

TAXATION BY CUSTOMS AND EXCISE DUTIES, AND PROPORTION TO POPULATION IN CANADA—1868-1890.

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	4,295,944	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
1890	23,968,954	4 62	7,618,118	1 47

Proportion derived from Customs duties.

175. It will be seen that considerably the largest part of the whole amount of taxation is derived from Customs duties, the proportion in 1890 being 75 per cent. ; in 1889, 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.

Collection of Customs Revenue, 1890.

176. The expenses of collection of Customs revenue were only 3.64 per cent. of the amount realized, being the same proportion as in 1889, 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 1890, which was three times as large. shows that the proportion does not always increase with the amount,