FINANCE.

TAXATION IN FOREIGN COUNTRIES.

| COUNTRY. | Year | TAXATION. | | |
|------------------|------|---------------|-----------|---------------------------|
| | | Amount. | Per Head. | Percentage of Revenue. |
| EUROPE. | | s | S cts. | |
| Austria (proper) | 1887 | 163,353,647 | 7 08 | 81.8 |
| Belgium | 1887 | 31,974,622 | 5 41 | 52.6 |
| France | 1887 | 446.857,294 | 11 69 | 72.4 |
| German Empire | 1887 | 126,780,487 | 2 70 | 56.2 |
| Greece | 1887 | 10,741,828 | 5 42 | 74.1 |
| Italy | 1887 | 246, 209, 645 | 8 22 | 81.2 |
| Netherlands | | 39,692,596 | 9 04 | 84.3 |
| Portugal | 1887 | 31,392,785 | 6 67 | |
| Russia | 1887 | 252.788,575 | 2 43 | |
| Spain | 1887 | 146,054,379 | 8 05 | 88.3 |
| Asia. | | | | 1 |
| Japan | 1887 | 64,983,402 | 1 70 | 81.3 |
| AMERICA. | | | 9 | |
| Mexico | 1887 | 29,000,000 | 2 77 | 81.1 |
| United States | 1888 | 345,454,111 | 5 75 | 91.1 |

150. The actual figures for 1886 not being available, most Proporof the above figures are taken from the estimated revenue taxation of for 1887. The United States, it will be seen, raised the to revenue in foreign largest proportion from taxation, over 91 per cent. having countries. been derived from this source; Spain, the Netherlands and Portugal raising the next largest proportions. Belgium only raised half its revenue in this manner, and Russia twothirds; all the other countries raise over 70 per cent. It will be observed that of the countries given in the two tables, the amount raised by taxation is largest in France, the United Kingdom and the United States in the order named, and that with the exception of the Australasian Colonies. the amount per head in France is larger than in any other country named. The percentage of taxation to revenue is