

CHRISTMAS.

It has been declared that it was a good thing that Christmas was instituted by Providence in the winter, for the thoughts of the holy season stirred the hearts of the friends of the poor, and many were aided in the cold, and frost, and snow, who else had been friendless and unhelpt. This, however, would not hold good the world over. There are other Christian Christmases whereat the roast beef and the plum pudding are eaten on a midsummer day, where frost and snow are unknown; indeed, in Judaea, where the event took place that we commemorate with so much joy, such a winter as ours is unknown, although in the winter of the year Nature seems to snatch a short repose from the quick, constant, ever-pressing work with which she busies herself. And while our earth lies locked in cold, and the waters are in a frozen sleep; while all that we or the cattle that sustain us have to eat comes out of the farmer's barns, and not off his lands, the sun is calling into life by his warmth other continents, so that the work itself really never rests. It is in this eternal renewal of outward forms that the miracle of the world is apparent.

Perpetual change, perpetual destruction and renewal bring us the seasons of the year, and have brought us this eighteen hundred and seventy-eighth anniversary of the birth of Christ. We may dispute about the age of the world, but of the Christian era there is no doubt, nor of the importance of the event it celebrates. There is one behest preached on that day in which we all agree, and which, probably, is more needed on this Christmas Day and in this sad winter of 1878 than it has been for many years. That behest is Charity, or—to explain that misconceived term, to turn the Latinized word into plainer English—kindness to all men.

The old couplet, comforting in itself to a people that sacrifices much ease in the pursuit of comfort:—

Christmas comes but once a year,
And when it does it brings good cheer,

will this year, perhaps, have a more partial application than ever it had. It was never very true. Mid-winter is not more merry in the abstract than Mid-summer, and no time in the life of man is free from trouble.

"There is no household, howe'er befriended, but has some vacant chair," and Christmas memories to some are the saddest of all, especially when they bring recollections of joys that are past, jollities that will be no more, hopes that have been wrecked, honour that is wounded, and—sorest of all—good name that is lost. There may be some bright comforts, like the red berries of the holly, lurking amidst the darker foliage, and peeping out pleasantly in the warm evening light; but the symbol may be carried on;—these comforts are seldom unaccompanied by the rough leaves of trial and pointed thorns of sorrow.

During the past few years the old beldame Earth—old, yet young; worn out, yet ever new—has been in a strange commotion. Men's minds have been unsettled. Giant wrong seems more than once to have had the best of it; fraud and treachery have been successful, and seemed very often to be the very best steps towards riches, if not honour. The number of people who have been ruined by swindling companies and untrustworthy banks during the past year is exceedingly large; and their case, reduced as they have been from comfort and riches to sudden poverty, is sad indeed.

While in this way the middle class has especially suffered, the working-class has been injured by a falling off in employment. To aid and protect themselves, the machinery of Trades Unions has been resorted to, and this, used by unscrupulous men, has fallen under public reprobation. This can only be excused on the ground of ignorance, as we may, perhaps rightly, suppose that such men are utterly blinded by self-interest, and ignorant of social and political economy.

Let us hope that we have seen the worst, and there are signs of better times. To bring all things back to their proper harmony will require very little space—for the all-teeming earth—but for man to resume the peaceful tenour of his progress we shall need time and patience and much wisdom. The faith of the world is undergoing a further and wider development; and out of this apparent chaos a fairer world will arise. Our present duty is to bend ourselves to our work, to keep our faith, and to show as much practical charity to all men as we possibly can. The columns of our newspapers show us how many are in want; and to those around us aid should be given, in spite of difference of opinion, of creed, or of social rank.

True charity is never out of place or out of time. It is more than ever needed when there is a discordant jangling of teachers, a noise of many voices, much doubt, distress, and little certainty, as there is at the close of this eventful year, and in this seasonable winter of 1878.

Christmas is especially an English custom, and is kept by Englishmen the wide world over:—

Where'er

An English heart exists to do and dare,
Where, amid Afric sands, the lion roars,
Where endless winter chains the silent shores,
Where smiles the sea round coral islets bright,
Where Brahma's temples sleep in glowing light—
Where swift St. Lawrence flows towards the main,
'Twi'x fertile banks which smile with golden grain—
In every spot where England's sons may roam,
Dear Christmas-tide still speaks to them of Home.

Christmas-tide forms a bright endearing link between the old and the new year, and it is pleasant to tinge the sad memories it must wake in many a breast with the divine precepts that yield consolation and innate joy, even to the lowliest of the low. And so we wish all a Merry Christmas. Whatever eye may fall on this, may it be bright with the strength of new determination—the set wish and will to do good, and to live the brave, honest, and bold life of the good, useful man or woman. May they be happy and good. They are sure to be the first, if they take care to be the last. Gloom may be around us, but there is light at home. The season reminds us of the most gracious promises, and the most liberal hope.

THE ETHICS OF CUSTOMS DUTIES.

