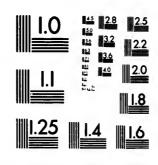
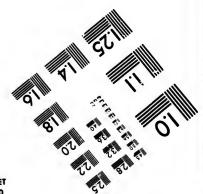


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NEWFOUNDLAND.



TRADE RELATIONS

WITH



GREAT BRITAIN,

CANADA, THE UNITED STATES, AND FOREIGN COUNTRIES:

TOGETHER WITH SOME OBSERVATIONS ON THE IMPORTS AND EXPORTS OF THE COLONY, THE MODE OF TAXATION, AND THE GENERAL REVENUE AND EXPENDITURE, WITH TABLES.

By James Murray, Ex-M.H.A. for the District of Burgeo and La Poile.

> ST. JOHN'S, N. F. J. W. WITHERS, QUEEN'S PRINTER. 1896.





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TABLE OF NEWFOUNDLAND IMPORTS, 1890.

TABLE.	ARTICLES.	VALUE.	Duties.
No. 1	Liquors and Tobacco .	\$173,886 00	\$244,854 46
No. 2	Foods	3,125,669 00	532,288 85
No. 3	Clothing, &c	1,471,941 00	362,357 78
No. 4	Fishery materials	334,985 00	29,989 32
No 5	Constructive materials	433,619 00	78,716 85
No. 6	Miscellaneous	208,042 00	67,523 98
No. 7	Free List	488,982 00	
	Totals	\$6,237,124 00	\$1,315,731 24

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THE Right Honorable the Secretary of State has recently addressed a circular to the administrators of government in the various British colonies designed to elicit information bearing upon inter-trade between the several branches of the empire, with the view of promoting increased mutual commerce within the bounds of British countries. My position as correspondent for some foreign journals having caused me to enquire minutely into the subject, I prepared a set of tables designed to set forth the leading facts bearing upon this important matter as far as Newfoundland is concerned, and I have now much pleasure in submitting these Tables, together with such accompanying comments as the facts revealed by them obviously suggest.

St. John's, Newfoundland, March, 1896.

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The following Tables have been compiled for the sole purpose of showing the proportion of annual imports into Newfoundland derived, (1) from the United Kingdom and other parts of the British Empire, exclusive of Canada; (2) from Canada; (3) from the United States; and (4) from other foreign coun-The year selected for this purpose is the year 1890, the customs' and trade statistics of that year being, of a normal year's commerce—the latest available. The fire of 1892 disturbed the normal character of the imports for that year, and by so doing prevented us from ascertaining from the imports of the latter year whether there had been any excess of importation in 1891, and in what particular lines of goods. same event, of course, also disturbed the normal character of the imports in 1892 and 1893. In 1894 the general commercial crisis occurred at the end of that year, thus disturbing the normal character of the imports of 1895, and also preventing us from correcting any inequalities in those of 1894. year 1890 was also one of a moderate fishery, when the prices of fish were fair, and when the harvest was marketed in the usual and systematic manner; while, on the other hand, the prices of all the leading articles of import were not affected by any accidental circumstance to unduly depress or elevate them. The rate of taxation has since been increased, but the difference is noted in a subsequent table.

The whole of the imports have been classified under seven tables and one hundred and twenty-seven items. These tables are as follows:—

Table No 1.—Liquors and Tobacco, (including the items of Confectionary and Vinegar.)

Table No. 2.—Foods.

Table No. 3.—Clothing, clothing materials, and house furnishings.

Table No. 4.—Fishing materials.

Table No. 5.—Constructive materials.

Table No. 6.—Miscellaneous.

Table No. 7.—Free List.

This classification explains itself,—No. 1 Table being intended to include articles of undisputed luxury or superfluity, while Tables Nos. 2 and 3 (in connection with Table No. 6), contain all the articles taxed in which the great body of the population are interested, namely, Food, clothing and household furnishings. Table 5 relates to trade and manufactures entirely, and Table 4 to the fisheries. The Miscellaneous Table (No. 6) contains three items (of which one is Kerosene Oil) that could not very well be included in any of the classifications, and the last Table (No. 7) contains the articles of import that are not subject to any duty.

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These tables are very instructive, and, together with the tables of Exports and comparative taxation which follow, will enable any person to inform himself of the facts regarding any particular item of import, or line of goods, in which he may be interested. The values of the goods imported and duties paid in 1890 under each of these seven tables were as follows:—

			VALUE.	DUTY.
Table	No.	1.—Liquors, &c	s 173,886	8 244,854 46
		2.—Foods		$532,\!288$ 85
4.6	• 6	3.—Clothing. &c	1,471,941	362,357 78
		4.—Fishery materials		29,989 - 32
	*4	5.—Constructive	433,619	78,716 85
••	••	6.—Miscellaneous	208,042	67,523 98
٤.	••	7.—Free List	488,982	
		71 - 4 - 1	# C 09 ₹ 1 0 1	01 01 701 01
		Totals	50,257,124	51,515,751 24

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en es		It wil these se	ll be perceived that ven tables were deriv	the v	alues of the follows:—	ie imp	orts under
		1.—F	rom the United Ki	ngdom	and other	porti	ons of the
of		British 1	Empire, except Canac	du :		•	
	• 11	Table N	o. 1 — Liquors, &c.				\$ 90,280
	1	** **			• • •		629,370
			3.—Clothing, &c.		• • •		1,196,714
		" "	4 — Fishery		• • •		130,588
		**	5.—Constructive		• • •		163,133
	-		6.—Miscellaneous		• • •		100,103
			7.—Free List		• • •		$162,\!575$
				tals			\$2,472,763
					***	••••	, 11 =,100
			rom Canada :				
	1	Table N	o. 1 Liquors, &c.				\$ 44,554
			2.—Foods		• •		1,705,144
			3.—Clothing, &c.		• • •		151,994
		"	4.—Fishery		• • •		$35,\!593$
	\\	"	5.—Constructive				175,443
	1		6.—Miscellaneous		• • •		27,058
			7.—Free List		•••		$254,\!425$
	1			tals			\$2,394,211
	ì						., -, -, -, -, -, -, -, -, -, -, -, -, -,
			rom the United State	es:			
			o. 1.—Liquors, &c.				\$ 34,622
			2.—Foods				787,096
			3 — Clothing, &c.				122,359
			4.—Fishery				$65,\!627$
		٠. ،،	5.—Constructive		• • •		92,444
			6.—Miscellaneous		• • •		80,322
	i		7Free List				45,098
	1		To	tals			\$1,227,568
	İ					-	
	7	4.—-Fi	rom other Foreign co	untrie	s:		
		Table No	o. 1.—Liquors, &c.		• • •		$\pm 4,430$
		"	2.—Foods		• • •		4,057
			3.—Clothing, &c.				874
<u> </u>		• 6 • 6•	4.—Fishery		•••		113,177
3	1		5.—Constructive		•••		2,599
•	De no	" "	6.—Miscellaneous				559
-		**	7.—Free List		•••		26,884
1				tals			\$152,582
-	1		.10	terro	•••	• • •	
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Taking the latter division first, because of the comparative insignificance in value of the imports from foreign countries, which consist mainly of salt, some cordage and tin, and a little fruit, it is obvious that no necessity exists for diminishing the quantity of these imports in the interest of the British empire. Neither would it be likely to affect the result were the existing duties altered, for Cadiz salt, Port wine, Oporto onions, and Russian cordage would always probably be imported directly from these foreign ports. Of course a much larger proportion of our annual imports are really the growth and produce of foreign countries, although they come to us indirectly through Great Britain. A great part of our teas, coffee, cocoa, fruit, sugar, and many other articles of import, in their simple or compound forms, belong to this category, but, so far as the Newfoundland trade is concerned, they are just the same as British products, and no changes in the tariff would affect them one way or the other,

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As regards the United States, from which place about onefifth of our imports are derived, to the extent of nearly a million and a quarter (\$1,227,568) of dollars annually, it is almost equally difficult to see how any discrimination of the tariff could alter the existing condition to the advantage of Newfoundland or Great Britain. What are the products we now get from the United States! None of the articles in the first table are thence derived except leaf tobacco, and where, in her Majesty's dominions, could we obtain that article or any substitute for it! In Foods we obtain nearly all our beef and pork, and about one-half of our flour supply, from the States, and this option could not be disturbed without serious injury to the people of Newfoundland. These items, together with a portion of our Kerosene oil, and some Anthracite coal, account for nearly a million of our total imports from the neighboring republic, while, as for the rest, (\$280,000) it consists of some pitch and tar from Wilmington, S. C., that could not be had elsewhere, a particular make of cotton duck canvass, used for the sails of vessels, that is preferred by certain of our people, and would probably be procured at any price, and certain styles in boots and shoes, hardware and cotton goods, that are mainly taken by our shop-keepers by way of variety. Certainly the amount that might possibly be affected by a change of tariffs could scarcely exceed half a million of dollars, (\$500,000), were all the imports now directly brought from foreign countries (including the United States), transferred to countries under the flag of Britain.

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It is true that a portion of our food supply, to the extent of probably another half million of dollars (\$500,000), is now in such a position that it might be obtained from either the United States or Canada,—the determining influence being in some cases a matter of quality, in some cases a matter of price, and in many cases a matter of freight facilities and commercial connections. But this is a comparatively small amount of margin in the volume of our annual trade, (about one-thirteenth of the whole import value), and, not being manufactured goods, is not of much moment to the outside parties interested. Indeed it will be found, as a matter of fact, that one commission merchant or freight agent will cause more agitation about such a matter than all the producers and consumers in both countries affected by it.

We are absolutely dependent upon the United States for three fourths of a million of dollars (\$750,000) of necessary food supplies every year. The articles involved we cannot get as well elsewhere. They constitute the almost total supply of animal food consumed by the great body of our people; and they are not only produced at a minimum of cost by our neighbors, but they also afford us a convenient vehicle for the collection of taxes. It is possible that in time the British portion of the Western continent will be able to supply us with substitutes for these American productions, but at present it cannot do so, and any attempt to interfere with the natural market now available to Newfoundlanders abroad would only augment the price to the consumers here, without really benefitting the producing countries.

