

net imports of wheat and flour were the equivalent of 423,000 bushels of wheat; 113,000 bushels of oats; 3,335,000 bushels of corn; 187,000 bushels of corn meal; and 837,000 worth of bran and mill feed. In 1891 there were 367,500 persons employed in the manufacturing industries of Canada, an increase of 112,500 over the number employed in 1881. These persons were not producers of agricultural products, but consumers, and to the extent of their consumption of such products the farmers of the country were benefited in their interest more than they were by the consumers of this class ten years before. But the importers of foreign merchandise were not particularly benefited by this class of people, for their wants were supplied from domestic sources; and we fail to see any valid reason why the *Shareholder* should couple the importers and these consumers together in its effort to cripple our manufacturing industries.

The fact is the class of consumers who are most affected by the duty on foreign goods are those who are best able to stand it. The people of Canada generally are well satisfied to clothe themselves with goods made in Canada. They are of most excellent quality and are comparatively inexpensive; while the rich and fashionable who can afford to wear expensive goods, such as are not produced in Canada, can also afford to pay the duty on them. The *Shareholder* tells us the tariff does not reduce the quality of goods manufactured abroad, but that it reduces the quality of the goods imported, and that these goods cannot now be purchased in Canada of the same value for the same money, as they could were a revenue tariff in force; that importers will not bring in the same high quality of goods as formerly because there is no money in it. We have shown that the consumers of these high quality goods are not the masses but the classes, including the importers themselves, who are quite able to pay the duty; and the *Shareholder* is not at all complimentary to its friends when it states that they decline to import quite a high quality of goods as they might otherwise do because they can make more money by importing lower grade goods. The general consuming public of Canada are not interested in this situation.

The *Shareholder* charges us with accusing it of advocating the free importation of articles not manufactured in the country, and declares that it never advanced such an argument—that our deductions are built on a false foundation. Far be it from us to do our respected contemporary any injustice, and we beg to refer it to its own language when it says: "In our present condition as a young country the imposition of customs duties is necessary, necessary as well for revenue as for protective purposes, but let the subject of protection first exist, and then consider and legislate for the protection which it deserves." If this language means anything it means that duties upon an article should not be imposed until it is manufactured in the country.

THE STAMP LAWS OF GREAT BRITAIN.

AN analysis of the Stamp Laws of Great Britain, showing the duties imposed on all legal instruments of writing in that country, is interesting. All deeds liable to duty must be stamped within thirty days after their first execution: agree-

ments under hand only within fourteen days, except agreements to let, which are liable to lease duty. The Commissioners have power to mitigate penalties up to three months after first execution. After that time the full penalty must be paid. Articles of clerkship must be stamped before signature or penalty will be imposed. Bills of exchange and promissory notes cannot be stamped after signature. Instruments executed abroad must be stamped within thirty days after arrival in the country. A stamp which, by any words on the face of it, is appropriated to any particular instrument is not available for an instrument of any other description. Except where express provision is made to the contrary, any unstamped or insufficiently stamped instrument may be stamped after the execution thereof on payment of the unpaid duty and a penalty of £10; and also by way of further penalty, where the unpaid duty exceeds £10 of interest on such duty at the rate of five per cent. per annum from the day upon which the instrument was first executed up to the time when such interest is equal in amount to the unpaid duty. No deed can be enrolled, registered, etc., until the same is duly stamped. Except where express provision is made to the contrary, all duties are to be denoted by impressed stamps only.

There are some general exemptions from stamp duties, such as transfers of shares in government stocks or funds; instruments for the sale or transfer of any ship or vessel, or any share, interest or part in any ship or vessel; instruments of apprenticeship, bonds, contracts, or agreements entered into in the United Kingdom for or relating to the service in any of Her Majesty's colonies or possessions abroad, of any person as an artificer, clerk, domestic servant, mechanic, laborer, etc., commissions granted to officers of militia, etc.

Included in the list of dutiable instruments are acknowledgment of right to production of deeds, under seal, 10s. The duties which had previous to the last Act been denoted in instruments by adhesive stamps of the value of 1d., 2d., 3d., 6d., 9d., 1s., and 2s. 6d., or by combinations of such, are to be denoted by postage stamps which must be cancelled by writing on or across the stamp, the name or initials of the canceller, together with the true date of doing so, the penalty for neglect of which is £10. The Commissioners have power to adjudge the proper stamp to be affixed to any deed. Admission as an advocate in any court, £50; admission to the degree of Barrister-at-Law, £50; admission as a member of either of the four Inns of Court in England, £25; admission as a member of Inns of Chancery, £3; admission as an attorney, solicitor, or proctor in any court, £25; admission as a solicitor or attorney in the Court of Sessions in Scotland, if the sum of £60 has previously been paid upon articles of clerkship, £25; if previously admitted as a solicitor in any inferior court, £30; as a procurator or solicitor in any inferior court, if applicant has previously paid 2s. 6d. duty on articles of clerkship, £54 17s. 6d.; in any other case, £55; admission as a burgess into any corporation or company in respect of being engaged in any trade, £1; appointment or deputation granted by Commissioners of Customs, £1 10s.; affidavit or statutory declaration, 2s. 6d.; agreement for a lease, if exceeding thirty-five years, under seal, 10s.; appointment in execution of any power not being a will, 10s.; appraisement, or valuation of property, from 6d. to £1, according to valuation; apprenticeship, where there is no considera-