

or a pound of tea. All manufacturers, from the least to the greatest, are subjected to a like impost; and so are doctors, lawyers, horse and cattle dealers, brokers of all kinds, mercantile agents of all kinds, engineers, contractors, surveyors, dentists, architects, opticians, plumbers, gas-fitters, and the rest. Wherever a sign is over the door, there one may be certain there is a license of at least \$10 to pay. But this is very far from being the worst; most ingenious and far-reaching machinery is contrived for taxing the goods all these people may manufacture or sell, and then over and above all comes the income tax. The usual rate on manufactures is 6 per cent. on the gross value. Thus all makers of articles, composed wholly or in part of bone, brass, bristles, copper, cotton, flax, glass, gold, gutta serena, hemp, horn, india-rubber, iron, ivory, jute, lead, leather, paper, pottery, silk, silver, steel, tin, willow, wood, wool, worsted, have to pay to the revenue \$6 out of every \$100 worth they may produce over \$1,000. The boot-maker who does not keep a stock, but measures his customers and makes to order, is exempt as high as \$600; but for all he sells above that amount he has to pay 6 per cent. On all boots ready made a tax of 6 per cent. is levied. In fact, "custom work" is generally exempt as high as \$300, but "all ready-made clothing for men, women and children," has to pay 6 per cent. *ad valorem*. The poor milliner or dress-maker who does customer work is taxed \$3 on every \$100 worth of finery she may make in the course of the year, above \$600. Each head of cattle slaughtered when over three months old, is taxed 40 cents, provided that it is for the market. Hogs are charged 10 cents, sheep, lambs and calves 5 cents each. If a man buys a parasol for his wife, he is taxed, besides the import duty of about 25 per cent., 6 per cent. *ad valorem* for the internal revenue. If he wears a watch worth \$100 or less, he has to pay \$1 a year for the privilege; if it be worth over \$100, then he has to pay \$2 for it. If he has the presumption to die at this important epoch in the history of the Republic, when men are so much needed, the State exacts 6 per cent. of the value of the tombstone his grateful widow may erect to perpetuate his memory. If a "swain" presents his intended with a photograph of his sweet face, the Government charges him from 2 to 5 cents on the picture. If a father takes home a can of oysters for supper, he has to pay an extra 5 cents on the dollar to the Washington authorities. Sugar made within the Union is taxed from three to four cents per pound; but Congress has allowed flour and breadstuffs, potatoes, cabbages and edible vegetable productions to go free. They are about the only things that escape, except the air. It is almost, nay unless the lawyers have left some unintentional loop-hole, quite impossible for any one to draw up a document for anything involving a pecuniary value of \$10, without having to pay a stamp duty. The intricacies are so numerous, the law follows the citizen so closely whenever he puts his signature to paper, that it is almost unnecessary to select instances. When a man goes to the Custom-house to withdraw goods from bond, he is charged 25c, if their value be \$100 or under; if over \$100 and under \$500, 50c; if over \$500, he gets off with \$1. On every deposit a merchant or "any other man" makes in a bank he has to pay 2 cents, providing the sum is under \$100; if over that amount, 5 cents. All loans of money, if to be paid at a time designated, are subjected to a stamp duty of 5c for every \$100 or fractional part thereof. All legal documents, affidavits, writs, confessions of judgment, warrants, over and above the amounts exacted by the State Governments, are charged 50c. Every memorandum of sale made by a broker, 10c. Every deed or conveyance of real property is subjected to a stamp duty of 50c, if under \$500; and to \$1 for every \$500 over that amount, besides paying a quarter of one per cent. of the proceeds, if sold by auction, and a heavy legacy duty, if inherited. The banks are caught at every corner. They are to pay one twenty-fifth per cent. on the average amount of deposits each month; one-twelfth per cent. on the average amount of circulation per month; ten per cent. on all State Bank notes; on the average amount of their capital, beyond that invested in U. S. securities, one twenty-fourth per cent. each month; on their circulation beyond 90 per cent. of their capital, one-sixth of one per cent.; on all dividends, 5 per cent.; savings banks, one-half per cent. on their deposits. If the capital of a bank be \$50,000, then \$100 has to be paid for a license; and for every \$1,000 over that amount, \$2. Of course, all the money thus paid has to come from the pockets of the community at large. It is easier, however, to appreciate the length to which taxation has to be carried, by looking at specific articles. Awnings for shop windows pay 6 per cent. *ad valorem*; cotton bags, 6 per cent.; benzole and benzene, 20c per gallon; coal oil, 20c per gallon; crude coal oil, \$1 per barrel; books, 5 per cent. *ad valorem*; bottles containing medicines from one cent to four cents each, as their contents vary in value from 25c to 75c, besides a heavy tax on patent medicines; tanned calf-skins, 5 per cent.; newspaper advertisements, 3 per cent.; printed cards, 5 per cent.; bill-heads, 6 per cent.; printed circulars, 5 per cent.; clocks and the movements of clocks, 6 per cent.; cotton umbrellas, 6 per cent.; cotton fabrics, 6 per cent.; gas from 12c to 80c per 1,000 cubic feet, according to quantity made; gloves 6 per cent., and so on. *ad infinitum*. In estimating incomes for taxation, persons are allowed to deduct the amount of the national and State municipal taxes from their profits or salaries. People with a less income than \$600, and between that amount and \$5,000, have to pay out of it 5 per cent. to the Government, and on any excess over \$5,000, 10 per

