were as unfair and inaccurate in their arguments, they would declare with equal positiveness that the foreign producer paid the whole duty in every case, and they would be just as near to the truth.

However, protectionists try to be fair. They never pretend that a protective tariff does not tax the people at all. But they do believe that taxation is often far less oppressive with a high tariff than with a low tariff.

Taxes must be imposed in some way, for revenue must be obtained to carry on the Government of the country, to build railways, canals and other public works. If the money for such purposes is not raised by means of a customs tariff, it must be taken directly out of the pockets of the people by tax collectors. The aim of protectionist statesmen is to so adjust the tariff that, while yielding sufficient revenue, it will encourage the establishment of home industries, furnishing varied occupations for the people and creating a home market for farm products.

If an article is not produced in the country whatever duty is imposed is usually added to the price. If the tariff is not high enough to cause the establishment of home industries the whole of the duties will continue to be added to the price; if the