We now come to consider the imports from the British Empire: (1) exclusive of Canada, and (2) from the latter country. These are as follows:—

1.—From	the United Kingdom		 \$2,110,545
4.6	other British ports		 362,218
2.— "	Canada	• • •	 2,394,211
	Total		 \$4,866,974

Practically this amounts to about five millions of dollars (\$5,000,000) out of a total import into the country of six mil-

lions and a _______rter (\$6,250,000); so that, with the exception of the insignmeant sum of \$150,000, the whole of our Newfoundland trade is placed between the British Empire and the United States, Dividing it into five equal portions, the United States gets one of these portions and the British Empire the other four,—of which one-half goes to Carada and the other half, either to the Mother Country herself, or, to the extent of \$362,218 out of \$2,500,000, to her dependencies in the West Indies or elsewhere

As regards this aspect of our trade it must not only be very gratifying to every Briton, but it is exceedingly difficult to see how any interference with it can work aught but ill. For a country that exports produce annually to the full extent of its imports, and sends one half of its whole export to foreign countries,—for this country to purchase only a million and a half of dollars against an annual output of nearly six millions and a half,—giving the whole of the residue to the parent state or her colonies, is a very favorable trade showing indeed, and the only wonder about it is that it has existed so long and can exist.

As an integral part of the British empire it is the startling fact, that, as regards our transactions with foreign countries, we have a balance of trade in our favor, exclusive of the United States, of nearly THREE MILLIONS OF DOLLARS annually, a sum sufficient to pay the whole expenses of our government and more too. I am very much mistaken in the man, if the Right Honorable Joseph Chamberlain, on being apprised of this fact, will care to disturb—or even care to run the risk of disturbing—the existing position of affairs, or expect that any alteration can secure a betterment of that condition. As a matter of fact, we sell our fish for eash in all the foreign markets that consume it, and bank the proceeds in England, drawing upon the funds there for the purchase of our annual supplies: and it is a striking commentary upon the worth of the Newfoundland trade to the United Kingdom and the other parts of the British empire, that, even within the compass of our comparatively small commerce, we take from the former half a million of dollars, and from the latter a million and a half of dollars worth of products more than these respective countries take from us, both as consumers and distributing centres. The exact figures are as follows:—

7

Imports from United ports, 1890 Imports from Canada	Kingdom ar	od other 	British 	\$2,472,763 2,394,211
				\$4,866,974
Exports to the United " Canada " other Briti	• • •	890 	•••	\$1,500,382 627,718 434,308
			•	\$2,562,408

Outside of the United States, our purchases in foreign markets are so ridiculously small that it is extremely questionable whether any other part of Britain's commercial empire can show a parallel case, the practical reason, of course, being that our fish is consumed mainly in tropical and sub-tropical countries, while we are not in a position to consume any considerable quantities of he products of those countries. What we can buy from ther we do buy, and it consists mainly of molasses, salt, and a li le fruit These supplies are not actually taken in substituted barter for fish, and are not in every case freighted in the san protections that convey the fish, but are all separate and indep ident purchases, paid for by draft on England, and made bec use it suits our interest to make them, and for that reason o' y. Our foreign customers form no hard and fast bargain with us, that we must buy of them because they buy of us; and that condition has never been a feature of the Newfoundland foreign trade. In past years some Spanish vessels found their way to this port, and brought light cargoes of sugar, which were sold here, but even this extent of reciprocity exists no longer, and we find it more convenient to purchase sugars indirectly in the large distributing markets which refine and classify that article.

In other words, if the benefit of trade applies to the manufacturing and transportation departments of commerce much more than to the mere production of the raw material, then the Mother Country already enjoys the benefit of the Newfoundland trade to the fullest possible extent.

As far as the United States are concerned, that commonwealth is a good neighbor of ours, and always has been so. We are the recipients of a good deal of each trade from her fishing

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vessels on our south and south-west coasts that appears not in any official returns, and she recruits her labor market with our surplus population Nearly all our herrings that are sold at an honest price are sent to and consumed in the United States, and the cash received by us for the winter trade in that article in Fortune and Placentia Bays—all of which comes from American vessels—is a welcome addition to the earnings of our operative fishermen. Some would advise imposing a larger tax on these commercial visitors, but it should be remembered that Newfoundland has not the means to shape her foreign policy on the strict lines of more powerful peoples, and it would be very easy to drive away these annual customers, and extinguish their trade, as we have already done in the matter of supplying bait to the French, to please a few monopolists, who know nothing about the practical bearings of the ease, and care less. The great granaries of the Western States afford us the cheapest markets for one-half of our supply of flour and our whole supply of pork and beef, which may be called the three principal articles of the fisherman's diet. To cut us off from these supplies would be an act of heartless cruelty in anyone who knows the facts, and a discriminative tariff would not only do so but also deprive us of the large extent of public revenue (\$200,000) now derived from these articles. We have now a direct line of steamers between St. John's and New York which enables us to avail of all trade facilities with our Western neighbors, and had we similar regular communication with Boston, as we now have of an intermittent kind, it would be greatly to our advantage, for these ports are open to us all the year round, and in consequence of superior railway connections, we can get even Canadian flours at a cheaper rate via Boston in winter than by any other route. The largest colony of Newfoundlanders outside the island exists in Boston, and our Postal Money Order office attests to the large extent in which these patriotic toilers under the Stars and Stripes affectionately remember their "old folks at home," and regularly contribute from their earnings remittances to this island. In fact, of the two nations it may truthfully be said, without the slightest exaggeration, that Newfoundland derives fully as much aid and comfort from the Western Republic as she does from all parts of the British empire combined, while she contributes little or nothing to the manufacturing revenue of that nation. away the half million dollars we annually expend in the purchase of American flour, beef and pork, and the balance of trade will be in Uncle Sam's favor, while a large proportion of even these purchases are shipped to us from Canadian ports and are freighted to us by Canadian carriers. So that, on these pur chases, the Canadian interest is quite as much advantaged as that of the United States.

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As for the Canadian relationship with Newfoundland, if that country has any statesmen, they will not fail to see that, in enjoying such a large share of the Newfoundland trade as she does at present, Canada already possesses all the advantages that can possibly come to her, and that any closer or political union could only result in mere sentimental advantages, to offset the assumption of liabilities and responsibilities, without which she already enjoys the countervailing benefits. To tie up the commerce of this island in any direction or degree would simply be to inflict upon the political or governing body of the colony a corresponding extent of burden to that which is now borne by the broad shoulders of the public, in its capacity as a free trade community, and under the guise of Imperialism would soon convert industrious and self-supporting toilers into involuntary state paupers, whom England would have to support because Canada has not the means to do so. The latter country is, and always has been, a hungry beneficiary of Newfoundland, and if she is wise she will content herself with the large access to our public earnings she already enjoys, without grasping at a sceptre that can never be other in her hands than an awkward encumbrance. There are no loose pennies knocking around in Newfoundland, and if a penny is displaced here it must be replaced there, or somewhere else. That is a wise man who knows when he is well off; and if he has the contents of the hive, or the greater portion of them, he may do worse than let the busy bees alone to work out their destiny in their own way. There are some unions that are neither mutual nor lasting, or the only thing lasting about them is their sting.

The balance of trade between Newfoundland, on the one hand, and the United States and Canada, on the other hand, was as follows:—

Imports from	United Sta	tes (1890)		\$1,127,568
Exports to	"	"	•••		449,995
Imports from	Canada	"		• • •	2,394,211
Exports to	"	"	• • •	• • •	$627{,}718$
the balance of	trade in o	ır favor v	with the	two cour	itries being
\$2,444,066.					

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If the Imperial government really wants to help this Colony in a manly way, without destroying its self-respect or independence of action, which desire cannot be doubted, let it abstain from interfering in any way with the lines of our taxation. When the principle of Free Trade was introduced by Sir Robt. Peel, as the foundation plank of British policy, in 1846, just fifty years ago, and when that principle, then adopted, proved to be an effective remedy for congested trade, a depleted treasury, and a famished country, in Great Britain, the imperial seal was placed upon the principle involved, as the expression of England's commercial policy,—a policy which has enabled the Mother Country to maintain her supremacy as mistress of the seas ever since, and has also enabled her to build up a great colonial empire on the same lines and on an independent basis. that time (1846) this colony was inhabited by less than 100,000 people, and its revenue was under \$250,000 per annum. During the interval it has grown, amid many vicissitudes and every discouragement, to a well-established and vigorous autonomy, with a self-supporting population of over 200,000, and a revenne, derived from imports alone, of over a million and a half of dollars annually. The principle of our tariff-taxation is and always has been entirely a FREE TRADE principle, without discrimination of countries, one-half of our taxation being derived from imports of articles of admitted superfluity, and the other half as a moderate tax on articles of prime necessity and consumption. Under this tariff it has practically proved that we are consumers of British products to the extent of four-fifths of our annual imports, while the remainder of our supplies we buy in markets from which Great Britain herself derives the same class of foods. During these fifty years our commerce has been hampered by the restrictions of international and treaty obligations imposed upon us by the parent state, so that we have not been able to compete on even terms with foreign fishermen in our own waters, and the only legacy left us by Great Britain as a Colony has been this clog upon our indus-Now, then, if the Mother Country would really assist us to maintain our independence the manner in which she may effectually do so is as follows:

1. Let her assume and liquify the whole of our public debt, (under three millions of pounds sterling), consolidating the said debt under an Imperial guarantee, and accompanying the assumption with a prohibition against contracting any further debt in future. Such a restriction would be compatible with

the exercise of our fullest powers of self-government, and would immediately establish the solvency of this colony for all time to come. The debt, with the Imperial guarantee, could be readily funded at three per cent. interest, and this colony could as readily pay that interest annually, or semi-annually, without any increase of taxation.

- 2. Instead of sending us ships of war to "protect our fisheries," or rather to protect foreign fishermen from the competition of Newfoundlanders, let the Mother Country send us out three or four large and well-equipped training ships, which may be located at various suitable ports that are centres of population within our coasts and bays, and form a nursery for British seamen. These ships can do all the local protection service needed in the fishing season in addition to their usual vocation, and from them contingents of recruits for the naval service can be drafted at intervals of the best men the whole Empire can supply. This expedient will also relieve our fishery population of its annual increase for many years to come, and form a tie between the native population and the Mother Country more sacred and indissoluble than the exchange of merchandise.
- 3. Fortify the capital, St. John's, and some suitable central point on the West coast near the terminal stations of the transinsular railway now completing, the effect of which would be to enable the mobilisation of defensive forces at the mouth of the St Lawrence within forty-eight hours or less; and, in connection with a moderate militia force, and the local training ships, would make this island what nature evidently intended it to be, the Gibraltar of the British North American continent. The expense of all these steps will not much exceed the cost of maintaining a migratory fleet of warships here each season, and whatever the excess is, it will repay itself manifold both directly to Great Britain and indirectly to this, her long-in-credit and "oldest" Colonial possession.

