

New Zealand (including taxes by Provinces), £3 9s. 8d. per head.

The collections in New Zealand, for the same period, were—

						Rate per head on Population of 261,889.		
						£	s.	d.
Customs	...	...	...	...	...	788,590	6	2
Stamps	...	...	...	...	...	58,791	16	4
						£847,382	2	6
Taxes collected by Provinces	...	...	...	...	...	65,218	3	11
						£912,600	6	5
						£3	4	8 1/4
						0	4	11 3/4
						£3	9	8

The taxes collected by Provinces are included, because similar items appear among the taxes collected by the Commissioners of Inland Revenue in the United Kingdom.

Small proportion of taxation of Great Britain derived from Customs.

I wish honorable Members to remember, when they come to consider these figures, how comparatively small a proportion of the revenue of Great Britain is derived from the Customs, as compared with the amount derived in New Zealand. The Excise Duties in the United Kingdom include taxes on hackney carriages, stage coaches, and railways, and also various License Fees, besides the duty on such articles as spirits and malt.*

Stamps, 50 per cent. more per head than in New Zealand.

Stamp Duties in the United Kingdom represent an average of 6s. per head of the population, or nearly 50 per cent. per head more than is raised by such duties in New Zealand; although, in considering the average we must not overlook the fact that not only is the adult able-bodied population in larger proportion to the whole in New Zealand than in the United Kingdom, nor the fact that, out of the total population of Great Britain a considerable deduction ought to be made on account of a class that is not only helpless in itself, but is absolutely a tax upon the rest of the community—I allude to the pauper class.

Comparative consumption per head of spirits, wine, tobacco, tea, coffee, and sugar.

A comparison of the quantities of spirits, tobacco, and other high-duty goods consumed per head of the population in the United Kingdom and in New Zealand, shows in a very marked manner the wealthier condition of the bulk of the people here, as compared with those of the Home country :—

				In the United Kingdom.	In New Zealand.
Spirits	...	...	...	959 gall.	2.1 gall.
Tobacco	...	...	...	1.36 lb.	2.6 lb.
Wine	...	...	...	494 gall.	.6 gall.
Tea	...	...	...	3.48 lb.	7.1 lb.
Coffee	...	...	...	950 lb.	2.1 lb.
Sugar	...	...	...	46 lb.	67.6 lb.

What English Customs Tariff Rates would yield in New Zealand.

Although the Customs Duties of New Zealand are considered high, they do not yield a much larger amount than would be raised under the Imperial Customs Tariff. The comparison stands thus :—

		Customs Duties raised.	Amount that would have been raised under the Imperial Tariff.
		£	£
1869	...	823,507	643,635

If we consider the proportion which in Great Britain the Customs Duties bear to the whole amount of taxation, we shall see that if in New Zealand we

* For the year under consideration, the Excise Duties were as follow :—

						Net Receipts, Year ended 31st March, 1869.
Spirits	...	...	...	...	...	£10,556,219
Malt	...	...	...	...	...	6,527,708
Hackney Carriages	...	...	...	...	...	99,031
Stage Carriages	...	...	...	...	...	36,480
Railways	...	...	...	...	...	499,297
Licenses	...	...	...	...	...	2,636,206
Race Horses	...	...	...	...	...	9,748
Chicory	...	...	...	...	...	15,910
Sugar (Home-made)	...	...	...	...	...	6,340
Sugar (used in brewing)	...	...	...	...	...	63,447
						£20,450,386