

Lord Durham complained in 1838 that it was impossible to find a county officer, even to arrest a criminal at the command of the Executive Government. Besides, owing to the peaceful conditions of the early settlements and to the land policy of the government, the settlers were so widely scattered that it would have been difficult even for a strong executive with a sufficient machinery to administer a general property tax, and the early executives in the provinces were not strong.

To these reasons may perhaps be added the economic. The lands were only partly cleared previous to 1840, and of little value, money was scarce, there was little accumulated wealth of any kind, and consequently no basis for a productive general property tax. Under these circumstances it is not surprising that the preference was given to Customs duties which were fairly easy to collect and were paid without protest, and on the whole perhaps pressed pretty evenly on a people in this stage of economic development.

Up to Confederation then, customs duties were the mainstay in the Provincial revenue systems as they have been in the Dominion system since that time. There were other revenues, and in Canada very important ones, arising from excise duties on tobacco and spirits, public lands, and an impost on banks, but little will be lost by omitting these and confining ourselves to the central feature of the systems—the customs.