One word in conclusion. If any one imagines the fishermen of Newfoundland to be a helpless or dependent class of workers let him be undeceived. No peasantry in the world are less so. The circumstances of their lot are such that they can never be bound, or surrender the value of the perennial gifts an all-bountiful Providence has placed in their possession. The marine crop they annually harvest is as unfailing as the sun, as enduring as the stars, and the fisheries, in connection with the fisher-

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men, are that crop. Whatever disabilities the latter labor under disappear with the current season; they create and own their equipment as fishermen, which is, both by law and custom, an inalienable possession. They are their own capital, and are precluded from mortgaging either their labors or the product of them in advance. Hence they meet the call of every new fishing season an unencumbered and well-equipped army of workmen, a hundred and fifty thousand strong, and representing an annual harvest worth six or seven millions of dollars. The very simplicity of their lives, and their superiority to artificial wants, makes them strong; for how can they be helpless "hostages to fortune" whose lives and labors are their only ransom. may crash and capitalists crumble without affecting them, for their unfailing capital comes, fresh and free, with each returning spring, and markets itself only by the hands that gather it. Thus it happens that the natural revenues of this Colony insure themselves against disaster, and the premium paid for that insurance is the inability to diminish them. With such a heritage, so held, no country can be poor, and with the keys of that position in their own hands, its people can never be otherwise than ceaseless arbiters of their own fortunes.

The taxation of the fishermen consists of four dollars per head per annum, or, assuming that every inhabitant is the consumer of two barrels of flour a year, it means that all taxation is paid by an increase in price equal to two dollars per barrel on each of these. For this a judiciary is maintained, a road system provided, the poor relieved, schools subsidised, postal and railway facilities supplied, a light-house system sustained, and all the expenses of an independent government defraved; and the fact that the resources of the Colony are not exhausted cannot be more convincingly exemplified than in the circumstance that, instead of domesticating its earnings, the latter are annually expended in cash imports to the extent herein displayed. Nothing more potential can be desired to clinch the argument against exhausted resources than the exhibition of the fact that nearly seven million dollars of imports annually enter Newfoundland, and, on entry, pay tributary toll to the extent of a million and a half of dollars!

At the same time it must be admitted that the ratio of taxation in Newfoundland at the present time is a very high one, and it bears very hardly upon the capitalists, or those who assume the onus of carrying on the general trade of the country

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from season to season. The immense variety of goods required each year to outfit the fishermen, while they afford a convenient taxing medium, and fulfil the requirements of a large revenue, also impose the necessity of a heavy capital on the part of the importers, and when a man imports \$50,000 to \$100,000 worth of manufactured goods, each Spring and Fall, as many of our large importers have to do, it is a heavy additional burden for such a man to have to plank down from \$10,000 to \$20,000 of hard cash before he can handle the goods. Such a necessity is calculated to restrict and monopolise trade, by forcing it into few hands. The smaller dealers have to buy of these on credit, and the cost and risk of aiding what at the best is a very risky kind of business is largely increased to the capitalist. for the benefit of these importers the facilities of our bonding system ought to be extended as much as possible, and in order to do so the Customs' Department ought to be provided with adequate bonding warehouses, so that imports of dry goods, as well as liquids, may be stored until required for use at the importer's option. With the very limited capital in this Colony at the present time every effort should be made to encourage the honest trader to do business in the country, and to employ his capital in commerce rather than hoard it. The man who increases taxation, especially in a land of limited resources, is an enemy to his country, and every man who aims to restrict expenditure and reduce taxation is his country's best friend. The dishonest cry for "Protection," on the one hand, and for state-found "Labor," on the other hand, are simply cries to enable certain sections of the community to act as pick-pockets towards other sections of the community under the protection of law; and the contraction of public debt to satisfy such demands is merely a cowardly pretext to inflict upon defenceless successors the long agony of paying compound interest on defunct political obligations. Every protected trade robs somebody; and it is only because the robber is more or less distant morally or legally—from the scene of the theft and the arm of the victim that he is enabled to operate with impunity. only excuse urged by the capitalist who asks protection from the state is that he gives labor and keeps the labor in the country, but what protected capitalist ever returns to the public treasury, or intends to return, as much as he takes out of it? There is always a residuum of loss which is never represented, simply because it is not the particular duty of any one to represent it, and the interest of the unrepresented victims—the consuming public who are not interested—goes by default. But that consideration matters very little to the average man in politics, or his capitalist supporter, who gets the cash; and it is these men and none other who are for ever trying to disturb tariffs and alter these fiscal fences to suit themselves.

The general commercial interest is greatly prejudiced by these constant tariff disturbances, and trade unsettled. Even at the present moment the Newfoundland trade is kept from developing by this cause, and our leading merchants, capitalists and importers are restrained from helping forward the commercial progress of the Colony in consequence of this uncertain feeling. There is a fine future before the Colony if we can manage to unite firmly upon a patriotic policy, the first plank of which shall be the gangway of ordinary Honesty. Then will follow mutual confidence and all the other fruits of comity and neighborliness, for we can never hope to succeed while overy other man's knife is at his brother's throat.



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NEWFOUNDLAND IMPORTS—1890.

TABLE No. 1.-LIQUORS AND TOBACCO.

No.		ARTICLES.					DUTY.	
1	ALE: PORTER, 19,572 gall	CIDER AND PERI	RY,		\$3,914	40	\$ 5,686	10
2 3 4 5		Claret Hock Malaga			1,370 569 178 1,000 4,714	00 00 00	978 271 156 350 3,889	20 40 00
6 7 8	894 '	Sherry and	Manzan 	illa	1,341 2,332	00	1,056 816	63 20
9 10 11 12 13	$\begin{array}{c} 6,056 \\ 3,247\frac{1}{2} \\ 46,927\frac{1}{2} \\ 14,148 \\ 113 \end{array}$	Brandy Gin Rum Whiskey Undefined Cordials			15,140 3,247 46,927 21,222 113 75	50 50 00 00	16,533 6,221 80,760 32,640 339 148	85 38 95 00
18 16 19 18	286,133 ° 7 80 ev 8 373 °	CIGARS: os. Manufactured Leaf Tobacco wt. Stems, Tobacco M. Cigars M. Cigarettes	00		19,404 22,890 640 6,229 367	64 00 00	2,770	60
20	CONFECTIONAL	RY:			920		677 9,121	25
2	1,419½ ew	rt	•••	•••	\$173,886	—		

TABLE No. 2.-FOODS.

No.	ARTICLES.				VALUE.		Duty.	
1	Animals (live), 6,374				\$100,351	00	\$18,601	05
2	Bacon, Hams and Sausage	s, 2,0	073 cwt.		26,101	00	5,019	
3	Barley and Rice	•••				00	1,646	
	Beans		•••		3,301	00	754	
5	Beef, &c., 16,627 brls.	•••	•••		19,952	00	16,627	00
	Biscuit (fancy and other)	•••	•••		12,372	00	2,043	
7	Bran and Malt	• • •	• • •		4,254	00	531	75
8	Butter (and substitutes)		•••		254,393	00	41,454	50
9	Canned Meats, 15,142 cw	it.	•••		12,248	00	2,971	75
10	Cheese, 1,3433 cwt	• • •	•••		18,812	00	3,993	50
11	Coffee, Cocoa, &c	•••	•••	•••	24,230	00	7,659	45
12	Eggs	• • •	•••	•••	1,142		85	
13	Fish, 9½ cwt	• • •	•••		3 8			25
14	Flour, 316,657 brls	•••	•••	•••	1,266.628		94,997	
15	Fruits (all kinds, includin	g pro	eserves)	•••	89,005		24,717	
	Hay and Straw	• • •	•••	•••	10,160		1,993	
	Indian Corn and Meal	•••	•••	•••	26,146		$2,\!372$	
	Lard	•••	•••	•••	2,554		603	
	Fresh Meat and Poultry	• • •	•••	•••	48,737		5,974	
	Molasses, 1,146,646 gallon		•••	•••	342,993	80	80,265	22
	Oatmeal and Pease, 7,405	brls.	•••	•••	30,678		2,221	50
	Oats, 80,677 bushels	•••	•••	•••	24,202		4,033	
	Pork, 29,614 brls	• • •	•••	•••	384,982		51,824	
	Sugar, $21,167\frac{1}{2}$ cwt	•••	•••	•••	66 763		66,968	
	Tea, 871,281 lbs	• • •	•••		137,834		79,843	
26	Vegetables (all kinds)	•••	•••	•••	24,046	00	6,070	23
					\$3,125,669	61	\$532,288	81

TABLE No. 3.--CLOTHING, CLOTHING MATERIALS, AND HOUSE FURNISHINGS.

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Zo.	Ar	TICLES	5.			VALUE.		Duty.	
1	Cabinet-wares, Wo	odwar	e and	Brooms		\$ 19,629		\$ 5,576	05
	Candles	•••	• • •	•••	• • •	2,608	00	775	
3	Carriages		• • •	•••		48	00	12	
	Clocks and Watche		• • •	•••		3,709	00	906	65
5	Clothing (Readyma	ide)		••		146,510	00	43,314	25
6	Cotton and Woolle	n good	ls	•••		812,092	00	203,023	00
	Earthenware	•••		•••		25,129	00	6,145	85
8	Feathers and Featl	ier Be	ls	•••		3,009	00	2,106	58
9	Glassware	•••		•••		16,924	00	4,134	50
10	Hardware			•••		134,337	00	32,211	30
11	Harnesses	•••				540		145	30
	India Rubber-ward			•••		11,066	00	2,725	80
	Leatherware	• • •		•••		99,344		23,913	60
	Matches	•••	•••			10,095		2,465	65
	Medicine and Apo					37,995	00	5,226	
	Plate and Jewelry			•••		6,343		1,536	45
17	Sewing Machines	•••	•••	***		2,419	00	580	
18	Soap	•••	•••	***		28,038		6,871	60
19	Soda	•••				2,187		539	
	Woollen goods			•••		92,431	00	18,486	
21	Yarns	•••	•••	•••		16,603	1	1,660	
						\$1,451,056	00	\$ 362,357	78

TABLE No. 4.—FISHERY MATERIALS.

