

than do the United States. The United States raises a larger proportion from luxuries and articles of voluntary use than does Canada.

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

CLASS.	1890.		1891.		1892.		1893.		1894.		1895.	
	U. S.	Can.	U. S.	Can.	U. S.	Can.	U. S.	Can.	U. S.	Can.	U. S.	Can.
A	52·48	33·44	53·53	35·53	31·34	21·64	31·13	21·46	31·41	23·18	34·11	23·51
B	23·54	22·85	29·44	21·89	33·54	21·70	33·72	22·50	28·37	22·35	21·99	24·03
C	29·10	27·53	27·63	25·18	36·26	26·30	40·17	25·86	41·04	26·84	33·29	25·55
D	50·03	27·13	54·56	28·48	59·23	28·67	59·18	29·22	56·72	28·85	43·69	28·73
E	49·16	19·41	53·00	48·76	55·06	49·32	56·49	50·08	63·80	52·69	56·25	52·88

799. The tables following, of which the preceding paragraphs 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 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.

800. 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 1877-79 at the rate of 35·42 per cent; that duties have been imposed on this class so that in 1886-88 they were equal to 45·86 per cent and in 1895 to 52·88 per cent; that duties on manufactured articles ready for consumption were in 1877-79, 17·28 per cent, in 1886-88, 26·58 per cent and in 1895, 28·73 per cent; that duties on articles of food and animals were 29·15 per cent in 1877-79, 35·95 per cent in 1886-8 and 23·51 per cent in 1895; that articles in Class A contributed 30·69 per cent of the total duty collected in 1877-79, and only 10·28 per cent in 1895; that Class B contributed less than two-thirds of one per cent of the total duties in 1877-79, and had become in 1895 a factor in the imports sufficient to contribute over 5 per cent of the Customs revenue, having become over one-fifth of total imports in 1895 as against one-tenth in 1877-79. These illustrations will sufficiently indicate the usefulness of these tables.