

980. The next table shows the average rate of *ad valorem* paid on dutiable imports:—

CLASS.	1890.		1891.		1892.		1893.		1894.	
	U. S.	Canada.	U. S.	Canada.	U. S.	Canada.	U. S.	Canada.	U. S.	Canada.
A . . . . .	52·48	33·34	53·53	35·53	31·34	31·64	31·13	21·46	31·41	23·18
B. . . . .	23·54	22·85	29·44	21·89	33·54	21·70	33·72	22·50	28·37	22·35
C. . . . .	29·10	27·53	27·63	25·18	36·26	26·30	40·17	25·86	41·04	26·84
D . . . . .	50·03	27·13	54·56	28·48	59·23	28·67	59·18	29·22	56·72	28·85
E. . . . .	49·16	49·41	53·00	48·76	55·06	49·32	56·49	50·08	63·80	52·69

These tables show that in Canada (taking 1894) an import of 52·69 per cent *ad valorem* on the dutiable goods of Class E yielded 24·85 per cent of the Customs tax—said goods being 8·85 per cent of the total imports, and in the United States that an impost of 63·80 per cent on the dutiable goods of Class E yielded 32·28 per cent of the Customs tax—said goods being 10·86 per cent of the total import. One-twelfth of the dutiable imports yields one-fourth of the Customs tax at a rate of 52·69 per cent in the case of Canada, and one-ninth of the dutiable imports yields one-third of the Customs tax, at a rate of 63·80 per cent, in the case of the United States. They show that the rate of duty in Canada on manufactured goods is but little more than half that of the United States, and that in all classes the duty levied in Canada is considerably lower than that imposed by the United States.

981. The tables following, of which the preceding paragraphs 964-980 contain an analysis, have been compared on the basis on which similar tables have been compiled by the United States authorities.

The original basis of the divisions is the celebrated report to the British Parliament in 1840, by Hume the economist. 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 is 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 adopted by the United States authorities. The analysis has been extended for the present Year Book and embraces the years 1877-94, a period of 18 years. The analysis would have been carried further back, but it was found that prior to 1877 the Customs returns are too incomplete to allow of any exactitude in classification.

982. The usefulness of these tables will appear at a glance. Thus, taking articles of luxury and voluntary use, the table shows that these were dutiable in 1877 at the rate of 34·53 per cent; that duties have been imposed