

148. It will be seen that the receipts from Customs duties in 1883 were almost double those in 1878, and if the taxes on tea and coffee had been maintained, they would have more than doubled them. There has been a falling off since then; in 1884 there was a decrease of \$2,985,692, and in 1885 a further decrease of \$1,088,462. There is, however, still an increase of \$6,152,604 over 1878.

149. The increase in the amount of Excise duties has not been nearly as proportionately large, in 1883 it was not quite two millions more than in 1878, it fell off in 1884 to the extent of \$800,000, but in the year under review increased again very largely, the receipts under this head being the largest since Confederation, reaching a total of \$6,449,101, being \$188,985 more than in 1883, \$989,792 in excess of the receipts of 1884, and \$1,590,430 in excess of those of 1878.

150. Much the largest part of the general taxation is derived from Customs. In 1884, these receipts formed 78 per cent., and in 1885, 74 per cent. of the total taxation. The proportion is higher than in the United Kingdom, or any of her possessions, except in Australasia and Natal, and higher also than in the United States, and in most European countries.

151. The Customs duties form that part of the general taxation in which everyone must more or less take part, as the articles from which the Excise duties are almost entirely derived, viz., wines, spirits and tobacco, are not necessaries, and their use is optional. Taking then the sums derived from Customs duties, we find that, in 1867, they amounted to \$2.54 per head of population; and, in 1885, to \$4.03 per head, so that while the receipts have increased 120.73 per cent., the burden on the people has only increased 58.66 per cent. In the United Kingdom and in the United States, the proportion was somewhat less than in Canada, being \$2.74 and \$3.24 respectively; while in Australasia, in 1884, the proportion was very much higher, being \$10.28 per head.

152. The following is a comparative statement of the revenue derived from Customs duties in each Province, for the years 1881 to 1885; inclusive, with the increase or decrease, and percentage of same respectively, and the amount per head of the population of each Province.