ation on the ground that it is not felt, and, as a consequence, not followed by discontent.

The tendency referred to above, namely, that of keeping the tax-payer in ignorance of the amount he contributes, is manifest wherever this method is employed; still it is by no means necessary that it should be so. When politicians and economists learn to consider what is right in regard to taxation rather than what is expedient, there is every reason to believe that they will deal with the tax-payer in a juster way—they will no longer strive to deceive, but unhesitatingly teach the subject his duties in respect to taxation. Then, but not till then, will men fully realize that they are helping to rule themselves, and that they should take a deeper interest in public affairs.

It has also been urged in favor of Indirect Taxation, that it is the easiest method whereby a revenue can be raised—that it causes little or no inconvenience. This is certainly a desirable feature in any system; but, if the absence of inconvenience can be traced, in a large measure at least, to a corresponding absence of justice, will the ease with which the system can be carried out justify us in adhering to it?

The man who advocates taxation on the ground of ease rather than justice will tell us that the best way to raise a revenue is by placing a uniform duty on certain quantities of any particular article of consumption. His line of argument will be much as follows:—Every individual in this country must use tea, therefore, by imposing a duty of ten cents per pound on it, you will raise a certain amount of tax from everybody, and thus secure a good revenue. Moreover, by fixing the duty at so much per pound, you will obviate the necessity of custom-house officers perplexing themselves regarding the prices of different grades of tea. Such reasoning, if intended to prove the ease with which a system of Indirect Taxation can be carried out, is unanswerable. But what does this absence of inconvenience imply? Nothing less than a corresponding absence of justice. By such a free and easy method, the poor man, who invests a dollar in twenty-five-cent tea, pays exactly four times as heavy a tax as his rich neighbor who invests an equal sum in that which costs one dollar per pound. The injustice of this is most apparent; and we may ask, whence does it arise? Is it not from adhering to a method in virtue of its simplicity? Remove the injustice connected with many forms of Indirect Taxation, and you will find their complexity increases to such an extent that no one would think of vindicating them, on the ground that they are more easily worked than direct methods.

Again, those with a greater regard for justice claim that, if duties be imposed, not according to the quantity, but according to the value of all articles of consumption, the injustice referred to above is got rid of, and still this method of raising a revenue is comparatively simple. Simple it certainly is; but how about its justice? Is it really equitable?

Under such an arrangement, the poor man, who finds he has to spend all his income, is taxed on all; while the rich man may not spend one-tenth of his, and thus be freed from taxation on the other nine-tenths. Here, again, the injustice is evident. Why should the man with an income of $1,000 be asked to pay as much tax as he who receives $10,000? This is but another case of ease usurping the throne of justice.

Another phase of Indirect Taxation, that is characterized by its lack of fairness, is that in which a government imposes a protective tariff for revenue purposes. A better example of this cannot be found than when a government imposes a heavy duty on imported goods, with the two-fold aim of raising a revenue and protecting home manufactures. What are the evident results