

articles enumerated do not come within the scope of the inquiry. But I have no doubt that, if we could make now a true distribution of the amount paid under the heads of wines, spirits, and tobacco, we should find that the Intermediate and Property classes pay a large share, and that the relative proportion between the three classes which I am about to give would be but little, if at all, changed. I assume, of course, a moderate use of these articles: if used in excess it is impossible to say which class may pay most; but I think it will be generally admitted, or at any rate ought to be admitted, that those who use spirits or tobacco, or any other article, in excess, to whatever class they belong, are fair subjects for heavy taxation. Now, I have received from sixteen of the chief towns in the colony trustworthy information as to the actual expenditure of a large number of mechanics and labourers. I have compared the expenditure so obtained with the expenditure of the same classes in England, and find only such differences as the change of circumstances would lead one to expect. I think, therefore, we may take these returns as approximately accurate for practical purposes.

I believe that further information which I am collecting will generally bear out the results now given, and that any error which may be found in my estimates will be in the direction of a slight over-estimate of the amount paid by the Industrial class.

The returns to which I have alluded show that the average amount paid to the State by families of the Industrial class averages 16s. 6d. per member, or a total of £214,522 for the various families. This estimate is made from the actual expenditure of fifty-six typical families resident in all parts of the colony. But to this amount we must add the duty, £51,246, paid by 49,355 single men, equal to £1 0s. 9d. per head, and the duty, £3,983, paid by single women over 18 having occupations, equal to 19s. 1½d. per head. The aggregate of these amounts is £269,751; thus giving an average over the whole class of 17s. 3d. per head. But to this amount we must add £10,311, being the duty paid by the 11,903 domestic female servants for drapery at 17s. 3·9d. per head; thus giving a sum of £280,062 as the total taxation paid by the Industrial class, exclusive, of course, of the duties on spirits, wines, &c., tobacco, colonial beer. I have included all the domestic male servants and the married couples at service as paying in the Industrial class, although, probably, the chief part of their consumption ought to be credited to the Intermediate and Property classes. This, I need hardly remark, makes no difference as to the average rate per head, but only in the total paid by the class. I have, following the best authorities on this subject, included the duty payable upon articles consumed by domestic female servants, except wearing apparel, in the amount paid by the Intermediate and Property classes.

I have said that the total amount paid by the Industrial class is £280,062, and that this amount is ascertained by means of the actual expenditure made by fifty-six families in various parts of the colony, and that these returns have been carefully checked by comparison with the expenditure of the same class in England, proper allowance being made for the difference in circumstances of the two populations, and also by due consideration of what it is possible for this class to spend on dutiable goods, after providing from their earnings for the other necessities of life and for house rent. If we now deduct £280,062, the amount paid by the Industrial class, from the total duties which we are now considering, we get £312,343 as the Customs duties paid by the Intermediate and Property classes. This amount, after careful consideration, I have divided at an equal rate per head between the two classes last named. This will give per head for each of these classes £1 17s. 11d. The total revenue collected for stamps, exclusive of postage stamps, is £126,148. This I have also divided at an equal rate per head between the Intermediate and Property classes. This gives for each member of the Intermediate and Property classes 15s. 4d. per head. I think there can be no doubt that the stamp duties are paid by these classes. It is possible that a small amount may be paid by the Industrial class, but it is so small that it could not appreciably affect the results as between the various classes. We find, then, that the stamp duties paid per head by the Intermediate class is 15s. 4d., and the Customs duties £1 17s. 11d.; this gives £2 13s. 3d. as the total sum per head paid by the Intermediate class, and a total for the class of £256,272. The Property class, I have assumed, pay an equal