

## TAXATION BY CUSTOMS AND EXCISE DUTIES, AND PROPORTION TO POPULATION IN CANADA—1868-1889.

YEAR ENDED 30TH JUNE.	Customs.	Amount per Head.	Excise.	Amount per Head.
	\$	\$ cts.	\$	\$ cts.
1868.....	8,578,380	2 54	3,002,588	0 89
1869.....	8,272,879	2 42	2,710,028	0 79
1870.....	9,334,212	2 70	3,619,622	1 05
1871.....	11,841,104	3 36	4,293,944	1 22
1872.....	12,787,982	3 54	4,735,651	1 31
1873.....	12,954,164	3 53	4,460,681	1 22
1874.....	14,325,192	3 74	5,594,903	1 46
1875.....	15,351,011	3 95	5,069,687	1 30
1876.....	12,823,837	3 25	5,563,487	1 41
1877.....	12,546,987	3 14	4,941,897	1 23
1878.....	12,782,824	3 13	4,858,671	1 19
1879.....	12,900,659	3 11	5,390,763	1 30
1880.....	14,071,343	3 34	4,232,427	1 00
1881.....	18,406,092	4 23	5,343,022	1 23
1882.....	21,581,570	4 87	5,884,859	1 33
1883.....	23,009,582	5 09	6,260,116	1 39
1884.....	20,023,890	4 43	5,459,309	1 18
1885.....	18,935,428	4 03	6,449,101	1 37
1886.....	19,373,551	4 04	5,852,904	1 23
1887.....	22,378,801	4 59	6,308,201	1 29
1888.....	22,105,926	4 44	6,071,487	1 22
1889.....	23,726,784	4 67	6,886,739	1 35

172. It will be seen that considerably the largest part of the whole amount of taxation is derived from Customs duties, the proportion in 1889 being 77 per cent.; in 1887 and 1888, 78 per cent.; in 1886, 76 per cent.. in 1885, 74 per cent., and in 1884 78 per cent. This is a larger proportion than in either the United Kingdom and most of the colonies, or in many European countries and the United States.

Proportion derived from Customs.

173. The expenses of collection of Customs revenue were only 3.64 per cent. of the amount realized, a lower proportion than that in 1888, and considerably lower than the average since Confederation, which has been 4.60 per cent. The fact that it cost \$2.37 per head more to collect the revenue of 1868 than it did that of 1889, which was three times as large, shows that the proportion does not always increase with the amount,

Collection of Customs revenue, 1889.