

proved unavailing, for the Minister of Railways and Canals replied, that he "did not consider it advisable to remove the Tonnage Dues on vessels "using the new basins, and that they would remain as heretofore."

The Council regrets this decision of the minister, believing that the exclusion of vessels using the Canal Basins from the benefit of the remission of Tonnage dues granted to those using the Harbour, was particularly unjust—and the Council recommends its successors to continue to agitate this question until the inequality is removed.

POLICE AND HOSPITAL DUES.

The agitation against Police and Hospital Dues, which has remained in abeyance, should, the Council considers, be vigorously proceeded with. The police impost does not exist as a charge upon tonnage elsewhere than in Montreal and Quebec, and in its present form is simply a discriminating tax on the shipping trade of the St. Lawrence. Some years ago, at the instance of the shipping interest of Montreal, a clause was inserted in the Police Act, providing that "no vessel bound to or from the port of Montreal shall be "liable to pay such duty at the port of Quebec for the same voyage;" notwithstanding which, Montreal vessels calling at Quebec are still required to pay these dues at that port. The Hospital Tax is peculiar to the seaports of the Dominion, and unknown in other countries, and is an impost on ocean tonnage visiting Canadian ports, from which tonnage in the United States and British ports is free; it is therefore a tax on the ocean shipping of the Dominion, from which that of other countries is exempt. The abuses in connection with the administration of the fund have long been a matter of complaint; from a Return moved for by Sir Donald A. Smith it is shown that since Confederation no less a sum than \$220,000 in the City of Quebec, and \$16,500 in Kingston and St. Catharines, has been taken from a fund held in trust for the relief of sick and distressed seamen, and applied to other purposes, to wit, mainly for the relief of the sick poor of those particular cities.

THE CHANNEL DEBT.

The debt incurred by the Harbour Commissioners of Montreal for the deepening of the channel between Montreal and Quebec, which has occupied the attention of the Board for so many years, has been disposed of by the assumption by the Dominion Government of the Works and Interest. The Government recognized the further claim for the reimburse-