

already over-burthened with territory, 'the masters of the fairest and most wealthy climates of the world' (new) will be apt, we should fancy, 'to turn with contempt' from the frozen regions of Canada, as Gibbon says the Romans did from the mountains of Caledonia. The greatest gain to America, but it is one which England will equally share in, will consist in the removal of the only cause of hostile collision, a continuous territory, that can exist between her and the only nation in the world that can do her harm; the nation of all others, that by community of blood, language, laws, and interests, it is most for her honor and advantage to live with in harmony.

As to England, in our humble opinion, she will be the greatest gainer of the three by annexation. She will be relieved at once from the heavy load of responsibility with which she is now burthened in her impossible attempts, at the distance of four thousand miles, to govern wisely a free people, whom her statesmen never see, and of whom they know nothing beyond what they find recorded in sheets of foolscap. Further, England will be relieved of the whole military, naval, and ordnance charge of the Canadas, all paid from the imperial treasury, and the amount of which, we believe, will not be overstated at a million per annum, contingencies included. Then, with a peaceful settlement she will be repaid for the great sums which she has lent for the construction of canals and other public works. Neither will her commerce in any respect suffer, but, on the contrary, gain, as it did under more unfavorable auspices, after the separation of the old colonies. One of our contemporaries says, that the agitation of annexation by the Canadians, would have been looked on, 'in the good old times, as high treason; but the 'good old times,' if that were so, were very foolish old times; and, in our opinion Lord Elgin has acted with perfect wisdom in throwing no impediment in the way of a fair discussion of the question.

From the Liverpool Mercury.

DIRECT TAXATION.

The friends of equitable taxation will rejoice that a public print of so quiet and respectable a character as the London Globe has come out boldly in favor of honest taxation. The following is one of its leading articles, under date of 10th October:—

It is undoubtedly right that every member of the body politic should contribute towards the national expenditure in proportion to his means and the stake he possesses in the country. It is the legitimate return which he must render for the rights and privileges he enjoys, and the protection afforded to him by the government. He must, in fact, surrender a certain portion of his natural liberty and a part of his possessions for the general advantage, and in order that he himself may obtain the more secure enjoyment of the remainder. Such is the law of every civilized community—a law essential to its very existence. Taxation is, therefore, a necessary evil to which all must submit, and no reasonable complaints can be preferred so long as it is kept within reasonable limits, and fairly and justly apportioned.

Nothing, however, can be more unequal in operation, or unjust in principle, than the fiscal system under which the public revenue of this country is collected. Had it not been sanctioned by successive Parliaments, and enforced for a long series of years, it would seem to be a work of supererogation to expose its palpable injustice and impolicy. That the man who is compelled to earn his daily bread by the sweat of his brow, who maintains an arduous struggle in the 'battle of life,' and who must toil incessantly to procure a bare sufficiency of even the humblest fare, should be required to pay a higher per centage on his income than the person in the actual possession of accumulated and realized property, who can enjoy all the comforts of life in luxurious idleness, appears too gross an absurdity to be argued against. It seems to be fighting against shadows, or attempting the demonstration of self-evident propositions. But the apparently useless task is forced upon us when we find the leader of a great party—a man of undoubted genius and talent, one who recognises the importance of a 'guiding principle,' and who adopts as his motto 'equal taxation'—advocating not merely a continuance of the present impolitic and inequitable system of indirect impost, but a large addition thereto, by placing a duty upon 'every article of foreign import whatever.'

Indirect taxation is not only in the highest degree injurious to the trade and commerce of the country, but it also tends to the demoralization of the people. It fosters and encourages smuggling, and renders an enormous expenditure necessary to check the illicit trade which it is calculated to produce. Much larger sums are taken from the people than are paid into the Exchequer. The taxes ultimately fall upon the consumer, but the merchant by whom the commodity is imported, and the various intermediate hands through which it passes before consumption, calculate their profits, not merely on the first cost price of the article, but also on the duty paid to the government, and the profit on that duty obtained by the previous dealers. The price is, therefore, enhanced, not merely by the amount of the duty, but by 30 to 40 per cent additional, for the mercantile profit on the duty advanced by the various traders: the expense of collection is also exceedingly heavy; so that, putting the question of justice aside, the very first condition of a judicious impost is violated, the burden being much heavier on the tax payer than would be required under a wiser system. But its impolicy is the least of the objections. Equal justice should be rendered to all, regardless of the consequences; no de-

gree of expediency can justify gross and flagrant robbery.