cent. But it must be borne in mind that all dividends have to pay a separate 5 per cent., and that all businesses of over \$600 have to pay from 3 to 5 per cent. of the value of the articles sold in excess of that sum, besides license fees and stamp duties on almost every imaginable sort of paper. Then comes the onerous tariff on all imported goods, and finally there are the municipal and State taxes. Of these two latter we have a word to say. We have no means of knowing what the total municipal and State debts may amount to but when we recollect the enormous sums raised to procure substitutes, the large amounts voluntarily paid to the General Government soon after the commencement of the war, for the purpose of carrying it on, together with the sums owing before, we think we are warranted in saying that to the upwards of \$2,000,000,000 of national debt, a very large sum must be added. Of course this involves local taxation, equally onerous with that sanctioned by Congress. The great sacrifices the people of the United States voluntarily, almost enthusiastically, make for the preservation of their Government enlist the admiration of even their bitterest enemies. But it were vain to conceal the fact that the great financial trial has yet to come. The immense issues of irredeemable currency have created an artificial prosperity, which by anticipating the resources of the future, hide for the present the real extent of the loss which the nation has suffered by the war. But when trade resumes its wonted course, when the extraordinary government expenditure comes, then will the day of real trial come, then will it be found that the taxation needed to meet the requirements of the debt which has been created, will prey upon the very vitals of the nation. Most glad are we that we shall have no portion of the burden to bear.

The Volume of REVISED STATUTES is advertised for sale at several of the Book-stores. We have made enquiry as to whether it cannot be forwarded to Magistrates, free of postage, on payment of the price charged, but we were informed that no provision is made for such favor. We beg on behalf of the Magistracy to submit whether it should not be done. It would of course be a slight tax on the Postal Department, but we think it would be a privilege to the Justices of the Peace, in distant parts of the province, and a very legitimate mode of encouraging them to procure a copy without delay.

NORMAL SCHOOL.—The Examiners Rev. Dr. Ross, Rev. Dr. Robertson and Professor Higgins were engaged last week in examining the students of the Normal School preparatory to their receiving certificates of efficiency. First class certificates were awarded to eleven male and twelve female Teachers, and Second class to seven male and fifteen female Teachers. We shall give their names and addresses in our next.

Notices, &c.

Scadia Athenaeum.
The Rev. E. M. Saunders, A. M., will deliver a lecture before the above society, in the Vestry of the Baptist Meeting House, on the evening of Friday, the 7th of April, at 7 1/2 o'clock.
J. W. MANNING, Cor. Sec.
Wolfville, April 3rd, 1865.

LETTERS RECEIVED will be acknowledged next week.

General Intelligence.

