## TIIE PROVINCIAL, TARIFF.

In our last article on this subject, which appeared in the last number but one of our journal, we compared the importations under ad vulorem duties from 1839 to 1845 inclusive, and we showed that while the duty was 23 per cent ad valorem the average imports per year amounted to $£ 1,869,388$ stg., and that since the duty has been 5 per cent ad calorem the average has been $52,048,483$ stg., showing an increase of 5179,095 per annuni, or not far from 10 per cent, upon the importations of the first period; a fact from which we drew the conclusion that 5 per cent is not too high for a revenue duty.

We also reviewed the question, whether ad valorem are to be preferred to specific duties; and we concluded by stating our views with respect to Canal Tolls. Respecting the latter, we need not now repeat the arguments we then advanced ; but we may recal public attention to the course we recominended for adoption. It was this: that so soon as our canals are perfected, so that propellers and other craft capable of carrying three or four thousand barrels each, may be employed in the trade of the St.Lawrence with theUpper Lakes, then to rcduce our folls to a mere nominal rate, will the view of rendering the St. Lawrence the cheapest route to and from the sea, by which means we should render it impossible for any other existing channel to compete uith us for the trade of the prolific Wrest.

We deem it advisable to keep this viow before the public, that it may be duly examined, as we feel convinced, from certain signs that are beginning to manifest themselves, that an immediate attempt will be made to maintain a high scale of canal tolls, for the purpose of at once deriving a large portion of our revenue from that source; a policy, than which, we avow, we can conceive nothing more suicidal to the best interests of the province.

The next point we advance respecting the Tariff, is, that duty should be levied by the hundred pounds, and not by the hundraducight. The advantage to be gained by this is simplicity. The calculations in fractional parts of a hundiedweight, that is 112 lbs., are excerlingly troublesome and inconvenient, and we conceive that such would he obviated by making the integer 100 , instead of 112 pounds. Of course, simplicity and convenience are the only advantages we expect to derive from the adoption of this suggestion. It has no other merit ; and we presume it will be allowed that the old weight of 112 lbs . has nothing to recommend it but its antiquity, fiom which perhaps a prejudice may still linger in its favour in the minds of those who reverence more than we do "the wisdom and customs of our ancestors."
For the same reason-that is, for the sake of simplicity and con-venience-we would also recommend that the duties should be levied in currency. Any one practically acquainted with the complex mature of a Custom-house entry under the present system of things, will cordially, and without qualification or reserve, admit that what we now surgest is very much to be desired.

Have our readers any idea of what a Custom-house entry is at the present day? Perhaps some of them have not. For the benefit of all, then, we will furnish an example, -the entry of an importation of spirits:
First, the limperial duty:
1000 Gallons Cognne frandy, at 1s. per gallon........ $\mathbf{x}$
less one-fourth, teing imported from the United
Kiugdon, .......................................................

Converted into Currancy at the rate of 4s. 4d.per Dollar, $\overline{\mathbf{x}}$
Sext, the l'rovincinl duty:
1000 Galloas Cognac Dranciy, at 1s. $3 d$.
per gallon,............................... $\mathbf{x}$ Stg.
Converted into Currency at the rate of 24s. 4d. per $£$ Stg. $x$
0
Total Currency,....................... $\boldsymbol{x}$
Now, in licu of this very complex affair (which we are sure the subtle genius, the editor of the Gazclle could never fathom, althongh he has more than once pretended to a deep knowledge of figutes), we would propose to substitute the following simple form:

## 1000 Gallons Connac Brandy, (Tnlue $\mathcal{X}$ -

of [suppose] 2s. jer gallon,................... £-
We presume that a bare inspection of the two examples will satisty our readers of the advantage of adoptung what we recommend, viz. That the dutics be levicd in Currency, instead of Sterling. Atter all, what is gained in any way by levying the duties in Sterling? Is it supposed that the country will be imposed upon by doing so ?- that by such means people will be so hoodwinked as to believe that they ate paying only a peuny a pound duty on their sugar, while in reality they are paying a penny and twenty-one huadredths of a jenny, or, brichly, about a jenny-farthing a
pound, and so on throughout the whole Tariff? Surely the Legislature will not reckon on such ignorance; and if not, what good reason is it possible to advance in favour of the inconvenient system which now prevails?

