

The average per cent of revenue derived from taxation in the 34 divisions of the Empire is 66·39 per cent. The average taxation per head of the various portions of the Empire specified above is \$7.01. Canada's is \$5.01 per head.

1210. 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	8,278,200	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 . . . . .	1895	297,293,510	4 26	76·15

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 \$4.77 per head more than in Canada, and in the United States it is 75 cents less.

1211. The gross public debt of the Dominion of Canada on 30th June, 1895, amounted to \$318,048,755; on the same date in 1894 it was \$308,348,024. There was, therefore, an increase during the year in the gross amount of liabilities of \$9,700,731.