

have a larger, and 18 have a lower percentage of their revenue derived from taxation.

1237. The average per cent of revenue derived from taxation in the 33 divisions of the Empire is 66·99 per cent. The average taxation per head of the various portions of the Empire specified above is \$7·37. Canada's is \$5·91 per head.

1238. The following table gives the amount of taxation, as nearly as it can be arrived at, in some of the principal foreign countries :—

TAXATION IN FOREIGN COUNTRIES.

COUNTRIES.	Year.	TAXATION.		
		Amount.	Per Head.	Percentage of Revenue.
		\$	\$ cts.	
Europe—				
Austria-Hungary .....	1892	284,792,467	6 89	76·59
Belgium .....	1892	32,504,467	5 36	48·25
Denmark .....	1891	12,341,866	5 65	79·88
France (including Algeria).....	1891	465,594,000	10 96	75·27
German Empire .....	1892	140,820,650	2 85	46·18
Greece .....	1891	8,779,467	4 01	46·72
Italy . . . . .	1891	258,385,933	8 35	81·81
Netherlands .....	1891	41,230,400	8 92	78·54
Norway .....	1891	7,885,479	3 94	56·69
Portugal .....	1891	33,575,133	7 13	77·85
Russia .....	1891	282,933,400	2 90	64·78
Spain .....	1891	110,672,867	6 31	70·58
Switzerland. . . . .	1890	4,983,467	1 71	37·08
Turkey .....	1884	61,865,066	2 51	86·50
Asia—				
Japan .....	1891	62,152,200	1 54	90·35
Africa—				
Egypt .....	1891	35,969,533	5 28	68·02
America—				
Argentine Confederation .....	1891	51,951,667	12 71	81·71
Brazil .....	1891	62,327,400	4 45	79·63
Mexico .....	1891	38,057,333	3 34	91·59
United States .....	1893	365,799,238	5 42	79·23

1239. It will be seen that the amount raised by taxation in France is larger than in any country named in the two tables, the United States having second place ; the United Kingdom, Italy, Austria-Hungary, Russia, India and the German Empire following in the order named. Taxation per head is much larger in the Australasian colonies than in any of the countries named,