, , ,	ARTICLES.			VALUE.		Duty.	
2 3 4 5 6 7 8 9 10 11 12 13	Anchors and Chains Blocks Canvas for Ships' use Casks and Herring Barre Copper Paint Cordage Corks and Corkwood Dories and Oars Fishing Tackle Grease and Tallow Heading Ite Masts and Spars	ls		\$10,677 937 50,663 1,062 2,534 48,588 1,960 3,527 55,475 9,185 895 337 2,886 3,900	00 00 00 00 00 00 00 00 00 00	\$1,067 281 5,066 394 561 5,035 196 668 5,547 1,600 223 67 360	10 30 25 677 80 00 35 50 25 75 40 75
15	Oakum Pitch and Tar	•••	•••	 8,265	00	826	50
	Salt,—34,972 tons Staves, dressed and undr	essed	•••	 139,888 4,206		6,994 697	
	1			\$ 334,985	00	\$ 29,989	32

TABLE No. 5.—CONSTRUCTIVE MATERIALS.

No.	Arc	TICLES			VALUE.	Duty.
1 2 3 4 5 6 7 8 9 10	Bagging and Brin Bricks Bricks Blubber Cement Dynamite and Gun Electric plant Grindstones Iron Lead Leather Licorice paste Lumber—3,119 M.	 powde 	 r 		\$7,746 4,112 634 1,798 14,546 165 712 29,057 3,446 138,632 3,679 32,243	\$774 60 1,008 80 158 50 437 50 3,462 30 40 90 170 80 2,905 70 836 50 25,776 30 848 50 8,587 25
13 14 15 16 17 18 19 20	Machinery Nails—wro't and cools (all kind exceptaint Pipes Shingles and Laths Timber—534 tons Tin—block and car Turpentine and Va	 it ot Ker —4,66	 osene) 		46,022 17,505 29,771 27,338 4,026 9,330 2,670 55,993 4,194	4,602 20 2,225 50 6,792 77 6,711 70 922 20 2,799 00 320 40 8,323 90 1,011 55

TABLE No. 6.-MISCELLANEOUS.

No.	ARTICLES.		VALUE.	Duty.
2 Bank No	515	с. с.	\$47,990 3,389 22,271 134,392	\$28,794 18 677 80 4,454 00 33,598 00
		-	\$208,042	\$67,523 98

TABLE No. 7.—FREE LIST.

ARTICLES.	VALUE.		Duty.	
1 Bark, '(extract of)		\$ 1,015 4,424 25,313 218,945 8,766 95,202 280 14,200 600 17,152 577 50,260 12,813 2,765 11,200 12,300 12,870	00 00 00 00 00 00 00 00 00 00 00 00 00	
		\$ 488,982	00	

TABLE No. 1.—LIQUORS AND TOBACCO—showing Countries from whence derived.

TY.

No.	Articles.	British.	Canada.	U. States.	Other Countries.	Total Value.
23344556677888911111111111111111111111111111111	" Claret " Hock " Malaga " Port and Madeira " Sherry and Man'a " Red " Gin " Rum " Whisky " Undefined " Cordials " Tobacco : Manufactured " Leaf " Stems " Cigars " Cigarettes " Vinegar	1,751 13,000 3,129 20,992 20,487 113 75 241 	114 25,929 735 11,360 168 2,349 141 239	22,890 472 315 226 66		\$3,916 1,370 569 178 1,000 4,714 1,341 2,332 15,140 3,247 21,222 113 75 19,404 22,890 640 6,229 367 920 21,292
	Totals		\$44,554			\$173,886

TABLE No. 2.--FOODS-Showing Countries from whence derived.

_						
No.	Articles.	British.	Canada.	U. States.	Other Countries.	Total Value.
	Animals, (live) Bacon, Hams and	\$ 140	\$99,810	s 70	\$ 331	\$ 100,351
	Sansages	4,420	9,408	12,253	20	26,101
3	Barley and Rice	8,035	4,821	318		13,774
	Beans	281	1,350			3,301
	Beef, &c	72	55,968	143,364	120	199,524
6	Biscuit, — fancy and					
_	other	2,342	8,145	1,885		12,372
	Bran and Malt	207	3,687	360	• • • • • • • • • • • • • • • • • • • •	4,254
8	Butter, and substi-	1 000	105 510	5 F 101		27 4 909
_	tutes	1,083	197,518			254,393
	Canned Meats	1,498	8,989	1,761		12,248
	Cheese Coffee, Cocoa, &c	1,288	16,782	742 901	16	18,812
		22,946	367		16	24,230
	Eggs Fish		1,142 38	• • • • • • • • • • • • • • • • • • • •		1,142 38
	Flour		958,444	307,308	876	
	Fruit,—all kinds, in-		000,444	501,500	0.0	1,200,020
	cluding preserves.		15,946	10,040	1,149	89,005
16	Hay and Straw	68	10,092			10,160
	Indian Corn & Meal.		19,786		6	26,146
	Lard		755			2,554
19	Meat (fresh), and					
	Poultry	155	40,850	7,732		48,737
	Molasses	332,369	11,306			343,994
	Oatmeal and Pease	812	29,366			30,678
	Oats		23,837	289	76	24,202
	Pork		160,550			384,982
24	Sugar	57,238	483		121	66,763
	Tea		3,739			137,834
26	Vegetables	950	21,965	778	353	24,046
	Totals	\$629,370	\$1,705,144	\$ 787,096	\$4,059	\$3,125,669

TABLE No. 3.—CLOTHING, CLOTHING MATERIALS, AND HOUSEHOLD GOODS—Showing Countries from whence derived.

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,372 ,254

ARTICLES.	British.	Canada.	U. States.	Other Countries.	Total Value.
14 Matches	1,102 124,596 8 755,595 23,834 . 9,716 . 83,247 108 . 3,769 48,845 . 58 . 21,413 2,940 . 312 . 14,469 2,155 83,718	388 3,148 43,972 5,651 11,857 1,605 1,407 3,826 32 7,227	1,798 675 9,723	\$232 	\$19,629 2,608 933 3,709 146.510 812,092 25,129 3,009 16,924 134,337 540 11,066 99,344 10,095 37,995 6,343 2,419 28,038 2,187 92,431
	\$1,196,714			\$874	$\frac{16,603}{\$1,471,941}$

TABLE No. 4.—FISHING MATERIALS—Showing Countries from whence derived.

N_0 .	ARTICLES.	British.	Canada.	U. States.	Other Countries.	Total Value.
1	Anchors and Chains	\$9,775	\$902			\$10,677
2	Blocks	294	132	\$469	\$42	937
3	Canvas, Ships' use		3,370	28,603		50,663
	Casks & Herring Brls.	212	602	218	30	1,062
	Copper Paint			$2,\!473$	61	2,534
	Cordage	33,355	5,828	6,959		48,588
	Corks and Corkwood .	1,649	247	46		1,960
	Dories and Oars		722	2,171	634	3,527
9	Fishing Tackle	37,962	4,363	12,769		55,475
	Grease and Tallow	13	2,500	6,672	•••••	9,185
	Heading		895			8 95
	Ice		135	202		337
	Masts and Spars	131	2,509		246	
	Oakum	3,497	182	199		3,900
	Pitch and Tar	4,123	480	3,626		8,265
	Salt	20,888	8,620	1,120		139,888
17	Staves		4,106	100		4,206
	Totals	\$130,588	\$35,593	\$65,627	\$113,177	\$334,985

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TABLE No. 5.—CONSTRUCTIVE MATERIALS—Showing Countries from whence derived.

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No.	ARTICLE	:s.	British.	Canada.	U. States.	Other Countries.	Total Value.
2 B 3 B 4 C 5 E 7 C 8 I 10 I 11 I 12 I 13 I 14 I 15 C 16 I 17 I 18 I 20 I	agging and Bricks lubber lubber lement lynamite & Grilectric plant drindstones ron lead leather licorice paste lumber Machinery Nails, (except leath, (except leath, (except leath) lingles Timber Tin,—block a Turpentine an	t and cut Copper) Laths and Varnish	14,068 17,013 19,313 2,409 190 31,392 1,483	2,760 1,475 8,978 2,415 23,230 518	8,966 783 5,542 5,246 143 25 128 2,003	39 398 19 	4,094
	Tota	ls	\$163,133	\$175,443	\$ 92,444	\$ 2,599	\$433,619

TABLE No. 6.—MISCELLANEOUS—Showing Countries from whence derived.

			The control of the co				
ARTICL	Articles.		Canadian.	U. States.	Other Countries.	Total Value.	
1 Kerosene Oil 2 Bank Notes 3 Miscellaneous	•••	\$100,103	\$2,557 24,501	\$45,2 37 3,389 31,696	\$196 363	\$47,990 3,389 156,663	
Totals	•••	\$100,103	\$27,058	\$80,322	\$ 559	\$208,042	

TABLE No. 7.—FREE LIST.—Showing Countries from whence derived.

Ca

ARTICLES.		British.	Canadian.	U. States.	Other Countries.	Total Value.
1 Bark (Extract of)			\$1,015			\$1,015
2 Boiler Plate		\$4,157	267			4,424
3 Books (printed)		16,671	2,863			25,313
4 Coals		16,827	191,786		\$335	218,945
5 Coke		4,187	3,279			8,766
6 Col. Cordage Co. Imp	orts	65,663	2,700		26,289	95,202
7 Copper Ore (sealed)		280				280
8 Fish (dry cod)			14,200			14,200
9 Fish (herrings)			600			600
10 Fishing Tackle		$15,\!859$	796	497		$17,\!152$
11 Iron (pig)		437	140		•••••	577
12 Miscellancous articles	• • •	16,000	18,000		260	50,260
13 Municipal Coun. Imp	orts	$12,\!079$	703	31		$12,\!813$
14 Post Office Imports		1,873	892			2,765
45 Printing Paper		1.760	8,340			11,200
16 Railway Co's Imports		612	2,800			$12,\!300$
17 Religious articles		6,170	5,762	938		$12,\!870$
18 Specie	• • •	•••••	300	•••••		300
Totals		8162,575	\$254,425	\$45,098	\$26,884	\$483,982

NEWFOUNDLAND EXPORTS—1890.

Including the Exports from Labrador.

