

almost inappreciable quantities, and in one respect have this advantage, that, if fairly imposed, each individual in the community contributes in a tolerably fair proportion to his means. In Great Britain it may be possible to adjust the taxation, so as to make realized property contribute more than it now does to the wants of the State ; but in a country like Canada no such resource exists, and it would be perfectly hopeless to attempt to raise the required revenue by direct taxation—we neither possess the required machinery to do it, nor are the people satisfied that it is the more correct principle. Customs duties must therefore for a long time to come continue to be the principal source from which our revenue is derived.

Admitting, therefore, the necessity of raising a certain amount for the wants of the State, and that such amount can only be obtained through Customs duties, the Government of Canada, like that of Great Britain, have to consider how that necessary interference with the true principle of political economy, can be effected with least disturbance to trade. And judging of the fiscal policy of the present Government by this rule, it is contended that, with some trifling exceptions, which must arise in all human legislation, the Customs duties are imposed in the manner least calculated to disturb the free exchange of Canadian labour with that of other countries. A large class of articles termed raw materials, are admitted free, amounting to 29 per cent. of the total imports. Another large class consisting of iron, steel, metals and articles entering into the construction of railways, houses, ships and agricultural implements, &c., are admitted at 10 per cent. duty ; leather, and partially manufactured goods, pay 15 per cent. ; manufactured goods, made from raw materials, or articles paying 10 per cent. duty, are admitted at 20 per cent. ; manufactured goods, made from articles paying 15 per cent. duty, are charged 25 per cent., but this is exceptional, and very limited ; while luxuries, comprising wines, tobacco, segars and spices, &c., are charged at rates varying from 30 to 40 per cent., but the bulk are of 30 per cent. Spirits are charged 100 per cent. Tea, sugar and molasses, pay 15 per cent. and 30 per cent.