A pickpocket will not be excused, because it was expedient for him to obtain possession of another man's property; nor can the taxpayer be exempt from censure who unfairly endeavors to shift the liabilities from his own shoulders to those of his neighbors. A wealthy man cannot, by any possibility, consume taxable articles in proportion to his income. A person with ten thousand per annum would not require ten times the quantity of tea or coffee, beer or spirits, sugar or tobacco, that would be used by another with one thousand a year, nor still less, one hundred times the amount of a person with but one hundred per annum. Such a person, even if living according to his resources, will not contribute to the revenue more than five or ten per cent of his income at the outside, while one of the middle class must devote twenty five per cent, and a laborer forty or fifty per cent, of his earnings to the same purpose. Besides, the former is enabled to evade the responsibility, if he thinks proper. He may restrict his consumption within the narrowest limits, or, if he thinks proper he may retire to the continent, and expend the proceeds of his estate, or the dividends of his stock, without paying a single shilling for customs and excise duties. The middle class man and the operatives are unable to cut down their expenditure on these articles of primary necessity, nor can they abandon the scenes of their daily labors. They must have their tea or coffee and sugar for breakfast, beer or spirits at dinner, and cigars or tobacco in the evening. They cannot sit down to a single meal, or enjoy a single luxury or comfort, on which a tax has not been rigidly enforced, and goods of inferior quality are taxed as highly as the very best that can be procured. The half-starved sempstress must pay at the rate of 2s 2½d. per pound on her Bohea, the first coat of which was probably not more than 4d, while the countess will only pay the same on the high priced pique or sonchong. The former contributes at the rate of 800 or 900 per cent. on the value of the article, while the latter only gives 70 or 80 per cent. on the same.

On close examination it will be found that the same rule is observed throughout the entire system. The necessities of the many are taxed at a much higher rate than the luxuries of the few, and the great burthen is therefore imposed on those who are least able to sustain it. Such a system would never enter into the mind of any lawgiver or financier, if he were about to provide the ways and means for the national expenditure; but the iniquitous system has grown up by degrees until it has reached its present monstrous proportions. The various taxes were imposed from time to time, according to the exigencies of the moment, generally during war periods. The Legislative body were composed of men in the possession and enjoyment of large fortunes, who desired to lay the greatest portion of the charge upon their humble brethren. The real amount was not so easily detected, as if there were a more direct application; it seldom entered into the consideration of a labouring man to question the justice or propriety of his being obliged to devote so large a portion of his earnings to public purposes, or, if the question was raised, he was speedily silenced by the specious fallacies put forward by interested parties. The eyes of the people are at length opened to the iniquities that have been practised; they will no longer remain contentedly to be fleeced at the will of a Minister sustained by an obedient and subservient majority. The voice of public opinion will be heard, and must be respected in high places. The necessary concessions must be made, and chief amongst these will be a speedy revision of the fiscal system—the total abolition of indirect taxation, and the substitution of a direct tax on accumulated and realized properties, calculated according to the actual capitalised value thereof.

Editor's Department.

MIRAMICHI:

CHATHAM, MONDAY, DECEMBER 10, 1849.

The Subscriber having been compelled to consume a large amount of time, and incur considerable expense, in his too often fruitless endeavours to collect his far-spread Outstanding Debts, hereby notifies all persons to whom he is not indebted, and with whom he has not a running account, that orders for advertising in the Gleaner, and for Printing in future, must be accompanied with the CASH otherwise they will not meet with attention.

JAMES A. PIERCE.

COUNTY OF KENT.—Previous to the departure of Mr John Jardine, Jun., from Richibucto to Liverpool, via New York, a number of his friends gave him a Farewell Supper at Mr Richardson's Hotel. A sumptuous repast having been provided, and ample justice done to it, the cloth was removed, and Mr Jardine's health proposed by the Chairman, who prefaced it with some very feeling and eloquent observations, and especially alluded to the enterprising spirit of the father of our worthy guest, and the benefits which this County had derived from his commercial undertakings, and concluded

with wishing Mr Jardine a speedy return to this the land of his nativity. The toast having been enthusiastically drunk, was very appropriately responded to by Mr J. A number of other toasts were given from the Chair; among the rest the health of Mr Richard Sutton, of Miramichi, a guest, who replied in a very felicitous manner, wishing increased prosperity to the County of Kent. Several very excellent songs were sung during the evening, by Messrs. Wathen, Levy, Sutton, &c. The greatest harmony prevailed, and the company separated at a seasonable hour, "pleased with themselves and with each other pleased."—Communicated.

PROVINCIAL REFORM.—The St. John Morning News has published our remarks on the Report of the New Brunswick Colonial Association, and recommends them to the attention of his readers as follows:—

"Our readers will find several items on our first page worthy their attention—we wish them to read attentively the article from the Miramichi Gleaner, and hope they will keep it in mind at the next election."

