nating duties connected with shipping no longer exist, sufficient distinction remains to demonstrate the inequality of burthen to be indisputable and great. On this ground to countervail the disqualification on the home produce, by an equivalent tax on the colonial production, is not to violate but to maintain the principle of equality, and involves consequently no infraction of colonial rights. But if the abstract justice of such a measure be clear, its accordance with the principles by which the commercial intercourse between the mother country and the colonies as actually regulated by law, is even more so. A glance at the schedule of customs duties will suffice to show the universal admission of the principle of taxation of articles of colonial manufacture, for the protection of the home producer. Manufactures of cotton, silk, or woollens can only be: imported from the British possessions on payment of a duty of five per cent.; copper, iron, and lead, at various rates of charge. Oils, skins, soap, starch, bricks, tiles, and almost every article is taxed, and all for protection and not for revenue. Why, then, it is asked, should ships alone be exempt? contended that this is rather a shipbuilder's than a shipowner's question, surely it may be answered, that it constitutes the strongest argument against. the objection, that the shipowner himself, the consumer of the article imported, complains the most loudly of its unrestricted importation, as contrary to his wishes and injurious to his interests.

In the course of the debates in Parliament on the Canadian Corn Bill, it:

cannot, Sir, have escaped your recollection, that it was justly and forcibly urged as an argument to quiet the apprehensions of the British agriculturists lest domestic production should be injured by the free admission of colonial wheat into the ports of this country, that the cost of transport of so bulky an article across the Atlantic constituted in itself an important protection to the British grower. In the case of the colonial-built ship, the argument will be perceived to be directly reversed: first, by constructing the ship at the place where the timber is produced, a saving of the whole cost of transport on the quantity consumed in the construction, is directly effected; and secondly, by loading the timber as cargo, a freight is earned on its conveyance. These combined advantages operate as a direct bounty on colonial shipbuilding, amounting to from 3 l. to 4 l. per ton, and constitute a serious disqualification to the competing British shipowner, who has to purchase either the dearer timber of this country, or the timber of the colonies enhanced by the cost of freight and charges of importation for the construction of his ship, which, when completed, he has to send to North America in ballast, to bring home the very timber which the colonial ship loads at the port of construction.

Passing from reasoning founded on individual claims to those which are connected with public policy, I would venture very earnestly to press on your attention, first, the danger of permitting this maritime country to become in any considerable degree dependent for the building of the shipping, by which its vast commerce is to be conducted, on any extrinsic source of supply. I feel so sensibly, Sir, how much more this consideration falls within the province of the statesman than that of the shipowner, that I abstain from urging those arguments which the subject will without doubt suggest to your own mind: but it cannot be out of place, that I should assure you that the competition of colonial-built shipping has been and is now operating as a direct and powerful discouragement to shipbuilding in this country: a discouragement that may ere long stimulate to increasing production in colonies not destined perhaps to remain permanently possessions of the British Crown, and which may, sconer than many expect, prove formidable rivals in naval warfare, as well as in maritime commerce.

The next general consideration I would urge, is that which is derived from the quality of the ships constructed in the colonies. Whatever be the circumstances which have led to the proud pre-eminence which Great Britain has attained in the maritime commerce of the world, it can scarcely admit of doubt that the maintenance of her position in that respect must be greatly dependent on the universality of confidence in the quality of her commercial marine. This consideration derives great-additional weight from the active and increasing competition to which British shipowners find themselves exposed in every part of the world. Every nation is labouring to encourage its shipping; all are improving, some in an extraordinary degree, the quality and construction of their ships; relative excellence is becoming increasingly the standard by which

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