

I want to consider the question entirely without prejudice, but 305 there is no doubt what the operation of such a duty as that would be. It would simply be equivalent to a bounty of 10s a cwt. upon refining in India. (Hear, hear.)

And it might be that, although from the dearness of skilled labour, the dearness of capital, and the dearness of machinery in 310 India, refining in that country might cost some shillings, say 2s—say if you like, 5s. a cwt.—more than in England, it would be worth

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