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The question that has arisen with reference to the application of Sir William Harcourt's budget proposals in the matter of estate dues to the colonies illustrates once more the necessity of some more logical arrangement of the relations of the self-governing colonies to the Empire. It is not easy to understand just the position said to have been taken in this matter by the re-Presentatives of the colonies in London, who, it must be assumed, are acting under instructions from their respective Governments. These representatives are said to bave notified Sir William Harcourt that the clause in the Budget Bill maintaining the imposition of the death duties in the colonies will not be acceptable to the latter in any form. It is further said that Sir George Paden-Powell has given notice of a motion in the Commons to the effect that Parliament does not possess the privilege of interfering with the right of the colonies to impose their own taxation. How the pro-Posed duties can be regarded as interfering with such right does not appear. The same Provision is, it is understood, to be made with regard to the imposition of duties upon property held in any foreign country by a British owner, and we have not heard that any foreign Government has protested against the proposal as an interference with its right to impose its own taxation.

Our being put in the same category with foreign nations in regard to such matters seems to be but a part of the price we have to pay for our self-government, including, as it does, the right to tax British just we do foreign goods. It is a poor rule that will not work both ways. We cannot expect to run with the hares while we are hunting with the hounds. If we insist upon the right to treat the British just as we do loreigners in matters of taxation, how can We rebel against being treated in just the ame manner as foreigners, in trade matters, by the British Government. It may be that the proposal to impose the death duties upon property held in other countries is illogical and impracticable. But we can to good reason why Canada, for in-Stance, should be treated differently from Prance or Germany in this respect. The Compromise resolution which has now been passed, whereby the British death duties will not be exacted in cases where similar duties are imposed by the colonies, or exacted only to the extent of the difference in amount between the two duties, will be the to render the law nugatory, as far as the British Government is concerned, by creating an inducement for the colonies to impose similar duties in every case, and to increase those already existing up to the rate imposed by the British law. The pri-Mary question, to our mind, is whether it is Worthy of the colonists to insist so sharply their own right to treat the Mother Country as a foreigner in all trade matters, and then cry out like spoiled children when-

ever the boot, whose pattern has thus been mutually agreed on, happens to pinch the colonial instead of the Imperial foot.

THE OTTAWA CONFERENCE.

The Conference now sitting in Ottawa of delegates from all the great self-governing colonies of the Empire and the Mother Country is a significant illustration of the reality of the Empire and of the force of sentiment. The sword is mighty, trade is mighty, but, after all, it is sentiment that rules the world. Given that, and everything else follows in due time. Have we not been told over and over again that Canada has nothing in common with Australia, New Zealand or South Africa? Have we not been told, in the teeth of facts, that the interests of Great Britain and Canada may be or are antagonistic, and therefore that the only course for each of the parts was to save itself without regard to sentiment? Yet, at the first word of invitation from Canada, statesmen assemble from the Cape, Tasmania, New Zealand, South Australia, Victoria, New South Wales, Queensland and England, to discuss on a common basis, matters of common interest, and to consider what can be done to cement relations already existing, to remove stumbling blocks and to prepare the way for closer union. It is a new thing under the sun. In olden times river, a range of mountains, a desert or a strait was sufficient to warrant a distinct kingdom or republic.

Representative institutions and improved means of communication, with scientific discoveries that annihilate time and space, have changed all that. The United States has no more difficulty now in holding itself together, though it extends from Atlantic to Pacific, and from the Lakes to the Gulf, than it had a century ago, when it consisted of a string of discordant states, fringing the Atlantic Coast. There is less friction in the Government of Canada to-day, though it extends from ocean to ocean, and is receiving daily new citizens from strange races and religions, than there was fifty or sixty years ago, when it consisted of two inland provinces, and Lord Durham wrote his celebrated report, to point out how almost incurable its condition was. Notwithstanding the great extension of the range of government that has taken place within our own time, eminent authorities asserted that the utmost limit had been reached and that no further extension was possible.

Canada, Russia, Germany, Italy, the United States, it was pointed out, were each and all contained within a ring fence. There might be ranges of mountains, rivers or lakes inside the fence, but there were no oceans separating one part of the country from another. This is still seriously given as proof, but what does it all amount to? Simply that wise men can cheat themselves with a word. What is there in an ocean more than in a desert or a sierra to prevent

either union or intercommunication? There was something in the days of Ulysses, when it took ten years to sail from Troy to Ithica, and when sailing crafts dared not venture out of sight of land. But now-a-days it is notoriously the opposite. Oceans no longer separate. They unite. Everywhere we are anxious to get the ocean into the heart of a country. Manchester has become an ocean port. Every one hopes to see liners, or at any rate, whale-backs and turret-ships in the harbour of Toronto. This very month our Sault St. Marie Canal is to be opened, that there may be an unbroken waterway from the Straits of Belle-Isle to Port Arthur. Why, then, should we not see that we have the Atlantic on the one coast and the Pacific on the other? Our forefathers laid the foundations of the world-wide commonwealth of ocean by acting on the assumption that seas were great roadways open to all. On the same assumption, or rather basis, their children are consciously or unconsciously seeking to accomplish political unity and solidarity. The meeting in Ottawa is the first visible step in this direction, and no matter what may be the immediate results, it is, in itself, a vindication of past strivings and a prophecy of future attainment. We do not forget that an Intercolonial Conference met in London in 1887 and that from it good results followed. But the Ottawa Conference stands on its own bottom and is even more significant. It is taken, not at the request of the Mother Country, but in spite of its refusal to take the initiative, and it will therefore be a precedent much more likely to be followed than the Conference of 1887. The Imperial Government cannot move rapidly. Besides, its trade policy is fixed. It is hopeless to expect it to discriminate against other countries until the colonies are prepared to offer a reasonable quid pro quo by levelling their present tariffs so far as they are directed against the Mother Country, and offering to her the same freedom in their markets that she gives to them in hers. If the Conference does anything towards such a consummation, it will be the dawn of a new day. The United States would never have become one, on any other basis save that of absolute free trade between the different members of the commonwealth. At the time the interests of one state seemed hopelessly at war with those of another, but the apparently insurmountable obstacles vanished as soon as the experiment was tried. Here is the great historical example which the members of the Conference would do well to keep constantly before their eyes. If they are small men, they will talk, attend banquets and do nothing. If they are worthy of the mighty states they represent and have faith in their possibilities, they will make history.

To be happy is not only to be freed from the pains and diseases of the body, but from anxiety and vexation of spirit; not only to enjoy the pleasures of sense, but peace of conscience and tranquillity of mind.—*Tillotson*.