An expression of opinion has been invited by the editor of this journal on the relative merits of specific and *ad valorem* duties, and the answers which have come to hand have taken the matter at once and fully into the world of business. That was to be expected; for business men quite naturally look upon it as a business question, just as the politician regards it as a question of the best methods for collecting revenue. But before those opinions are published it may be well to call the attention of the public to the fact that the ethical is of just as much, if not of more, importance than the political or the commercial aspect of the thing. We cannot afford to put morality under all other considerations; on the contrary, it should come first, and all legislation should be aimed against dishonesty and be made to work well in the interests of truth and justice. That is to say, the object of every legislative measure which has a bearing upon the commercial life of the nation should be in the line of making truth and honesty easy, by making them profitable so far as that can be done by the framing of just laws. Government *must* have a revenue to carry on the machinery of the State; but Government is false to itself and false to the people if its simple and only enquiry is: "How can all we want be most easily raised?" The question should also be considered: How can we equalise taxation so as to make it bear upon each with justice to all; and how in doing that can we reduce the temptations to fraud to a minimum?

When David said, "all men are liars," he was in a cynical mood—at least, he afterward owned that he was hasty at the time, and it is only fair to assume that in calmer moments he would not have made the assertion so sweeping; but it is easy to conceive of one repeating the sharp words of the old censor in these days, when he sees how much general deception is practised in all our commercial working. But the cynic of to-day would have to qualify the phrase if forced to be particular in his criticisms. For every man is not a liar. Indeed, when account is taken of all the temptations that happen to men—of all the fierce competition there is, and of the value which is put upon prosperity in trade—the marvel is that so many abstain from lying. Commerce is a fruitful field for the growing of tares, and somehow tares have got to have a corn value in these times. Tares are not corn, and they never can be corn, and they cannot be ground into bread for the people, but they have changed in appearance or public opinion has changed toward them. The problem for the Government is how to put a premium upon rightness of conduct—or to use the figure again—it had better get a revenue from corn than from tares.

An *ad valorem* duty puts a premium upon dishonesty; it appeals to whatever is lowest in a man, and to those who are most unscrupulous in the trading community. Of two men in the same trade, one shall make a fortune and the other make a failure, not because one has worked harder than the other, has had more business tact or perseverance, but because one has been unscrupulous and has persuaded those who supply him with goods to act in the same manner; while the other was honest himself, or had to deal with honest firms. It need not be denied that there are men who command success by their great qualities; that there are men who, by ability and perseverance, or good fortune, have and deserve prosperity; but it is equally true that there are men who make a living, if not a fortune, out of lying and stealing,—lying and stealing from the Government, of course,—but lying and stealing none the less.

For example, there is an *ad valorem* duty on wine of 60 cents per wine gallon when the purchase price is over 40 cents, and 30 cents per wine gallon when the purchase price is under 40 cents. A butt of wine has cost say £11 sterling; or say 41 cents per gallon. If the buying price can be reduced 2 cents per gallon, the duty will be 30 cents instead of 60 cents. A temptation that surely. It will make a difference of 32 cents on the gallon, and if it can be done the wine may be sold cheaper than if it cannot be done, and yet a good profit be made. How can it be done? An invoice has to be shown and sworn to before the Customs officers, and then there is the Appraiser. So far as the first part of it is concerned, get one invoice for the purpose of swearing, and another for the purpose of paying; that is, show the Customs officers an invoice which says the price of the wine is £9 10s. od., but there is another, the real one, which makes the amount £11 os. od. Suppose some merchants consent to that fraud, while some will not, the dishonest ones will clearly have a great commercial advantage over the honest, and will actually coin their conscience into dollars. The Appraiser need hardly be counted in as a real factor; for the best of that order who ever looked a butt of wine in the face could never say that two cents per gallon should be added to the price.

It may be said that Government cannot go upon the assumption that "all men are liars"—that something must be put down to the credit of common and general honesty. Yes; but Government must acknowledge that at least some men are liars, and should be careful not to put any advantage within their reach; should be careful even not to put temptation in their way. It is always better to make a wrong thing a hard thing.

It cannot be said that a specific duty would remove every objectionable feature in the working of our customs duties; those gross temptations to perjury would no longer exist, but still there would be much to complain of. No political economists have yet hit upon a perfect scheme of taxation, and the most sanguine believer in the progress of the race will confess that the much desired thing is not yet to be seen above the horizon; all that we can do meantime is to adopt and practise that method which has least of evil in it. And a specific duty seems to give that result. There is only one objection to be urged against it,—an objection which is fatal in the estimation of many most estimable people—that it would have the very obvious effect of making the many poor pay an equal duty with the few rich—that those who can only afford cheap articles would have to pay the same duty as those who can afford to give a higher price for better goods. The argument is good so far as it goes, but that is not far; for on the whole it is rather sentimental than real.

No one in this democratic age would lay an unfair share of the public burden upon the working classes; and so anything that has the appearance, or the suspicion, of doing that would be denounced at once. And it must be confessed that the appearance of a specific duty is all against it. Why should the poor man, who can only buy cheap tea, and a little at that, &c. &c.? Yes,

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