

trouble arises, and to carry out the law as it now stands would require an enormous staff of officials, whose salary would effectually account for any revenue which might be derived therefrom.

There remains, however, one proposition which gives every facility to the farmer, and would also give protection to the revenue, and consequently to the honest trader, and that is, that the farmer or any party wishing to grow tobacco, should be compelled, under penalty, to request a license to grow it, and that every license-holder should make a sworn return, at some specified term, of the amount grown under his license to the Inspector appointed to visit him.

It might be contended that this would be an infringement upon the freedom of the farmer; but it would bear no worse on him than on other parties who wish to trade in any goods which are taken cognisance of by the Inland Revenue Department.

As the law stands at present, no one may retail duty-paid leaf tobacco without a license from the Department, which license is obtainable for the asking: and should such an arrangement be enforced in this case, there would not be a pound grown but would come under the supervision of the Department, and so could be controlled; and if it is desired to allow the grower to raise what tobacco he requires for his personal use, provision can be made for that, allowing each fifty pounds, which is all any man can use.

Should this suggestion become law, an increase of the revenue will surely follow, amounting to not less than half a million dollars, besides placing the burden of government equally on all shoulders.

The law, as originally framed, was intended to discriminate in favour of the consumer of Canadian tobacco as against the consumer of the foreign article; but as it