

thought necessary to continue this table at the present time; but, for the benefit of statesmen, and especially finance ministers in the Dominion and throughout the civilized world, allow me to continue the grading so auspiciously begun.

Stopping in the above table at \$1,000,000, let it proceed somewhat thus:

On the next \$2,000,000 or less.....	15 per cent.
“ 5,000,000 “ .....	20 “
“ 12,000,000 “ .....	30 “
“ 30,000,000 “ .....	40 “
On all above 50,000,000 .....	50 “

Here would be an easy way of raising a large national revenue, and the wonder is that governments at their wits' ends for means to meet their enormous expenditures have not availed themselves of it to a much greater extent than they have yet done. Graduated inheritance or succession taxes are imposed in many countries; but, so far as I know, ten per cent. is the highest rate anywhere charged. But why stop there? When an estate of \$100,000,000, for example, descends, would not the half of it be enough to keep the sorrowing relatives beyond the reach of grinding poverty? Consider the many oppressive taxes imposed in England. They could all be done away with by the adoption of my suggestion, with benefit to the many, and injustice to none. Once admit the principle of progression in the rates, and it is only a question of expediency how far you should go. There is no confiscation about it. While a man lives his property is his own, and none of it would be taken from him. But when he dies, his wealth goes *in the manner prescribed by the state*, and that portion of it taken by the state for public purposes *is not taken from the heirs or devisees*, because it would never be theirs to take. Then I go further and say that there is no tax which the wit of man can devise that would be less felt or more easily collected. Such a tax would enable our government at Ottawa to go as far in the direction of free trade as should be considered advisable, or to adopt prohibition of the liquor traffic if they wished to do so, as the needed revenue would be easily made up by it. Of course, if the other Provinces follow the lead of Manitoba and Ontario, it might be difficult for the Dominion to impose the same tax, but the Provinces could raise enough revenue in this way to enable them to do without the Dominion subsidies now paid to them, thus settling once for all a very serious and constantly recurring difficulty, and relieving the Dominion of a very large annual expenditure.

GEORGE PATTERSON.

Winnipeg, June 15.