

184. The largest part by far of the total taxation is derived from Customs, in 1886 it was 76 per cent., in 1885, 74 per cent., and in 1884, 78 per cent. This proportion is higher than in the United Kingdom or almost any of her possessions, except in some of the Australasian Colonies. It is higher too than in the United States, and in most European countries.

Proportion of customs duties to total taxation.

185. It is well understood that the Customs duties form that part of the general taxation of which everyone must pay a share, the use of the articles on which Excise duties are collected being generally optional. From the preceding table, therefore, it will appear that the receipts from Customs duties have increased in far larger proportion than has the proportion to population, the amount received in 1886 showing an increase of 125 per cent., and the amount paid per head an increase only of 59 per cent., being presumptive evidence of the increased purchasing power of the people. The proportion, however, is higher than in the United Kingdom, where it was \$2.61 in 1886, or in the United States where it was \$3.12, but is not half so high as in some of the Australasian Colonies; in Victoria it was \$10.00 and in New Zealand \$12.00 per head.

Taxation by customs duties.

186. The following is a statement for nineteen years of the principal heads under which taxation has been levied by means of Customs, Excise and Export duties. As the tariff has undergone various changes during the period, notably in 1879, no comparisons can be strictly made from year to year, and the figures must always be considered with reference to the tariff in force at the time.

Heads of taxation, 1868-1886.