

to advocate any special plan. Parliament may be relied upon to adjust its revenue-raising so as to make it as effective as possible, and at the same time as easy as possible to the people. Some of the suggestions that have been made are however, here submitted as information :—

The whole amount might be raised by direct taxation, in which case people would have to pay about one-sixth of the amount they now pay for liquor, retaining the remaining five-sixths and leaving them as a whole more than \$30,000,000 better off than they are under the present plan, a new \$30,000,000 being added to their wealth each year. Direct taxation is however, only one of the available methods of revenue-raising.

A tax of one half-cent per pound on sugar, seven cents per pound on tea, coffee and cocoa, and sixteen cents per pound on tobacco, levied on the quantities of these articles now used, would make up the amount named, \$1.05 per head, or \$5,400,000 on the whole.

The Government might take over the liquor-traffic remaining for permitted purposes, carry it on and retain all the proceeds. It is estimated that this would give a revenue of about \$4,000,000. It would be the safest way of supplying pure liquor for medicine, etc.

If the plan just mentioned were adopted, the balance of \$3,000,000 to make up the whole temporarily displaced revenue, could be secured by an extra excise duty of thirty cents per pound on the quantity of tobacco now consumed.

The same amount could be secured by a special customs duty of four and one-half per cent. on the value of all imported goods that now pay duty.

On the preferential duty plan it could be obtained by an extra duty of seven and one-half per cent. *ad valorem* on the quantities now imported of all other than British goods, leaving the duty on all imports from Great Britain unchanged.

As it is clear that the deficit would only be temporary and that a richer country would soon make up the missing revenue, the temporary deficit might be met by a special loan as in the case of some other national emergency.

All that has been said to the effect that under prohibition our people would be richer and our national revenue really