The following table shows the taxation at various periods since 1868; also the amounts raised from duties on wines, liquors and tobacco, and on tea and coffee; also the average taxation per head and its percentage of the total revenue:—

Year.	Duties paid on Wines, Liquors and Malt.	Duties per Head.	Duties paid on Tobacco and Cigars.	Duties per Head.	Duties paid on Tea, Coffee, &c.	Duties per Head.	Gross amount of Taxation.	Gross Taxes per Head.	Percentage of total Revenue.
1868	4,141,353	1.23	679,473	.20	997,912	.30	11,701 681	3.47	85.48
1875	4,985,789	1.28	1,623,074	.42	425,734	.11	20,664,878	5.32	83.84
1882	5,6[illegible]2,051	1.17	2,132,941	.48	452,561	.10	27,549,046	6.22	82.52
1889	6,565,836	1.29	2,682,398	.53	50,366	.01	30,613,523	6.03	78.93

Deducting the duties paid per head on liquors and tobacco, the result for 1889 shows a reduction of taxation per head of 26 cents, as compared with the year 1882.

The following is a comparative statement of the revenue and expenditure, per head, of various countries; also the amount of taxation per head and its proportion to the general revenue:—

Country.	Revenue per head.	Expenditure per head.	Taxation.	
			Per head.	Percentage of Revenue.
United Kingdom	11.32	11.22	9.93	83.85
United States	6.00	4.32	5.48	92.1
Canada	7.64	7.27	6.03	78.93
Newfoundland	7.04	9.40	......	......
Jamaica	5.48	4.90	......	......
Trinidad	12.34	11.90	......	......
New South Wales	39.83	39.35	12.68	34.39
Victoria	33.94	32.51	13.56	43.14
South Australia	38.14	36.33	10.07	32.20
Western Australia	41.23	41.48	22.03	30.00
Queensland	39.91	42.31	18.37	44.15
Tasmania	21.31	23.63	13.05	63.11
New Zealand	32.93	31.75	15.31	54.16
Cape of Good Hope	11.67	11.11	7.79	56.00
Natal	10.01	10.57	3.28	42.28
France	19.77	19.77	11.69	72.4

The cost of collecting the Customs Revenue in 1889 was only $3.65 per cent. The average cost since Confederation has been $4.60 per cent. In the United Kingdom the cost is $4.62 per cent.

The gross public debt of Canada on 30th June, 1889, was $287,722,063, and the net public debt $237,530,042, an increase over the preceding year of $3,208,221 and $2,998,683 respectively. The assets on 30th June, 1889, amounted to $50,192,021, an increase of $209,538 since the previous year. The debt of Canada has been consequent upon the assumption of the several provincial debts existing at the time of Confederation, the expenditures incurred in the construction of the Intercolonial and Canadian Pacific Railways, and other public works, the enlargement and improvement of canals, harbors and rivers, the acquisition and management of the North-West Territories, and a subsequent re-arrangement of the Provincial debts. Yet the present net debt is some $7,000,000 less than the amounts expended for the Intercolonial and Canadian Pacific Railways, for canals and for the debts of the provinces.

The total expenditure on capital account since Confederation, to 30th June, 1889, was $178,102,143, as follows:—

Debts allowed to provinces	$30,743,392
Canadian Pacific Railway	61,899,600
Intercolonial Railway	40,375,246
Canals	32,841,932
North-West Territories	3,785,296
Dominion Lands	2,989,462
Public Buildings, Ottawa	2,001,796
Other Public Works	3,465,688
	$178,102,413
Increase of debt	161,801,400
Expenditure in excess of Increase of Debt	$ 16,301,013

Taking into account the expenses attendant on the acquisition of the North-West Territories, and including payments charged to revenue, there has been expended on public works, since Confederation to 30th June, 1889, the sum of $177,-366,007. Add the amount expended by the Provincial Governments before Confederation, viz.: $63,635,092, and we have a total of $241,001, 099.

An official return, corrected to 4th September, 1890, gives the following financial statement for the year ended 30th June, 1890:—

REVENUE—			
Customs	$23,971,351		
Excise	7,601,427		
		$31,572,778	
Post Office		2,357,389	
Public Works, Railways and Canals		3,800,110	
Miscellaneous		2,131,091	
			$39,861,368
EXPENDITURE			35,857,130
Surplus Revenue			$ 4,004,238
EXPENDITURE ON CAPITAL ACCOUNT—			
Public Works, Railways and Canals		$ 3,925,080	
Railway Subsidies		1,678,196	
Dominion Lands		134,082	
			$ 5,737,358
Gross Debt		$286,089,126	
Assets		48,040,488	
Net debt 30th June, 1890		$238,048,638	

In 1868, the assets amounted to $17,317,410, and in 1889 to $50,192,021, an increase of $32,874,611. The assets comprise only interest-bearing investments, loans, cash and banking accounts, no credit being taken for unsold Government lands nor for railways, canals, public buildings or other works which the Government either own or to the construction of which they have contributed. In 1868 the interest-bearing assets amounted to $15,853,720 or 91 per cent. of the whole amount; in 1889 they were $32,479,453 or 65 per cent. of the whole.

The actual interest paid on the debt for 1889 was $10,-148,931, and the average rate per cent. was $3.52, a decrease of $1.12 since 1868. The interest received from assets was $1,305,392, thus reducing the amount of the interest charge to $8,843,539, and the average rate of interest paid to $3.07 per cent.—the smallest rate, excepting the years 1884-85-86, since Confederation.

The Dominion notes in circulation, and which bear no interest, have increased from $3,113,700 in 1867 to $15,-