

of your own accord to ride 128 times this year, and therefore you paid \$1 more on the whole. Had the old rate of six tickets for a quarter been kept in operation you would have paid \$5.75 for your 128 rides." In a nutshell that is the case of taxation.

The Conservative view of taxation will not bear consideration in the light of the preferential tariff. It cannot be denied that upon every dollar's worth of dutiable goods imported from Great Britain one-third of the duty is remitted under the new tariff.

Then there is the matter of postage. Postage is a form of direct taxation which reaches everybody. Will it be denied that the Liberals have reduced the ordinary postal charges by one-third?

If necessary a very long list could be given of articles which were placed upon the free list in 1897, as well as of articles in respect of which the duty was at that time reduced. These reductions must have been felt at the time to have been very considerable, otherwise Sir Charles Tupper would not have felt justified in commenting on the new tariff in the terms which are quoted on a preceding page.

It is the custom of opposing speakers and journals to divide the total revenue of the country by the population, and thus figure out that each family pays so much more into the treasury than in 1896. Intelligent electors will smile at such tactics. They know that taxes are not paid in that way. Taxes under our system are paid on imports, and the man who buys a basket of champagne, or a cabinet of silverware, pays more into the Dominion treasury than the average working man or farmer need do in ten years. It could be very easily shown that nearly the entire increase in customs receipts has come from the importation of luxuries. In good times the people who are making more money will buy what under other circumstances they would do without.