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2.172.508 lbs.! Foreign Sugars, paying a duty of 12s. 6d. per cwt., 2,853,240 lbs. Here is a case not taken into consideration at all by our "sapient" contemporary, in "discriminating where the protection is apparent, and where real"; and, judging him by his own admissions, as well as by the doctrines of the Board of Trade, which are those of Free-Traders in general, we are entitled to assume that this 54 per cwt. is sacrificed on the whole quantity of Bastard Sugar imported viz. upwards of two million pounds! and of Bastard Sugar Imported viz. upwards of two infinite points: and are therefore entitled to add it to the sum which he has himself established to be lost, "under the searching eye of truth and severe fact," viz. £27,295! Such is a specimen of the manner in which this "sapient" journalist has proceeded to "discriminate between operative and inoperative differential duties: between the true and the false, the rational and the nonsensical"! Verify he must be an unprincipled sophist, or (to use his own language) wretchedly ignorant of the case under review. In reference to Refined Sugar also he has suppressed a fact, inasmuch as it is notorious that at the port of St. Johns alone there was a quantity of upwards of 95,000 pounds of Foreign Refined Sugar actually imported in 1815. And, moreover, it is known to every merchant that previous to 1843 (when over, it is known to every merchant that previous to 1843 (when the differential duties were in some instances deducted from the provincial), immense quantities of United States Refined Sugar were imported into the province, and British Sugar displaced by it; thereby proving that the present differential duty is an operative duty in favour of the British manufacturer. Nor is this all. He says that up to the end of 1845 not a single ounce of B. P. Sugar could have been, or, in point of fact, ever was, imported into this colony. Indeed! Why it is notorious to every one not "wretchedly ignorant" of the history of Canada, that scarcely more that ten years since, the whole importations of Raw Sugar into Canada were imported from the British Possessions! Again, with reference were imported from the British Possessions! Again, with reference to Cheese, he exposes his ignorance, it being notorious that English Cheese has always been an article of importation into this Colony.

Having thus detected and exposed our contemporary's ignorance, or, what is worse, his want of candor in disingenuously suppressing facts which he could scarcely have been ignorant of, we might here safely dismiss him as being unworthy of farther serious notice. But for the calculation the country were considered to the calculation the country with the country were considered to the calculation the country with the country were considered to the calculation the country with the country were considered to the calculation the country with the country were considered to the calculation the country with the country were considered to the calculation that the country were considered to the calculation that the country were considered to the calculation of the calculation that the country were considered to the calculation of the country with the country were considered to the calculation of the country were considered to the calculation of the country with the calculation of the notice But for the sake of elucidating the question, we will pursue it a little farther, even at the risk of becoming tedious.

The most important items of all, respecting which the differential duties are operative,—for instance, foreign manufactures of linen-leather, paper, and cotton, and manufactures of silk and glass, and a variety of other articles, upon which these duties are seven per cent. and fifteen per cent. ad valorem respectively,—are not even glanced at by our contemporary. Perhaps, however, in this instance it was really from sheer ignorance of his subject, and not from de-liberate design. liberate design.

We are not aware what amount of revenue has been collected We are not aware what amount of revenue has been collected under these duties, nor, for the purpose of our argument, is it necessary that we should. But we may remark in passing, that the Gazette has fallen into an error in asserting that under these duties "none has been levied"; it being notorious that foreign goods paying the seven and fifteen per cent. differential duties were imported. The sum absolutely lost by this colony by being debarred from going to the cheapest market by these duties it is of course impossible to calculate to a shilling, nor has the Board of Trade, that we can see, attempted to do it, the Gazette's disingenuous insinuation to the contrary notwithstanding. But, nevertheless, we venture to to the contrary notwithstanding. But, nevertheless, we venture to assert, that it can be roughly estimated. It is notorious, for instance, that certain kinds of silks, gloves, lace, ribands, and such like, are cheaper in France than in England, as is proved by their competing in the English market against English manufactures in spite of very high duties. It is notorious that certain kinds of grey cottons are cheaper in the States then in England; it is notorious that glass is chapter in Germany, as well as in the United States, than in England; it is notorious that certain descriptions of hardware are interested from Compounity Feeders! England; it is notorious that certain descriptions of hardware are imported from Germany into England, and compete with English hardware even in Sheffield and Birmingham, in spite of high duties; and we might instance paper and various other articles, as being cheaper in foreign than in British markets, but we consider that our case is strong enough without doing so. We need only therefore add an example to show the manner in which these differential duties are represented to the property of the property ential duties compromise our interests by debarring us from entering the cheapest markets; and will then leave it to our readers to judge whether the Gazette has not proved himself "wretchedly ignorant" of the bearings of these duties, by overlooking some of their most important effects. For instance, a Canadian purchaser finds that he can buy a certain quantity of foreign goods, whether of French, German, or United States manufacture for £905, while for the same quantity of goods of English manufacture he is asked £1,000.

