

every \$100 of duty collected, \$5.41 was expended, as compared with \$4.40 for every \$100 in 1892. The following table shows the total cost and the cost per \$100 of collecting the Customs revenue, in each year since 1868. The revenue figures represent the amount accrued in each year. Customs revenue.

## COST OF COLLECTING CUSTOMS REVENUE, 1868 TO 1892.

YEAR.	Customs Revenue.	CHARGES OF COLLECTION.		YEAR.	Customs Revenue.	CHARGES OF COLLECTION.	
		Total.	Per \$100 collected.			Total.	Per \$100 collected.
	\$	\$	\$ cts.		\$	\$	\$ cts.
1868..	8,819,432	477,504	5 41	1881..	18,500,786	717,704	3 88
1869..	8,298,910	496,050	5 98	1882..	21,708,837	723,914	3 33
1870..	9,462,940	505,109	5 34	1883..	23,172,309	757,246	3 27
1871..	11,843,656	500,441	4 23	1884..	20,164,963	798,838	3 96
1872..	13,045,493	528,736	4 05	1885..	19,133,559	791,538	4 14
1873..	13,017,730	567,765	4 35	1886..	19,448,124	798,478	4 10
1874..	14,421,883	727,629	5 04	1887..	22,469,706	819,132	3 64
1875..	15,361,382	682,674	4 44	1888..	22,209,642	848,984	3 81
1876..	12,833,114	721,009	5 62	1889..	23,784,523	862,486	3 62
1877..	12,548,451	721,605	5 75	1890..	24,014,908	871,765	3 62
1878..	12,795,693	714,528	5 58	1891..	23,481,069	898,731	3 82
1879..	12,939,541	719,711	5 56	1892..	20,550,474	902,820	4 39
1880..	14,138,849	716,126	5 06				

230. It cost \$1.02 less to collect each \$100 of Customs revenue in 1892 than it did in 1868, though the former was considerably more than twice as much, showing that it relatively costs more to collect a small Customs revenue than a large one. Considering the large area of the Dominion, and the length of its frontiers, together with the number of ports of entry it is necessary to keep up, the cost of collection must be considered as being moderate. In the United States it was 3.75 per cent, and in the United Kingdom in 1891, 4.55 per cent. Reduction in cost of collection.

231. The following are statements for the last twenty-five years of the amounts received from the principal heads under which taxation has been levied by means of Customs and Excise duties. As the tariff has undergone many 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, 1868-1892.