and bastards increased at the rate of about twenty-four per cent, and that of refined tell off at the same time at the rate of about

thirty-five per cent per annum.

Thus it is plain that the high duty of 2d stg. per lb. on loss sugar has had the effect of materially diminishing consumption, has probably caused many families from necessity to abandon the consumption of it entirely, and most to restrict themselves materially in the use of it,—which is clearly carrying a duty to an abusive and injurious extent, without benefiting the public

rovenue to anything approaching to an equivalent degree.

Whatever, therefore, may be thought with respect to 12s. 6d. stg. upon muscovados and bastards, it is clear that 2d. stg. per lb. is too high for a revenue duty upon refined. Indeed, we would at once propose a greatly reduced rate upon both descriptions, were it not that we should be laying our scheme open to premature critheism by laying it piecemeal before the public, having already been warned in this respect by the friendly hints of our readers. For instance, we are informed that the mere rough outline of a tariff which we submitted in our last number but one, is spoken of by our opponents as if it were a perfect scheme placed before the country, with the full authority of the Free Trade Association; while, in fact, we took the greatest pains to prevent any such misconstruction being put upon it,-excer' by those who might be wilfully determined not to understand it for what it plainly meant to be. It was in fact, we may as well reiterate, nothing more than what it plainly professed to be—a mere sketch, to show "that the Differential Duties might be instantly and completely abandoned without deranging the finances of the country, or giving a violent shock to mercantile credit or arrangements." And to make it the more complete and likely to carry conviction along with it, we took the tariff of the country as it now stands for our guide, and, merely assuming it to act uniformly upon all goods imported for consumption, whether British or foreign, showed that a larger revenue could thereby be collected than the country actually requires.

With this explanation then we revert to the question before us, and will endeavor to illustrate, by another example, the effects which the enhanced duties of 1812 have had upon the consump-

tion of sugar.

Raw and Bastard,

Refined,

Classing all the sugars entered for consumption under one head, we find that the average quantities stand as follows under the two periods, viz.:-

1839 to 1811. 1813 to 1845. 7,453,216 2,100,079 9,301,362 1,368,409

Total average consumption p.ann. . lbs. 9,553,325

Increase in the latter period 1,116,446 lbs., or a little over 11 per cent per annum. Now taking into consideration the increase of population in the second period—the general prosperity that prevailed—and the improved habits of the people at large,—it seems to us that, had the duty remained as before, a much larger increase in the consumption of sugar might reasonably have been expected than seems to have taken place. It is no notice whatever of the quantity of maple true, we take sugar produced during the years in question, nor do we consider it of much importance to do so, as we believe the quantity produced of the latter does not vary much from year to year, and if we are right in this assumption, it obviously could not materially vary the aggregate result.

Altogether, then, after a careful summing up of the question, we think it will be generally conceded, that the sugar duties might be reduced without detriment to the revenue on the one hand; and, on the other, with well-founded hope of positive benefit to the commerce and general interests of the Province at

The Gazette has appeared since the foregoing was written, and we observe that our contemporary affects to have fallen into the

error to which we have already alluded.

He affects (and we trust our contemporary will observe that we thus give him credit for better judgment and keener penetration than he chooses to display) to treat our rough trial scheme as it we had really put it before the public as a Free-trade Tariff, while, on the contrary, the only purpose it was intended to serve (that, however, being a very important one), was to demonstrate to the public that differential duties might be instantly abandoned without endangering our revenue—an object which we consider it has fully accomplished, even by our contemporary's own admissions.

He next affects to be unable to comprehend how a duty of six pounds sterling can be levied upon a hundred pounds currency worth of imported goods. Our contemporary may offeet such ignorance, but we will do him the justice to say that we scarcely think the public will give him credit for sincerity in appearing so obtuse. That an officer of customs, trained for a life-time in one routine of practice, might, at first view, fall into the error affected by our contemporary, we are ready to admit, being fully alive to the general force of long established habits; but that our subtle contemporary the genius of the Gazette could fall into such an error with his eyes open, is past all belief.

