The distribution of duties on the whole imports therefore stands thus :

					Duties.	Impo	ts.
Free Goods 0						29 per cent.	
Goods paying 10 per cent					41	61	"
. 66		15	66	•••••	7	61	"
"	"	20	"	••••••	61	41	"
"	"	25	"		11	1	"
"	"	over 25 per cent., including Spirits 93				4	"
Tea, Sugar		and I	Molas	ises	64	12	"
					100	100	

The foregoing statement will show that if the attempt were made to reduce the duty on manufactured goods paying 20 per cent., it would necessitate an advance on the other items, unless such reduction produced a corresponding increase in consumption to make good the deficiency. Assuming then that the duty were reduced from 20 to 10 per cent., it will not be contended that this reduction, though affecting the revenue one-half on these articles, would induce double the consumption; on the contrary, it is believed that it would not affect the consumption at all, as is borne out by the statistics of previous years, and of the present It would then become necessary to meet the deficiency by year. increased duties elsewhere; and in selecting the articles, it is in the first place impossible to touch the bulk of the free goods, most of which are free under the reciprocity treaty, and the remainder entitled to continue free according to sound principles of trade. Passing to the next class of 10 per cent. goods, it will not surely be contended that the scale of duty should be raised on quasi raw materials to a rate in excess of that imposed on manufactures. There is then nothing left but the articles paying over 25 per cent., and it must be observed that they form only 4 per cent. of the imports, and pay 9³/₂ per cent. of the duties ; if, therefore, it were necessary to make good the deficiency arising from a reduction of duty on manufactures, the proportion of duty to the whole they would have to pay would be increased from 9²/₄ per cent. to 40 per cent., and the average rate of duty on these articles,

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Apart suggest, the reve the Prov duties is accordan tions in populati will be a ment, as possible.

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