

Colonial Secretary. "The Association views with much regret the growing practice in the various colonies of imposing these taxes, not only upon foreigners but upon British commercial travellers visiting these countries. A consideration of the burdens willingly borne by the mother country in safeguarding the colonies should be sufficient to ensure the free access of every British subject to all parts of the British dominions. The imposition of such a petty tax seems to this Association to be out of harmony with current opinion as to the unity of the Empire." A statement of the British Board of Trade shows that in only a few countries has a tax on British commercial travellers been laid. In one of the states of the Argentine Republic it is as high as £147, in Bolivia it is £45, in some of the states of Brazil it reaches £60, in Paraguay £10 and in Uruguay £21. In the Congo Free State, Africa, it is £20, in Denmark £9, in Norway £5 10s. a month, in Russia £25, in Sweden £5 10s. and in some of the states of Mexico it is as high as £20 a month. In the British possessions, besides Quebec, £10 is imposed in the Bechuanaland Protectorate, \$4 in Prince Edward Island, £10 for six months in British Columbia, £25 in Cape Colony, \$5 in Honduras, and £5 a quarter in the Orange River Colony. In nearly all other colonies of the Empire, as well as in other foreign countries, no tax is imposed. The statement for the province of Quebec, made by the Attorney General's Department, has been forwarded with a Minute of Council to the Colonial Office by the Governor General. It explains that the act was passed solely for revenue purposes. Under the constitution the provinces of the Dominion may resort to direct taxation only in order to procure revenue needed to meet the public wants. Through the increase of population greater expenditure has become necessary in Quebec, and the sources of revenue have not correspondingly expanded. Local corporations and companies have been and are now taxed in order to meet the demands upon the exchequer. Moreover, extra-Canadian business houses although enjoying the freedom of competition with local concerns were, up to the coming into force of the act imposing a tax on commercial travellers, free from provincial or municipal taxation. The local corporations paying taxes have repeatedly complained that the non-resident representatives of such extra-Canadian business houses were not taxed. It was therefore deemed just and equitable, both

Tax on commercial travellers.

Remonstrance and defence.