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DUTIES—SPECIFIC AND AD VALOREM.

The various methods by which different nations have raised, and still raise the ways and means required to carry on their respective Governments, would furnish materials for an interesting and instructive volume. In the earlier periods of the worlds' history, and before the precious metals became the medium of effecting commercial transactions, contributions were made of the products of the soil and the flocks of the field. The introduction of metals however, as a medium of exchange, and the advantages which resulted from their use, speedily induced most countries which laid claim to any degree of civilization, to adopt them in preference to any other commodity. For the purposes of government in a semi-barbarous age, the metals possessed peculiar advantages: easily transported, easily concealed, and indestructable in themselves, their value to a migratory and warlike people is at once apparent. Direct taxes in gold, silver and copper, thus became at an early age the usual means by which the revenues of the early empires were raised. The extension of commerce, however, introduced a new and valuable source of revenue, of which governments were not slow to avail themselves. Selecting some important article of commerce, and subjecting it to an import or export duty as circumstances required, it was speedily discovered that large revenues could be raised at the leading centres of commerce with greater ease and at less expense than could possibly be done by direct taxation over a wide extent of country. Thus one after another the great staple articles of trade, became burdened with a tax for some special purpose. At one time to carry on a war, at another to support an extravagant "royal family," till almost every article likely to