his life in England, where he received his education. He then spent the greater part of a year in the United States, during which he and his younger brother, the Duc de Chartres, served on the staff of General McLellan, in the war of the rebellion. The greater part of the rest of his life was spent in England, though for a time, during the presidency of Thiers, he was admitted to membership in the National Assembly. About the same time he tried for a time the role of a Republican. In 1886, in consequence of the futile conspiracies which were carried on in his name for the restoration of the monarchy, he was by law expelled from his native country. He spent his remaining years in England, interesting himself to some extent in literature and art. He wrote a number of books, the most important of which is probably his history of the American civil war, which is said to be, in some respects, especially in point of impartiality, about the best history of that great struggle that has ever been written. The Count of Paris seems to have been a man of considerable ability, and of an amiable, and modest and pleasing character. Had he not had the misfortune to be a hereditary prince, he might perhaps have become a distinguished and useful man.

By a notice recently issued in the official *Gazette*, the Government of Quebec has imposed discriminating dues upon spruce logs cut for the manufacture of paper pulp. The imposition of a tax on the logs cut in the Province is, of course, quite within the constitutional rights of the Province. The questionable feature of the tax is the provision that, while logs to be manufactured in the Province are to escape with a tax of only twenty-five cents per cord, the same logs, if to be taken out of the Province, are made to pay a tax of forty cents per ton. The *Mail* of Tuesday had an article strongly urging the view that such a discrimination is beyond the constitutional powers of the Province, since it is, in effect, an interference with trade, and is, moreover, a violation of the clause of the Constitution which provides that "all articles of the growth, produce, or manufacture of any one of the Provinces shall, from and after the union, be admitted free into each of the Provinces." The *Mail*, admits that, on the face of it, this clause applies only to import, not to export duties, but argues that the spirit of it is as much violated by an export as by an import duty. It would be quite too bad should it prove that Quebec is justifiable in thus initiating a policy which might be imitated in regard to other products and by other Provinces, and ultimately have the effect of greatly hampering interprovincial traffic. A still worse effect of such discrimination, if permitted, will be to give the United States authorities a still better plea for denying Canada the benefit of the abolition of the tax on lumber, on the ground that such discrimination is equivalent to an export duty. We are afraid, however, that the *Mail's* argument will hardly hold water. It admits Quebec's right to impose dues on its spruce logs, to the extent of forty cents a ton, or any other amount, for revenue purposes, but maintains that a revenue-tax is necessarily an equal tax, and that hence the discriminatory feature of the tax in question proves that it has some other object than revenue-raising. But if the Province has the right to impose a revenue-tax of forty cents a ton on spruce logs, has it not also a right to give back to its own citizens, under certain conditions, fifteen cents per ton, or any other sum. That is, has it not a right, as in the famous Jesuits' Estates matter, to do what it pleases with its own money? We admit that the discrimination in question is in violation of the spirit of the federation compact, and hope that it may not be persisted in, or that it may be found unconstitutional, because we believe it to be wrong and mischievous in principle. We are merely questioning the conclusiveness of the *Mail's* reasoning.

"To evade a duty because the officials will never be any the wiser, is morally wrong. To evade a duty by open acts which in effect say, 'I defy you to show that any tax is legally due from my estate,' is quite justifiable." How far tax-dodging is morally defensible is, it appears, a question which is being widely asked in England, since the imposition of the death-duties provided for by Sir William Harcourt's budget. The above quotation from an article more than two columns in length represents the conclusion which the London *Spectator* reaches, as embodying the ethics of the question. The elaborate articles in the *Spectator* are, as a rule, so well written and so ably reasoned that it is a pleasure to read them, however far the reader may sometimes be from accepting the conclusions reached. But it is not often that we find one of its leader writers approaching so dangerously near to casuistry as seems to us to be done by the writer of this particular article. He uses as illustrations two ways of evading the death dues, which had been discussed by Mr. Labouchere in *Truth*. In the one case the property is personalty. "A has a son whom he intends to be his heir. He buys bonds to bearer. He cuts off the number of coupons that will probably last his life, and places the bonds in a box, to which he affixes a label bearing the inscription: 'This box and its contents are the property of my son.' If he predeceases his son, the box, being the son's, is handed over to him; if the son predeceases him, he tears the label off the box." In the other case, B, whose property is in realty, may adopt this plan: "Instead of giving his children allowances, he might give to each of them a mortgage on his estate, the interest on which would be equivalent to the allowance. In this case, the estate of the father would, on his death, pay no duty on these mortgages."

Probably the unsophisticated reader will find it difficult to discover, unaided, any material difference in the morality of these two imaginary transactions. The intention is clearly the same in both cases—to evade the law. But for the law, neither device would have been resorted to. But to the lynx-eyed moral judgment of the *Spectator* casuist there is a very clear distinction. Briefly stated, it is this. In the one case, concealment is necessary, in the other it is not. A man must take care that no one knows that the bonds have been placed in the box with the label on it, else, we suppose, in the case of the son's dying first, the tearing off of the label might be deemed fraudulent. In the other case no such concealment is necessary, though it is to be inferred, we take it, that should the son predecease the father, the mortgage would be cancelled (the *Spectator* stipulates that they must not be burned), and the property would revert to the father, to whom it really was understood to belong all the time. The *Spectator's* curious ethical principle is stated thus: "In matters of positive civic obligation like tax-paying, things are either forbidden or they are not. If they are forbidden, it is immoral to do them. If they are not forbidden, it is not immoral to do them. In other words, laws which impose artificial obligations may be trusted to look after themselves. We need not worry to help them to do their work." And yet in a preceding part of the article, the writer says distinctly: "Since it is illegal for a man not to return the amount of income earned by him, and to pay income-tax thereon, a man is doing an illegal, and so an immoral act, who does not return his income because the income-tax collectors have never 'spotted him' and sent him a return to fill up." But why a tax-payer should worry himself to aid the income-tax collector to do his work, but need not worry himself to enable the death-duties law to do its work, is not very clear. According to this new ethics, the man who may have had no intention or wish to evade the law, but simply did not take the trouble to do the tax-collector's work for him, is guilty, while he who successfully worked a scheme to evade the known intention of the law, is innocent. On the same principle, we suppose, the lawyer who allows his client to escape conviction by failing to bring forward some damning evidence which he alone knows of, does a moral wrong, while he who clears the client whom he knows to be guilty, by some clever bit of legal strategy, is innocent. But we did not mean to argue the question, but merely to set before our readers who may not see the *Spectator* a curious sample of the kind of discussion which has been going on in some of the English papers since the passage of the Death-duties Act.