WHAT'S THE WIND—HA?—This is the heading of the annexed paragraph which we copy from the Morning News. Can it be possible that the local government have fears that the loyalty of our militia officers are not to be relied on. What! after the declaration of Mr Brown at the recent St. Andrew's dinner at Fredericton, that he had travelled upwards of two thousand miles in the Province, that he had mixed freely with all classes of its population, particularly the agricultural class, and that "there was nothing like a wish for annexation amongst THEM." There must be a motive for this—but we cannot for a moment entertain the idea which our contemporary throws out, that the government wishes to raise the wind by this measure. Will any of their organs enlighten us on the subject? Some of the gentlemen in this quarter, who are interested in the matter, would like to know the motives which have influenced the administration at this particular crisis, to make such a request. In the first place, it makes a demand on their pockets, which are not very well stocked with the needful at present; and in the second, to say the least of it, it throws out a suspicion, that there is a "want of confidence" entertained at Head Quarters, on the subject of their attachment to the powers that be. This matter requires explanation, and we hope it will be given. The following is the paragraph alluded to above:—

"A proclamation has been made in the Royal Gazette, from the Secretary's Office, calling upon all the Militia Officers in the Province who have not yet taken out their certificates, to come forward and do so without delay. If we be correctly informed, it seems that some of these officers have been serving their Queen and country for a number of years, without taking out their certificates. In taking them out the officers are sworn to be faithful to our Sovereign Lady the Queen. Now what is the object of calling upon the 'train bands' of the country at this time to show their loyalty? Surely the powers that be are not alarmed at anything particular. We believe that each certificate costs about 15s; and it may be that this is a new way to raise a revenue, now that there is no chance of raising a dust.

DOMESTIC MANUFACTURES.—A few weeks since we had the satisfaction of announcing the establishment of a Tobacco manufactory among us; and this week we would call the attention of our readers to an advertisement in another page, stating that Mr Albion Letson has commenced the manufacture of CANDLES in Chatham, and purposes in the spring to add that of SOAP. Those two articles are indispensable in our domestic arrangements, and as Mr L. informs us he can sell them on as reasonable terms as they can be obtained elsewhere, we hope our merchants will give him the preference, and cease importing. This we consider it their duty, as well as their interest to do. Too little regard has heretofore been

paid to the encouragement of domestic manufactures, and the consequence has been, that while we have been toiling in the preparation of one article for market, all the money thus acquired has passed out of our hands for the supplies required by the parties thus occupied. It was a foolish policy, and one of which we are now reaping the bitter fruit; but the lesson we have been taught by sad experience, we trust will be turned to good account, and that every encouragement henceforth will be given to the maintenance of domestic manufactures, and to promote their growth.

We have been favored with a few pounds of the mould candles, and can recommend them as very superior article.

How is it—with every prospect of ample employment, that some person has not erected a Carding and Felling Machine in one of the towns. We do not know a business that would pay better—particularly as there is every disposition evinced by persons in the different grades of society, to wear homespun cloth, &c. and to promote their general use. We hope soon to see the deficiency supplied.

FREDERICTON.—The St. Andrew's Society of the above named place, dined together on the anniversary of their tutelary Saint. The company was large, and the evening was spent in such a way as gave satisfaction to all present. The speech of the evening was made by Mr Odell, President of the York Agricultural Society, in reply to the toast "The Agricultural Interests of New Brunswick." We are glad to perceive that the people in all parts of the Province are at length awakening to a proper appreciation of the capabilities of our soil—the necessity there exists of encouraging Agriculture, and of raising those engaged in this all-important science, to a proper sphere in society. Had the same interest been manifested many years since on this subject as there is at present, our affairs would be in a much more thriving state than they are now.

The Head Quarters reports that the navigation was closed on Monday last, and that foot passengers were crossing without difficulty. On the subject of the weather, the Amaranth remarks:—

The autumn continued open and mild until the last day of November, when an approaching change became evident. The steamer Carleton made her last trip down from Woodstock on that day, and on the same evening the steamer Forest Queen left Fredericton on her last trip to St. John. On Saturday night and Sunday it snowed, and to-day it is pleasant, but cool, with good sleighing, and the river frozen over, so that, in a day or two, travelling will be safe on the ice. Winter is fairly set in, after a very favorable fall.

COUNTY RESTIGOUCHE.—A rumour is afloat that one of the Bonded warehouses in Dalhousie, in the County of Restigouche, was broken open during the night, a week or two ago. We forbear to make any comments, not being in possession of any authentic particulars, especially as some respectable individuals are said to be implicated.

BRITISH AND COLONIAL PRESS.—There are two articles we would recommend to the careful perusal of our readers—one from the Fredericton Amaranth, giving a graphic outline of the inconsistent and wretched policy pursued by Earl Grey in the administration of Colonial affairs; and the other from the London Globe, on the subject of "Direct Taxation," a measure which has been most strenuously opposed by the inhabitants of this Province, but to which they must soon come; and in our opinion, the sooner the better; for until that period arrives we see but little prospect of checking our Legislature in the wasteful expenditure of the public monies, or of seeing it judiciously expended when granted. It is a matter deserving much serious thought, and the article alluded to goes very fully into the question.