Finally, however, we will admit that our statement would have been clearer, had we stated "6 pounds sterling per cent." instead of simply "6 per cent.," but as all the other rates of duty were stated in sterling, we scarcely thought that particular rate would be seized upon as an exception and supposed to be currency.

All the other points raised by our contemporary are manifestly irrelevant and out of place, and it would therefore be a mere waste of time and paper to discuss them at present.

When we put our digested scheme before the public, we shall

be prepared, and happy, to discuss it, in all its bearings, with our contemporary, or any other journal in the Province.

Meantime, we shall merely add that our contemporary has compromised his judgment in many ways in the article before us. We have room, however, for only one example. He says, "The duty on tea is raised to a point at which experience shows that there is large smuggling." Now, if there he smuggling at all, which he offers no opinion upon one way or other, it must obviously be across the frontier—we suppose he will admit that,—and the duty at present levied on teas invested by the footier heiro. duty at present levied on teas imported by the frontier being 2d. per lb.—how can we be accused of raising it to a smuggling point? We fear our contemporary's spleen has obscured his intellect.

THE POST OFFICE DEPARTMENT. No. 5.

From all the recommendations of the Commission, what has resulted? In what particulars have the authorities of Her Majesty's Post Office in St. Martin's-le-Grand acted on them, or against them, or not acted at all? This is our next question. Alas, that the answer to it must be so little satisfactory; that the answerer must perforce add another instance to the long catalogue of sad cases, wherein the labor of the mountain has but brought torth the mouse.

It was unfortunate, as every one thought at the time-and the result has amply shown that on this point every one was right,-it was unfortunate that the instructions from home to Lord Sydenham directed him to place an officer of the department on the Commission. With those instructions before him, Lord Sydenham no doubt did the best he could, in naming the Deputy Post Master General for Canada as the Departmental Member of the Board. To have named any one else would have been to set a subordinate officer to investigate into, and pass judgment on, the doings of his chief; a position even more anomalous than that in which Mr. Stayner was actually placed, when named as a Commissioner upon himself. Nor are we disposed to doubt Mr. Stayner's desire to acquit himself faithfully of this next to impossible charge. That he has been a faithful and efficient public servant, no one who reads the Report can doubt. But neither can any one who reads the Report doubt that his presence at the Board was in fact, as might have been expected, and as indeed was expected, a most unfortunate thing. The Report, now that it is printed, shows (what was generally surmised before) that there was at the Board an "antagonism?" between Mr. Slayner and his colleagues; an antagonism, to our judgment, in its origin at least, rather of position and feeling than of opinion, but which, like most other antagonisms, led from had to worse. Appended to the Report is a protest by Mr. Stayner, almost as long as the Report itself; and to this are attached remarks by Mr. Dowling, the chief Commissioner; a letter of corrobative comments by Mr. Davidson, the third Commissioner; and a number of documents, in evidence on one or other of the points in controversy.

As to the tenor of this controversy all that need here be said is, that it had very little indeed to do with the substantial merits of the leading recommendations of the Report; that in fact, the comparative unimportance of the points drawn by it into question, may be said rather to confirm the Report as a whole, than to shake it.

Still, it can have had no such tendancy with the authorities before whom the Report went for final judgment. To them, it could only make the whole business perplexed, doubtful and unsatisfactory. And perplexed, doubtful and unsatisfactory, so far as we can see, has been their whole course ever since, about it.

Before the Report was made, another king had arisen "which knew not Joseph." Lord Sydenham, the first Governor hereabouts who had ever taken any pains to understand the subject, perhaps the first who could have taken such pains to any purpose, was no longer living. Lord John Russell, the first Colonial Secretary who had ever shewn himself able and disposed to second such enterprize on the part of Colonial Governors, the Colonial Secretary who had acted with Lord Sydenham in undertaking the reform of the British American Post Office, had given place to Lord Stanley. It was to a new Governor in Canada, a new Colonial Secretary, and new Lords of the Treasury, in Downing-street, and a new Post Master General in St. Martin's-le-Grand, that it fell to decide and act, if decide and act they could or would, upon the conflicting representations of the majority and minority of the Commissioners. From Canada, it would seem as if the Report was sent home without having been so much as first considered by the Provincial Executive. Sent home, it re-