

TAXATION IN FOREIGN COUNTRIES.

COUNTRIES.	Year.	TAXATION.		
		Amount.	Per Head.	Percentage of Revenue.
		\$	\$ cts.	
Europe—				
Austria-Hungary	1889	327,350,066	8 02	88·74
Belgium	1889	32,874,333	5 44	50·63
Denmark	1888	12,118,000	5 77	33·30
France (including Algeria)	1889	452,711,933	10 76	77·88
Greece	1889	12,886,933	6 50	68·64
Netherlands	1889	39,731,466	8 81	81·23
Italy	1890	259,077,000	8 46	82·40
Portugal	1890	34,275,933	7 94	78·38
Russia	1889	279,229,866	3 04	66·61
Spain	1889	155,397,700	8 85	93·73
Switzerland	1888	4,365,400	1 48	39·99
Turkey	1884	61,865,066	2 51	86·50
German Empire	1887	153,145,727	3 10	65·81
Asia—				
Japan	1889	67,208,666	1 72	85·51
Africa—				
Egypt	1889	38,368,800	5 63	75·26
America—				
Argentine Confederation	1889	45,552,000	11 96	77 71
Brazil	1890	54,493,466	3 89	74 06
Mexico	1889	35,095,600	3 06	92·29
United States	1891	367,680,293	5 87	80·18

The largest proportion of revenue was raised from taxation, among the countries named in the above table, by Spain and Mexico, and the smallest by Switzerland, which latter country raised little more than a third of her revenue in that manner. Belgium and the German Empire only raised half their revenue by taxation; the other countries two-thirds and over. The largest amounts were raised by France, the United States and the United Kingdom, respectively, and, with the exception of the Australasian colonies, the amount per head was highest in the Argentine Confederation.

198. The gross public debt of the Dominion of Canada on 30th June, 1891, amounted to \$289,899,230; on the same date in 1890 it was \$286,112,295. There was, therefore, an increase during the year in the gross amount of liabilities of \$3,786,935. Gross public debt, 1891.

199. The net public debt on the same date in 1891 was \$237,809,030, and in 1890 \$237,533,212, being an increase in the actual net liabilities of \$275,818. This increase is to be accounted for as follows:— Net public debt, 1891.