

the truth of the matter ; and say that the proportion of import duty paid by home consumers varies inversely as the proportion of the whole home production to the whole consumption. That is to say, if we produce one-half and import the other, of any article, we may consider that of every dollar of duty collected on that article some foreigner has paid fifty cents ; a comfortable reflection for our own taxpayers. If we produce but one-fourth of our own consumption, we pay three-fourths of the duties collected on the remaining three-fourths, and the foreigner but one-fourth of the duties. If, again, we produce three-fourths ourselves, then the foreigner from whom we buy the remaining fourth pays three-fourths of the amount of duties collected on it. This view of the case is submitted as affording, in the playful task of its examination, an agreeable recreation for political economists of a mathematical turn of mind. It certainly seems to harmonize in a general way with the idea that we, who produce no tea, pay all the duty on tea, while in the case of a foreigner sending barley here, of which we have a superabundance for export, he would pay all the duty, and the purchaser here none. There *may* be more in the solution just suggested than to some people may appear at first sight. It should not be forgotten, however, that mathematical, symmetrical solutions of problems, into which human agency enters as one of the elements or conditions, had better be accepted *cum grano salis*, or even regarded with salutary suspicion. But, coming down from the theoretical to the practical, we may consider ourselves on *terra firma* once more when we conclude, with the majority of business men, that in many or most cases, when our government collects duties on imports, the foreign producer does not wholly escape paying some share, more or less, of these duties. That business men, English Free Traders included, generally act upon this belief, is certain, whatever theory they may profess to hold. The conclusion is suggested that raising revenue by customs *must* be preferable to raising it by excise, for the reason that in the latter case it is certain that we ourselves pay the whole, whereas in the case of customs duties there is room for the supposition that some portion of the amount, more perhaps than is generally imagined, is really paid by the foreigner.

The benefits of simplification, of having as few different rates as