

Newfoundland. The customs returns for the year 1893 show a high rate of duty. The tariff laws, No. 2 of 1887, No. 1 of 1888, No. 2 of 1889, and No. 2 of 1890. Imports from the United Kingdom and Colonies, \$5,000,000; and from foreign countries, \$1,837,000.

Dutiable articles to the value of \$3,500,000 were imported, paying \$1,690,225 duty.

The special feature in these Customs Acts is this clause:

"The following additional duties shall be imposed on goods, etc., hereinafter mentioned, imported from countries the fishermen of which have the privilege of taking fish on all parts of the coast of Newfoundland and its dependencies, and in which countries duties are or shall be imposed upon fish and the produce of the fisheries exported from the colony and its dependencies to such countries"

Flour, per barrel.....	\$0.75
Pork, per barrel.....	75
Tobacco, per 100 lbs.....	5.00
Kerosene, per gallon.....	04
Hay, per ton.....	5 00
Oats, per bushel.....	10
(and others).	

Here we have a *selection* of articles on which additional duties are imposed, and the "selection" discriminates against certain of the countries which Newfoundland considers do not reciprocate the advantages they enjoy in her territorial waters.

It will be noticed there is no country designated by name but the articles are *so selected* that the clause operates where designed.

New South Wales—The Tariff Act in force 1893 has a large number of articles on the "free list." The articles forming part of her chief productions and exports, as wool and horses, are admitted free of import duty. This plan is opposite to those adopted in other Tariff Acts and should receive special attention. The result is that it makes her ports the great source of supply for purchasers who are attracted by the extra quantity so supplied for sale. Sydney receives from her neighbours, under this open policy, large quantities of goods for sale and export.

Query for consideration.—England says Canadian exports are such a small fraction of the imports to the United Kingdom. Supposing all produce round our great lakes was admitted to our Dominion free of duty, would or would it not, in the first place, cheapen the prices here? Would it not have the tendency to make Montreal and Toronto great centres of supply for the European demand, and rather increase than lower the price on account of establishing great market centres with direct water communication with the producer and purchasers? It does this in New South Wales, why not in Canada?

A general reduction has been made in the last Act of New South Wales from 15 to 10 per cent. *ad valorem*, and trade is increasing.

Value of Imports.....	\$133,500,000
Customs Revenue.....	11,000,000
Total income.....	52,000,000
Population, 1,223,370.	

The imports are chiefly from the United Kingdom, next from her sister Colony of Victoria, and altogether she has twenty-five importing countries.

T. A. Coghlan, the Government statistician, is authority for the statement that revenues keep up under a lower tariff, and that Victoria with a higher tariff shows a smaller customs revenue.*

New Zealand presents a well-drawn schedule under the Customs and Excise Acts of 1888 and 1891. The duties are becoming protective: Boots and shoes, 20 per cent.; car-

pets, 15 per cent.; cheese, 15 per cent.; china, 20 per cent. clothing, 25 per cent.; cordage, earthenware and electro-plate, 20 per cent.; furniture 25 per cent.

The imports were valued at.....	\$35,000,000
Customs receipts.....	8,000,000
Total revenue.....	23,000,000
Population, 744,528.	

Two-thirds of the imports were from the United Kingdom; the remaining trade being chiefly with Australia. The customs form over one-third of the revenue, which fact would make the adoption of free trade within the Empire a matter of financial difficulty for this and some of the other Colonies.

Queensland, South Australia and Western Australia adopt the practice of having several schedules in the Customs Acts, which is very puzzling, on account as every importer will know, of the various names you can call the same articles. The ways and means of avoiding duties would surprise the uninitiated.

Our schedule will contain a list or general description of goods to be free, others of goods to pay 15, 20 or 25 per cent., and an additional one for specified goods to pay specific duties, and my readers may be sure "if a rose will smell as sweet and come in cheaper under any other name" the dictionary will be ransacked for a name to place an article in the lower schedules or free list.

Victoria, as shown by the tariff corrected to 1893, has a long list of specific articles. A good plan is adopted of numbering the definite articles and their equivalents or modifications. There are 301 items, with duties ranging up to 40 per cent. *ad valorem*, for the purpose of protecting home manufacturers, who are said to employ about 40,000 men.

Customs revenue.....	\$ 8 000 000
Total revenue.....	35 000 000
Population, 1,274 022	

Tasmania.—The Customs Duty Act for 1894 has a very definite policy. Manufactured goods imported are taxed 20 per cent. Raw material and manufactured goods not produced in the Colony, free. Food products similar to those raised in the country have preventive duties levied on their entrance to the Island. The former Act of 1890 levied a 12½ per cent. duty, where the present Act levies 20.

Customs revenue.....	\$1 425 000
Total revenue.....	3 520 000
Population 154,664.	

The total import trade of the United Kingdom was lately reckoned at somewhat over \$2,000,000,000, of which 85 per cent. was foreign and 15 per cent. from the Colonies.

Total trade of United Kingdom with	Canada.....	\$115,000,000
" " " "	S. Africa.....	70,000,000
" " " "	India.....	300,000,000
" " " "	Australia.....	260,000,000
" " " "	United States..	750,000,000
" " " "	France.....	335,000,000
" " " "	Germany.....	275,000,000
" " " "	Belgium.....	150,000,000

The large volume of foreign trade which Great Britain transacts with every portion of the globe makes her interests of paramount importance, and leaves her with no commercial reason for placing any restriction on her trade with foreign nations, except in return for some advantage that will counterbalance in an equal degree any disadvantage.

The policy to be put forward for the Empire will, I think, not be Protective, except as forming a basis for a *quid pro quo*. Arrangements for reciprocity of trade with foreign States outside of the Imperial Union which now maintain a high protective tariff, would probably follow the adoption of a British Empire Customs Union. Protective outsiders would be compelled in time to remove their tariff wall to a greater or less extent. Until they did afford free trade privileges they could not enter the union which, when they did enter it, would be an International Customs Union.

* Coghlan's Wealth and Progress of N.S.W., p. 194.