We trust our Boards of Trade throughout the province will take this matter up, and second the efforts we are making with the public, and purpose to make with the Legislature, for a thorough reform of our Provincial Tariff!

## tile free navigation of tile st. lawrence.

In our last number we reviewed the merits of this question, more especially with reference to the reasons given in Loud Stanley's despatch to the Board of Trate for refusing, though repeatedly prayed for by that Board, to abandon the restrictions maintained upon the St, Lawrence. Our limits, however, dia not allow us to do full justice to the sulject, and we therefore seturn to it, for the purpose of more fully elucidating certan points which we then only referred to.
The points discussed in our last were those which Lord Stanley raised as the gromnds on which Her Majesty's Government defended their refinsal to accede to the prayer of the Montreal lionrd of Trade; and we may as well repeat,-for they cannot be towoften placed before the country,-that they were, first, "Policy," and, secondly, ${ }^{6}$ the maintaining of a principle which has been constantly acted upon for the benefit of the British shipowner :"-which principle, being interpreted, menns, as we have shown by varions irrefragable prowfs, compelling us to pay a British shipowner is. ぃ 3 s. a barrel more for carrying our flour to lingland than a foreign vessel would do it for, and 7s. to 105 s. a load more for carrying out timber to England than a foreign ship would do it for;-means, as affirmed by the people of Trinidad, (to which we alluded particularly in our last number, paying 35s. a ton to British ships for carrying their products and supplies, while the people of Martinique get the same service perfurmed by French ships for 20s. per ton;-means, in short, laying every class in the Britwh Colonies, but more especially in this Colony, under heavy contribution for the benefit of a small section of the British community, because a prejudice still exists in Eugland, among the aristocratic and non-commercial classes in favor of the Brusth Navigation Laws!

The Colonists, however, are the sufferers; and if their voice is heard or heeded in the British House of Commons, these laws must speedily be reconsidered, and their restrictions waived or modified-or it requires no prophet to foretell that indiguation and disgust will setule in the colonial mind, from a conviction that our general welfare is disreganied by the mother country, eacept where it clearly and conclusively coinciles with that of her own favored classes. We trust, however, that these consequences will not ensue; -we trust that our Legslature will carly take up the question, and by temperate reasoning and remonstrance, produce such a conviction in the British Pardament as will lead to a speedy concession of our demands. But if this is not dute, we deem it our duty to declare that we fear the consequences will be fatal to the best interests of this Colony and to the general prosperity of the British Empire. Three of the most amportant Colonies-Canada, Jamaica, and Irinidad-have already snaken out against these noxions laws; and we have no donbt all the others will follow as soon as they have fitting opportunity:
But let us turn again to Lond Stanley's despatch, for there is in it another point which requires to be examined, and wiuch we only glanced at in our last number. It is thas: that by resdering Montreal a free port,-in other words, allowing foreig vessels to reach it from the sea, for the purpose of trading,"it would be practically giving to forcign nations the frce natigation of the St. Inwornce for 150 miles through the interior of the $P_{r n}$. eince." Well, certainly, so it would; and what mighty ha, a would there be in that? Foreign, that is American, vessels have now the right of navigating through the very heart of the liovinco for a much greater distance than 150 miles; and does any harm result from it ? None, that we have ever heard of, or, we dare say, Iord Stanley either. Well then, if nothing is to be dreaded from allowing forejgy vessels to come through the herat of Canada down to Montreal, what possible harm can there be in allowing forcign vessels to come hirough the St. Lawrence ap to Montreal ? Nity, further, what possible harm would there be inailowing such vessels to piss by Montreal, boih upwards and downwards, if they saw fit to extend ther trips either way. We confess we can see none. But, to stant with, ale aec ask for is, that Mfontrcal should be the point of junction,-in other words, that as foreign vessels aro now allowed to come dounwards to Montreal, they should also be allowed to come upteards to Moniteal, from the sea. Surcly the plea of danger to the State canna be advanced against the demand, for we do not ask the riaht in favor of foremg vessels of war, lout simply in favor of trading vessels, from which, of course, no evil or danger could be anpre

