



THE QUESTION OF THE HOUR.

CHOLLY—"I see those beastly cwinolines aw coming in again."
 STAMMERFORD—"Yaas, b-but how the d-d-deuce aw they going to g-get in, th-that's what I w-want to know, you know!"

AND that brings us to a very practical letter from Mr. E. C. Hill, of Kingston, on this point :

DEAR GRIP,—In your issue of last week you touch on "Direct Taxation," and give a very good reason why we should raise our revenue in this way. I have used a number of similar reasons for some time and have noticed at various times the same in your columns, with one exception, and as I take it to be most telling of any, I take the liberty of pointing it out.

We will presume that the average duty on imported goods is 35 per cent., and that (for the moment) all imported goods pass through two hands, the importing, or wholesale, and the retail, before reaching the consumer. We will now import \$100 worth of goods under the 35 per cent. duty, and \$100 worth under direct taxation, with free trade, and note the events.

To do this we will estimate the wholesaler's profit at 10 per cent. and the retailer's at 25 per cent.

	Tariff.	Free Trade and Direct Tax.
Imported goods.....	\$100 00.....	\$100 00
Duty, 35%.....	35 00.....	
Cost to importer....	\$135 00.....	\$100 00
Importer's profit 10%	13 50.....	10 00
Cost to retailer.	\$148 50.....	\$110 00
Retailers' profit 25%	37 12.....	27 50
	\$185 62	\$137 50
	137 50	
	\$48 12	

The consumer in reality pays a duty of 48.12 per cent., instead of the 35 per cent. as generally expected, and the extra 13 per cent. does not reach the Government for revenue purposes. Thus we are taxed for revenue and taxed for, or in paying the revenue; a great waste of money which would be entirely saved under direct taxation, in addition to the saving from reduction of Custom House employes. Then, again, I think a duty not only increases the cost of living, but is a heavy brake on the amount of business done. Under direct taxation the cost of goods being materially reduced to the consumer, extra consumption would at once occur.

WE hope those of our readers who share the superstitious dread of direct taxation will ponder this plain statement. A tariff is a nuisance, high or low, anyway you look at it. When Canada decides for direct taxation, GRIP will be able to instruct the Government just what to tax, and it won't be anything in the shape of labor, products such as houses, food, clothing or stocks-in-trade, either.

A PEERLESS BEAUTY.

DUDESON—"Aw—Miss Chesterton looks perfectly charming to-night. She is a peerless beauty; don't you think so?"

MRS. SLIMMERS—"Yes, poor thing, but it really isn't her fault, you know, nor her mother's either. They've been in London for the last two seasons trying to capture a peer, but without success."

THE DEATH OF PRINCE ALBERT VICTOR.

ENGLAND in tears, and all the world in gloom;
 Betrothal bliss to funeral weeping turned,
 And royal purple changed to black of doom—
 Our young Prince mourned!

The "old, old fashion, Death," that doth not change,
 And doth not know our niceties of caste,
 But to this stark estate, so ever strange,
 Brings all at last!

Tears for the Prince who, in his manhood's pride,
 Sinks from the clinging arms of plighted faith,
 Claimed by a ghostly and imperious Bride—
 Pale, envious Death.

Tears for the Prince, whose father-heart is torn,
 And for the Princess fair and sweet, his wife;
 Deep with our Queen and royal House we mourn
 This riven life.

Tears, tender tears, for stricken Princess May,
 Who, e'er the nuptial wine tastes widow's woe;
 The touch of nature makes us kin to-day—
 Tears world-wide flow.

Our common Race doth mark her grief apart,
 And its divine compassion would attest;
 'Twould fain enfold that sorrow-bursting heart
 On its great mother-breast.

J. W. B.



A FATAL OMISSION.

PODBURY—"Oh, by-the-bye, I suppose, of course, you were at the 'Literary Evening' at the Art Gallery. How did you like it?"

CULCHARD (one of our esteemed contributors, severely)—"No, I wasn't there. 'Literary Evening'—Representative Canadian Authors, 'rot and humbug! They didn't even ask Me to read any of my things!'"