

The average per cent of revenue derived from taxation in the 34 divisions of the Empire is 65·60 per cent. The average taxation per head of the various portions of the Empire specified above is \$7.23. Canada's is \$5.49 per head.

1409. 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 PRINCIPAL FOREIGN COUNTRIES.

| COUNTRIES.                          | Year.   | TAXATION.   |           |                        |
|-------------------------------------|---------|-------------|-----------|------------------------|
|                                     |         | Amount.     | Per Head. | Percentage of Revenue. |
|                                     |         | \$          | \$ cts.   |                        |
| Europe—                             |         |             |           |                        |
| Austria-Hungary.. . . . .           | 1892    | 284,792,467 | 6 67      | 73·35                  |
| Belgium . . . . .                   | 1894    | 33,083,600  | 5 40      | 48·65                  |
| Denmark . . . . .                   | 1893-94 | 12,809,067  | 5 90      | 80·89                  |
| France (including Algeria). . . . . | 1894    | 503,590,267 | 11 92     | 75·26                  |
| Germany. . . . .                    | 1892-93 | 235,498,000 | 6 32      | 80·52                  |
| Greece. . . . .                     | 1893    | 8,273,200   | 3 77      | 38·07                  |
| Holland . . . . .                   | 1892    | 19,174,667  | 4 16      | 36·86                  |
| Italy . . . . .                     | 1894    | 256,385,733 | 8 46      | 75·02                  |
| Portugal. . . . .                   | 1893-94 | 35,078,933  | 8 15      | 73·07                  |
| Russia. . . . .                     | 1894    | 314,221,200 | 3 16      | 67·14                  |
| Spain. . . . .                      | 1893-94 | 111,582,933 | 6 35      | 77·70                  |
| Sweden and Norway . . . . .         | 1890-91 | 26,620,667  | 3 91      | 66·37                  |
| Switzerland . . . . .               | 1894    | 7,786,667   | 2 68      | 52·71                  |
| Turkey. . . . .                     | 1883-84 | 61,865,067  | 2 82      | 76·35                  |
| Asia—                               |         |             |           |                        |
| Japan . . . . .                     | 1892-93 | 51,143,800  | 1 24      | 83 89                  |
| Africa—                             |         |             |           |                        |
| Egypt. . . . .                      | 1894    | 31,969,133  | 4 68      | 63 58                  |
| America—                            |         |             |           |                        |
| Argentine Confederation . . . . .   | 1891    | 51,951,667  | 12 71     | 72 97                  |
| Brazil. . . . .                     | 1891    | 62,327,400  | 4 46      | 88·46                  |
| Mexico. . . . .                     | 1894-95 | 38,193,600  | 3 28      | 94·03                  |
| United States. . . . .              | 1894    | 280,541,131 | 4 11      | 75·25                  |

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 Kingdom having second place; Russia, Austria-Hungary, United States, Italy, Germany and India following in the order named. Taxation per head is much larger in the Australasian colonies than in any of the countries named, except in the Argentine Confederation. In Great Britain taxation is \$3.98 per head more than in Canada, and in the United States it is \$1.38 less.

1410. The gross public debt of the Dominion of Canada on 30th June, 1894, amounted to \$308,348,024; on the same date in 1893 it was \$300,054,525. There was, therefore, an increase during the year in the gross amount of liabilities of \$8,293,499.