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\$1,015 4,424 25,313 8,945 8,766 05,202 280

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(600) \\
(7,152) \\
577 \\
50,260 \\
12,813 \\
2,765 \\
11,200
\end{array}$

12,300 12,870 300 83,982

2000		S		
ARTICLES.	Destination	VALUE.		
A Marin supervision of	, in a second with the second			
DRY CODFISH:	Brazil			\$984,748
218,833 qts	Portugal		•••	958,980
200,474	British West Indies			385,823
104,140	Spain			262,296
00,074	Canada			$170,\!806$
4-1,00-0	United States			141,820
00,400	Gibraltar			$126,\!384$
$\frac{39,495}{23,719}$	United Kingdom			61,669
16,854 "	Italy			50,562
6,268 "	French West Indies		• • •	22,565
5,020 "	Sicily		• • • •	21,084
2,480 "	Ionian Isles	• • •	•••	6,944
774,294 "				\$3,193,681
Canned Lobsters:				*a#a # 20
36,016 cases	United Kingdom	• • •		\$270,120
15,797 "	Canada	• • •	• • •	118.477
8,741 "	United States		• • •	65,557
4,469	;Germany	•••	• • •	33,547
4,052 "	St. Pierre	• • •	• • •	30,390 $1,500$
200 "	Sweden	• • • •	• • • •	375
50 "	, Norway ···	•••	• • • •	142
19 "	Jersey ···	•••	•••	1-1-
69,344 "			, i	\$520,078
SEAL OIL:	1			3201 TT()
3,353 tuns	United Kingdom	• •	•••	8301,770 $27,540$
² 306	Canada	• • •	• • • •	4,050
45 "	Jersey	• • •	• • •	1,350
15 "	United States	•••	•••	
3,719				\$334,710
Cop On:-				8185,212
2,437 tuns	United Kingdom	• • •	•••	53,200
700	Canada	• • • •	•••	2,280
30 "	United States Jersey			2,128
3,195	001007			\$242,820

Including the Exports from Labrador—(Continued.)

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ARTICLES	Articles. Destination.		ATION.	VALUE.	
HERRINGS (pickle	·1)·				
12 197 July		da			\$150,944
,					29,641
(4 1 .) ,	15. 14.	sh West Ind			18,480
1,000					5,094
1,698 "	Unit	ed Kingdon	l	•••	122
169 "	T .	ch West Ind		• • •	72
2.1 "	Jerse	·y ·		•••	
60,879 "					\$204,653
Herrings (frozen	& bulk):				
35,017 brls.	Unit	ed States .		• • •	\$35,017
1,525	Cana				1,525
36,542 "					\$36,542
Salmon (pickled)	•				
1,616 tierce	L'nit	ted States .			\$35,552
1,357 "		ted Kingdon			27,140
928 "		1 .			18,560
726 6	Reit	ish West Inc			11,616
120		ev			120
t)		ich West Inc			96
6	Frei	ich west in	.110.	•••	
4,639 "					\$93,084
Salmon (preserve	w1):				
246 cases	I'ni	ted Kingdon			\$984
200 "	Reit	ish West Inc	lies		800
196 "	Brii				784
1.20	··· Can				384
•/1)	414 7	Diama			64
10	. 17	ich West In	 dias		8
<u>.</u>	rei	ien west in	dies		
756 "					\$3,024
SEAL SKINS:	17:	ted Kingdor	,,		\$220,321
220,321					470
470	Can	ada	•••	••••	79
72	Jers	e y	•••	•••	
220,000				į	\$220,863
$220,\!863$				1	4.220,000

Including the Exports from Labrador-(Continued.)

,944 ,641 ,480

,094 422 72

,653

,017 ,525

,542

,552 ,140 ,560 ,616 120 96

,084

3,024

),321 470

<u>,</u>863

ARTICLES.	Destination.	VALUE.		
Iron Pyrites:— 1,670 tons	United States	\$72,315		
6,000 " 3,000 "	Canada United States United Kingdom	\$5,985 270 135 \$6,390		
142,000 " FURS:— 12,450 2,659 700 50	United Kingdom Canada Jersey United States	\$12,450 2,659 700 50		
15,859 Copper Ore:— 2,245 tons	United Kingdom	\$15,859 \$226,792		
Green Fish:— 7,206 qtls	United States	\$11,530		
Berries (preserved):—2,942 cases	United States	\$14,710		
Ice: 1,450 tons	United States	\$11,600		
MISCELLANEOUS:— Antimony Ore Bear and Calf Skins Blubber (Cod) Bill Fish Bones (old) Caplin Copper (old) Cordage Cordage Core fish, 754 qtls. Eels Firewood and Knees Fish Skins	Canada United States Foreign	$ \begin{vmatrix} 84,200 \\ 212 \\ 80 \\ 36,885 \\ 10,305 \\ 33,599 \\ 17,883 \\ 343 \\ 99,015 \end{vmatrix} $		

Including the Exports from Labrador-(Continued.)

Articles.	DESTINATION.	Value.
Miscellaneous.— (Cont'd): Haddock, 724 qtls. Halibut Herrings (preserved and smoked) Mides, 1,057 Hoops, 9,601 bdls. Iron (old), 1,090 tons Junk (old), 4,600 tons Ling, 138 qtls. Lumber, 1,329 M. Metal (old) Oil—Cod Liver, 5,440 gal. Oil—Herring, 6½ tuns Oil—Other, 20½ tuns Puncheon heads & shooks Salmon (fresh) Spindle wood Stearine, 46½ tons Tongues & Sounds, 75 brls. Trout, 1,642 brls. Whalebone, 69 cwt Sundries	(See page 31.)	\$1,872 526 23 3,171 4,800 21,800 4,600 276 21,180 1,280 2,448 325 1,630 1,863 2,50 2,913 2,325 450 9,852 3,450 8,200

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Including the Exports from Labrador-(Continued,)

ARTICLES.		VALUE.
ARTICLES. Dry Codfish Canned Lobsters Seal Oil Cod Oil Herrings—pickled Do. —frozen & bul Salmon—pickled Do. —preserved Seal Skins Iron Pyrites Copper Ore Boncless Codfish Furs Green Fish Berries—preserved	1,639 therees	\$3,193,681 520,078 334,710 242,820 204,653 36,542
Ice Miscellaneous	1,450 tons	99,015
	Total Labrador Exports	\$5,367,666 759,755
	Grand total	\$6,067,418

N. B.—Besides above there were Exports from Newfoundland for the year 1890, of products not the growth or production of the Colony, to the value of \$32,268.

Including the Exports from Labrador, as follows: ${\rm LABRADOR}. \label{eq:LABRADOR}$

	and the state of t	description down to do		
Articles.	Destination.	VALUE.		
15 71				
DRY CODFISH:— 92,655 qtls	Italy	\$240,903		
92,655 qt1s 70,035 "	Spain	182,091		
55,852 "	United Kingdom	145,215		
22,436 "	Greece	58,334		
18,050 "	Gibraltar	46,930		
3,300 "	Portugal	8,580		
4,200 "	Turkey	10,920		
94 "	Canada	244		
266,622 "		\$693,217		
HERRING (pickled):				
10,943 brls	Canada	\$38,300		
541 "	United States	1,894		
11,484 "		\$40,194		
Salmon (pickled):				
354 tierces	United States	87,434		
161 "	Canada	3,381		
156 "	United Kingdom	3,276		
151 "	Greece	3,171		
822 "		\$17,262		
Core Fish:—				
387 brls	Canada	\$1,548		
50 "	United States	200		
437 "		\$1,748		
TROUT (pickled):	A - > (1)			
18 brls	United States	\$108		
15 "	Canada	90		
33 "		\$198		
		\$130		

Su:

Tot

U:

Including the Exports from-Labrador, as follows:

LABRADOR .- (Continued.)

ARTICLES.	Destinatio	VALUE.	
15 " Seal Oil U	rance nited Kingdom nited Kingdom nited Kingdom anada		 \$ 3,808 1,924 975 420 6 \$ 7,133
Total value Labrador Exports	s, 1890		 \$ 759,752

00

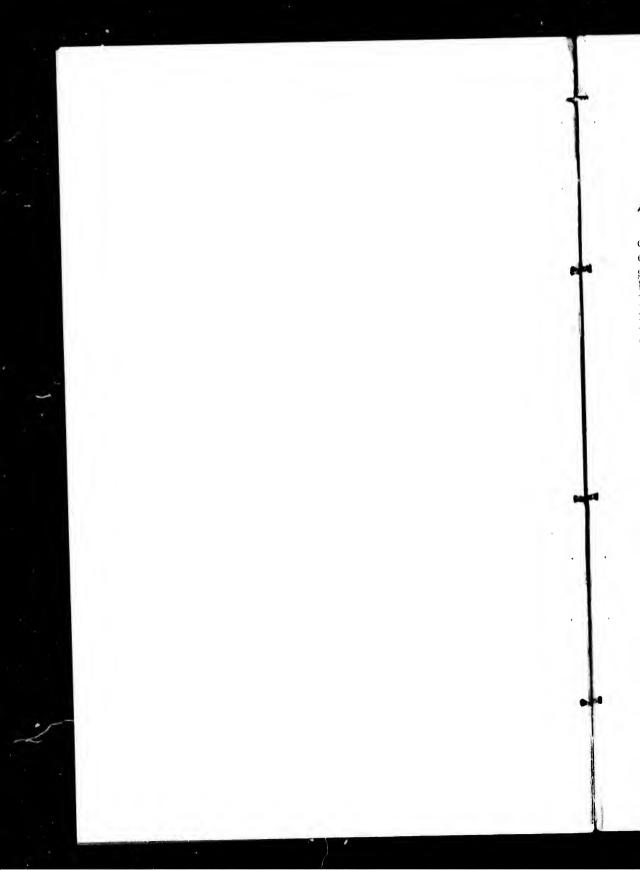
,748

\$108

RECAFITULATION

Of Countries to which combined Exports, including Labrador, were shipped.

			Grand	total		•••		\$6,067,418
Foreign Countri	ies	•••	•••	•••	•••	•••	•••	
United States	•••	• • •	•••	• • •	•••	•••		3,055,015
Canada	• • •	• • •	•••	•••	•••	•••	•••	449,995
Other British Po	orts, e	\mathbf{xcept}	Canada	• • •	•••	•••	•••	627,718
United Kingdon	n			• • •	•••	•••	•••	\$ 1,500,382 434,308



APPENDIX.

OBSERVATIONS ON THE TARIFF.

'HE intention of the following set of Tables is to show the rate of duty per centum to cost of all the leading artieles of import, by reducing specific rates of duty, where they exist, to a uniform ad valorem rate, and, in the case where goods of the same class are subject to different rates of duty, by averaging these various rates to a common denominator. By this means it is possible to discover any anomalies that may exist in rating goods of the same class. I am not aware that any attempt has been made to determine this fact before. The second column of the tables shows the difference of duty now as compared with 1890, several revisions of the Tariff having since taken place, and the rates having been considerably increased on nearly all the leading articles of import. I am aware that in valuing goods, on importation, for Customs' purposes, that are not subject to ad valorem rates, it is customary not to be exact about such valuations. This should be remedied, as all valuations are sworn to, and the true value can as well be given; but it may be assumed that all values given are approximately correct, and in any case they are the values on which the sum total valuation of annual imports is made.