Domestic.
Provincial Secretary's Office,
Halifax, March 29th, 1864.
APPOINTMENTS.
Yarmouth Co:—To be Justices of the Peace for the said County: Robt. K. Loneyan, John C. Anderson, Wm. J. Hatfield, junr., Urban Babine, James Doucett. To be Commissioners of Schools for the district of Argyle: Rev. John J. Quinan, Michael Souret, David D'Entremont.
Annapolis Co:—To be Justice of the Peace for the said County: Joseph Elliott, Robert Fitz Randolph, Benjamin D. Leonard, Benjamin Fellows, William B. Troop, William Shaffner, Benjamin Shaffner, Harris Foster, George Troop, John Buckler, John L. Potter.
Richmond Co:—To be Justices of the Peace for the said County: William Leahy, John R. Smith junr.
Cumberland Co:—To be Commissioners of Sewers at Minudie: James Baker, Anthony Bourgeois.
Guysborough Co:—To be a Commissioner of Schools in said County: Rev. W. E. Gelling.
Cape Breton Co:—To be Notaries and Tabled Public: Ronald McDonald, Langan, J. William Hill, Cow Bay. To be Justices of the Peace for said County: Ronald McDonald, Ronald McMullin, William McDonald, Francis Lewis. To be Way Office Keeper and Deputy Registrar of Marriages, Births, and Deaths, at Great Bras d'Or, in the said County: Alexander McKenzie, in the room of Donald McDonald, resigned.
Halifax Co:—To be a Justice of the Peace: David Nicholson.
His Excellency the Lieutenant-Governor, by

the advice of the Executive Council, has been pleased to approve of the appointment of Geo. Neily, the 3rd, as Deputy Crown Land Surveyor, for the County of Kings.

PROGRESS.—Messrs. Fraser and Sons have purchased the large stone building in Barrington street known as the "Forrester property" for \$9200, with the intention of turning it into a large piano factory suitable to their rapidly extending business.

"CONFIRMATION" services have been held in several of the Episcopal Churches during the past week, between sixty and seventy had the hands of the bishop laid on them in St. Georges on Friday, and upwards of fifty in St. Lukes on Sunday last.

OUR SHIPPING.—We learn from the Liverpool Transcript that a new vessel named the *B. O. De Wolf*, was successfully launched at Port Mutton a few days ago. She is coppered and copper-fastened, and will be rigged as a bark in the port of Liverpool. A fine schooner of about 52 tons register, named the *Flying Mist*, was launched at East Port Medway, on Saturday before last. She is owned by William and Elfred Vogler. There are eleven vessels on the stocks between Liverpool and Milton, and two at Port Mutton; all to be added to the shipping of the Port of Liverpool the present year.

"TRINITY CHURCH."—The new Free Episcopal Church which is to be erected on the grounds of Maynard Place is to be named "Trinity Church." A bill has passed the Legislature incorporating the Bishop of Nova Scotia, Honbles M. B. Almon and J. W. Ritchie, P. Carteret Hill, G. Cockburn Harvey, William C. Silver and William Cunard, Esquires, as Trustees of the same.—*Citizen*.

WATER FOR HALIFAX.—We learn that the Water Commissioners purpose effecting a survey of the ground, between the lake which now supplies the City with water, and another located about a mile and a half distant therefrom, with the view of determining whether or not it will be practicable to open a channel to convey the water of the latter into the former. It is stated that the surface of the distant lake is several feet higher than that of the chain lake. The object of connecting these lakes is to procure a plentiful and continuous supply of water for the City.—*Chronicle*.

PHILANTHROPIC.—The inmates at the Asylum for the Insane were favoured, on Thursday evening last, by Miss Nordbeck, Miss Deuchman, Miss Thompson, and M. G. Black, Esq., with vocal and instrumental music, affording a delightful entertainment to the patients.

NATIVE FURS FOR THE DUBLIN EXHIBITION.—The Chronicle says: "The firm of W. J. Coleman & Sons have prepared a quantity of native furs, especially for transmission to the Dublin Exhibition, which for excellence of quality and beautiful appearance cannot be surpassed. Of dried skins there are fisher, raccoon, beaver, mink, marten, red fox, silver-grey fox, cross fox, otter, lynx, lucifee, and muskrat, all of which have been very tastefully dressed by skilful hands. Prominent among the collection is an elegant robe of bear-skin, got up in a style calculated to convey to the people of Ireland, a correct idea of the size and appearance of the living bruin "in his native wilds."

The Rev. Dr. Robertson by request gave his lecture on Confederation in Temperance Hall on Friday last a large and highly respectable audience was present and manifested their high appreciation of the able lecture.