Under a system of Free Trade, in other words, were there no differential duties, the Canadian would, of course, not hesitate for an instant as to which assortment of goods he should purchase. But under existing circumstances he sits down and makes the following calculation:

English Goods, worth. £1,000
Duty, 5 per cent. 50 £1 050 Foreign Goods of the same quality, quantity and description, worth.

Duty on £450 worth, being about half the quantity,at12 pc.

Duty on the remainder, £455 worth, at 20 p. c..... £905 £1 050

From this example, which is but a fair statement of the case, it is evident that to the Canadian purchaser, trammeled and oppressed as he is by these noxious regulations which debar him from going to the cheapest market, it is precisely the same whether he pay the English manufacturer £1,000 for a certain quantity of goods, or whether he pay the foreign manufacturer £905 for precisely the same quantity, showing that, in this instance, Canadian interests are compromised to the extent in round numbers of nearly ten per cent., or a hundred pounds in every thousand, for the benefit of the British manufacturer. It is not for us to say to what extent this British manufacturer. It is not for us to say to what extent this principle operates upon Canadian purchases: it is sufficient for our purpose to show that it does operate in practice, and we will leave it to the consumers throughout the length and breadth of the land to determine the extent to which their interests are thereby compromised.

We may remark, however, by way of assisting their judgment, that the value of the goods imported annually paying ad valorem duties reaches about £3,000,000 currency, upon which, or any portion thereof, a sacrifice of ten per cent. for the benefit of the English manufacturer is easily calculated, and we accordingly leave our reachers to determine it. readers to determine it.

To recapitulate, then, with the view of bringing the "wretched ignorance" of the Montreal Gazette into a narrow focus, we have shown that, in addition to the enormous sacrifice clearly entailed upon the province upon a large portion of £3,000,000 worth of imported goods—and which our readers will be able to estimate imported goods—and which our readers will be able to estimate by the example already given—we are entitled to claim a sacrifice of 54. stg. per ewt. upon 2,172,503 lbs. of Bastard Sugar, and to a ld b th to a loss, which the Gazett. himself allows to be so plain that "nothing can be plainer," of £27,975 l3s. 7d.; all of which ad led together will, it must be admitted, vastly exceed the amount "reasonably assumed" by the Council of the Montreal Board of Trade.

In our next, we shall probably advert to the question of the

In our next, we shall probably advert to the question of the equivalents which England gives us for such an enormous sacrifice. In the meanine, we may remark that the Gazelle reduces them to three articles of export, one of which is cheese, of which we believe this colony has never exported a ton in the course of its existence!

From this our readers will be able to judge of the pretensions of the journalist who has wantonly presumed to stigmatise the members of the Council of the Montreal Board of Trade as "wretchedly ignorant of the true positi n of the colony"!

"THE GAZETTE" AGAIN.

Since our chief article on the differential duties was written, another Gazette has appeared, in which the "wretched ignorance" of the "organ" is made still more apparent. In reply to a few remarks which appeared in the last number of the Pilot, our "sapient" contemporary acknowledges having committed "one or two errors" relative to the operation of the differential duties.

But hear him upon the article of Bastard Sugar :-

"We cannot imagine what the article of Bastard Sugars has to do with the question. This is a provincial not an imperial duty, and there is nothing whatever to prevent the Legislature rating these sugars as refined if it likes. * * * We merely say, it is no part of the duties of which the Board of Trade complained."

Here is ignorance confirmed. The article of bastard sugars has nothing to do with the question! What is this but charlatanry? If our contemporary knew what he was writing about, he would be aware that nothing but the differential duty of 5s. a cwt enables such sugars to compete with foreign muscovadoes in this province; and that if this were removed, bastard sugars (except_ ing perhaps the very finest quaities) would have to fall 5s. per cut. in the English market, or be totally excluded from ours! Hence the duty in question is precisely one of those of which "the Board of Trade complained."

We shall point out one false statement more, and leave our contemporary to his own reflections. Speaking of the duties on glass and paper, he says, "those are included in the sum of £27,925 which is admitted to be protoctive." This our readers will at once detect to be false, for in making up that sum, he included, by his own statement, none but the 4 per cent differential duties, while the differential duties on glass and paper are 15 and

7 per cent respectively.

Verily, our contemporary is just the man "to prove that the differential duties are no burthen whatever to the country?"!