

the home purchaser is a much-vexed question, which parties on either side are apt to answer sweepingly, each from their own point of view. The probability is that no answer, to be true for all cases, can be given, but that each case will require a special answer based on its own peculiar circumstances. The standard Free Trade doctrine is, of course, that duties are wholly paid by consumers. It is a remarkable fact, however, that Free Trade practice seldom accords on this point with Free Trade preaching. English Chambers of Commerce seem always to imply, in their remonstrances against Canadian Protection, that it is the English manufacturer, more than the Canadian consumer, who pays the duty. Similarly, the organs of the Free Trade interest in New York have of late been arguing with great vigour, and apparently with success, that the internal revenue tax of three cents per pound on cotton is wholly paid by the Southern cotton-grower, and not at all by the purchaser, whether foreign or domestic. On this very debateable question volumes might be written on either side, without carrying much of conviction to the other. Meanwhile, whatever theory on the subject may be held, the fact is beyond question that business men daily act and talk on the supposition that duties are paid by sellers as well as by purchasers. Let us make a slight attempt to elucidate. It will probably be conceded that a Canadian duty on tea, an article which we do not produce, is wholly paid by ourselves. Of barley, however, we have a large surplus, which is every year purchased by foreigners. Were a Milwaukee man, however, for example, to try the experiment of sending Wisconsin barley here to be sold—he, and not the purchaser he might find here, would probably have to pay the whole of the ten cents per bushel duty. These are extreme instances, but they seem to suggest the safe general conclusion that, in the majority of cases, duties are paid partly by the seller, and partly by the purchaser. But this conclusion carries with it the further conclusion—rather startling to contemplate when stated in terms, though really tacitly acted upon by business men every day—that a foreign producer may virtually be taxed by our Government, and the money put into our public treasury: with other nations, of course, the same conditions holding good. Suppose we try a mathematical sort of a statement, which may appear, on close examination, to embody not a little of