

BOOKS AND NOTIONS

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THE BOOK DUTIES.



O peaceful and harmless were retail book-sellers—to all intents—that no one would have suspected that they

would turn even if a monster placed its foot on their necks. But when the duty on books was changed from 15 per cent. to six cents per pound, the retail bookseller found he was trampled on.

From the retailer's point of view, we denounce the tariff as unnecessarily hurtful to a legitimate business. We do so for the following reasons:

1. The wholesaler can advance his prices quite easily from 15 to 17 cents on a 25 cent book, and from 35 to 38 cents on a 50 cent book—and these are two popular prices; but the retailer must still sell the books at 25 and 50 cents, with the result that his profit is reduced, and business not increased.

2. Subscription books are cheaper than before, and hence the business will drift from the hands of men who pay taxes into that of wanderers who pay no taxes—men like the Chicago aldermen.

3. The allowing of the following books to come in free—viz., books for use of mechan-

ics' institutes, public free libraries, and university and college libraries, and books on the curriculum of university and incorporated colleges—has cut off a large volume of the retailers' trade, and turned it into the hands of New York and other collectors of books for libraries.

4 The cheap books are the books most sold by the bookseller, but now the cheaper the book the higher the tax.

These reasons should show the difficulties under which the retailers will now wriggle. He had them all before in 1879, but in four months the 15 per cent. was introduced. It was a failure then and — but we are no prophet.

Now for facts. A wholesaler in Toronto, on March 29, passed a shipment of cheap books, value \$17, duty \$7.20, rate 42.3 per cent. On the same day another dealer passed a bill of books—costly books—on which the duty was 66 cents, while under the old tariff the duty would have been \$2.10, the value being \$14. Thus on the cheap books the duty is about 42.3 per cent. and on the luxuries of the rich the duty is 16.5 per cent; These instances can be proven.

The duties on English books are as follows: On four-penny books, 20 per cent.; on six-penny books, 25 per cent.; on nine-penny books, 25 per cent.; on shilling books, 33 1/3 per cent.; on one and six-penny books, 25 per cent.; on two shilling books, 25 per cent.; on two and six books, 20 per cent.; on three and six books, 17 per cent., and so on decreasing as the price advances. The highest duty is on shilling books, and this is just the class of books on which the duty has been increased over 100 per cent. In a recent shipment to a Toronto house comprising 7,226 books, 6,830 books ranged in price below two and six-pence (60 cents) and only 396 from \$1 to \$1 75. That is, the bulk of the shipment was the cheap books on which the duty has been materially increased; and to make matters worse, the shilling books were almost double in number those at any other price.

This refers to the medium weight cloth books. There are extreme cases where the duty amounts to much more than the amounts named here, but we have contented ourselves with placing the rates as low as possible. For instance, on Scott's novels issued in England in paper covers, in six-penny edition, the duty runs over 40 per cent.

The result of these changed circumstances is that the bookseller is ignored and so is the consumer. Public libraries and mechanics' institutes in large and wealthy towns get their books free, while the Sunday School library of the scattered settlers in the mining and lumbering regions of Nova Scotia, New Brunswick, British Columbia and the Northwest—where it and it alone is the source of refining literature—must be heavily taxed. The civilizing influence of

the Sunday School library follows in the wake of the civilizing missionary; so to complete the plan, tax the missionary's salary of \$500, received mainly in dried meat and old clothes. To give an idea of the Sunday Schools of Canada let it be known that they are 576,000 in number, scattered in every portion of the country.

But to turn from such sentimental arguments to those most practical, even if less important, it may be pointed out that a specific duty of this kind is hard to manage. The importer gets in a case of books which may contain 50 different titles, and each book of different weight. He turns them all out on the custom house floor and the custom house scales, and spoils \$2 or \$3 worth in the process. He packs them in again and sends them up to his warehouse—a no small job. He takes them out and weighs each title separately and marks the price accordingly, all the time wondering if it is wicked to damn the man who invented specific duties.

By putting bookplates on the free list and putting a duty of 6 cents per pound on sheets the Government probably intended to encourage the making of books in this country. But they have reckoned without the English author and publisher. When the latter sells to a United States publisher, he sells North America, the Canadian market being a mere bagatelle. How is the Canadian to get his plates or his copyright. Under existing circumstances he cannot get it. He must simply be glad he has been given the privilege by his generous government—given it with one hand, while the other hand prevents him realizing the benefit. By this we mean that free plates are of little use until we get our Copyright Act enforced, and stand on our dignity as men, instead of being thrown as a bait to enable the English publisher to get another "five pound" out of the United States publisher.

It is only fair to state that where a bookseller handles only cloth books from \$1 to \$5 per copy, the duty is a benefit rather than a hindrance. But such booksellers form but 5 per cent of the whole profession.

OTHER PHASES OF THE TARIFF.

OTHER phases of the tariff besides the book duties must be discussed. The fancy goods trade complain that the new tariff is hard to understand, and that the schedules are not sufficiently comprehensive.

One dealer ventured the idea that sporting goods should all come in under one heading. For instance, rubber balls might be classed as toys and be dutiable at 35 per cent.; if classed as rubber goods they would be 25 per cent, while if put under goods not mentioned they would pay 20 per cent. Different appraisers might make different rulings, and some dealers be put at disad-