

were living under the Imperial system of taxation, we should be paying a larger amount than we now pay. In short, I desire to bring honorable Members to the conclusion, that the ordinary and popular mode of ascertaining the burdens of a people, by estimating the amount per head of taxation raised from them, is by no means a safe mode of procedure. Indeed, it is a deceptive one, when viewed by the light of the fact that it frequently happens—I do not say it happens always—that the larger the amount a people are able to pay for imports, the greater may be the prosperity prevailing among that people. If we accept it is a fact that according to the English Tariff rates the Customs Revenue of New Zealand would have yielded, during 1869, the amount which I have stated, and if we estimate what would have been the total revenue of New Zealand if the total had been in the proportion which the Customs Revenue of the United Kingdom, including the Excise Duties on Spirits, bears to the total revenue of the country, we shall find that, for 1869, the revenue of the Colony would have been £1,226,632, as against £894,127, the sum actually received, showing a difference of £332,505. If we consider, further, the Local Taxation of the United Kingdom—which, during a late debate in the House of Commons, on a motion by Sir Massey Lopes, was stated to amount to £36,000,000—we shall see that the Local Taxation amounts to over 50 per cent. of the general taxation of the country, whilst in New Zealand the local taxation is in much smaller proportion. When I hear people talk of the way in which New Zealand is tax-ridden, and of the comparative exemption from taxation in Great Britain, I am inclined to say to them, “If you would only consent to a like taxation, the Colony would be plentifully provided with revenue.”

Rate per head not a safe method of estimating burden of taxation.

The true secret of the apparent heavy amount of taxation per head in the Colony, is to be found in the fact that the rate per head of the value of imports and exports is considerably higher than it is in the United Kingdom. I find that the total value of imports into the United Kingdom during 1869, was at the rate of £9 14s. 4d. per head; and that the value of exports of the produce and manufactures of the United Kingdom, and of Foreign and Colonial merchandise, was at the rate of £7 16s. per head. But the imports into New Zealand during the same year equaled £18 4s. 2d. per head, the Native population included, and the exports equaled £15 9s. 2d. per head. I ask honorable Members to recollect that our imports represent not merely consumable and perishable goods (such as food, clothing, &c.), but articles of lasting value, such as furniture, and materials and means for the increase of wealth by reproduction, such as building materials, machinery, &c. I have had prepared an analysis of the imports for the five years ending 1871; and the results are these:—

Rate per head of Imports and Exports in Great Britain and New Zealand.

	Total Value of Imports.		Value of Consumable Articles.		Value of Non-consumable Articles.
	£		£		£
1867	5,344,607	...	4,178,515	...	1,166,092
1868	4,985,748	...	3,719,648	...	1,266,100
1869	4,976,126	...	3,901,378	...	1,074,748
1870	4,639,015	...	3,479,805	...	1,159,210
1871	4,078,193	...	3,081,525	...	996,668
	£24,023,689	...	£18,360,871	...	£5,662,818

Proportion of value of Imports which represents increase of wealth of the Colony.

Those gentlemen who are in the habit of deploring the miserable and impoverished state of New Zealand, should be happy to learn that during the five years specified £5,662,000 worth of non-consumable articles—articles of more or less permanent value, and more or less means of increasing the wealth of the country—were included amongst the imports.

£5,662,818 of non-consumable articles in five years.

By another return which I have had prepared, I find that during the year ending 1st April, 1872, the value of imports into Great Britain, less the value of those re-exported, represented £8 3s. 8½d. per head of the population; whilst the imports into New Zealand during the same year, less those exported, represented £15 6s. 7½d. per head. The British produce exported from Great Britain in the year ending 1st April, 1872, was £6 6s. 3¼d. per head; while the value of New Zealand produce exported from the Colony during that year, was £17 16s. 1½d. per head. Further, I find that, for the year mentioned, the Post Office revenue in Great Britain was equal to 2s. 11½d. per head, as against 3s. 4¼d. per head in New Zealand; and the Telegraph revenue was 5¾d. against 1s. 9d. per head.

Exports and Imports, per head of population, for Great Britain and New Zealand.