

molasses produced, and other minor results of refining. These 200 lbs., then, if refined abroad, will yield 160 lbs. of sugar for duty. If this refined sugar is then sent here by the foreign refiner for consumption, and the uniform rate of duty is \$2 per 100 lbs., he will pay to the revenue just \$3 20. If, however, a Canadian refiner imported the above 200 lbs., he would pay just \$4, out of which he would realize 160 lbs. of consumable sugar. In other words, the Canadian refiner would pay \$4 to get 160 lbs. of refined sugar upon the Canadian market, while the foreign refiner would pay only \$3 20, a clear discrimination against home refining, which would be ruinous, and which is not to be thought of. This disposes of the uniform mode of levying duties on sugar.

Ad valorem duties.—in their effect on the home trade, have a directly opposite tendency to the foregoing; they are highly protective. The United States, in accordance with their general protective policy, at one time adopted, but subsequently abandoned, this system, and it is not now in force in any country. It may be remarked, incidentally, that an ad valorem or protective tariff is that which finds most favour in the countries of production, for the reason that it gives rise to an increased demand, and, of course, better prices, for the low grade sugars, which are ordinarily not so much sought for as the better grades. The way in which ad valorem duties operate protectively may be easily understood from an example. Let us suppose the duty to be 40 per cent., and we buy, say in Havana, 200 lbs. of sugar—100 lbs. of a high grade at, say \$5 00, and another 100 lbs., of a low grade, at \$3 00, the latter being refining sugar. The duty on the high grade sugar, at 40 per cent., would be \$2 00, and on the low grade, \$1 20; but out of this low grade sugar the Canadian refiner obtains a product of a value nearly approaching to \$5 00. On this increased value, therefore, given by the refining process, the refiner has paid no per centage of duty whatever; his advantage over the importer is, then, represented by 40 per cent. of this increased value, which, in the case before us, would probably amount to over 60 cents per 100 lbs. In other words, the importer pays 40 per cent. on the value of the raw sugar, and also on the increased value given by foreign refining, while the home refiner pays 40 per cent. only on the value of the raw article itself.

While ad valorem duties operate protectively on home refining, they are also a protection on direct trade with producing countries. This arises from the fact of the duty being assessed or levied upon the cost of the sugar, as shown by the invoice, and therefore, the cheaper the sugar is bought, or, what is to the same effect, the fewer hands it has passed through, the less the duties that will have to be paid. But, as we

shall have occasion to refer to this point again, we pass on to—

Specific and ad valorem duties combined.—Of these, little need be said, as the principles involved have already been explained. The effect of this system upon trade will depend upon the preponderance of the one principle or the other. If the ad valorem principle is made to predominate, the tariff will be rendered protective; if the specific, the reverse will be the case. A tariff constructed on this system was used in this Province until June, 1866, when it was exchanged for the classified system now in force.

A classified system of duties.—While the duties in this system are levied in a specific form, they aim at an approximation to ad valorem. The idea is an English one, and has received the sanction of the highest authorities in Europe. A select Committee of the House of Commons which went very fully into the subject in 1862, decided definitively in favour of it. In the following year, at a convention of the chosen representatives of the sugar trade from every country in Europe, held in Paris, the principle of classification then in vogue in England was affirmed, and its adoption by France and Belgium recommended.

The present English tariff which came into force on the 1st March, 1867, is constructed on a certain scale, based upon the proportion of extractable sugar in various samples ascertained by a series of experiments extending through a year. Our present tariff is constructed on the same principle, though it has been subjected to some important modifications at the instance of the Montreal refiners. To show the nature and extent of these changes, we give the present English tariff side by side with our own:—

	BRITISH	CANADIAN
Sugar Candy, brown or white, refined, or rendered by any process equal thereto	\$2 60	\$3 00
White clayed, or equal thereto, (not refined)	2 44	2 60
Brown clayed, or equal thereto, not white clayed, and yellow muscovado, or equal thereto	2 27	2 25
Brown do.	2 08	1 90
Other kinds inferior to brown muscovado	1 74	1 68
Syrup of sugar, or sugar cane	1 74	1 57
Molasses	0 75	0 73

A comparison of the two tariffs shows that the Canadian is much more favourable to refiners than the English tariff; but we must defer the consideration of this point till next week, when we will endeavour to apply the principles laid down, and the facts stated to the adjustment of the Canadian Tariff, in a manner which shall be the most equitable to all the interests involved.

FIRE MARSHAL FOR MONTREAL.

Mr. Alfred Perry and Mr. Dunbar Browne are mentioned as candidates for the office. The appointment is within the gift of the local government. It seems to us that Mr. Perry has strong claims by reason of long service in the ranks of those who war against fire.

THE GOLD AND SILVER MINING ACT.

The Act respecting Gold and Silver mines which received, yesterday, the assent of the Lieutenant Governor of Ontario, is of course of the greatest importance to all interested in our gold and silver regions. It was hurriedly passed and cannot be said to be perfect, but as considerable discretion in working it is vested in the Provincial Council, it will receive a fair and liberal construction such as may be deemed necessary to further the interest of the country, and to induce enterprise on the part of our miners. It repeals the Statutes 27 & 28 Vic., and 29 Vic., respecting mines. The Lieutenant Governor in Council is empowered to map out "Mining Divisions," and to appoint Inspectors who shall act as Justices of the Peace in the summary settlement of claims as well as disputes between master and laborer. The Inspector may, on payment of four dollars, grant a miner's license good for one year: such license shall not be transferable, and only one person's name shall appear in it. Before its expiration, or within ten days thereafter, it may be renewed. The license shall authorize the licensee personally, and not through another or others, to explore for gold or silver, and to mine during one year from the date of said license, on any unsold Crown Lands within the division, and not for the time being marked or staked out and occupied by any other license. The licensee shall have the right to stake out one claim within such division, by planting a wooden or iron picket at each of the four corners thereof, or otherwise marking the same as may be directed by any order in Council, and to work the same.

Each claim shall be of one of the following dimensions, viz:

FOR ALLUVIAL MINES.—If on any river or creek 160 feet front, twenty feet front by 100 feet to the rear, to be measured from the water's edge. If on a small creek or minor stream, forty feet front by fifty feet to the rear, to be measured from the centre of the stream. If in a gully, sixty feet along said gully, and to extend from hill to hill. If on a surface or hill side digging, 100 feet square. Except where a Company intend to hill-tunnel, then upon application, the Officer for the Division may grant such larger claim as he may think fit. And for working a bed of a river the officer shall determine as circumstances may require the size and position of claims; and all side lines shall be drawn as nearly as possible at right angles to the general course of the stream, for half a mile on each side of the claim where such lines touch the stream.

FOR QUARTZ MINES.—For any one person one hundred and fifty feet along a lead, by one hundred feet on each side thereof, measuring from the centre of the lead. Companies of two or more persons, who each hold a miner's license, may stake out and work additional feet along a lead by the above width in the proportion of 100 additional feet in length for every additional miner, not to exceed one thousand feet in length altogether, and work the claim jointly.

The Inspector shall decide as to each