

These tables show that in Canada (taking 1893) an impost of 50·08 per cent ad valorem on the dutiable goods of Class E yielded 23 per cent of the Customs tax—said goods being 8·87 per cent of the total import, and in the United States that an impost of 56·49 per cent on the dutiable Class E yielded 29·8 per cent of the Customs tax—said goods being 14·53 per cent of the total import. One-eleventh of the import yields one-fourth of the tax, at a rate of 50 per cent in the case of Canada, and one-seventh of the import yields one-third of the tax, at a rate of 56·49 per cent, in the case of the United States.

729. The tables following, of which the above is an analysis, have been prepared upon the basis on which similar tables have been prepared by the United States authorities. The original basis of the divisions is the celebrated report by Hume, the ~~historian~~, to the British Parliament in 1840. The divisions as adopted by the British authorities, have been modified, at the suggestion of Edward Atkinson, of Brookline, and others. Of course, there are specific items about the classification of which there will be reasonable ground for controversy. But for the purpose of enabling those interested to make comparisons, there has been in the following tables no departure from the classification used by the United States authorities. It is the purpose of the Statistician to carry on the analysis till the whole period of Confederation is covered. In the meantime, the analysis for 1877 and 1878, and for 1890, 1891, 1892 and 1893 is here given.

VALUE OF MERCHANDISE GROUPED ACCORDING TO DEGREE OF MANUFACTURE AND USES, IMPORTED INTO CANADA FOR HOME CONSUMPTION DURING THE YEARS 1877 AND 1878.

A.—ARTICLES OF FOOD, AND ANIMALS.

ARTICLES.	1877.	1878.
	\$	\$
Animals, all kinds.....	705,264	439,694
Breadstuffs.....	14,149,181	13,736,525
Chicory.....	9,541	7,978
Cocoa paste, chocolate, &c.....	24,059	12,072
Coffee.....	330,528	352,369
Eggs.....	6,453	7,283
Fish.....	1,352,359	1,285,321
Fruits.....	1,331,073	1,261,996
Hay.....	*15,156	23,546
“ straw and bran.....		480

*Straw included.