

vantage for a time at least. He would have all baseball, tennis, cricket and other sporting goods put in one class.

Another example is in the case of fancy toilet and other cases. The duty on the case is 35 per cent., on the comb in it 35 per cent., on the mirror 30 per cent., and on the brush 25 per cent. The importer thus has his goods shipped and invoiced separately, so as to save the duty, but this necessitates a deal of extra work on the importer and on the customs clerks. The writer saw a small invoice of fancy goods amounting to \$280 on which there was six different rates of duty to be charged, and the different items were all mixed up in a way that made a great deal of work.

Celluloid under the new rate pays 20 per cent., while the old was 35 per cent; hammocks pay 5 per cent. less; tennis racquets still pay 25 per cent as manufactures of wood, gut being free; mouth organs, after vigorous kicking by the importers, were classed under musical instruments instead of toys this ruling remains; lead pencils and slate pencils are down five per cent.; musical instruments remain the same; clocks are down from 35 to 25; fancy cases are now classed under "gold, silver and jewellery," at the same rate, 35 per cent.; dolls and wigs remain the same; picture and photo frames of any material are now in a special class and pay 30 per cent., while formerly they paid 35 per cent. as other fancy goods; house-furnishing hardware is advanced 2½ per cent.; combs and brushes remain the same.

An example of the beauty of specific duties can be seen in the case of strawboard. This has a specific duty of \$8 a ton. Some years ago it cost \$40, thus making a duty of 20 per cent; now it costs but \$25, and the duty is thus 32 per cent.

Marble paper still pays 35 per cent., although it cannot be made on this continent. It isn't made to any extent even in England, most of it being made in Belgium and Australia.

STAND SALES IN PHILADELPHIA.

THE Philadelphia correspondent of the Book and News Dealers gives the relative standing as to sales in that city of the various magazines as follows, with the *Cosmopolitan* as "par," or 100 per cent

<i>Cosmopolitan</i>	100
<i>Murray's</i>	75
<i>McClure's</i>	70
<i>Scribner's</i>	65
<i>Leisure</i>	60
<i>Review of Reviews</i>	55
<i>Century</i>	50
<i>Harper's</i>	45
<i>Pall Mall</i>	40
<i>Idler</i>	35
<i>North American Review</i>	30
<i>Atlanta</i>	25
<i>California</i>	20

The order of sales on the illustrated weeklies is quoted as follows. Harper's, Frank Leslie's, Illustrated American, Puck, Truth, Life, Judge, Vogue, Town Topics.

OPINIONS ON BOOK TARIFF.

WE have collected a number of opinions on the book tariff which will be found interesting and instructive reading.

The *Toronto Daily Mail* says: "The new book duty provides that literature, like pork, shall be taxed at so much a pound. The specific rate is six cents. This touch of originality cannot be said to have ornamented the tariff. It jars with generally accepted ideas of the fitness of things. An enlightened Lobengula might choose this way of taxing his people's reading matter, but a less primitive mode would suit us better. And the duty is as unfair as it is uncouth. In the first place, it is on the aggregate a very great advance on the former duty. But the burden of this advance falls altogether on the poorer class. Upon the books bought by people who collect libraries the duty will average just about what it was before, as among those costlier books some will be very light, some middle-weight, some heavy, and the total duty will be found to approximate closely to that formerly collected on the ad valorem basis. The increase, therefore, falls on the people who buy cheap books. The tonnage of such books brought into the country is many times that of the imported dear books. The duty on the cheap books will, therefore, be many times the duty on the dear books. Hence, the burden of the book tax will have to be borne by the people who can afford only cheap books, that is, by the poorer classes. This, it may be said, is not an unmixed evil, as it will tend to exclude a portion of that deluge of pernicious literature that is flooded into the country from the United States. But it will have the same tendency against the purest and most elevating literature that now finds its way into the family and the Sunday School in cheap editions from the British and American press. The cheapness of this class of books is an influence for the diffusion of culture, and it should not be meddled with."

W. J. Gage, in answer to inquiries, said: "The change of all classes of books to specific duty is the great cause of the trouble. We are prepared to approve of the specific duty on all cheap reprints of British authors. They may be doubled without injuring the trade if the idea is to force the printing of these reprints in Canada. But, when we come to consider the application of specific duties to the sale of all popular literature outside of the reprints referred to, it means an advance of about 100 per cent. on the old tariff. A 15 per cent. ad valorem duty will be found when applied to the sale of popular literature in cloth to be only half that now proposed. When I say popular literature I refer to books sold over the counter to the great mass of the people. For example, take the enormous quantity sold in the form of Sunday School library literature. Under the new specific duty this will pay at

least 30 to 33 per cent. duty, instead of 15. It is quite a common thing for a bookseller to give an order for 10,000 copies of such a book as the popular Pansy series. Six cents a pound on these books means an increase of fully 20 per cent. on the cost to the consumer.

"Take cheap novels. The reading public use largely the novels of Sir Walter Scott, Lytton and other authors published in London in cheap paper covers at 6d. The new tariff puts a duty on these of 46 per cent., or fully threetimes the old duty, certainly an enormous increase.

"Another serious increase is in holiday books. For the holiday trade the books of largest sale are the cheap picture books for children, costing from 10 to 25 cents each. The duty on these is 70 per cent. now, instead of 15, or nearly five fold of an increase. Of course there will be a corresponding advance to the public. With almost all the books I have spoken of the impost serves no protective purpose. The Canadian market is too limited to warrant the production here, say of holiday books, and they must still be imported.

"If you turn now to the class of expensive, copyrighted and finely-bound books you will find that the duty is vastly less than before. Take as an example a recent book by Goldwin Smith, published at a price that puts it beyond the reach of others than the rich. 'Essays on Questions of the Day,' just issued, paid a duty under the old tariff of 22 cents per copy, while now, admitted by weight, it would pay only 10½ cents, or less than one-half the old duty."

The *Toronto Empire* says: "An outcry is raised that this will increase the price of the cheaper class of books purchased by the poor, and it may at once be freely conceded that the effect will be an increase of duty on the cheap and trashy publications which are brought in in such quantities, though on each volume (and these books are purchased by the single volume) the increase will be so little that it will not materially affect the sale. But to offset this the cause of education is helped by bringing in free all books for university and college curriculums, and for mechanics' institutes, and by the great reduction there will be in the duty on the better class of books. The poor will be much more helped by letting the struggling student, or the poor man who has a taste for scientific knowledge (and the poor have that taste as well as the rich), get his or her books at the lowest possible price, than by encouraging the sale of books of a trashy character. Almost the only class of books on which an argument can be raised is those for Sunday school libraries, the duty on which will be increased, though not greatly. But on the other hand, Bibles, prayer books and hymn books are made free of duty, and most people will prefer to have these books cheap-