

became very active, and the receipts from Customs and Excise in 1881 showed a large increase, and in 1883 were more than ten millions in excess of 1880.

141. The taxes on tea and coffee and some other articles, and the stamp duty on bills of exchange and promissory notes, were taken off in 1882, as well as a reduction made in the duty on tobacco, and in 1883 the duty on a number of articles was again decreased, making a reduction in revenue altogether of about \$2,500,000. In 1885, in order to make up for the expected further decrease in the Excise receipts an increase was made in the tax on tobacco and cigars.

142. The amount raised by taxation in 1885 was 13 cents per head less than in 1884, and \$1.93 per head more than in 1867, so that, while the receipts have considerably more than doubled in the period of eighteen years, the amount of taxation per head is only a little more than half as much again.

143. By far the largest portion of the total revenue is derived from taxation, the average proportion for the whole period being 81.93 per cent.; the proportion was highest in 1872, viz., 85.52 per cent., and, with the exception of 1869 when it was 77.28 per cent., was lowest in the year last past, viz., 77.39 per cent.

144. The next table gives the amount of taxation, as nearly as could be ascertained, in the United Kingdom and principal British possessions, together with the amount per head and percentage of revenue.

#### TAXATION IN BRITISH POSSESSIONS.

Country or Colony.	Year.	Taxation.		
		Gross Amount.	Average per Head.	Percentage of Total Revenue.
		\$	\$ cts.	
Europe— United Kingdom.....	1885	359,140,533	9 86	85.66
Asia— India .....	1884	144,422,187	0 72	41.37
Africa— Natal.....	1882	1,353,405	3 28	42.28
Cape of Good Hope.....	1881	7,546,968	6 72	52.56
America— Canada.....	1885	25,384,529	5 40	77.39
Australasia— Australia, Tasmania and New Zealand. ....	1884	41,204,542	13 09	37.97