Taking these Tables as such, it appears that the ratio of taxation to cost levied on articles classed under them was in 1890 as follows, as compared with what it would have been were the same quantity and value of imports made under the 1896 tariff now existing:—

	Rate 1890.	Rate 1896.
Table No. 1.—Liquors and Tobacco	 140	160
2.—Foods	 17	173
3.—Clothing, &c	 25	30
4.—Fishing materials	 9	81;
5.—Constructive	 18	$\frac{8!}{22}$
6.—Miscellaneous	 321	37
7.—Free List	 	

While the average on the whole, which was 21.10 in 1890, is now, (1896), 23.50, or $23\frac{1}{2}$ per cent. That the exact rates on

each item as laid down in the official Tariff may be compared with these computations I have appended a copy of the said Tariff as adopted on the 29th of June last and now in force.

Taking the present Tariff as a whole, I am of opinion that it is an undoubtedly high one. True there are some items taxed under the United States and Canadian tariffs as high as 60 per cent. ad valorem, but these are such items as never appear in our import list at all or would be imported in such very small quantities as would not materially affect the gross revenue. With us the high ratio spreads over so many articles of general consumption that it cannot fail to produce a large revenue. The lowest rate is 5 per cent., and it applies to only four articles, Salt, Oatmeal, Pease and Vegetables, which combinedly affect an import value of \$194,612, and an annual import duty of \$15.286. The free imports represent an annual value of \$488,982. There is a $7\frac{1}{2}$ per cent. rate, which takes in Tobacco Stems, Eggs, Grease and Tallow, but this only represents a value of \$10,967, and a duty of \$1,724. The principal rates that affect the general trade and consumption of the Colony, and that are applied to articles of universal use (not superfluities), range from 10 to 30 per cent., and all articles included within this range may be considered—according to the general tariff standard adopted—as being evenly and fairly taxed.

So also (with perhaps two exceptions) may be considered the articles covered by Table No. 1—Liquors and Tobacco, and if this be conceded it is easy enough to deal with the exceptions. All the articles in the table of foods except Sugar, and all the articles in the other table sexcept Feathers and Kerosene Oil. come within this category. There are some exceptionally high rates applied to some manufactures of wood, to casks and tin cans, evidently intended for a special purpose, but as these rates are obviously prohibitive, it is not possible to ascertain how far they affect the revenue. At all events it is scarcely to our credit as an industrial community that we annually import Matches to the value of \$10,095, Jams and Preserves to the value of \$7,880, Hay and Straw to the value of \$10,160, and Vegetables to the value of \$24,046. These articles, together with Confectionary to the value of \$21,292, and Dried Apples to the value of \$2,251, represent a total import of over \$70,000 annually, and they are very justly the objects of taxation, although even a high rate of duty seems to have little or no effect upon them. The two articles in No. 1 Table which seem to be unfairly burdened are Ales and Tobacco, although it is only fair to say that, in this case also, neither the one nor the other seems to mind it, as far as the continued extent of their annual imports is concerned. The article of Sugar is taxed fearfully high—to the extent of 115 per cent. ad valorem—and yet the duty on this article has actually increased since 1890 from \$66,969 annually to \$85,951. It would seem from this that the people of Newfoundland must and will have Sugar, Tea, and Tobacco, and cannot do without the import of Kerosene Oil (from 500,000 to 600,000 gallons) which is annually made. On the whole, therefore, I should feel inclined to class the entire amount of annual duties (as represented by the figures of 1890) into two parts, having regard to what I, perhaps, may be allowed to call ordinary and extraordinary taxation, as follows:

Meaning by "ordinary" the ordinary taxation on articles of ordinary consumption, according to the general scale or standard laid down, and by "extraordinary" meaning the unusual extent of taxation derived from unusually high rates of taxation, as applied to articles that are deemed unnecessary, or the same high rates as applied to articles that people generally, notwithstanding — or rather withstanding — these rates, still consume as largely as ever.

With these and other similar cases before us, it is exceedingly difficult to adhere to general principles of taxation, to determine what is a "luxury" and what a prime "necessity" of life, or to ascertain how high any particular article may be taxed before reaching the breaking strain. All that the political economist can do is to give the facts and let the reader draw his own conclusions. Experience shows that it is extremely possible to awaken rebellion against the taxing authority when and where the rate becomes conspicuously special This applies especially to the article of intoxand vindictive. icants. Excluding Wines and Ales, which are articles of almost non-importation into this Colony, we find that the relatively small consumption of Spirits is taxed so high as to drive it into an evasion of the duty, which is perilous to all the interests concerned. The total consumption of spirits per capita is

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less in this island, according to the returns, than in any other countries in the world except Italy and Spain, being only between 60,000 and 70,000 gallons annually, or about one-third (0.33) of a gallon per capita. The following table shows the rate of consumption in European countries:—

		Galls, per inhabitat	nt
Denmark		\dots 4.30	
Sweden and Norway	у	4.20	
Belgium and Hollar	nd	\dots 4.20	
Scotland		$\dots 2.35$	
Ireland	•••	\dots 1.29	
France and England	l	.80 to .90	
Italy		30	
Spain	• • •	20	

And when it is remembered that in most of the above countries the consumption of beer and wine is also large, it will be seen that our consumption of spirits (.33 per inhabitant), is small indeed.

Since commencing these researches the figures relating to the imports of 1894 have been made accessible. It will be remembered that at the close of that year occurred our financial crash, but this event did not affect the imports for the year. I have compared these imports and exports with those of 1890 and find all the deductions made by me fully confirmed. The figures for 1894 are as follows:—

	Імро	ORTS:			
From United Kingdom			• • •		\$2 538,942
Canada					2,643,032
British West Indie	s				309,014
United States					1,577,060
Foreign Countries					96690
To	tal	• • •	• • •	•••	\$7,164,738
	Exp	orts:			
To United Kingdom		• • •	•••		\$1,326,815
Canada		• • •	• • •		755,891
British West Indies					241,701
Gibraltar					$360,\!434$
United States					673,298
Foreign Countries	• • •		• • •		2,418,50 3
To	otal		• • •		\$5,776,642

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590

738

315

391

701

 $\frac{134}{298}$ $\frac{503}{542}$

Or, assuming that the Exports to Gibraltar were for foreign consumption, our account with countries not British stands as follows:—Exports to \$2,778,957; Imports from \$96,690; Balance of trade in our favor for 1894, \$2,682,267. The account with the United States is also in the same proportions as 1890.

It thus appears that our normal imports range from \$6,000,-000 to \$7,000,000 annually, and that our exports are about the same. Our tariff rates are so evenly levied that there should be no fluctuation beyond a range of (say) \$100,000 in our annual Customs' revenue, and any serious decline, either on a specific article of import or on the whole, can be readily detected. It must be a matter of just pride to every patriotic Newfoundlander that our purchasing capacities are still so eagerly prized and sought after. A people who can buy goods to the value of six to seven millions of dollars annually for cash are not to be despised, and mere incidents in their career weigh but lightly in the balance against that substantial fact. Multiply that sum by 20, and we get the capitalised value of our annual marine wealth, the Fisheries, and is it to be wondered at that Madamoiselle Canada should be seeking the hand of the fisher lad with whom foreign nations have contracted a prospective debt equal in value to a dowry of \$60,000,000 for codfish alone? Is there any other country of northern latitude where the people have only to eat, drink and consume as usual in order to roll in an annual revenue sufficient to defray the whole cost of their government, and have only to export their surplus products in their natural condition in order to obtain a credit trade balance with foreign countries equal in value to one-half of their whole exports? And if this favored country is only tenanted by about 200,000 souls, and if its cost of government is only \$1,500,000 annually, and if the balance of yearly trade in its favor is only three millions of dollars, are not these sums, in their mutual proportions, productive of such an amount of benefit to the people of this country as there is no parallel for in the annals of political economy? May those to whom is committed the custody of this valuable treasure guard it faithfully in the interests of its owners, for verily the sca-pearl is a perilous trust!

Average ratio per centum of duty to value on all leading articles of Newfoundland Imports [1890], as per Tables 1 to 7.

No.	Articles of Imi			VALUE.	Duty.	RATIO TO COST.	
Z	ARTICLES OF IMI	PORT.		VALUE.	Duri.	1890.	1896.
	Table No. 1.—Liquors	& Tobe	acco.				
1	Ale, Porter, &c			\$ 3,914	\$ 5,686	145	180
2	Wines: Champagne	•••		1,370	978	71	90
3	" Claret	•••		569	271	48	55
4	" Hock	•••		178	156	81	100
5	" Malaga	•••		1,000	350	35	112 1
6	" Port and Mad	leira		4,714	3,889	82	82
7	" Sherry and I	I anzai	nilla	1,341	1,056	80	80
8	" Red	•••	•••	2,332	816	35	35
9	Spirits: Brandy	•••		15,140	16,533	109	128
10		•••		v,248	6,221	190	230
11	" Rum	•••	•••	46,928	80,760	172	200
12	1	•••	•••	21,222	32,640	154	173
13		•••	•••	113	339	300	320
14	" Cordials	•••	•••	75	148	198	220
15	Tobacco: Manufactui	red		19,404	24,923	127	189
16		•••		22,890	57,226	250	375
17		• • •		640	48	$7\frac{1}{2}$	$7\frac{1}{2}$
18		•••		6,229	2,770	$44\frac{1}{2}$	73
19	" Cigarettes	•••	•••	367	239	65	102
20	Vinegar	•••		920	677	$73\frac{1}{2}$	73 <u>1</u>
21	Confectionary			21,292	9,128	43	50
	,			\$173,886	\$244,854		

Average rate per cent. of duty to cost on this Table (1890)—140 % " " " (1896)—160 %

