

it follows clearly, that the price of such to the consumer is merely enhanced by the amount of duty paid on them, inasmuch as the whole quantity consumed must necessarily be imported. The only question, then, in such case should be, What rate of duty will yield the largest return to the revenue? In constructing our tariff, therefore, we shall maintain the principle that duties should be laid exclusively, if practicable, on such articles *alone* as are not produced to any extent in the province. We must acknowledge, however, that practically we do not think this principle can be perfectly carried out. For instance, we do not think it possible to avoid taxing imported cottons, woollens, and such like manufactures, yet we know a few cotton, woollen, and other manufactories, have already sprung into existence, and hence, we are aware, any duty upon such imported goods must necessarily tend to enhance the market price of the domestic manufacture. As yet, however, the quantity of the latter is unimportant, and may, therefore, for the present, be disregarded as too insignificant to be noticed, or, at all events, to be allowed to defeat the principle of a scheme.

Having now explained what duties we object to, and what we consider unobjectionable, our next step will be to shew that our principles may be immediately adopted with safety to the revenue and great benefit to the public.

We will suppose, to effect the purpose we have in view, the existing duties, both imperial and provincial, repealed, and a uniform revenue tariff substituted, in conformity with free trade notions. For the basis of our argument, we will adopt the importations of 1845, as affording a fair criterion of the average consumption of imported articles, having arrived at the conclusion, after making a careful comparison with several previous years, that it is so. It may be added too, that the importations are more likely to increase than diminish hereafter, for various reasons:—such as, first, the natural increase of population and wealth; and, secondly, increased consumption from diminished cost.

Referring then to a parliamentary return alluded to in a former number, we find that duties were paid in 1845 on the following articles and quantities:—

1. Sugar, Raw and Bastard,	lbs.....	8,162,667
2. Do. Refined,	lbs.....	1,736,502
3. Spirits,	galls.....	361,563
4. Wines,	do.....	224,562
5. Teas,	lbs.....	2,444,624
6. Tobacco,	lbs.....	2,842,262
7. Coffee,	lbs.....	691,287
8. Molasses,	36-467 cwt. 1 qr. 17 lbs.	
9. Salt,	tons.....	12,151
Do.	barrels.....	17,066
10. Goods paying <i>ad valorem</i> duty (Quebec and Montreal)	£2,598,288	6 2
11. Goods paying <i>ad valorem</i> duty, imported at all other ports in Canada, estimated at... ..	500,000	0 0

NOTE.—The latter estimate is necessary as the returns before us give the quantity imported at Quebec and Montreal, *alone*.

Total,	£3,098,288	6 2
12. Free Goods, Montreal and Quebec.....	48,544	19 0
Do. other places, estimated (for the reason stated in above note,)nt.....	12,000	0 0
	£3,158,833	5 2

Now, the duties we would propose to levy on the foregoing articles, in lieu of the *differential* and provincial duties now levied, would be as follows: (with this proviso, however, that we are not now placing before the country a *perfect* scheme, to which the Free-trade Association, of which we are the organ, is irrevocably committed, but merely a sketch, founded upon those sound principles of political economy which the Association recognizes as natural truths, and desire to see incorporated in our financial and commercial systems) viz. :—

1. On Sugar, Raw and Bastard,	per cwt. 12s. 6d.
2. Do. Refined,	lb..... 2d.
3. Spirits,	gall..... 2s.
4. Wines—common, under £10 pipe,	gall..... 4d.
Do. Other kinds,	2s.
5. Teas,	lb..... 2d.
6. Tobacco,	lb..... 1d.
7. Coffee,	lb..... 1d.
8. Molasses,	cwt..... 4s.
9. Salt,	ton..... 5s.
10, 11, and 12.—Goods paying <i>ad valorem</i> duty of 6 p. cent.	

We believe that the above scale of duties may, in some instances, be altered to advantage—some reduced and others augmented. But on the other hand, were we to alter them much, our present purpose would be impaired, if not defeated; that is, we could not so satisfactorily shew that a uniform revenue tariff might be instantaneously adopted without deranging the finances of the country, or giving a violent shock to mercantile arrangements.