On Monday there was on exhibition in the Chief Gold Commissioner's office a block of gold weighing 571 ounces, and of the value of \$11,420. It was procured from the German Company's works at Waverly, and is the result of 15 days' operations of 130 men. It has been purchased by the Government, with the view of forwarding it to the Dublin Exhibition.

New Brunswick.

POLITICAL.—The late Government held a final meeting in Fredericton last week. finished up their business and resigned their trust. Before their resignation the following gentlemen were appointed to office, viz: Francis Ferguson, Esq., Deputy Treasurer at Chatham; Mr. Charles Watters, Clerk of the Crown; Mr. Paul, Sheriff of Charlotte County, in place of Sheriff Jones deceased. The Sheriffs of the respective counties were all appointed for the year. Many of the friends of the late Government will regret that all this business was not left to be disposed of by their successors. We do not dispute their right to fill vacant offices, but what is lawful is not always expedient.

LIST OF NEW MEMBERS.
Kent County.—Caie, Desbriay.
Carleton County.—Connell, Lindsay.*
York County.—Allen, Hatheway, Fraser, Needham.
St. John County.—Cudlip, Anglin, Wilmot, Coram.
St. John City.—Wetmore, Troop.
Westmorland County.—Smith, Botsford, Landry, Gilbert.
Victoria County.—Costigan, Beveridge.*
Albert County.—McClellan, Lewis.*
Gloucester County.—Mehan, Young.
Sunbury County.—Glazier, Perley.*
King's County.—Vail, Scovill, Otty.
Restigouche County.—McMillan, Desbriay.*
Charlotte County.—Hill, Body, Gillmor, Thomson.
Northumberland County.—Hutchinson, Williston, Kerr, Sutton.*
Queen's County.—Perkins, Bailly.
Those marked * are Confederates.
According to the calculations of the Telegraph, Confederation, taking the votes of the whole Province, was only in a minority 446.—*Visitor*.

Canada.
The Montreal Telegraph says that the Hon. Robert J. Walker is in that city, engaged in sounding the views of the Canadians relative to union with the United States, and that "he is empowered to assist an annexation movement with federal money to the extent of a hundred millions. We are further assured from the same source—a loyal and indignant Briton—that "there are signs already that Mr. Walker's diplomatic efforts are not without results."

The Hamilton Spectator starts the story that the Pope is likely to leave Rome next year and go to Montreal. The Roman Catholic Bishop of Montreal is now in Rome.

MOURNING GOODS.

BLACK FRENCH MERINOES,
" BARATHEAS,
" Paramattas,
" COBURGS,
" Rolled Crapes,
" GRAPE COLLARS,
" French Kid Gloves.
R. N. BECKWITH & CO,
March 22.

LINEN GOODS.

LADIES' LAWN HANDKERCHIEFS,
Gents' do. do.
White SHIRTING LINENS,
Linen DAMASK CLOTHS,
Ditto NAPKINS,
Linen TOWELLINGS—various makes,
Linen Diaper,
GRASS CLOTHS,
Brown Hollands.
R. N. BECKWITH & CO,
March 22.

NEW GOODS.

PER R. M. STEAMSHIP "CANADA,"
NEW SPRING DRESSES.

POPLINETTES—New Fashionable Colors
—at 1s. 3d, 1s. 6d., and 1s. 8d. per yard.
New Silk Checked Fancy do. do.
Colored French DELAINES, and Purple French MERINOES.
Just received at the

COMMERCE HOUSE,
No. 144 Granville Street.
March 8. R. McMURRAY & CO.

Co-Partnership Notice.

THE Subscriber having this day taken into Co-partnership his son, Mr. GEORGE ACKHURST, will continue the Auction and Commission business under the name and style of William Ackhurst & Son. He respectfully solicits for the firm a continuance of the patronage so liberally bestowed upon him-elt during the past seventeen years.
March 8th. WILLIAM ACKHURST.

Particular attention paid to the sale of all kinds of domestic and foreign produce.
Cash advances made when required.
Sales rendered and proceeds paid with the same promptitude as heretofore.
W. M. ACKHURST & SON.
March 8th. 1 mt.

Ayer's Cathartic Pills.