

THE EDITOR'S COMMENTS.

A HAPPY NEW YEAR.

Only a few more hours and 1893 will be counted among the years that are past. It has been a remarkable year in many respects, fraught with important events, some of which will never fade from the annals of mankind.

Looking backward we see numerous disasters on land and sea and a remarkably long death roll, several of the notables of the earth having passed away. Millions' worth of property has been destroyed by fire. Thousands of lives were lost in earthquakes and cyclones, and hundreds more in railroad accidents. Revolution has kindled its flames in several places, while over the nations of Europe anarchy hovered as a shadow of some structure of trade. Financial troubles at home and abroad have caused much anxiety and untold distress in many places.

But the year has also been marked by important events of a more cheerful character than these here alluded to. The World's Fair, with the numerous congresses held in connection with it, is one of them. As one result the peace congress has already sent petitions to our government in the interest of the inauguration of peace among the nations of the world. The religious parliament, too, notwithstanding its shortcomings, will be productive of good. If nothing else, it will tend to prove the equality of the great religions of the world and the insufficiency of them all to save, temporally and eternally, the human race, thereby preparing the way for the religion of Christ. Among the prominent events of the year, the dedication of the great Temple in this city deserves mention. The acceptance of that house by the Lord is a pledge that His promises are ever faithful, ever true.

With this assurance the NEWS takes great pleasure in extending to all its readers a Happy-New-Year greeting. Our Territory has suffered comparatively little from the calamities that have swept other parts of the world. The new year breaks in with prospects of peace in the midst of the people; Utah's friends are constantly finding their ranks increased, at home and abroad. The heavens pour down their blessings over hill and dale, inspiring the hope of another abundant harvest in due time, and the day seems to be very near when this fair Territory shall be blessed with the full privileges accorded to our citizens by a divinely inspired Constitution.

Hard times, like storms, come and go. The sun is ever spreading his glorious light above the clouds. So Providence overrules all things and turns even the trials to good for His children. To those who can hold to this sure anchor of hope the new year will bring nothing but feelings of happiness and joy.

Again, a Happy and Prosperous New Year to all!

SPECIFIC AND AD VALOREM.

A "Constant Reader" writes to the editor:

Will you kindly inform many inter-

ested readers of your excellent paper the difference between specific and ad valorem duties as applied in the McKinley law and the Wilson bill now before Congress?

The difference between the terms specific and ad valorem as applied to customs duties may be explained we think quite as clearly and certainly much more briefly without particular reference to either of the measures named. Our correspondent hardly means that we should take the space, even if it were possible at this incomplete stage of one of the measures named, to compare the two in detail—that is, enumerate the articles on the dutiable list in both, which in the one may be required to pay a specific, and in the other an ad valorem tax. The meaning of the respective terms is not affected by the application of the terms themselves in this or that enactment; "specific duties" means the same thing whether used by McKinley or Wilson; and "ad valorem duties" likewise. This much, however, may not inappropriately be added: The McKinley law uses both an ad valorem and specific duty, with a strong preference for the latter; the Wilson bill declares emphatically for ad valorem duties wherever possible, the former having substituted these for the specific duties "whenever it seemed practical, because the ad valorem system has worked well in practice and because it is a tax upon actual values."

The latter clause gives a fairly complete definition of the term "ad valorem"—according to value. A tariff based on that system, therefore, varies with the price and value of the import—the duty is levied upon the real value of the article taxed; and this value is determined by the invoices sworn to by importers or agents and subject to correction by the appraiser's valuation. The term "specific," as applied to a customs duty, implies a fixed tax upon articles imported—as for example, 10 cents a yard on carpets, whether the carpets are worth \$1 or \$3 per yard. This is a naked definition of the two systems. There is still another, the compound duty system, formed of a union of both the others, by which each grade of the commodity in question is made to carry its share, and this is a virtual concession to the ad valorem plan—the adoption of a sliding scale which varies the duty according to the texture or cost of the article.

As to which of the two is the better for general use, there always has been, there still is, and there always will be, divergent views. So strong and masterful a protectionist as Henry Clay placed himself on record as against the specific and in favor of the ad valorem system, making the argument that:

I believe if we adopt a fixed rate ad valorem the revenue will be subjected to fewer frauds than the injustice and frauds incident to specific duties. One of the most prolific sources of the violation of our revenue laws has been, as everybody knows, the effort to get goods of a finer quality and higher value admitted under

the lower rate of duty required for those of a lower value.

On the other hand James Buchanan and other prominent Democrats of a previous generation, and Daniel Manning, the strong man of President Cleveland's former cabinet, were unequivocally opposed to ad valorem duties as against specific, holding that the former system puts a premium on perjury, permits the grossest frauds on the revenue by undervaluations, and increases expense by multiplying the number of persons required to execute it.

It must be said that the tariffs of other countries cast some doubt on the opinion of the expediency and justice of an ad valorem duties. One authority points out that England imposes duties on 38 articles, France on 619, Austria on 357, Russia on 440, Sweden on more than 300, and Denmark on 68, all of which duties are specific. Germany's tariff makes 434 articles dutiable and imposes specific duties on all but two; Italy's tariff covers 837 products, and on all but one the duties are specific; Norway collects customs on more than 500 articles, and the duties are specific except in six instances; Spain, with 369 articles on its tariff, imposes an ad valorem duty on but one. And yet, on the other side of the question, it can hardly be wondered at that under the system of specific duties there would be a tremendous effort going on among importers to get goods properly belonging in one class subject to a higher specific duty, brought in as of a lower grade bearing a lower duty. This is the fraudulent feature of the matter, and in addition to it there is the unjust and unequal phase, that the consumers of different qualities of a commodity are forced to submit to an equal tax as to its quantity, and that such tax inevitably falls heaviest on the cheaper grades, whose consumers are most numerous and least able to pay.

It is not likely that either system exclusively can be used with success and satisfaction. Both have excellent features—assuming of course that there is to be a tariff at all—and neither is without objections and imperfections. The question as to accepting Mr. Wilson's idea of gauging the duty by the quality of the import, or Mr. McKinley's idea of exacting it according to the quantity, with incidental compound or "sliding duties," is one of much interest with politicians and publishers. But after all it is quite secondary to and wholly overshadowed by the great query, whether it is better for the United States to have a tariff at all save for revenue, or a tariff levied particularly for the protection of American industries.

RAILROADS IN PALESTINE.

The readers of the NEWS are aware that efforts are being made to connect the principal cities of Palestine and Syria by railroads, and that the line between Jaffa and Jerusalem has already been opened. This distance is about forty-five miles which is made by the railroad in a little less than four hours, except when the trains are all the way from two to four hours late, which, we are told, is the general rule. The mode of traveling, on horse-back or by stage, consumed twelve