

Revenue derived from Taxation and "Other Sources."

222. The sources from which the ordinary revenue of Canada is derived may be divided, as previously explained in paragraph 194 ante, into two classes, viz.: 1. Taxation; 2. Other sources; and the following figures give the amount raised in each class in 1891 and 1892:—

	1891.	1892.
Revenue raised by taxation	\$30,314,151	\$28,446,157
“ “ from other sources	8,265,160	8,475,715
Total	<u>\$38,579,311</u>	<u>\$36,921,872</u>

Receipts from taxation in Canada.

223. There was a decrease in receipts from taxation in 1892, as compared with 1891, of \$1,867,994 which may be put down as entirely due to the abolition of the duties on sugar; the receipts from this source having been \$77,829 in 1892 against \$3,142,291 in the previous year. The receipts from other sources increased by \$210,555. The proportion of the total revenue derived from taxation was 77·04 per cent as compared with 78·57 per cent in 1891, and was a smaller proportion than in any previous year since Confederation. The receipts from taxes in this country are derived solely from customs and excise duties, and it follows therefore that, in the absence of any extreme changes in the tariff, the greater the trade of the country, the larger the amount of revenue derived from taxation, and three-fourths of the revenue being derived in this manner, it will be found that in the years of the largest trade and therefore, as a rule, of the largest receipts from duties, the amount of taxation per head of population has been the largest. The amount of taxation was 45 cents per head less than in 1891 and 79 cents less than in 1890; it was less, too, than in any year since 1886. It will also be noticed that the proportion of revenue raised by taxation of late years is not so large as in the earlier days of the Dominion.

Amount raised by taxation, 1868-1892.

224. The following table gives the amount raised by taxation in each year since 1st July, 1867, also the average amount of such taxation paid per head of population, and the proportion of total revenue:—