

brandy was being there reduced by the extent of their *ad valorem* charge of three per cent., amounting to \$2,040; that on whisky the same, amounting to \$2,800; that on rum by ten cents and three per cent., amounting to \$15,380. There was some difficulty in comparing the wine duties, which had in New Brunswick been charged hitherto on a scale of comparative values, and would be hereafter measured by the proportion of alcohol, but from a careful examination he computed that they would pay upon this article alone \$12,097 less than previously. Upon imported ale, they would gain \$3,389. Upon articles not enumerated, they would save one-half per cent, or \$15,802. Upon articles hitherto dutiable and now made free \$44,504, and upon shipbuilding material and other sundries \$15,500—a total gain of \$110,000 in round numbers. On the other side of the account, they would lose by excise on malt—estimating their production of ale at 300,000 gals.—\$10,000. Upon tobacco, which now pays five cents and three per cent, \$24,000. Upon coal oil, \$1,160. Upon molasses—taking an average of one million gallons now paying two cents and three per cent, and to be advanced to five cents—\$25,000. Upon tea, which now paid four cents for black and eight cents for green with three per cent *ad valorem* on an average of twenty-seven cents per lb. \$22,500. Upon sugars \$27,750. Upon flour, for which, with regard to the large supplies they would receive from the West, his estimate of 50,000 barrels was very liberal, \$12,500. Taking into account corn, and some few smaller items such as spices and perfumery, their total apparent loss would not exceed \$130,000, or an apparent balance against confederative advantages of \$20,000 in round numbers. But this calculation took no notice whatever of the articles to be obtained free from sister Provinces. Then the Dominion assumed \$1,300,000 of their debt, which diminished their expenses \$70,000 or \$80,000, and threw the balance altogether on the other side. The debt of New Brunswick would, moreover, be swelled heavily by the proportion agreed to be contributed to the cost of the Intercolonial Railroad, if built solely by Canada. Under the subsidy they received, they would, without additional taxation, have as much as before for local purposes, and have their railway burden removed. As a matter of policy he should perhaps have kept silent, but he could not by such silence appear to admit that his Province was oppressed. The Government would give every consideration to the views of

many representatives who might be dissatisfied with particular impositions, and so far as was consistent with public policy would endeavour to meet the suggestions of all. As to Nova Scotia, there also all taxation now to be imposed would have been inevitable, even independent of Union. There had been in 1866, the largest year for some time 1,365,251 lbs. of tea imported under a duty of six cents upon black and four on green. The increase of one cent would cost the Province \$13,000. On tobacco, previously at five cents per lb. for leaf, and five cents excise for manufacture, this would pay an additional \$25,000. On sugar \$45,000. Of *ad valorem* articles they had imported in 1866, \$4,928,245, adding the increase upon which to that upon coal oil and other sundries made, with the sums enumerated, a total of \$273,145, of apparent loss, against which there would be a total saving of \$210,081, comprising among its items \$47,200 upon brandy, and \$63,000 for additions to free list. The interest of their debt assumed by the Dominion would more than wipe off the unfavourable balance altogether, to say nothing of the advantages of the Intercolonial trade viewed comprehensively. He believed that in the next three years, if the tariff remains without modification, New Brunswick and Nova Scotia would not give the Dominion much more—any more—than they received. In Excise the West paid more, and in Customs the East, but altogether the arrangement was fair, and just, and equitable. As he had said before there were many difficulties in making the proper estimates, and before undertaking a final adjustment the Government desired the observation of a few more months as to how the Provinces were likely to be affected by their measure, and hoped at the end of that time to be able to bring down such a tariff as was likely to remain in force and to prove beneficial to the whole country. (Applause.)

Mr. McLellan thought it no recommendation to the resolutions that their operation was only to be temporary. When we next assembled, the whole country would again be disturbed by another discussion. The Minister of Customs had assumed, at the outset, that Nova Scotia was embarrassed. There might have been a temporary embarrassment, but with their revenue they would soon have overcome that; and even supposing they were embarrassed, was this a proper place to seek relief, when Canada had always had a deficit? He also referred at some length to figures as not bearing out the statements of the Minister of Customs.