

Come we now, then, to the importations:—

1843—Manufactured.....lbs.	1,130,272	
Unmanufactured....."	105,573	1,235,745
1844—Manufactured.....lbs.	1,689,661	
Unmanufactured....."	314,191	2,003,852
1845—Manufactured.....lbs.	2,345,370	
Unmanufactured....."	496,892	2,842,262

The progressive increase in the importations of this article, it will be observed, is very striking, and affords another proof of the advantage of a low rate of duty, for it is obvious that the increased traffic can be attributed to no other apparent cause!

Next, with respect to Coffee. The importations from 1839 to 1841 cannot be given to be relied upon, for the same reasons as we gave respecting Tobacco. Indeed, we may add, once for all, that no importations can be given with accuracy prior to 1842, *except such as were made exclusively by sea*, owing to the irregularities which prevailed up to that time in the Custom-house department of what was then called Upper Canada; and as our supplies of Tobacco and Coffee have for many years past been derived almost exclusively from United States markets and by inland means of transportation, it must be obvious that the entries by sea can afford no criterion of the actual importations of the Province, and are therefore, for the purpose of our present enquiry, absolutely useless, so far as these articles are concerned. Fortunately a better state of things in the Custom-house department has prevailed since 1842, and we may flatter ourselves, therefore, that in future enquiries of this nature we shall be able to command perfect returns of every commodity, whether of import or export. In the meantime, however, we must just make the most of what we have got.

Before giving the importations then, let us, in the first place, review the duties which have prevailed.

Previously to 1842 they were 2d. currency per pound provincial, and 5s. sterling per cwt. imperial.

From 1842 up to April 1845 they were 2d. sterling per pound on "green" and 4d. sterling per pound on "ground," the imperial duty of 5s. sterling per cwt. remaining unchanged.

In April 1845 the provincial duties were again altered, and they remain to the present day as follows:—

On "Green,".....	1d. stg. per pound.
"Roasted,".....	2d. do.
"Ground,".....	4d. do.

—the imperial duty of 5s. sterling per cwt. remaining as before. The importations have been as follows:—

1843.....	703,488 lbs.
1844.....	664,430 "
1845.....	691,287 "
	2,059,205 lbs.

Average per year, 684,402 lbs.

From the above data it appears to us, that the duty now levied is not too high for revenue purposes, and that if it were remitted altogether the consumption of the article would not thereby be materially increased.

Molasses come next on our list. The importations of this article we can give as far back as 1839, the whole quantity entered for consumption having been imported by sea, up to the commencement of the draw-back system of the United States; since which era the Custom-house returns can be given with accuracy for the whole Province, and hence the importations for the whole period can be given with accuracy.

In the first place, let us glance at the duties which have prevailed.

Previously to 1842 the duty was 5d. cy. per gallon, if British; with a differential duty of 3s. stg. per cwt. additional, if foreign.

From 1842 to 1845, the Provincial duty was 1s. 6d. stg. per cwt., (levied by calculating 11 pounds to the gallon,)—the differential duty remaining as before.

Since April 1845, the Provincial duty has been 1s. stg. per cwt.—the differential duty being unchanged.

Reducing these rates to one common denomination, they are as follows:—

Previously to 1842.....	per cwt. 6s. 8d. stg.
1842 to 1845.....	" 4s. 6d. "
Since 1845.....	" 4s. 0d. "

The importations have been as follows, and, being nearly altogether foreign, have of course paid the full rates of duty, both Provincial and Imperial, as stated in the above table:

1839—82,920 galls. (reduced at 11 lbs. per old gall.)	cwt. 8,144
1840—146,379 "	" 14,376
1841—78,691 "	" 7,728
	30,248

Average per year, under a duty of 6s. 8d. stg. per cwt. ... 10,083 cwt.

1842.....	cwt. 11,586
1843.....	" 16,592
1844.....	" 22,064
	50,242

Average per year, under a duty of 4s. 6d. stg. per cwt. ... 16,747 cwt.

1845—Duty, 4s. stg. per cwt. 36,467 cwt.

Our readers will not fail to notice by the above tables, a remarkable and steady increase in the importation of this article under the reduced duties. Under the high duty that prevailed previous to 1842, the importations were fitful and only averaged 10,083 cwt. per annum; under the reduction which then took place, they at once started to 11,586 cwt., and steadily rose, year by year, till in 1845 they reached to 36,467 cwt. Here is another splendid example of the benefit of reducing duties! Will the country profit by the examples we are taking the trouble to lay before it? Will the Legislature condescend to be instructed by the facts which we are industriously accumulating for its information?

Will the Government, having such data for their support, have the courage to come before Parliament with a Bill founded upon Free Trade principles?

We confess we have our doubts, but we will wait the meeting of Parliament before we judge them.

Now then for Salt, with which we shall close our present article.

Previously to 1842 the duty levied on this article was 4d. cy. per minim, equal to about 8s. 4d. stg. per ton, calculating 30 bushels to the ton, which we understand is the quantity it usually turns out.

In 1842, the duty was reduced to 1s. stg. per ton on salt imported by sea. And, we may as well remark, this great reduction was conceded to meet the representations of the forwarding interest, who complained that the high duty deprived them of the carrying of a very important commodity to our brethren in the West, who found it cheaper to import or smuggle an inferior article from the United States, instead of taking the whole of their supplies by way of the St. Lawrence. The Legislature saw the force of these representations, and very properly reduced the duty on salt imported by sea to 1s. stg. per ton; but they went a step further, and thereby, in our opinion, violated sound principles: they imposed a duty of 2s. 6d. stg. per barrel of 280 lbs. of salt imported in any other way than by sea. This of course was aimed at American salt, and our brethren in the West who feel the inconvenience of the law, very properly complain of it. It is a differential duty of the very worst kind, as well as onerous in amount. It is unsound in principle and inconvenient in practice, and the sooner it is done away with the better.

The duties have not been altered since 1842.

The importations have been as follows:—

1839.....	481,662 minots.
1840.....	445,025 "
1841.....	349,728 "
	1,279,415

Average..... 426,472 minots.

Equal, at 30 minots to the ton, to 14,216 tons per annum.

1842.....	13,902 tons.
1843.....	24,023 "
1844.....	30,577 "
1845.....	13,857 "
	82,359

Average per annum..... 20,590 tons.

Our readers will note, from the foregoing table, that under the reduced duty, the importations of the last four years have been nearly 50 per cent. greater than they were upon an average of the three previous years under the old duty of 4d. per bushel; which affords another happy illustration of the increase which naturally takes place in commerce under low duties.

Low, however, as the duty now is, we confess we would rather see it abandoned altogether. As a source of revenue it is contemptible, not yielding much over £1,000 per annum; and when it is considered how largely it enters into the agricultural industry of the country in the curing of meat, butter, and such like, and how necessary it is to remove every embarrassment from this branch of industry, as well as how desirable it would be to secure the supplying of the Western States of America with this commodity, all which is within our reach, it does appear to us that it would be short-sighted policy to jeopardize such a field of enterprise for so paltry a duty, and we would accordingly recommend it to be repealed altogether.

We shall investigate the effects of the *ad valorem* duties in our next, and hope in another number or two to bring the inquiry to such a point as will justify us in placing our tariff as a whole before the country.