

British grown teas under the preferential tariff. Under the general tariff the Act provided for a total reduction (including the $7\frac{1}{2}$ p.c. war duty) from $27\frac{1}{2}$ p.c. to 15 p.c. on cultivators, harrows, horse-rakes, seed-drills, manure spreaders and weeders and complete parts thereof; from $27\frac{1}{2}$ p.c. to $17\frac{1}{2}$ p.c. on ploughs and complete parts thereof, windmills and complete parts thereof, portable engines and traction engines for farm purposes, horse-powers and threshing machine separators and appliances therefor. On hay-loaders, potato diggers, fodder or feed cutters, grain crushers, fanning mills, hay tedders, farm, road or field rollers, post-hole diggers, and other agricultural implements, provision was made for a reduction of duty to 20 p.c. with a similar reduction on farm wagons. Respecting cement, the war customs duty was repealed and the general tariff rate reduced to 8 cents per 100 lbs. Specific instead of ad valorem rates of duty were enacted for pig-lead, zinc spelter, and copper ingots.

Changes made in taxation at the 1920 session of the Dominion Parliament are described in Section XIII under the heading "Dominion Legislation, 1920."

WAR TIME EXPANSION OF GOVERNMENT FUNCTIONS.

It was a maxim of ancient history that "war bringeth forth the King." War has indeed in all ages tended to produce an increase in the functions of government, and this increase is necessarily accompanied by an increase in governmental machinery. Herein Canada has been no exception to the rule, and, as naturally happened in a federation where the responsibility of carrying on the war was upon the shoulders of the central government, the functions and machinery of that Government were considerably expanded. It became necessary, for example, to control the movement of persons, of information, and of commodities across the national frontiers, to secure sufficient supplies of food and fuel both for domestic and for industrial uses, and to organize the man power of the nation in the most effective way.

The War Measures Act (chap. 2) passed during the short war session of August, 1914, gave to the Governor in Council authority extending to

- (a) censorship and the control and suppression of publications, writings, maps, plans, photographs, communications and means of communication.
- (b) arrest, detention, exclusion and deportation;
- (c) control of the harbours, ports and territorial waters of Canada and the movements of vessels;
- (d) transportation by land, air, or water and the control of the transport of persons and things;
- (e) trading, exportation, importation, production and manufacture;
- (f) appropriation, control, forfeiture and disposition of property and of the use thereof.