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Samuel Laing, a member of Parliament, who was sent out to succeed him. Wilson proposed three new taxes, an income tax, a licence duty on trades and professions, and an excise on home-grown tobacco. Only the first of these was ultimately adopted, and that after a heated controversy, which brought about the recall of Sir Charles Trevelyan, a very able administrator, who went somewhat beyond official lengths in his opposition to the supreme government. Wilson established a uniform import tariff of ten per cent., worked out a plan for a government convertible paper currency, and outlined drastic economies in both civil and military expenditure-reforms which were carried to completion by his successor. By means of the saving thus effected and by raising the salt duties Wilson and Laing were enabled to bring about an equilibrium in the finances by 1862—a fine administrative achievement on the part of two men who came to a strange country to meet, under unfamiliar conditions, a position of great difficulty.

Under Lord Canning the Indian government had to deal with certain questions which have some importance from the colonial aspect. About 1850 it was found that Assam and the slopes of the Himalayas were suitable for the cultivation of tea and the Nilgiri Hills for producing coffee. The result was an immigration into India of European planters, and the raising of the question as to the tenure of land in these regions. The land required by the planters was technically 'waste' and belonged to the state. The 'Waste Land Rules' were issued, which legalized the grant to Europeans or others of tracts up to 3,000 acres as free-hold property exempt from land-tax on the payment of fixed sums.

Some other internal reforms were carried. The strength of the British army in India was reduced in 1861 to 76,000 men and that of the native army to 120,000. In 1857 universities were established at Calcutta, Bombay, and