TWO PHASES OF THE DUTY QUESTION.

T present there is a considerable interest in the tariff question. The opinion seems to be pretty general that a certain amount of duty is always necessary. This being the case, it is well to remember, in arranging the rates of duty, that a certain per cent. import duty on an article does not necessarily mean that amount of protection to the home manufac-

turers. Circumstances often prevent the manufacturer from taking full advantage of the duty.

Take, first, the case where the protection amounts to almost the same per cent. as the duty levied on the imported article. Many articles are manufactured in Canada just as well and as cheaply as in other countries. In staple articles I this kind the home manufacturer can, and does, charge what it would cost to lay the foreign product down in Canada. The reason is obvious. People know that the goods are of the same quality, and that no new idea can be introduced. So that the foreign article is no advantage. Besides, the home manufactured article is much easier to handle. There is no delay or misunderstanding when the article itself can be inspected at the time of ordering. A good example of this is grey cotton. It is the same no matter where it is made. There is no design where the foreign ideas might be fresher. It is simply grey cotton, whether made in Canada or in England. The manufacturer here can charge as much as the English goods would cost on this market. That means that the manufucturer gets the full benefit of the duty and also of the cost of transportation to the foreign manufacturer.

On the other hand, where there is a design, as in prints, dress goods, carpets, oil-cloths, etc., the case is different. The home goods are so easy of access to all merchants. The patterns become widely distributed in Canada. They are looked on as common. What buyers want is something very scarce, so that they control the market in that pattern. To get such patterns they look to imported goods. To overcome this tendency it is necessary to have the price of the domestic article away below what the foreign article can be imported for. Otherwise, the foreign article would control the market. In other words, a large percentage of the duty goes only to hold the market, and not to raise the price of the article. To put the manufacturer of this class of goods on the same footing as the other it is necessary to have a much larger duty.

THE WHOLESALE TRADE ELECT OFFICERS.

At the annual meeting of the Montreal Wholesale Dry Goods Association, last month, Senator Thibaudeau presided, and the following were present: E. B. Greenshields, Wm. Reid, Jas. Slessor, Jonathan Hodgson, Thos. Brophy, B. Tooke, R. W. Macdougall. Jas. Rodger, A. Racine, P. P. Martin, R. L. Gault, Frank May, R. N. Smith. Jas. A. Cantlie, and John Black. The president submitted his report for the past year, which was adopted, and the election of officers took place, with the following result:—President, Mr. E. B. Greenshields; vice-president, Mr. A. Racine; treasurer, Mr. William Reid; directors, Messrs. Geo. Sumner, S. O. Shorey, Frank May and B. Tooke.

COLORS FOR SPRING.

THE spring season promises great favor to red. This prominence is indicated by the color card for spring '97, just issued by the Chambre Syndicate des Fleurs et Plumes de Paris, a review of which was given in The Reporter of last week.

If there be strength in numbers, tones of red will certainly be a marked feature in the color harmonies of the spring. As the color card of the present season gave prominence to greens, the new spring card accords distinction to reds. Ranging from the palest rose to deep dregs of wine, the harmony in reds is complete.

The vogue of red began in Lordon last summer, immediately after the marriage of Princess Maude of Wales to Prince Charles of Denmark. It was a compliment to this matrimonial alliance with Denmark that the particular red known as Danish, a clear, dark shade, was taken up by the London smart set.

The popularity of red was emphasized at the New York horse show, which function has been called by authorities on fashion, the American Grand Prix. Many of the society notables gave the vogue of red added prominence by wearing entire costumes of red. A number of the more sober costumes were enlivened by a dash of red in the trimming.

In direct contrast with the red epidemic is the vogue of gray, which is claimed by many high authorities to be the coming color for the spring and summer season. The popularity of one, however, need not interfere with the other. Gray and red are friendly colors, and are never more beautiful than when in combination.

Green, purple and heliotrope will not be lacking in the spring season. The greens will include many tints and shades of foliage, the clear strong Russian greens and a series of olive tones. Dahlias, violets and pansies in their natural colorings are matched in the shades and tints of their class.

The blues are a repetition of last season. The distinctive tones are the turquoise blue and the deep rich blue of the bell-flower.

Six tones of yellow, the same number of brown, and two each of beige and castor, finish the list of plain colors. Ombres supply again the novelty note. These are looked upon with little fa or. Shaded effects are rarely accorded the full measure of popularity given other novelties.—Chicago D. G. Reporter.

Why was Lazarus a beggar?

See last page