An Imperial Customs Union: the Colonial Tariffs.*

A COMPARATIVE study of Colonial Legislation would form a new field of thought for our writers who have plenty of time to engage in such a research. The proposition was made in England some months ago, and a committee, with members all over the empire, was proposed for the purpose.

With some distant but ultimate idea in view of a United Empire with similar legislation in the different self-governing portions, such a study might indeed be useful, perhaps particularly useful to our M.P.'s and M.P.P.'s if there were any means of quick reference to the form of legislation in use, or that had been abandoned, on any particular subject on which they were framing a new Statute or amending an existing one, so as to be able to frame their own laws on the best known model.

Such a study, however, would have to go further than a compendium of Statutes and Rules on a similar subject. It would have to take in the effect, and the different effects, the variations of the laws produced in the different Colonies. On these points there might be a great difference of opinion. For example, we might compare the several modes of land grants, the Franchise Acts, the rights and privileges of women in respect of property and professions, the control of freight and traffic, the various methods of providing the necessary Colonial Revenues and the Tariff Acts.

Our laws all start out from the parent sea of legislation -the English Statute Law. These we adopt, alter or amend as we choose. The laws have a direct effect on the well-being of the people. The variations of the laws must have a variety of effect. To discover what the effect of any variation is-whether better, worse or neutral-and why that effect is produced, would take a clear-sighted, unbiassed, analytical legislative mind. Does a high or low tariff arise from the commercial necessity of the whole country or the percentage of wisdom or avarice in the more powerful? Need or should the revenue depend on import duties? Is the "forcing" of trade morally withir the scope of the government of a country as a whole? Do high tariff acts and a large national debt generally go together; and, if so, is it on account of the geographical situation of a country or the character of the people? Does a protective tariff lighten the onus of existence to the majority of the people? Is or is not a high tariff on the low level of lex talionis commercialis? Commercial conundrums like these might well interest our new LL.D.'s. They may seem the study of dilitanti litterati, but then Imperial Federation was called a fad a few years ago. It is the foremost question to-day, and the comparative study of Colonial law is becoming a practical matter of interest to our legislators. We give below examples from the leading tariffs of Great Britain, India and the Colonies, with notes on the Customs Acts, showing their chief distinctions, and giving the population of the Colonies, the amount of their total revenue, and the proportion the receipts from the import duties bear to the whole amount, the value of the imports and where they come from.

These are all matters that should have weight in the adjustment of the final arrangement.

I would specially call attention to a policy of discrimination shown to a small extent in the Canadian and more in the Newfoundland tariffs. I believe these examples of discrimination, when considered as to their fairness and legitimate use, might form the germ of a new code of customs tariffs that might be the main principle of an Imperial Customs Union.

Great Britain, or the United Kingdom as it is more correctly referred to, has the shortest schedule of goods liable to import duties.

The imports are reckoned at \$2,042,525,000. Customs revenue for 1895, \$100,050,000. Total public income, \$450,775,000. Population, 38,000,000.

The Canadian Tariff is in force under the Act of 1894. The duties are the highest imposed in any portion of the empire.

Agricultural implements, 10 to 35 per cent. ad valorem; boots and shoes, 25 per cent.; cambrics, 25 per cent.; carpets, 30 per cent.; china, 30 per cent.; electroplate, 35 per cent.; hardware, 25 to 35 per cent.; paper, 25 per cent.; woodenware, $17\frac{1}{2}$ to 35 per cent.; woodlen goods, 30 per cent.

Imports (about one-half from the United Kinglom), \$113, 000,000.

Revenue from the Customs, \$19,917,250. Total revenue, \$36,857,185. Population 5,800,000.

The point for attention I wish to refer to is the discrimination on salt, and tea, and other articles. A duty is imposed upon their importation, and is so stated in the general list of duties. Under schedule "A," a duty of 10 and 5 per cent. respectively is shown to be payable.

Then, again, under the schedule of imports admitted "Free," the same items appear again as follows:

Schedule "B." Free goods.

682. Salt. Imported from the United Kingdom or any British possession.

714. Tea and Green Coffee. Imported direct from the country of growth and production.

A policy of discrimination is adopted as to the place of shipment. A preferential tariff is made for these special articles for special reasons. This is the principle we ask England to adopt for colonial produce to a certain extent.

The Cape of Good Hope, under Act 1 of 1889, levies a duty of 12 per cent. upon all unenumerated articles. The schedule of enumerated articles is small, but contains nearly all the staple articles of food on which the duties are high—Beans, 25 cents per 100 lbs.; canned fruit, 4 cents per lb.; oats, 25 cents per 100 lbs.; tinned meat, 4 cents per lb.; wheat, 25 cents per 100 lbs.; flour, \$1.25 per 100 lbs.; machinery outfits, free.

The trade is nearly all with the United Kingdom.

Imports, \$56,824,180. Duties, \$7,200,000. Population, 1,526,739

The Indian Tariff Act, No. 8, of 1874, presents us with an Act for revenue only. Five per cent. is levied on imports.

Population, 290,000,000.

The general rate imposed places trade on an equal footing, gives no favouritism to special dealers, is easily understood, impossible to avoid by giving new or special class names to the same articles at different ports of entry. I believe it the correct principle for inter-Imperial trade.

^{*} Through the kindness of Mr. J. Van Sommer we are able, in accordance with our promise contained in last issue, to present to our readers the second paper on Imperial Customs Union. The subject, as before, receives the foremost place in our columns. Our readers receiving in these papers information without which no satisfactory conclusion can be arrived at, will be able to appreciate the problems involved in a very complex subject. Although complex, some solution must be arrived at, and that shortly, now that the business men of the empire have taken the matter in hand. But, what is primarily needed is information of the kind furnished by Mr. Van Sommer in an accessible form, with conclusions or results grouped for considera-