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0.	ARRICLES OF IMPORT.		Duty.	RATIO TO COST.		
No.	ARRICLES OF IMPORT.		VALUE.	DUTY.	1890.	1896
	Table No. 2.—Foods.					
1	Animals (live)		\$100,351	\$18,601	181	20
	Bacon, Hams and Sausages		26,101	5,019	19"	20
	Barley and Rice		13,174	1,647	125	12
4	Beans		3,301	754	23	30
5	Beef, &c		199,524	16,627	81	9
6	Biscuit (fancy and other)		12,372	2,043	20	30
7	Bran and Malt		4,254	532	121	12
8	Butter (and substitutes)		254,393	41,454	161	17
	Canned Meats		12,248	2,972	25"	30
0	Cheese		18,812	3,993	21 1	21
1	Coffee, Cocoa, &c		24,230	7,660	$31\frac{1}{2}$	31
2	Eggs		1,142	86	75	7
3	Fish		38	14	37	
4	Flour		1,266'628	94,997	75	7
5	Fruits		89,006	24,717	173	19
6	Hay and Straw		10,160	1,993	20	20
7	Indian Corn and Meal		26,146	2,373	8	10
8	Lard		2,554	605	25	30
9	Fresh Meat and Poultry		48,737	5,975	15	15
0	Molasses		343,993	80,265	23	23
1	Oatmeal and Pease		30,678	2,221	5	Ę
2	Oats	•••	24,202	4,033	15	18
	Pork	• • • •	384,982	51,824	$13\frac{1}{2}$	11
4	Sugar		66 763	66,969	100	118
5	Tea		137,834	79,844	571	62
6	Vegetables		24,046	6,070	5	ŧ
		ļ	\$3,125,669	\$532,288		

Average rate per cent. of duty to cost on this Table (1890)—17 % " " (1896)—17½ %

0.	ARTICLES OF IMPORT		VALUE.	Duтy.	RATI	
No.	ARTICLES OF IMPORT	•	VALUE.	<i>D</i> (11.	1890.	1896.
	Table No. 3.—Clothing, o	Ac.				
1	Cabinet-wares, &c		\$19,629	\$ 5,576	28	35
2	Candles		2,608	775	29	35
3	Carriages		933	277	25	35
4	Clocks and Watches		3,709	907	$24\frac{1}{2}$	30
	Clothing (Readymade)	••	146,510	43,315	30	35
	Cotton and Woollen goods	• • •	812,092	203,023	25	30
7	Earthenware	• • •	25,129	6,146	25	30
8	Feathers and Feather Beds	• • •	3,009	2,106	70	70
	Glassware	•••	16,924	4,135		30
	Hardware	•••	134,337	32,212	24	30
	Harnesses	••••	540	145	27	35
	India Rubber-ware	•••	11,066	2,726	$24\frac{1}{2}$	30
	Leatherware	•••	99,344	23,914	24	30
	Matches	•••	10,095	2,465	$24\frac{1}{2}$	35
	Medicines, &c	•••	37,995	5,227	14	20
	Plate and Jewelry	•••	6,343	1,536		30
	Sewing Machines	••••	2,419	580		10
	Soap	•••	28,038	6,872		30
	Soda	•••	2,187	539	$24\frac{1}{2}$	30
	Woollen goods	•••	92,431	18,486		30
21	Yarns	•••	16,603	1,660	10	10
			\$1,471,941	\$ 362,623		

Average rate per cent. of duty to cost on this Table (1890) 25 % " (1896) 30 %

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No.	ARTICLES OF IMPORT.		VALUE.	Duty.	RATIO TO COST.	
		1890.			1896.	
	Table No. 4.—Fishing Mate	erials.				
	Anchors and Chains	• • •	\$10,677	\$1,067	10	10
	Blocks	• • •	937	281	30	35
3	Canvas for Ships' use	• • • •	50,663	5,067	10	10
4	Casks and Herring Barrels		1,062	394	37	37
	Copper Paint	• • •	2,534	561	22	30
	Cordage	•••,	48,588	5,036	14	10
	Corks and Corkwood	•••	1,960	196	10	10
	Dories and Oars	•••	3,527	668	19	25
9	Fishing Tackle	•••	55,475	5,547	10	10
	Grease and Tallow		9,185	1,600	$17\frac{1}{2}$	71
	Heading	•••	895	223	25	30
	Ice	•••	337	68	20	30
	Masts and Spars	•••	2,886	361	$12\frac{1}{2}$	$12\frac{1}{2}$
	Oakum	•••	3,900	390	10	10
	Pitch and Tar	•••	8,265	826	10	10 & 30
	Salt,—34,972 tons	•••	139,888	6,995	5	5
17	Staves, dressed and undress	sed	4,206	698	$16\frac{1}{2}$	19
			\$ 334,985	\$29,989		

Average rate per cent. of duty to cost on this Table (1890)—9 % (1896)—8½ %

Average ratio per centum of duty to value on all leading articles of Newfoundland Imports [1890], as per Tables 1 to 7.

No.	ARTICLES OF IMPORT.	VALUE.	Duty.	RATIO TO COST.	
				1890.	1896.
	Table No. 5.—Const'ive Materials.				
1	Bagging and Brin	\$7,746	\$774	10	10
2	Bricks	4,112	1,009	$24\frac{1}{2}$	10
	Blubber	634	158	25	30
	Cement	1,798	43 8	$24\frac{1}{2}$	10
5	Dynamite and Gunpowder	14,546	3,462	24	30
6	Electric plant	165	41	25	10
	Grindstones	712	171	24	30
	Iron	29,057	2,906		10
	Lead	3,446	837	$24\frac{1}{2}$	30
	Leather	138,632	25,776	$18\frac{1}{2}$	25
	Licorice paste	3,679	849	23	30
12	Lumber—3,119 M. feet Machinery	32,243	8,587	$\frac{26\frac{1}{2}}{10}$	36
10	Noila world and out	46,022 17,505	4,602 2,225	10 123	10
	Oils (all kind except Kerosene).	29,771	6,793	$22\frac{1}{4}$	18
16	Paint Keroseney.	27,338	6,712	$\begin{array}{c} 22\overline{4} \\ 24\overline{4} \end{array}$	30 30
	Pipes	4,026	922	23	30
	Shingles and Laths—4,665 M	9,330	2,800		30
	Timber—534 tons	2,670	320	12	12
	Tin—block and cans	55,993	8,324	15	15
	Turpentine and Varnish	4,194	1,012	24	30
		\$433,619	\$ 78,716 85		

Average rate per cent. of duty to cost on this Table (1890)—18 % " " (1896)—22 %

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No.	ARTICLES OF IMPORT.			VALUE.	Duty.	RATIO TO COST.	
						1890.	1893
2	Table No. 6.—Mic Kerosene Oil Bank Notes Miscellaneous	ecellaneon 		\$47,990 3,389 156,663	\$28,794 678 22,271 134,392	20 20 25	60 30 30 30
			1	\$208,042	67,524	, l	

Average rate per cent. of duty to cost on this Table (1890) 32 $\frac{1}{2}$ % (1896) 37 %

ARTICLES OF IMPORT.	VALUE.	Duty.	RATIO TO COST.	
ARTICLES OF IMPORT.			1890.	1896.
Table No. 7.—Free List. Bark, (extract of) Boiler plate Books, (printed) Coal,—87,578 tons Coke,—8,766 tons Colonial Cordage Co. imports Copper Ore, (sealed) Frish, (Dry Cod) Do. (Herrings) Fishing Tackle Iron, (pig) Miscellaneous Articles Municipal Council imports Post Office imports Printing Paper Railway Company imports Religious articles Religious articles	\$1,015 4,424 25,313 218,945 95,202 280 14,200 600 17,152 577 50,260 12,813 2,765 11,200 12,300 12,870 300 \$488,982	Free.	Nil.	Nil.

As it is impossible to ascertain from the published tariff whether any alteration has been made on several of these articles, most of which are still exempt from duty, I have rated the whole of this extent of import as free.

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THE PRESENT TARIFF.

ADOPTED THE 29th OF JUNE, 1895.

As considerable alterations have been made in the Tariff of Customs' duties since 1890, the following statement of the rates now in operation is appended:

TABLE No. 1.-LIQUORS AND TOBACCO.

- 1. Ale, Porter, &c.,—the gallon, 35 cents.
- Wines, Champagne—the gallon, \$4.20.
- 66 Claret—the gallon, 55 cents. 3.
- " 4. Hock-the gallon, \$1.

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1896.

Nil.

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- *Malaga, &c.,—the gallon, 35 cents, to \$1 and 12½ per cent. ad 5. valorem.
- " 6. Port and Madeira—the gallon, \$1.65.
- " 7. Sherry and Manzanilla—the gallon, \$1 and 121 per cent. ad val.
- 8. Red—the gallon, 35 cents. All other Wines-the gallon, \$1.10, and 15 per cent. ad valorem.
- 9. Spirits, Brandy—the gallon, \$3.20 for proof Spirits.
- 10. Gin—the gallon, \$2.60 for proof Spirits.
- 66 11. Rum—the gallon, \$2.00 for proof Spirits.
- " 12. Whiskey—the gallon, \$2.30 for proof Spirits.
- 66 13. Undefined—the gallon, \$3.20.
- 14. Cordials—the gallon, \$2.20.
- 15. Tobacco, Manufactured (including stripped leaf)—the pound, 30 cents and 5 per cent, ad valorem.
- 16. Leaf and Stems--the pound, 30 cents.
- .. 17. Stems for Snuff—the cwt., 60 cents.
- 18. Cigars—the M., \$9 and 20 per cent. ad valorem.
- 19. Cigarettes-the M., \$2 and 30 per cent. ad valorem.
- 20. Vineyar—the gallon, 30 cents.
- 21. Confectionary (not including ornaments)—the cwt., \$7.

TABLE No. 2.—FOODS.

- 1. Animals (live), oxen, cows and bulls-20 per cent. ad val. Horses, mares, &c. -\$6 each. Calves, sheep and pigs-60 cents each. All other live animals 30 per cent. ad val., except animals imported by agricultural societies for stock breeding purposes, which are free.
- 2. Bacon, Hams, Tongues, Smoked Beef and Sausages—the cwt. \$2.65.
- 3. Barley and Rice— $12\frac{1}{2}$ per cent. ad val.
- 4. Beans—30 per cent. ad val.
- 5. Beef, Pig's Heads, Tongues, Feet and Hocks (salted)—the cwt. \$2.65.
- 6. Biscuit (ship's)—the cwt. 20 cents; Fancy.—30 per cent. ad val.
 7. Bran, Malt and Hops—12½ per cent. ad val.
- 8. Butter (and substitutes) -- per cwt. \$3.

^{*} The difference in the rates on this Wine is for Wine costing under and over 80 cents per gallon, respectively, at the port of shipment. Only the cheaper Wine is imported here.

