by, and as we understand that the majority of the corporation entertain views of an opposite character to his, Sir William will doubtless bow to the inevitable and gracefully accept his defeat.

HOCKEY.

THE king is dead, long live the king. Although a few daring spirits still kick the football about the campus, the leather is virtually shelved for the season and replaced by the puck. The McGill Hockey Club has held its annual meeting which, although taking place at night, was so well attended that the club may reasonably anticipate a successful season.

The game of hockey is full of excitement and one the rules of which are easily learnt. It combines the advantages of Rugby and association football without their drawbacks and is intensified in enjoyment by the rapidity of action possible only on ice. No better exercise can be found to keep the mind clear and the body in trim than a well-contested game of hockey as it is not exercise for duty's-sake but for enjoyment.

However, "good wine needs no bush." The club expects, and has a right to expect, aid from every student, and we hope that the undergraduates in Arts and Medicine will not let themselves be outdone by those in Science but will work equally hard with them to keep up the honor of McGill on the ice. Their men are of equally good stuff, their time equally free, and their money equally plentiful; and if the Hockey Club is to take in the present and future the position it has held in the past, all three must be placed at its disposal.

Contributions.

FEDERATION OF THE EMPIRE.*

I shall first make the assumption that we should not get free trade from other nations. The total amount of our dutiable Imports in 1883 was something over $90,000,000. Suppose $10,000,000 of the same articles produced in Canada. That makes $100,000,000 out of which our revenue has to be drawn. Of the $90,000,000, $48,000,000, was imported from foreign nations. But if we adopt a highly discriminating duty against them, we must expect this amount to be largely reduced: let us say it would fall to $25,000,000. The balance would be either produced here, or imported from within the Empire. The produce of the Empire would then be $75,000,000. To yield the necessary revenue then would require an *ad valorem* duty of 30 per cent. on the produce of the Empire, and the same with 30 per cent. addition on imports from foreign nations.

*President's Annual Address to University Literary Society.

The Budget estimates would then be:

30 per cent. on	$43,000,000 now imported from within the Empire	$12,900,000
" " "	" $10,000,000 produced in Canada	3,000,000
" " "	" $23,000,000, now imported from foreign countries, but to be produced within the Empire	6,900,000
		22,800,000
60 per cent. on	$25,000,000 to be imported from foreign nations	15,000,000
	$38,200,000	$37,800,000

* If $6,000,000 only were require for Imperial expenses, a duty of 24 per cent. or British, and 48 per cent. on foreign produce would be more than sufficient.

Our present average rate of duty on dutiable imports is 25.29 per cent. The United States rate on dutiable imports is 42.646.

We could therefore raise all the revenue we require, including the $14,000,000 for Imperial purposes, by increasing our rate of duty on imports from the Empire, 4.71 per cent. or from 25.29 to 30 per cent. which is still 12.646 per cent. less than the American rate; and by raising the duty on imports from nations that refuse us free trade to 60 per cent.

These rates might be considerably reduced, perhaps to 25 and 50 per cent. respectively, by reason of revenue to be derived from certain classes of articles now imported from foreign nations free of duty, but on which under the new system, duties would have to be imposed. This would apply to about $12,000,000 of the $19,000,000 free goods now imported from foreign nations, fish, settler's effects, government stores and certain other articles remaining free.

It might seem as if it would do little to foster our trade with the United Kingdom, if instead of repealing our duties they were maintained at 25 or increased to 30 per cent. But in reality it would give them practically free admission to our markets, because the same duty would be collected also from producers of the same articles here, and in addition to the prohibitive duty of 30 per cent. on foreign protective nations. All the English could demand would be that there should be no discrimination against them in our own favour. And this tax being purely for revenue would be in no way incompatible with free trade. Nor would 60 per cent. duty destroy our trade with foreign countries, because only half of it would be prohibitive, and the rest would be paid also by producers in the Empire.

Another means by which a considerable portion of our revenue might be raised is by an income and property tax, similer in principle to that now in force in Montreal, which I have heard praised by very high economic authorities, provided it be collected impartially. I have examined the lists of persons enumerated in the last census of Canada, as engaged in profitable occupations. They are 1,400,000 in number. A revenue of $10,000,000 could be collected from these by an income tax of 3 per cent. taking the assessable incomes at a very low valuation,—merchants and manufacturers incomes being put at $1000, professional men, innkeepers and gentlemen of private means (*rentiers*), at $500, merchants' clerks and other mercantile men at $300, Farmers and Industrial employees at $200, Farmers, sons, Fishermen, Seamen, Miners and Laborers, at $100 a year. As an incentive to the due payment of this tax, the Upper Chamber of the Legislature might be made elective, and every taxpayer have a right to vote for the members thereof in pro-