made that sufficiently clear when I spoke before. I know that agents in Toronto and London import from Buffalo glucose of a fine quality, and enter it at $3\frac{1}{2}$ cents per pound, but it is not the price at which they sell the same article for home consumption. To test that when objection was taken to the action of the appraiser in Toronto in raising the article in value, our officer at Fort Erie, whom the hon. gentleman knows very well, Mr. McMichael, a man quite capable of judging, went through their factory, and examined their books, and reported it was not the price at which they sold it for home consumption. When the agent visited Ottawa, and had an interview with me, I told him if he could establish the fact that the price at which they were entered, were the prices at which they were sold for home consumption, we would permit it to be entered at $3\frac{1}{2}$ cents per pound. He agreed to that proposition, and went to Buffalo himself with the Customs officer, and went fully into all the books, and their report was that the former report as to the value of the article, was correct, and I have heard nothing of it since. They submitted to pay the duty upon the enhanced value.

Mr. GUNN. I observe that the duty for the twelve months ending 30th June last, averaged \$1.50 per 100 on all kinds of sugar. For the next six months it had fallen to \$1.30, that is, 20 per cent. per 100. That, on an estimate of the quantity compared with the last six months, would involve a loss of \$200,000 to the revenue, the largest sum we are discussing in the tariff.

Mr. BOWELL. I hope the hon gentleman will excuse us if we do not enter into a general discussion upon the sugar duties—particularly as they are not under discussion just now.

Mr. PATERSON. We propose to bring that all up under this item.

Mr. BOWELL. I am aware you not only propose to do it, but you have done it. Now, about raw sugars, so far as I understood the hon. gentleman's point, they were much cheaper during the last six months than they have been for a long time past, and a very large proportion of the raw sugars which have been imported, are of a very cheap grade, particularly those sugars which have been brought from Germany, and that may account to a certain extent for the lowness of the price to which he refers.

Mr. BENSON. I think they forget that there is a duty of 7½ cents a bushel on corn; and if we succeed in establishing the glucose manufacture we will obtain a revenue from the corn consumed. I am quite satisfied that the price to the consumer in Canada has been much less than it would have been had there been no manufacture established in this country.

Mr. GUNN. I think the amount I have stated will be all lost to the revenue in the next six months, as the income from sugar duties will be at least \$200,000 less than last year. I think we should obtain some information as to how this loss will be made up.

Mr. PATERSON. The point mentioned by the hon. member for Kingston (Mr. Gunn) is that, under the present sugar tariff the people are not only paying a great deal more for their sugar than they otherwise would do, but there is a considerably less sum going into the Treasury. Upon this point, as it bears upon the subject under consideration, I desire to lay before the Committee, a few facts with respect to the sugar tariff we have in operation at the present time. I do so with a view that the Finance Minister may take notice of them. I understood the hon. gentleman when he was speaking on an advance in the duty on agricultural implements, to state to the House that if the manufacturers took advantage of the increased duty

Mr. Bowell.

given, in order to make consumers pay a higher price, he would reduce the duty to the point at which it stood previously. I understood the hon, gentleman to lay down as a rule, that if, under protective duties given to manufacturers, they took advantage of those duties to raise the price above the fair selling price, he would take that power out of their hands and reduce the duty. The hon, gentleman having taken that ground, I think this is an opportune time to point out to him, as shortly and clearly as possible, the advantage which is being taken by the refiners in Canada, in order that he may consider the matter.

Mr. BOWELL. I rise to a point of order. I ask whether on a proposition to change the duty on glucose the hon. member has a right to enter into a discussion of the whole sugar duty. Such would lead to an interminable discussion.

Sir RICHARD CARTWRIGHT. I never knew a discussion so clearly germain. Not only is it particularly germain to the matter before the Committee, but I have never known any objection raised to a discussion under these circumstances.

Mr. BOWELL. I have no objection to the hon. gentleman making a speech; but if we desire to get through with the resolution in any reasonable time, we had better confine ourselves as nearly as possible to the item under consideration. I differ altogether from the ex-Finance Minister as to whether it is germain. If it be germain to discuss the duties upon sugar while we are discussing an article that is, I admit, sweet and may be used for the same purpose, he might as well argue that it was germain to discuss the whole iron tariff as to steel and the manufactures of iron in all its phases if we have the question of pig-iron before the Committee.

Sir RICHARD CARTWRIGHT. The propriety of the question is this: The propriety of this specific duty on glucose, which enters into competition with sugar, largely depends on what the sugar duties are, and how the sugar duties are affected by it. The hon gentleman's position is that he is able to show the Finance Minister that the present sugar duties very seriously injure us all, and that by consequence this suggestion is injurious, too. The connection is very clear.

Mr. PATERSON. If the hon, gentleman withdraws his point of order I will proceed.

Mr. BOWELL. I do not withdraw it.

Mr. PATERSON. I think the Minister is wrong, and that the remarks I propose to make are quite pertinent to a discussion on this item. There are sugars made from corn and from beet as well as from cane. The reason I want to offer some facts is, because I think I may be able to make an impression on the Finance Minister so that when he is dealing with the question of altering the sugar duties and making further propositions on the subject, as I fancy he intends to do, he will be prepared with the changes, if his views accord with mine. As to the question of taking up time; if I desire to make a speech there is no way of preventing my doing so on another occasion, when a motion is made that Mr. Speaker do leave the Chair, and the House again go into Committee of Ways and Means.

The CHAIRMAN. I think the hon, gentleman has shown himself out of order, as he has been making a speech and discussing the matter generally on the point of order. As regards this particular item, I think the hon, gentleman can go into the question of the sugar duties, as they affect this item and as they are affected by it, but not beyond that.

Mr. PATERSON. I bow to your decision, Mr. Chairman when he was speaking on an advance in the duty on agricultural implements, to state to the House that if the manufacturers took advantage of the increased duty