

Revenue proper is derived from the following sources:—Customs, general licenses, stamp duty, and in the year 1882, amounted, under the various heads respectively, to £36,794, £3,567, £1,800: total, £42,161. To this may be added, revenue received under the head of “Native taxes,” paid directly by the Fijian natives, and amounting to about £17,000 per annum.

It may be admitted without discussion, that the Europeans pay the whole of the receipts under the head of “Stamp duty,” £1,750; that, as regards “General licenses,” they pay it in the first instance, but no one acquainted with business will suppose that the burden of this impost is not finally borne by the customers (of whom natives are in majority) of the person holding the license.

As regards Customs duties, it cannot be admitted that 2,560 Europeans, the large majority of whom are dependents, are “the principal contributors” to the £36,794 of revenue derived from that source, for that would be to suppose that they contribute to such duties alone the sum of £14 14s. 4d. *per caput*, which, as compared with the average of other countries, or with other British dependencies, appears absurd:—

						£	s.	d.
France, in 1878	...	...	...	...	...	3	8	4
United States...	...	...	...	...	...	1	2	9
Victoria	...	...	...	...	...	2	1	10

But, dealing with the subject generally, it may be well to turn to the published returns of imports during 1882. From these it will be observed, that the declared value of imports for the year was £303,329. Of this value, however, the sum of £37,850 represented the value of machinery (admitted free of duty); so that imports, exclusive of machinery, valued £285,479, or about £88 10s. per head for every man, woman, and child of the European population.

In the neighbouring flourishing Colony of New Zealand, the value of imports for 1882 (without any exception as to machinery) was about £11 10s. per head of population; in other words, the settler in Fiji (if the petitioners are to be credited) imported last year eight times the value imported by the settler of New Zealand. In case it may be said that this comparison is weakened by the fact that the population of New Zealand here referred to includes Maoris, it is to be observed that in Queensland, where there is no consumption of imports by aboriginal natives, the imports in 1882 were only equal to £12 14s. per head of population. But, to test the case further, and to examine closely the affirmation that European settlers are the principal contributors to the revenue, it may be well to descend from the general to the particular, and to do this the tables of imports may be again referred to. Two items of imports largely consumed by Fijians are drapery and hardware. The value of drapery imported to Fiji in 1882 amounted to £56,350, and hardware, £40,216. Both these articles are liable to an *ad valorem* duty of 10 per centum. The questions here arise—

- (1.) Was there imported during 1882, for the sole use of the European population (*i.e.* 2,500 souls), drapery to the value of £18 15s. *per caput*?
- (2.) Was there imported, for the same people, hardware to the value of £3 10s. *per caput*?
- (3.) If not imported for and consumed solely by Europeans, what proportion of the above-named articles were consumed by the native inhabitants of the Colony?

As it is possible to say with absolute certainty that a large proportion of these two articles was not only purchased but was imported specially for the purposes of *native trade*, as it is termed, and as there are stores and shops all over the country doing an almost exclusively native business, the first two questions may be answered in the negative. The third question is not so easily answered. It may, therefore, be prudent, in order to be on the safe side of probability, to draw a comparison between the confessedly struggling settler in Fiji, and the admittedly prosperous settler in the old and wealthy Colony of New South Wales; and the items drapery and hardware are particularly applicable in the consideration of this subject, since there are no manufacturers of these articles in New South Wales to speak of, the whole of its supplies, as is the case with Fiji, being obtained from abroad. Now, the value of the imports of drapery to New South Wales is £4 19s. 2d. *per caput* of population, and of hardware (including in the term far more than is included in the case of Fiji), £1 *per caput* only. Assuming, therefore, that the settler in Fiji does not go better clad than the settler of New South Wales, and that the necessities of his life demand no larger supply of hardware, the following deductions may be drawn:—

Value of drapery imported to Fiji, <i>per caput</i> of European ...	...	...	19	0	0
“ “ “ New South Wales ...	...	...	5	9	0
Difference to the credit of natives of Fiji	...	...	£14	0	0
Value of hardware imported to Fiji, per head of European population	£13	10	0		
“ “ “ New South Wales	...	...	1	0	0
Difference to credit, natives of Fiji	...	...	£12	10	0

If the European population in Fiji does not import *per caput* more than is the case in New Zealand, viz. £11 10s. it would follow that they import goods to the value of £28,750. This would leave a balance of £256,729 to be distributed among 123,000 natives of *all classes*,* which would amount to only £2 1s. *per caput*.

* Six thousand Polynesians earn £3 (and more) annually—all spent in Fiji	..	..	£18,000
Two thousand Indians certainly spend £3 per annum	..	..	6,000
Two or three thousand Fijians, at £6 to £8	..	..	21,000
Spent in wages alone	..	..	£45,000
Salaries and allowances	..	..	11,000
			£56,000

To this must be added the whole value of native trade resulting from the sale of *produce*, *contract work*, and the receipts for work done without formal agreement.