

Fixed charges, from which there is no escape, press with increasing severity on the revenue from year to year. Including the subsidies to the Provinces and interest on the debt, they now amount to fifteen millions of dollars. The weight of the financial burthen falls on the large Provinces, notably Ontario. Manitoba, British Columbia, Prince Edward Island, all receive much more than they contribute: a condition of things which happily need not be regarded as permanent. The small Provinces are slow to tax themselves through any local machinery, while Ontario annually raises six millions in municipal taxes. Mr. Cartwright incidentally touched on a question which will some day force itself prominently on public attention. "I have always looked upon it," he said, "as a very objectionable principle to allow this House, the Local Legislatures, and the municipal bodies to have the power of imposing almost any amount of taxes they may severally see fit." If the time should ever come when two or three of these tax-levying machines should concurrently impose taxes of the same kind, the necessity of defining and restricting the powers of taxation which these different authorities may exercise would cause some regulation, possibly in the nature of a constitutional restriction, to be made. At present we are passing through a phase of railway expenditure, in the shape of aids and bonuses, which cannot be lasting, and which is almost certain to be succeeded by a reaction of more or less violence.

The new tariff can hardly be said to have any other object than revenue in view. If there be any departure from this rule, it is in the case of the sugar duties, which will give the refiner a monopoly at the expense of the consumer, rather than at the expense of the importer, as has been alleged. So far as specific are substituted for *ad valorem* duties, it is a step in the wrong direction. It is all very well to say, as Mr. Cartwright says, that the case is one in which theory is one way and the practice the other: that

is, that a duty proportioned to the value of the thing on which it is put, is, while theoretically right, practically wrong. If we are at liberty to abandon principles in this slipshod way, there is nothing which may not be given up. Nor do we care much for the practice of other countries; if they fail to adjust taxation to expenditure, while professing to make expedience their rule, they abandon one of the first requisites of all taxation: equality. It is doubly objectionable, besides being greatly confusing, when the customs duty is levied in one form and the excise duty in another. Sometimes both forms attach themselves to the same article. Who but a trader can tell what proportion there is between ten cents a pound excise duty on tobacco and snuff, and twelve and a half cents added to twenty-five cents a pound customs duty? To the theory that luxuries ought to be heavily taxed, some parts of the new tariff may be traced; but the theory is not carried out in practice. Wine, with some exceptions, is made to pay duty according to its strength—not according to its value. Strong wines, which derive their chief strength from the admixture of brandy not free from fusil oil, are always inferior, often highly deleterious. Cigars, of which the gamut of prices runs all the way from one to twenty, are all made to bear the same weight of tax, without any regard to the immense difference of value. It must be a doubtful luxury to be poisoned with cigars at a cent apiece; but the man who indulges them makes precisely the same contribution to the revenue as his wealthier neighbour who puffs the rich perfume of the Partaga. Mr. Cartwright has let beer alone, and in this he has done well. If any thing in the shape of duties or the removal of duties could lead to an increase in the consumption of beer at the expense of whiskey consumption, a great point would be gained. Till home-brewed ale becomes a common beverage in the country, there is much reason to fear