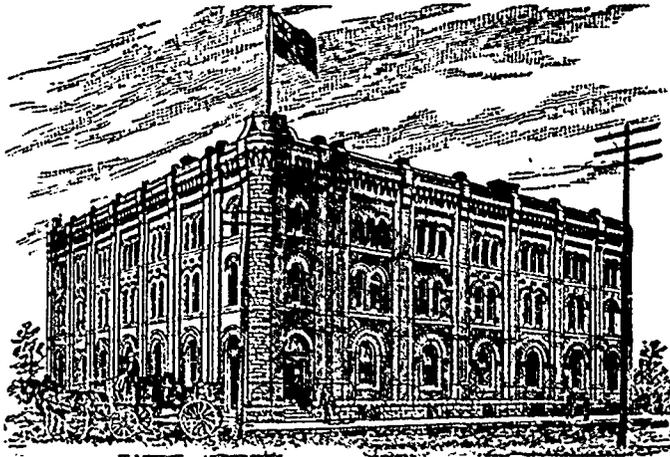


GOODS SOLD TO THE
TRADE ONLY.GOODS SOLD TO THE
TRADE ONLY.

G. F. & J. GALT,

DIRECT IMPORTERS

TEAS, SUGARS, WINES, LIQUORS and GENERAL GROCERIES
CORNER PRINCESS AND BANNATYNE STREETS, WINNIPEG, MANITOBA.

BRITISH COLUMBIA

This issue of THE COMMERCIAL it will be noticed is devoted very largely to British Columbia. A considerable portion of the space usually given to editorial and general commercial matter is taken up with special articles about the Pacific province. This journal has given a great deal of attention to British Columbia for the past two or three years, and the province has been represented each week in these columns. This feature of THE COMMERCIAL will be continued on even an enlarged scale. The services of one of the ablest writers in British Columbia has been secured recently, and articles upon the province will therefore be prepared by a writer on the spot, who is thoroughly conversant with the situation. In keeping with the general policy of this journal, articles upon British Columbia will be free from political, sectarian and sectional sentiments.

Besides having a competent resident representative in British Columbia, a member of THE COMMERCIAL staff makes occasional visits to the province with the object of keeping thoroughly posted upon the resources and development of the country. A member of the staff has recently returned from a trip to the Pacific province after having spent two months in travelling through the country. The special articles upon British Columbia in this issue are a result of this trip, and a number of similar articles about the province will appear in subsequent issues of this journal.

This number is not prepared as a catch advertising scheme. In devoting so much space to British Columbia, no effort has been made to work a special line of advertising. The advertisements in this issue are such as appear weekly in the journal. This number is prepared entirely at the expense of the publisher, and it will be given a wide distribution at his expense, in the hope that it may do some good in circulating information about the province. No aid has been sought from any source to help defray the cost of publishing and circulating a large number of copies of this issue in addition to the regular subscription list, British Col-

umbians who appreciate the work done by this journal in favor of their province may return the compliment by putting in a good word for the paper as opportunity offers, or by becoming subscribers if they are not already on our list. Our regular advertisers will receive the benefit of the wide circulation given this issue free of extra charge.

THE COMMERCIAL has a large and steadily increasing circulation in British Columbia. It now reaches from fifty to seventy-five per cent. of the business men of the province, and this in every instance includes the best class of the business community. The circulation of THE COMMERCIAL in British Columbia is very greatly in excess of any other paper in Canada published outside of the province. A steadily increasing advertising patronage is also being extended to this journal by the leading jobbers of the province.

SPECIAL TAX.

It is surprising to find the City Council of Vancouver adopting a by-law providing for the imposition of a special tax upon certain business men of the city. It is now generally acknowledged that this mode of raising taxes is unjust in principle. In progressive communities special taxes of this nature are being abolished, as well they should be. The system is about as absurd and erroneous in principle as it could be. It is, therefore, we repeat, a matter for surprise, that in a new and progressive community like Vancouver, the special tax system should be resorted to.

If it proposed by this by-law, to levy a special tax on commercial travellers, wholesale and retail traders, butchers, commission dealers, etc. Now, business men as a rule are the mainstay of a city. They are usually the heaviest tax-payers, and it is certainly unjust to single them out for the imposition of a special tax. The trader pays a tax upon his lands, building and stock. If he is not the owner of lands and buildings, he pays the tax on these all the same in the form of rents to the landlord. A lawyer or doctor may have a larger income than the merchant who pays a tax on a stock of from

WHOLESALE JEWELER.

Manufacturer and Importer of

Watches, Diamonds,

Jewelry, Clocks, Etc.

Tools, Material,

Etc., Etc.

Prices guaranteed as low as any House in Canada. Write for quotations. Call and see us when in the City.

433 and 435 MAIN STREET.

W. F. DOLL.

\$10,000 to \$20,000, yet the professional man has no tax to pay upon stock. He rents an upper room and his personal effects amount to a couple of hundred dollars in office furniture. A special tax upon the lawyer and doctor would be more reasonable than upon the merchant, who is, as a rule, the heaviest taxpayer in the regular way. Besides, if the merchant is taxed excessively, he will be obliged to increase the profit on his goods, and thus the consumer will pay the tax.

Nanaimo's Trade.

The following report has been furnished by the collector of customs of the port of Nanaimo, B.C., for the fiscal year ending June 30, 1890:

IMPORTS.	
Value of dutiable goods.....	\$200,818 00
" " free "	32,572 00
Total value of imported goods...	\$233,390 00
Duty collected	\$ 43,885 00
Other revenues.....	2,967 80
Total collections	\$ 51,852 80
EXPORTS.	
Coal	493,037 tons \$1,921,889
Iron ore.....	4,575 " 9,150
Stone.....	771 " 2,476
Miscellaneous....	1,023
Total value of exports	\$1,934,544

The Far West.

THE COMMERCIAL has secured the services of one of the ablest writers in British Columbia, and hereafter the readers of this journal will be kept posted upon the commercial situation in the Pacific province, by a writer on the spot, who is in every sense competent to furnish interesting and trustworthy information, free from political bias and sectionalism.

McDonnell & Band are building a flour and oatmeal mill at Pilot Mound, near, for R. Whitelaw of Woodstock, Ont. The merchants are giving Mr. Whitelaw \$1,500 as a bonus. The flour mill is to be 36 x 40 feet, the oatmeal mill 24 x 24 feet; kiln 22 x 22 feet, and the engine house 22 x 24 feet. It is to be in running order in September.