

It may be observed that the difficulties in the way of securing returns of imports according to countries of *actual origin* are such that, for the purposes of the Trade Returns of the United Kingdom, they have been found insuperable, while, as a record of trade done, returns according to countries from which the goods have been shipped direct must, in many instances, be faulty. The system now adopted in the United Kingdom, which, it is believed, affords the best obtainable result, is that of recording the imports according to countries from which the goods were consigned to this country (*i.e.*, countries practically of last ownership), and the exports according to the countries of ultimate destination, so far as known to the exporters. It is suggested that this system might be adopted with advantage by those parts of the Empire which have not already taken steps to carry it out.

(3) *Classification of Articles*.—With regard to the suggestion relative to an amplified classification of imports and exports, the detailed returns have, in various instances, been subjected to considerable amendment, and in some cases revised Import and Export Lists have been issued, with the result that the Trade Returns for British India and the Self-Governing Dominions are now generally recorded in a fairly exhaustive manner.

In the case of the Commonwealth of Australia—for which a revised classification for both imports and exports was adopted in June 1908—the classification laid down accords generally with that of the Customs Tariff, so that certain articles, such as *cotton* and *linen* piece goods, are still not separately distinguished, but included under the general heading of “piece goods.”

The Barbados Government have pointed out that an endeavour has been made to distinguish the various classes of textiles in their Trade Returns, but that the merchants' entries do not furnish the information requisite to enable them to make the distinction.

The import returns for many of the Colonies are stated to be classified as nearly as possible in accordance with the export returns of the United Kingdom.

It has to be observed, however, that the *arrangement* of the articles is not uniform throughout the Empire.

At the present time, British India and some of the Colonies arrange the articles *alphabetically* under main groups (*viz.*, Foods, Raw Materials, and Manufactured Articles); the Dominion of Canada also arranges the articles alphabetically, but distinguishes the “dutiable” and “free” goods, whilst various Self-Governing Dominions and some other Colonies adopt a general alphabetical arrangement irrespective of the groups to which the articles belong, or whether they are dutiable or not. On the other hand, some parts of the Empire (notably British Guiana) arrange the articles on the general lines of the Customs Tariff, the articles being stated alphabetically, but grouped according to whether subject to specific or *ad valorem* rates of duty or included in the free list. But even in those parts of the Empire which have adopted the principle of a “group” classification, the articles are not classified on a strictly uniform basis.

Further, it is found that various articles are differently classified in different Colonies, *e.g.*, “live stock” is sometimes classified under “animals” and sometimes according to description (as horses, cattle, &c.); “meat” is variously classified under “provisions” or “beef,” “mutton,” “pork,” &c.; whilst “spirits” are sometimes shown separately, according to kind, under “whisky,” “brandy,” &c. In view of such divergencies of practice, it would appear desirable that some standard method of classification should be adopted which will enable reference to any particular article a matter of comparative ease.

In the detailed Annual Trade Returns of the United Kingdom the articles are, in general, stated alphabetically, but in some cases the articles are grouped under a general heading, *e.g.*, wheat and other cereals are classed under “corn” and pig iron under “metals.” A “group” classification is only adopted in the Annual Trade Returns of the United Kingdom for the purposes of the *summary statements*—and this is considered adequate for ordinary purposes. Although the adoption of a strictly alphabetical classification of articles would necessitate a revision of the practice in some of the Colonies and Possessions, it would appear that such a classification, on the lines followed in the Trade Returns of the United Kingdom, would considerably enhance the utility, from the point of view of easy comparison, of the returns for those Colonies and Possessions which do not at present follow this arrangement, and that it would be found quite sufficient for ordinary requirements without impairing the value of the statistics.