

consideration, and after investigating in the minutest way the probable results, the Government have come to the conclusion to recommend to the House the imposition of 25 per cent *ad valorem* on all grades, and in addition a specific duty of one cent per pound on all sugar equal to and above No. 9, Dutch standard; three quarters of a cent upon all sugars below No. 9, Dutch standard, and $\frac{1}{4}$ ths of a cent per lb. on melado. I may mention, for the information of those not familiar with the different grades of sugar, that all equal to and above No. 9, Dutch standard, may enter into consumption, while nothing below No. 9 is fit for domestic use till it has gone through some process of refining. We propose, therefore, to charge on sugar entering into consumption a uniform duty of 25 per cent *ad valorem* and one cent specific, while as regards those not fit for use, 25 per cent *ad valorem*, and three-quarters of a cent specific will be levied. Then we propose to reduce molasses to 25 per cent *ad valorem*, to the consumer, molasses for refining purposes being continued as at present, viz.; 73 cents per 100 lbs., or about $\frac{1}{4}$ cent specific over and above the *ad valorem* rate. These are in a few words the changes we propose in reference to the sugar duties, which will be explained more fully by the Minister of Customs when he submits the details of the tariff. The other changes to which the assent of the House is to be asked are, first, in reference to the wine duties. Instead of the present rate, which is so much per gallon, according to strength, and which distinguishes unequally between wine in wood and wine in bottles, it is proposed to have a uniform duty of twenty per cent *ad valorem*, and ten cents per gallon whether in bottle or wood, which will have the advantage of simplicity, and at the same be for the benefit of the revenue. There is also to be a slight addition to the duty on beer and porter, and five per cent will be imposed on some articles of partially manufactured iron, such as Canada and tinned plates, rod and rolled plate. We propose also to place a small export duty on pine logs and shingle bolts. In reference to animals, now in the fifteen per cent list, we propose to have a specific duty. Many valuable animals were imported for breeding purposes, and the Government were constantly having pressure brought to bear on them by Agricultural Societies and individuals for the remission of duty. We think, therefore, that the object in view will be better served by having a specific duty of \$15 on horses, \$10 on cattle, \$2 on swine, and \$1 on sheep. We propose also, in the way of excise, to impose a small additional rate on spirits, equivalent to the remission on corn, and an excise duty of five cents per barrel on refined petroleum, as well as a small inspection fee of 20 cents per barrel. It is proposed to subject all the refined petroleum to inspection. Books have been placed in the five per cent list, and rice taken out of the free list, and placed amongst the unenumerated articles bearing 15 per cent duty. I have now indicated the principal changes which it is proposed to make in the tariff. There is one other item, however, which I may mention to the House. It will be observed by the Estimates brought down to-day, that there is an item of \$75,000 as commutation of duties on articles of tea, sugar and coffee imported for the use of the Army and Navy, and for wines and other supplies to officers' messes. At present, and for some years past, tea,