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THE BRITISH TARIFF.

THE CANADIAN MANUFACTURER says Great Britain's "customs revenue is derived chiefly from duties imposed upon the commonest necessaries of life." Sugar, breadstuffs, meats and fish of all kinds, clothing, boots and shoes, hats and caps, artisan's tools, agricultural implements, are all on the free list. Perhaps the organ of the combines can specify those "commonest necessaries of life" from which Great Britain's "customs revenue is chiefly derived." Let us have a full list of them. It would be interesting.—*Montreal Herald.*

Certainly, with pleasure. Articles subject to import duties in the United Kingdom, and the rate of duty levied upon each article, distinguishing the duties levied as ordinary import duties, and those levied to countervail excise and other inland revenue duties upon British productions, according to the tariff now in operation, are as follows:

ORDINARY IMPORT DUTIES.

ARTICLES.	RATES OF DUTY.			
		£	s.	D.
Cocoa :				
Raw .....	lb.	0	0	1
Husks and shells.....	cwt.	0	2	0
Manufactured .....	lb.	0	0	2
Coffee :				
Raw .....	cwt.	0	14	0
Dried, roasted or ground.....	lb.	0	0	2
Chicory :				
Raw or dried.....	cwt.	0	13	3
Roasted or ground.....	lb.	0	0	2
Mixtures, imitations and substitutes.....	lb.	0	0	2
Fruit, dried :				
Currants, figs, plums, prunes and raisins.....	cwt.	0	7	0
Tea .....	lb.	0	0	6
Tobacco :				
Unmanufactured.....	lb.	0	3	2
Manufactured cigars.....	"	0	5	0
" cavendish.....	"	0	4	6
" snuff.....	"	0	4	6
" all other.....	"	0	4	0

ARTICLES.	RATES OF DUTY.			
		£	s.	D.
Wine :				
Not exceeding 30 degrees proof spirit.....	gal.	0	1	0
From 30 to 42 degrees .....	"	0	2	6
Additional on sparkling wines in glass.....	"	0	1	0
Exceeding 15 s. value to gallon.....	"	0	2	6

IMPORT DUTIES TO COUNTERVAIL EXCISE DUTY ON BRITISH BEER AND SPIRITS.

ARTICLES.	RATE OF DUTY.			
		£	s.	D.
Beer and ale specific gravity of 1,055 degrees	bbl.	0	6	6
" " not exceeding 1,225 "	"	1	6	0
" " exceeding 1,225 "	"	1	10	6
Spirits :				
Rum, brandy, gin .....	proof gal.	0	10	4
Liqueurs and cordials .....	gal.	0	14	0
Perfumed spirits and cologne water.....	"	0	16	6
Chloroform.....	lb.	0	3	0
Chloral hydrate .....	"	0	1	3
Collodion .....	gal.	1	4	0
Ether, acetic.....	lb.	0	1	9
" sulphuric .....	gal.	1	5	0
Naptha, potable .....	proof gal.	0	10	4
Soap, containing spirit.....	lb.	0	0	3

IMPORT DUTIES TO COUNTERVAIL STAMP DUTIES ON BRITISH-MADE ARTICLES.

ARTICLES.	RATE OF DUTY.			
		£	s.	D.
Plate, gold.....	oz. troy	0	17	0
" silver .....	"	0	1	6
Playing cards.....	doz. packs	0	3	9

The amount of revenue collected in Great Britain from customs duties for the year ending March 31, 1889, was as follows:

Tea .....	£4,629,901
Coffee .....	184,292
Spirits.....	4,296,634
Wine.....	1,210,537
Tobacco.....	8,858,781
Dried fruit.....	579,429
Other imported articles.....	179,800
Miscellaneous .....	31,817

Total ..... £19,971,191

These imports into Great Britain may be divided into two classes—those that include the commonest necessaries of life to the British workingman, and those that are luxuries that only the rich may enjoy. In the first class we include tea, coffee, tobacco and dried fruit—four lines of imports—the duty upon which aggregated £14,252,403; and in the latter we include spirits, wine and other imported articles, and miscellaneous, the duty upon which aggregated only £5,718,788.

We have here given a full list of articles upon which Great Britain imposes import duties, and we hope it is as interesting to the *Herald* as it hoped it would be.

We have also given a list of foreign articles which, when imported into Great Britain, pay "countervailing" duties levied for the protection of certain British manufacturing industries; and we direct attention to the fact that included in this list are some products that are highly essential to the health of British workingmen—we mention chloroform, chloral hydrate, collodion, acetic and sulphuric ether, etc. Of course foreign manufacturers of gold and silver plate are excluded