

without bringing before the public the evidence adduced, would have been a gross outrage upon honesty and a terrible injustice to the community.

THE TARIFF—A NATIONAL POLICY.

It would require no extraordinary forecast of the future to see that our whole system of taxation will, before long, have to be revised. It is full of anomalies. In those parts of the Dominion where the municipal system is fully developed, there are four authorities by which taxes may be levied: the Dominion Government, the local governments, the county municipalities, and the township municipalities. A full survey of all these taxing-machines, with a view of a proper subordination of parts, cannot be said to have been made when Confederation was agreed upon. The municipalities possess a power of taxation which, in some respects, seems to be more than commensurate with their proper functions. They can raise taxes from income; a power which would more properly seem to belong to the General Government, and which, unquestionably, it does also possess. It would be equally inconvenient and unjust for both to exercise this power, at the same time. The system of subsidies was the child of expediency; and its liability to abuse has been manifested on more than one occasion already.

Meanwhile, the General Government relies, and is obliged to rely, to a very great extent, on a tariff of customs, which, to the annoyance of the commercial class, is constantly undergoing changes. Every change affects the value of stocks on hand, and introduces uncertainty into business. The changes of the present session promise nothing of stability, and are far from being well received, at the time they are made. The duties on coal and breadstuffs are liable to almost every objection that can be brought against a tax. Coals are used almost exclusively in the cities and larger towns; and in the frontier cities and towns to a far greater extent than elsewhere. The tax will fall wholly on one class of the citizens, that small minority who are consumers of coal. There is always a tendency to employ that kind of fuel which is cheapest; an addition to the price of coal will tend to cause consumers to look to wood for a substitute, and as wood competes with coal, as a calorific agent, its price will rise with that of coal, where both have heretofore been indifferently used. Thus the coal duty will have the effect of raising the price of fuel greatly, to the great detriment of the town population, and especially the poorer portion of it, to whom fire is as much a matter of life and death as bread. In this way the tax will fall with peculiar force on that portion of the popula-

tion, which is least able to bear it. Whatever of poverty there is in the Dominion is to be found, almost exclusively, in the towns and cities. There it breeds, and there, when originating elsewhere, it goes for sympathy and eleemosynary aid. Seldom has any tax more directly offended against the principle that the public burthens should be equitably distributed—should be proportioned to the varying ability to pay of those on whom they fall.

A specific duty on coals of varying value is another cause of inequality among consumers of coals themselves. The English coal, brought out as ballast to the great cities of the Province of Quebec, is of much less value than the best qualities of American coal, and on these localities the tax will fall with undue severity.

The duty on flour is put as a set-off to that on coal. Nova Scotia, it is said, buys flour and sells coals; she will submit to have her bread taxed if you will protect her coal. These terms are far too general to contain the precise truth. The coal interest of Nova Scotia is one thing; the fishing interest another. It would be hard to persuade a hungry fisherman, we imagine, that he ought to pay a tax on the flour he imports from the country nearest him, that the owners of coal mines may have a chance of increasing their sales. We put on a flour duty once before; and it was repealed out of pity for the deep wail of distress that came from the starving fishermen of Nova Scotia. We may be told that they are now prosperous. It boots not; so precarious is the nature of their calling that, they are, at any time, liable to be plunged into distress. If we be told that the tax is light, it is sufficient to reply that the average earnings of the fishermen are very small.

The taxing of two of the prime necessities of existence is indefensible on any principle recognized by political economy or modern legislation. The fishermen of Nova Scotia are consumers of imported flour; of the rural population, the fishermen of the Dominion are the poorest and least able to bear exceptional taxation. The coal duty falls, in part, on the corresponding class in Quebec and Ontario—the poorest town population—by raising the price of fuel generally. For a moment the Government admitted the cogency of the arguments against both bread and coal duties; and it is much to be regretted that it faltered in its purpose to expunge them from the tariff, and now adheres with tenacity to what it had once wisely determined to abandon.

The new tariff, we are told, is to have some mysterious effect on the policy of the United States. When our neighbours see

that we are bent on pursuing "a grand national policy," and claim for it the admiration of the world, they will relent and proffer us reciprocity. The Americans, it would be safe to conclude, are very much like ourselves; and we know what has been the effect of their policy on our people. Though much the smaller population—about one to ten—we have not felt in the least like capitulating. On the contrary, we have refused to speculate in contingent legislative reciprocity, though we made no difficulty about doing it before the defunct treaty of reciprocity was entered into. We then passed a law, providing that we would do so and so, when the Americans should do likewise; but the recent restrictive policy of the United States towards this country, has made the name of legislative reciprocity odious. When we adopt their policy, what right have we to expect that it will not produce on them the effect it has produced on ourselves? If they have been unable to coerce us, can we hope to be able to coerce them? Common sense answers, no.

STOREKEEPERS—UPS AND DOWNS IN TRADE.

What is it that leads so many of our young men to fancy the storekeeper's life? Not the short hours, for in the country he is kept from day-light till long past dark. In the city he spends never less than twelve, and often in the busy season, sixteen hours a day in the store. In towns he is expected to open shop at six in summer, or seven in winter, and stay—as long as he is wanted, at night.

Not the easy work altogether, for if we except the scented and band-boxy exquisites who smile in and bow out the ladies at our large city stores, and the lonely shop boy at some country cross-roads, whose main employment is to "rag out" the front of his shop in the morning, and to carry in the decorations at night. A salesman who has, within an hour, to sell—first, heavy hardware, then fancy dress goods, then stogy boots, cut nails or note paper, and who, after selling some "narrow blue ribbons" has to run down stairs for a "quart o' molasses," like the poet-shopman in Holmes' "Guardian Angel," does not find his lot an easy one, when he reflects on it as he puts up his shutters at ten o'clock at night.

Not the lack of other occupations in this busy and thriving land, for that can be shown, and at another time we may suggest not only the chance, of occupation in other lines of life, but the growing need there is for the application of muscle, as well as mind, to our fleets, our mines, our fisheries, our forests, and the various callings that are brought into requisition by our varied natural resources.

Not the prospect of rapid wealth by the pursuit of goods-selling. It has been well shown in a lecture which we remember to have heard by one of the best and ablest Toronto merchants, then in