Jaauary, 1883, to December, 1883, and the half year from January, 1884, to July 1st, 1884, as follows :---

1883	102 "		capita	3.306	00
1884,	half-year,	1, <del>0</del> 40		- 3,120	00

Here it will be observed, that the amounts paid in these two districts alone were in an increased ratio, more than doubling itself each year.

It is to be regretted, that the returns for the rest of the Province were not made, as in estimating in a pecuniary point of view, whether a matter be one of profit or loss, it is difficult to decide, where such evidence is not supplied.

By a return from Thomas Russell, Esq., the Treasurer and Accountant of the city of Victoria, we find the taxes paid by the Chinese residents in the City of Victoria, for five years, from 1st of January, 1879, to 31st of December, 1883, classified under four different heads: of trades' licenses, water rents, road tax, and real estate tax, as follows:

In	1879	 		\$5,827	<b>00</b> ·
	1881	 		6,562	<u>00</u>
	1883	 ·· ····· · · · · · · · · · · · · · · ·	۲ ۵۰۰۰ ۰۰۰۰۰۰ ۰۰۰۰۰۰۰ ۰۰۰۰۰۰	8,414	Ö0 -

accompanied with the following observations :--

"The road tax is approximate, having been based upon the income of one year for an average.

"The amount under head of real estate tax is small. This is owing to "the fact that there are only four who own real estate in the city, but "several of the leading fixes have erected this year substantial buildings "on leasehold property, upon which in future under the terms of their "leases they will have to pay the real estate tax."

These returns indicate an increasing investment of their productive labor by the Chinese in the business and property of the country both real and personal; or, secondly, a clearly improved mode of getting over their alleged habit of evading the payment of taxes.

To a request from the Commission to the Provincial Government for a return of the expense to the administration of justice caused by the presence of the Chinese in the Province, the attorney general regretted his inability to supply it, but by an examination of the public accounts for the half year from 1st July to 31st December 1882, we find a statement given in detail, which in the absence of other information may presumably be taken as an average.

It is the report of the Provincial Minister of Finance, dated 28th February, 1883, laid before the Government and Local Assembly, duly audited and classified under different heads, in the ordinary and customary mode of such official documents when prepared for the information of Parliament and the people.

We find the total amount for the administration of justice (other than salaries) to be \$8,857.84 including jury fees, witness expenses, meals and the other incidentals attendant on the trial of criminals.

This report gives in detail the different causes by name, in which the expenses are incurred, showing in detail how they are incurred and the total amount in each particular prosecution, from the constables' fees to the jury's dinner, with some general charges to a small amount which may

Indications.

Increase ratio.

Municipal Taxation at Victoria.

Expense to Administration Justice.

Report of the Minister of Finance. V.I