

men of the world, will seek to make their city as attractive to live in, and to visit as possible, for such a course draws and retains money-spending residents and guests. There are, however, doubtless some forms of amusement that need taxing out of existence, those associated with gambling and fraud, which have been too freely encouraged here, as the only "objects" of such amusements are rascality and roguery.

The levying of a tax on street poles and upon gas pipes is equitable, though, we doubt whether it would not turn out to be in the long run merely taxing the citizens through the medium of the companies using such poles and pipes.

The granting of \$1000 to the legal heirs of firemen killed while on duty is a good idea, but it should be done on an insurance plan, the premiums being partly paid by the men and part by the city. The proposed payment of alderman is objectionable, especially in connection with the scheme to abolish the property qualification. The interests of this city are too great to be allowed to get into the hands of professional alderman, a class that would at once spring up, if men of no means, of no stake in the city, could make a living by getting into the Council. To increase taxation for such a purpose would meet with most strenuous and righteous opposition.

No. 16, "to apportion, at the beginning of the year, the appropriations according to the revenue of each Ward, for the repair of sidewalks, roads, and for other works required in each of the wards," commends itself to every business man; the hap-hazard, happy-go-lucky style of financing hitherto in vogue, is scandalous, wasteful, and a serious reflection upon the electors who send men to represent them who are deficient in administrative ability. We object to the last clause, which is "to legalize certain expenses made beyond the appropriations voted and to indemnify the alderman who voted for such expenses for works which were required and in the interest of the city." Instead of that the law needs making so stringent as to put a stop to aldermen spending beyond appropriations. Clause 10, to regulate the repairs of sidewalks in winter, should read "to regulate the clearing of snow from sidewalks in winter by the Corporation"; the present system is a relic of the era of semi-civilisation. The amendments are what may be called "a mixed lot," some good, some dubious, some worse than worthless.

DRAWBACKS TO BE ALLOWED.

A few weeks ago we pointed out that the anticipated trade with Australia was likely to be very seriously hindered realizing because of the duties imposed by Canada on certain materials needed by manufacturers, on which our competitors paid no duties. Our argument admitted of no reply, as it was simply a statement of facts respecting which we had information direct from those whose practical

knowledge of the conditions they were working under, compelled them to regard exports of their goods to Australia as hopeless owing to duties on raw materials. The question having been considered by the Hon. Mr. Bowell, he has decided to obviate this grave difficulty by getting the Government to grant drawbacks to manufacturers of all the duties paid on raw materials required for goods that are exported. A statement to this effect was made by Mr. Bowell at a meeting of manufacturers, at Gananoque, on the 18th inst. Addresses were delivered by Messrs. Jno. M. Gill, president of the Smart Manufacturing Company; W. M. Gardiner, of the Gardiner Tool Works; V. R. Marshall, of the Rathbun Co.; James Penblow, of the Mann Manufacturing Company; D. Derbyshire, president Ontario Creameries Association; F. B. Cossitt, of Cossitt Bros., Manufacturers of Agricultural Implements, all of whom informed the Minister of Trade and Commerce that they were not afraid to compete in open market if they were given the drawback, as indicated by him.

We trust these concessions of drawbacks will be extended all along the line of the class of goods that are properly included in the classification of "raw materials," however complete they may be, in themselves as manufactured articles. The point is a very simple one, whatever article is imported that is necessary for the completion of manufactured goods, when such article is not made in this country, nor saleable for consumption by itself, ought to be free of duty. We, indeed, go farther still, whatever machinery or parts of machinery, not made in Canada, that are needed by our manufacturers, should be exempt from duty. The principle at the base of this policy is, that our industries should be placed to the fullest possible extent in the same position as those of rival nations, in order that we may compete with them under the most favorable conditions.

A WORD ON PAPER.

The Trade and Navigation returns for 1896 show that Canada imported from Great Britain paper to value of \$136,946, and from the United States \$362,770. Our exports of pulp for some years were to extent of \$454,233 to the States, and, \$187,192 to England. That is, we sent to those two countries a total of raw materials to the value of \$641,425, and imported finished goods made out of such classes of these raw materials to value of \$641,445, leaving a balance of difference of \$27,878 between our exports and imports. It is evident from above facts that Canada supplied raw materials to American and British manufacturers, who turned it into paper, and sent it to us after undergoing the processes of manufacture, for which they drew a profit that would have accrued to us if this work had been done at home. Why then did we not manufacture those

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