



also the duty collected by the government. The amount collected from this source for the year ending March 31st, 1889, was £19,971,191 or nearly \$100,000,000.

In addition to this there was the same year raised from "Excise," that is duties levied upon domestic manufactures of spirits, beer, coffee and chicory, and also from licenses and railway passengers, etc., the sum of £25,474,403, equal to \$127,000,000 of our money.

This was further supplemented by another direct tax known as "Stamp" duties, which are levied upon all documents such as receipts, drafts, probates, legacies, insurance policies, bills of exchange, etc., and amounted that year to the sum of £12,240,954 or \$61,000,000. For the year above mentioned the revenue of Great Britain derived mainly from the sources already enumerated, aggregated the immense sum of £89,852,254, equal in round number to about \$450,000,000 of our money. As the total population of the British Islands is only about 37,500,000, this means an average tax of nearly \$12 for every man woman and child in that country.

It will be readily seen from the foregoing that as this enormous tax is levied entirely upon imported articles which Great Britain does not produce, or by direct taxation upon domestic manufactures, or the necessities of life, that such a system must place the inhabitants of that so-called "free trade" country at a great disadvantage as compared with people who live in "protected" countries. They apparently enjoy the maximum of taxation, without any compensation whatever in the way of protection against foreign competition.

In this connection a very quaint remark made by the Hon. Mr. Goschen, Chancellor of the English Exchequer, in his budget speech last month, shows up very clearly the absurdity of this system of taxation. After commenting upon the fact that the gross revenue from alcoholic beverages for the past year was £29,265,000, Mr. Goschen said (the italics only are ours) that "these figures showed a universal rush to the beer barrel, the spirit bottle and the wine decanter. Everybody seemed bent on toasting a national prosperity and increasing the revenue. It was a circumstance that must be deplored. A close examination would not diminish the surprise, for the largest increase had been—of all the spirits in the world—from rum, (laughter). The rum was drunk mainly at seaports. In 1888 the number of drams taken reached 255,000,000, in 1889, 275,000,000. It was an extraordinary historical fact that in the years 1875 and 1876, the greatest drinking years recorded, there was precisely the same rush and precisely the same proportion of revenue from different spirits. Increased prosperity therefore meant a great increase in the consumption of alcoholic drinks. The tipplers who had largely produced the surplus would have a chance to redeem themselves owing to reduction of the tea duty by two-pence per pound. *He opposed the abolition of the tea duty, because it was the only vehicle whereby a non-smoker and non-drinker could contribute to the revenue.*"

While this statement may seem correct from the standpoint of British free traders, it sounds almost absurd to people living on this continent, who have learned that taxation can be regulated so as not only to bear equally on every citizen in proportion to the amount of foreign goods he consumes, but at the same time to afford a measure of protection, and therefore of benefit to the industries of his own country.

In contradistinction to the British method of taxation, let us bring forward a few facts regarding the way in which the people of Canada are taxed in order to carry on the affairs of the country.

As is now well known, the policy of the Canadian government is a protective one, that is they aim to levy a high rate of duty on all goods imported into the country which can compete with home industries, while on the other hand they admit free of duty all raw material required by our manufacturers which cannot be produced by our own people.

The population of Canada is about 5,200,000 and the total revenue last year amounted to a little over \$37,000,000, or an average of \$7.24 for every man, woman and child in the Dominion.

A careful investigation of the items from which our duties are collected will reveal the fact that they are in the main levied upon tobacco, spirits, and goods of foreign manufacture which enter into competition with those produced by our home manufacturers.

While in both Great Britain and Canada the amount collected exclusively from foreign imports amounts to about \$3.00 per capita of the entire population, there is, however, this remarkable difference in the result effected:

The English duties are mainly levied on such articles as tea, coffee, spirits, wines and tobacco, none of which with the exception of spirits can be produced in Great Britain, and the collection of revenue on which can only enhance the cost without benefiting in anyway whatever any home industry.

The duties levied by the Canadian government, on the contrary, have not only brought many new and valuable industries into existence in this country, but have largely aided in placing those we already had on a solid basis by protecting them from the unfair and often ruinous foreign competition to which they were formerly subjected.

It is no wonder then that in discussing the subject of "Free Trade Taxation," the *Canadian Manufacturer* in an able editorial says:—"In free trade Britain out of nearly \$100,000,000 collected from customs duties, over \$71,000,000 are collected from duties on tea, coffee, tobacco and dried fruits—articles that the poor man must have, while the fancy wines that only the nobility, aristocrats and nabobs can drink, paid a duty of only \$6,000,000. In Britain, every man who buys a railroad ticket pays an excise tax to the government, and over \$60,000,000 was paid in stamp duties, which means that every paper having any commercial value whatever was heavily taxed. These things are not so in Canada, nor can they ever be so as long as our National Policy prevails. The average per capita tax in England for supporting the much vaunted Free Trade Policy amounts to \$11.65, while the per capita tax in Canada under Protection amounts to only \$7.24."

In the face of such facts, which are accessible to every citizen who desires to know the truth, it seems strange that any, let alone so many, of our politicians can have the assurance to assert that Canadians are the most grievously taxed people on the face of the earth, and that our protective policy, which every unbiased observer must admit has greatly benefited the country, will, if persisted in, plunge us into national bankruptcy.