

"status quo." The Canadian tariff is the result of political expediency. Political parties unite in their desire to use it for both revenue and protection, without attempting to define the object and extent of the protection and with apparent indifference to the fact that in the proportion the tariff affords protection its value for revenue purposes is lessened, nor has any adequate effort been made to ascertain the effect of the tariff upon social well-being and national development.

There has been no lack of sincerity in the lengthy and sometimes bitter controversy over the comparative merits of "high" and "low" duties. We have been slow to admit that there exists no natural or scientific division of tariffs into these classes. Duties may be "high," and serve best as a means of raising revenue and of protecting home industries; in other cases they may be low and advance the same objects to an equal extent. The truth is that a tariff designed for definite ends calls for the use of both high and low duties. In this connection it is interesting to note the objects of the revised Japanese tariff bill as reported in recent cable despatches. The specific objects of the bill are: "First, to make hitherto dutiable articles duty free with the idea of encouraging domestic manufactured goods and the export of the same while checking the importation of these goods from abroad; second, to lower the tariff on some articles in order to protect and encourage domestic manufacturing; and third, to increase the current tariff on some articles for the purpose of protecting home industries."

A better understanding of the tariff would be possible if it were divided into sections defining the objects for which it is framed; one section, for instance, might be devoted to "tariff for revenue," another to "tariff for protection," a third possibly to "tariff for production." Such classifications would indicate clearly the economic policy which the tariff is designed to embody. The manufacture of "revenue" commodities should not be encouraged under the impression that the tariff is designed to "protect" such industries; and it should be implied more clearly that "protected" industries have special responsibilities to the public which may not be evaded under the plea that the duties imposed are for "revenue." Tariff classifications such as these referred to would help to remove a present element of mystery from the tariff. Its objects might be so clearly defined that the policies offered by political parties for public support could be intelligently understood. If the consuming public is called upon to pay for