

ever, that all spirits imported from a foreign country in warm weather would gauge much more than were they in a cold cellar for a month or six weeks, but notwithstanding, merchants at Toronto, for instance, had to pay more duty on the spirits received in this hot weather than was justified by the quantity actually received. Warm weather expanded liquor, so that a puncheon of rum would gain four gallons in the heat of summer. Four months afterwards in cool weather, the puncheon, without a drop having been drawn from it by hand would contain four gallons less than when it came to this country. But yet there must be some rule for levying this duty, and he feared, such as favored by the hon. gentleman (Mr. Dever) would be more troublesome and annoying than the present.

Hon. Mr. HOWLAN thought that this was an excise matter which there was no way of remedying but by the Custom House. He spoke of the loss sustained by the coal oil trade in the matter of leakage, evaporation and excise duty, which had brought ruin upon a good many merchants. The difficulty was not with regard to what came into the country, but with liquid articles produced and consumed in it. There was not so much loss by wines or brandies as by articles like kerosene and petroleum. When the temperature was high, the more spirit there was in liquor, the greater would be the loss. If a thousand barrels of coal oil had to remain 20 days in the year in bond, there would be a loss of 5,000 gallons, or something like 10 per cent. He knew, however, how difficult it was for Government to remedy the consequent grievance. An arrangement might be made between the manufacturer and Government, with regard to allowing a certain per centage for over a hundred gallons or barrels of such liquid shipped.

Hon. Mr. DEVER complained of the manner in which goods were entered in the printed return.

Hon. Mr. SCOTT said the quantities were to be found on pages 33 and others.

Hon. Mr. LETELLIER asked the hon. gentleman to withdraw his motion, of which he did not see the utility. The annual reports furnished the information he asked for. True, he might desire more details; but, while it might not be convenient to furnish them in print, they might easily be got at the office of the Department concerned, and he had no doubt, this discussion would have a good effect in inducing the Government to look more closely into the system of keeping the

accounts and making the returns. It was not always very easy to submit complete returns since many of the branch offices were remote from this centre. Government, however, would try to have them made up in the way best calculated to show the amount and character of the trade in the different Province. The bonding system was designed and calculated to benefit the trade of the country by giving merchants the use of money for the time their commodities were left in bond. The loss of spirits or other liquids in the transit from one Province to another was a question for the seller and buyer. He did not see why the buyer could not deduct money for any loss of quantity. They could not much improve the existing system, or follow liquors all the way from Ontario to the Lower Provinces.

Hon. Mr. DEVER—You have revenue officers below for that purpose.

Hon. Mr. LETELLIER observed that any loss from their neglect would fall on the Dominion revenue. Difficulties would occur in connection with the difference between the return of a quantity entered at one place and that taken out at another.

Hon. Mr. DEVER said the first part of the hon. gentleman's answer was very reasonable, nor did he expect an immediate change of system, but he did hope for a change in the compilation of a new report, and with this expectation he was willing to withdraw the motion. Government had a right to place liquors in bonded warehouses, but the merchants receiving them should not be held liable for any loss. How was it to be made up when these liquors were exported to a foreign country? Why should not the same rule govern liquors brought from the West to the Lower Provinces which governed as to liquors imported from abroad? Government need not follow liquors in transit, but merely place them in bonded cars and leave their officers to look after the rest. They need not charge duty on liquor that had been lost. However, after this discussion, he would withdraw his motion.

CANADIAN MAIL SERVICE.

Hon. Mr. HAMILTON (Inkerman) in the absence of Hon. Mr. Campbell moved for an address to His Excellency for a copy of the Postmaster General's agreement with Dominion line of steamships, by which they are to carry mails to and from Liverpool to Canadian ports or Portland.

Hon. Mr. LETELLIER consenting, the motion was carried.