

What proportion of the provincial taxation falls upon any particular industry must always remain a matter of guesswork, except so far as specific taxes go. It does not follow that because an industry yields a certain percentage of the products of the country, it necessarily pays the same percentage of the taxation. Admitting, for the sake of argument, that the mines of British Columbia produce nearly seventy-five per cent. of the output of all the provincial industries, that is, as Mr. Kirby claims, \$20,000,000 out of \$27,000,000, it by no means follows that mining pays nearly seventy-five per cent. of the provincial taxes. In fact it would not be difficult to demonstrate that this is not the case. Directly it contributes only about thirty-seven and a half per cent. of the whole. Towards several large items, namely, real property tax, wild land tax, income tax and succession duty, mining as such contributes nothing at all, and these with the proportion of the revenue tax, not paid by persons connected directly or indirectly with mining, amount to more than half the provincial taxation. A considerable percentage of the revenue derived from free miners' certificates cannot by any construction be held to be a tax on the mining industry. In short, taking the last official returns as a guide, it may fairly be claimed that coal and metalliferous mining paid about 40 per cent. of the provincial taxation, including therein all receipts from mining, and of this 40 per cent. about three-fourths were paid by the metalliferous mines, or say thirty per cent. of the whole provincial taxation. If Mr. Kirby's estimate is correct and the mining industries yield seventy-five per cent. of all the products of the province, may not some pertinently suggest that a levy amounting to thirty per cent. of the total taxation is not an unreasonable impost?

In respect to federal taxation, the same distinction must be observed as in the case of provincial taxation. The whole federal revenue is not derived from taxes. The amount so derived is something under \$40,000,000, and of this a considerable portion, that is, some \$13,000,000, is from excise on liquors and tobacco. It will hardly be objected that liquor and tobacco are materials used in mining. Doubtless miners and mine owners may in many cases use either or both to some extent, but no one has yet said that the price of these commodities affects the costs of mining. If the price of them were reduced, the cost of producing a ton of ore would certainly not be lessened. The cost of food and clothing may be increased by the tariff or it may not be. The point is a disputed one, but it will hardly be claimed that a reduction of the tariff on these articles would be followed by a reduction of wages. Moreover, in considering this point regard must be had to the conditions existing in the United States. There the cost of living averages as high as it does in Canada, so

that Canadian miners are not at any disadvantage in this respect. Such considerations as the foregoing seem to show that no good purpose is likely to be served by an attempt to analyze the effect of the tariff upon miners' wages. There, however, remain certain articles to be considered, the heavy duty upon which, entering largely into use in mining as they do, is a serious burden. These are mining machinery and tools, candles, explosives, fuses, caps and other supplies. The duty on these undoubtedly increase the cost of them, and in that way increases the cost of mining. There is no gainsaying the fact that this form of indirect taxation is the heaviest burden the mining industry is called upon to carry. It is, however, hardly reasonable to urge this as an argument why the industry should not contribute its fair share towards provincial revenue. We are meanwhile in agreement with Mr. Kirby's conclusions to this extent, that conditions of mining in British Columbia to-day are exceptionally difficult and that Government, both Federal and Provincial, might advantageously, as a matter of policy, do much to relieve the situation by the removal, for the time being at least, of restrictions and imposts, which, under unfavourable circumstances such as, for example, the low prices of metals and inadequate market facilities, now appear so disproportionately onerous. If it is true, as reported, that a Department of Mines is to be established under Dominion Government auspices, doubtless one of its first acts will be the investigation of mining conditions in British Columbia with a view to their amelioration.



#### THE COAL STRIKE IN THE UNITED STATES.

**A**T this present writing the great anthracite coal miners' strike is still in progress in the United States. Both parties to the dispute anticipate for their side a triumphant issue. The operators assert that it is only a question of time when the places of the strikers will be taken by others; the miners state that they are in a position to hold out indefinitely and that they do not fear results. Meanwhile there are instances of disorder and the military has been called upon to preserve peace. In several instances there has been bloodshed. Winter is coming on. The supply of anthracite coal is getting short, so that high prices must prevail. It is only to be expected that with the approach of cold weather the condition of the strikers and their families will become more serious. It is impossible to regard this state of things with any other feeling than one of apprehension. The number of striking miners is said to be 147,000, and probably more than a quarter of a million workmen are either directly or indirectly affected, involving more than a million men, women