It must be organised in order to fully develop its potentialities and, if the Dominions do not see the greatness of the prospect thus offered, then Great Britain must undertake the task alone. But our most earnest hope is that all the constituent parts of the British Empire may be induced to co-operate in this vast enterprise and so to share in the rewards as well as in the work.

## V.-Our Fiscal System.

It is argued against us that our project involves a fiscal system either of unattainable simplicity or else of impracticable complication. We willingly agree that certain complications will have to be introduced to make it workable, but far more intricate systems have before now functioned very well in practice. Even within the Commonwealth of Australia, Western Australia for five years maintained a tariff against the other states without impairing the unity of the whole body. Consider, too, the complicated relations between France and her colonies in fiscal matters, where distinctions in one given colony are actually made not only between French soil and foreign soil, but also between the produce of foreigners and that of native-born Frenchmen.

We suggest nothing so difficult as this. We ask for a system that will correspond to the multifarious realities of the Empire, a system so designed as to direct the currents of Imperial trade to the quarters where they will promote the most production and consequently the most prosperity. The instincts of all the British peoples tend in this direction, as is proved by the response given to all appeals to buy Empire goods. But it is not enough to go about