For instance, the duty on sugar is precisely what has been levied this year, with its objectionable feature removed,—that is, instead of charging 7s. 6d. per cwt. on British West India sugar, and 12s. 6d. per cwt. on foreign, we propose to subject *all alike* to the latter duty.

Again, the duty on tea we make 2d per lb. all round, instead of 1d. per lb. on what is imported by sea, and 2d per lb. on what is imported inland, it being at variance, in our opinion, with sound principles, to attempt to force trade out of its natural channels by artificial restrictions.

On wines and spirits, it will be remarked, we deviate materially from the existing system; and we would also particularly draw attention to the fact, that in our present estimate, we entirely exclude from the calculation *all agricultural produce whatsoever*, viz. beef, pork, wheat, flour, cattle, poultry, and such like; and we would fain, also, on principle, have excluded all raw materials required for domestic industry. We found it impossible, however, to separate the latter from the mass of goods paying *ad valorem* duty; and we must, therefore, endeavor hereafter to estimate their value, and allow for the duty.

We wish our readers, however, to understand distinctly that we place agricultural produce and raw materials for domestic industry on the same footing, our reasons for which we shall enter into at large in a future number.

Meantime, we subjoin a table shewing that the foregoing scheme would afford us an ample revenue:—

1. Raw and Bastard Sugars...at 12s 6d per cwt.....	£ 47,225	16 5
2. Refined do 2d. per lb.	14,470	17 0
3. Spirits	2s. per. gall.	36,956 16 0
4. Wines, Common, 100,000 galls. 4d. per gall.	1,666	13 4
Other kinds, 124,562 " 2s. per gall.	12,456	4 0
5. Teas	2d. per lb.	20,371 17 4
6. Tobacco	1d. per lb.	11,842 15 2
7. Coffee	1d. per lb.	2,680 7 3
8. Molasses	4s per cwt.	7,293 9 8
9. Salt	5s. per ton.	3,464 5 0
		158,629 1 2
10. } Goods paying <i>ad val.</i> duty, £3,098,288 6 2 estg.		
11. } Equal, at the new Par of Exchange, to.....	£3,769,581 2 5 cy.	
at 6 per cent		226,175 0 10
		£38,480 3 0

Converted into currency at the new Par of Exch. gives £168,178 6 5

Our readers will observe that we have not included *free goods* in the above table. We believe that the bulk of such goods are imported for the use of the troops, and may therefore be allowed to remain free. At all events, it raises a distinct question, which we have no wish to enter into at present.

They will also observe that by our proposed moderate scale of duties, calculated upon the usual importations of the country, a larger revenue can be raised than is absolutely required,—the whole amount required, as we have shown in a previous number, being only £439,000! while our scheme gives about £50,000 additional—a triumphant conclusion, we conceive, in favour of a Free-Trade Tariff!

THE POST-OFFICE DEPARTMENT.
No 3

No point is more strongly insisted on in the Report of the Post-office Commission, than the erroneousness of the principle which would look to provincial legislation as the means of reforming the department. Speaking of the Post-office Bill of 1834, the Commissioners observe:—

“It was prepared unfortunately with a view to its being submitted for enactment to each of the colonial legislatures, an error sufficient in itself to have rendered the success of the project almost impossible. There was an admitted necessity for uniformity in the leading features of the system, as well in its relations with the several provinces as with the other parts of the empire; but it was too much to expect that all those independent, not to say conflicting, legislatures, each more or less ignorant of the subject, and some influenced by no friendly spirit, would have agreed upon all the details of a very complicated plan. When colonies begin to legislate, one of their first impulses is to make even an unnecessary display of independence, by acting to the full extent of their powers; and we have seen, accordingly, that in every province where the subject was taken up at all, the parliament evinced a strong desire for an independent post-office; overlooking, in their love of self-assertion, all the obstructions, incongruities, and extravagance, which must necessarily be produced by a conflict of many provincial departments, each having separate officers, accounts, contracts, rates, and regulations, of its own. The result of this attempt has already been described,—it failed completely.

“But even if it had succeeded, the proposed measure was calculated to afford only an incomplete remedy for existing defects, whilst, on the other hand, it would have introduced difficulties from which the present system is free. To erect a post-office, which in each particular colony would be the creature of its own legislative act, would have been an admission that the paramount authority is vested in the provincial governments, whilst the details