- 9. Canned Meats-30 per cant. ad val.
- 10. Cheese—the cwt. \$3.
- 11. Coffee (green)—the lb. 5 cents; (Roasted or ground)—the lb. 7 cents. Chocolate and Cocoa—the lb. 6 cents.
- 12. $Eggs=7\frac{1}{2}$ per cent. ad val.
- 13. Fish (foreign)—per qtl. \$1.50.
- 14. Flour—the barrel, 25 cents.
- 15. Fruits. Apples—the brl. 60 cents; Dried apples—the pound 2 cents; Other dried fruit (as Currants and Raisins)—the lb. 3 cts. Oranges, Lemons, Grapes, Nuts, Limes and Olives—10 per cent. ad valorem. Other canned, bottled or preserved fruit, 30 per cent. ad val. All other fruit free.
- 16. Hay—per ton (of 2240 lbs.) \$1.80. Straw—per ton \$1.
- 17. Indian Corn—per bushel (of 57 lbs.) 6 cents. Meal—per brl. 25 ets.
- 18. Lard—30 per cent. ad val.
- 19. Fresh Meat and Poultry—the lb. 14 cents.
- 20. Molasses—the gallon 7 cents.
- 21. Oatmeal and Pease—the brl. (of 200 lbs., 30 cents.
- 22. Oats—the bushel 5 cents.
- 23. Pork—the brl. (of 200 lbs.) \$1.50.
- 24. Sugar. Loaf, cut and cube—the cwt. \$5: Bastard, crystallised and granulated—the cwt. \$4; Unrefined, brown and straw—the cwt. \$3.50.
- 25. Tea the pound, 5 cents and 30 per cent, ad valorem.
- 26. Vegetables: Cabbages—the hundred, \$2; Potatoes—the bushel, 5 cents; Turnips, Carrots, snips and Beets—the bushel, 10 cents; other Vegetables, 10 per cent. ad valorem.

TABLE No. 3.—CLOTHING, &c.

- 1. Cabinet-wares—35 per cent. ad valorem; Musical Inseruments 30 per cent.; Brooms and Whisks-45 per cent.; other manufactures of wood-35 per cent.
- 2. Candles—35 per cent. ad valorem.
- 3. Carriages, Waggons and Sleighs—35 per cent. ad valorem.
- 4. Clocks and Watches—30 per cent. ad valorem.
- 5. Clothing, (readymade)—35 per cent. ad valorem.
- 6. Cotton and Woollen goods, (except above)—30 per cent. ad valorem.
- 7. Earthenware—30 per cent. ad valorem.
- 8. Feathers and Feather Beds—the pound, 7 cents.
- 9. Glassware—30 per cent. ad valorem.
- 10. Hardware (general)—30 per cent. ad valorem.
- 11. Harnesses—35 per cent. ad valorem.
- 12. India Rubber-ware—30 per cent. ad valorem.
- 13. Leatherware—30 per cent. ad valorem.
- 14. Matches—35 per cent. ad valorem.
- 15. Medicines—20 per cent. ad valorem; Apothecaries' wares—30 per cent.
- 16. Plate and Jewelry—30 per cent. ad valorem.
- 17. Sewing Machines-10 per cent. ad valorem.
- 18. Soup—30 per cent. ad valorem.
- Soda (Bread)—20 per cent. (Washing)—30 per cent., ad valorem.
 Woollen goods,—(Stockings, Shirts and Drawers, made by hand),— 35 per cent. ad valorem.
- 21. Yarns (and worsteds of all kinds)--10 per cent. ad valorem.

TABLE No. 4.—FISHERY MATERIALS.

1. Anchors and Chain Cables, Copper and Composition Metal for Ships, including Bars, Bolts, Sheathing and Nails of the same material-10 per cent. ad valorem.

2. Blocks—35 per cent. ad valorem.

- 3. Canvas, Sailcloth and Tarpaulin Canvas for Ships' use-10 per cent.
- 4. Casks (second hand, empty) under 45 gallous-45 cents each; over 45 gallons—\$1.45 each. Herring Barrels--25 cents each.

5. Copper Paint-30 per cent. ad valorem.

6. Cordage-10 per cent. ad valorem.

- Corks and Corkwood—10 per cent. ad valorem.
 Dories and Dory Oars—25 per cent. ad valorem.

9. Fishing Tackle—10 per cent. ad valorem.
10. Grease and Tallow, (and Palm Oil)—7½ per cent. ad valorem.

11. $Heading=12\frac{1}{2}$ per cent. ad valorem.

12. Ice-30 per cent. ad valorem.

13. Masts (pieces) and Spars (not manufactured)—12½ per cent.

14. Oakum-10 per cent. ad valorem.

15. Pitch and Tar, Resin and Raw Turpentine-10 per cent.

16. Salt (in bulk)—the ton, 20 cents.

17. Stares (undressed)-12½ per cent. Manufactured or partly, 40 per cent. ad val. Second-hand (manufactured) per hundred, \$1.40 to \$5.75.

TABLE No. 5.—CONSTRUCTIVE MATERIALS.

1. Bagging and Brin—(for local biscuit)—10 per cent. ad val.

2. Bricks—10 per cent. ad val.

3. Blubber—(foreign)—30 per cent. ad val.

4. Cement-10 per cent. ad val.

5. Dynamite and Gunpowder—30 per cent. ad val. 6. Electric plant (machinery)—10 per cent. ad val.

7. Grindstones—30 per cent. ad val.

8. Iron-Hoop, Bar, Bolt, Sheets, plates and pieces, 10 per cent. ad val. (Old iron, pig iron, and strips for nail manufacture, free.)

9. Lead-30 per cent. ad val.

10. Leather—25 per cent. ad val.

11. Licorice paste—30 per cent. ad val.

12. Lumber (rough), per M., \$3.50. Other, per M., \$5.

13. Machinery-10 per cent. ad val. (Special, free.)

14. Nails—wro't, 10 per cent.; cut and wire, 35 per cent. ad val.

15. Oils (except Kero.) Palm, 7½ per cent.; Olein and other butter oils and Olive oil, 10 per cent. For fish preservatives, free. All others (except Kero.) 30 per cent. ad val.

16. Paint-30 per cent. ad val.

17. Pipes (all kinds)—30 per cent. ad val.

18. Shingles and Laths—per M., 60 cents.

19. Timber—per ton—60 cents.

- 20. Tin—(plates, block and sheet), 10 per cent.; cans, 40 per cent.; all other, 40 per cent. ad val.
- 21. Turpentine (raw)—10 per cent.; Spirits and Varnish, 30 per ct. ad val.

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TABLE No. 6.-MISCELLANEOUS.

- 1. Kerosene Oil-the gallon, 6 cents.
- 2. Bank Notes-30 per cent. ad val.
- 3. Miscellaneous-30 per cent. ad val.

Note.—Goods, wares and merchandise not specially rated and not included in the free list, are subject to an ad ralorem duty of 30 per cent.

The following articles are subject to special rates of duty, as under:

- Bookbinder's tools and implements, including Ruling machines, Leather, Bookbinder's cloth, Marble paper, and Paper board, imported direct by Bookbinders for use in their trade, and not for sale, 10 per cent. ad. val.
- 2. Diving Apparatus, Fishing Tackle (not Angler's), Machinery belting of any material, Plaster, and (live) Poultry, 10 per cent. ad val.
- 3. Cut Nails and cut spikes of iron or steel; pressed nails and pressed spikes of iron or steel. Casks in which dry goods are imported when fit to hold liquid, 35 per cent. ad val.
- 4. Cans (tin) imported in a manufactured state for hermetically scaled goods, including the cases in which they are contained, 40 per cent.
- 5. Brooms and Whisks, manufactured wholly or partly of corn, 45 per cent. ad val.

FREE LIST.

The following imports are exempted from the payment of duties:

- Class List: Articles imported for the use of the Governor; for the official use of Foreign Consuls; for the use of the St. John's Municipal Council; for Religious purposes, and not intended for sale; and Arms, clothing and provisions for her Majesty's land and sea forces.
- Agriculture (for the encouragement of).—Agricultural implements and
 machinery. Ploughs, Harrows; Reaping, Raking, Ploughing, Mowing, Stumping, Potatoe and Seed-sowing Machines, to be used in
 this Colony. Plants, Trees and Shrubs. Live Stock for breeding
 purposes, when imported by Agricultural Societies. Manures of all
 kinds; and Seed for agricultural purposes.
- 3. Literature, Science and Art.—Printed books, pamphlets, maps and charts.

 Printing presses, printing papers, printing types and all other printing requisites. Type-writing machines. Music, written or printed. Scientific instruments and apparatus (including Globes) when imported for the use of Colleges and Schools, and Scientific or Literary Societies. Works of Art, namely, Engravings, Paintings and Statuary, not intended for sale. Specimens illustrative of Natural History.
- 4. Manufacturing interests—Bark, for tanning; Boiler and ship plates, (of iron); Ceresene, chrolo di nitro bensole, nitro of ammonia; Chair cane or reeds or withrods (unmanufactured); Corn, for broom making; Cotton yarn and raw cotton; Cotton-seed oil, olive oil, boracic acid, acetic acid, and preservalene, when for preserving fish or making fish-glue; Coke; Dye Stuffs; Hemp, hemp yarn, coir yarn, sisal, manilla, flax and tow; Herring barrel hoop iron or hoop steel, splayed, punched or nosed, and cut in lengths not to exceed 68

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and ship plates, (of f ammonia; Chair orn, for broom makbil, olive oil, boracic serving fish or makip yarn, coir yarn, p iron or hoop steel, s not to exceed 68 inches; Hides (or pieces) not tanned, curried or dressed; Materials for sheathing the bottom of vessels: Zinc, copper or composition metal, nails, paper or felt; Ores to be used for making Copper paint and as flux; Parchment or wax paper for wrapping boncless codfish; Patented Machinery for new industries, including Gas engines; Pig iron; Nail strips of iron, zinc or brass, and steel strips for making cut nails; Sulphuric acid for manures; Twines for nets or netting; Unmanufactured wool.

5. Mining—Cranes, derricks, fire clay and fire brick, rock drills, rolling mills, separators and crushing mills, imported by miners for mining

purposes.

6. MISCELLANEOUS:—Bait: Coals (outside of St. John's, Harbor Grace, Carbonear and Placentia); Donations of Clothing for charitable purposes; Emigrants' household furniture, working tools and implements, and all other passengers' baggage; Fish and fish oils of British catch and cure; Junk, old iron, copper and composition metal; Oysters or clums in shell; (Refuse) Rice; Sand: Wheat.

