

CANADA.

ments of the United States, relieve the officers of the Executive in a great measure from all responsibility connected with the work of legislation; that they are not required, as members of a popular Assembly, to inaugurate and carry out schemes of general policy, or to vindicate their conduct when attacked; that the tenure of office is with them for fixed periods, not determinable by the votes of parliamentary majorities; and I think your Lordship will perceive, that in order to enable a candid inquirer to arrive at a just estimate of the relative cost of Government in the colony and the adjoining States, something more is requisite than a statement of the comparative expense of departments which have little in common but the name.

8. A similar character of hasty generalization attaches to other statements laid before the Committee, in which an attempt is made to show that the burden of taxation borne by the people of Canada who have only one Government to support, is not as much lighter than that which falls on the citizens of the United States who maintain two, as might reasonably be expected. For the purpose of this comparison the State of New York is selected, where the expenses of the State Government and the interest of the public debt have been for some years past almost entirely covered by the revenue from public works; a fortunate peculiarity which distinguishes that State from other States of the Union as widely as from Canada, and which is due to the possession of a monopoly of the western trade, which is likely to be seriously affected by the competition now springing up on the St. Lawrence and on railways connecting that river at lower points than Buffalo with Atlantic ports. With the view of establishing that there is not so great a discrepancy in the amount of taxation imposed for municipal purposes in the two countries as is generally believed to be the case, reliance is placed on returns which profess to give the expenditure, on this head, of two adjoining frontier townships while the very important and notorious facts, that in one section of United Canada the charge in question is almost unknown, and that in the other, where it is highest, it does not approach the average of the payments made on this account in the State of New York, are slurred over as if they were less material to the determination of the issue raised. The amount of indirect taxation borne by the people of either country respectively is then computed by dividing the revenue derived from customs in each by the sum of its population. No account is however taken of the circumstance that as the Tariff of the United States is framed with a view to protection, the receipts of the Treasury represent very inadequately the pecuniary burden it lays on the consumer. The article of iron, for example, costs the consumer in the United States from 6 to 10 dollars a-ton more than the consumer in Canada; but this difference in price swells the revenue only in the case of iron imported from abroad. I am aware that there are persons in Canada who hold that the benefits accruing from this description of impost more than compensate for the burden. The amount, however, of the charge imposed under this head on the members of the two communities respectively, and not its character, is the object of comparison in the statements to which I am now referring; though I cannot but observe, that it is strange to find that in countries where the dearth of capital is the subject of continual complaint, and where it is alleged that many promising enterprises are starved for the want of it, it should be considered an act of wisdom in Governments to place a heavy burden on the consumer for the purpose of artificially turning it from those channels which it seeks when left to itself, into others which are not naturally productive.

9. I have thought it proper to offer these remarks on certain portions of the evidence laid before the Committee of the Legislative Assembly on which that body abstained from pronouncing an opinion, as they rest on allegations of fact, of which it is not easy at a distance from the spot to test the accuracy. With reference, however, to the comments which I have already made on the inclosed minute of Council, I beg to add, that notwithstanding the objections which I entertain to some of the propositions contained in it, I have not considered it my duty to decline to pass it. No interference with the rights of individuals is contemplated by it. The vested interest of judges and pensioners are respected. The only