reign of Charles II. Among the famous natives of Tavistock are Sir John Glanville, judge under James I., William Brown, the author of *Britannia’s Pastorals,* and Sir Francis Drake, of whom a colossal statue by Boehm was presented to the town by the duke of Bedford in 1883.

TAVOY, a British district in the Tenasserim division of Burmah, lying between 130 15' and 15° 11' N. lat. and between 970 48' and 98° 44' E. long. It has an area of 7200 square miles, and is bounded on the N. by Amherst district, E. by the Yoma Mountains, S. by Mergui district, and W. by the Bay of Bengal. The district is enclosed by mountains on three sides, viz., the main chain of the Yomas on the east, rising in places to 5000 feet, which, with its densely wooded spurs, forms an almost impassable barrier between British and Siamese territory ; the Nwahlabo in the centre, which takes its name from its loftiest peak (5000 feet) ; and a third range, under the name of Thinmaw, between the Nwahlabo and the sea­coast. The chief rivers are the Tenasserim and Tavoy, the former being formed by the junction of two streams which unite near Met-ta ; for the greater part of its course it is dangerous to navigation. The Tavoy is navigable for vessels of any burden. It is interspersed with many islands, and with its numerous smaller tributaries affords easy and rapid communication over the country. The climate is on the whole pleasant. The rainfall averages about 190 inches a year.

The census of 1881 returned the population of Tavoy at 84,988 (males 41,785, females 43,203), of whom 82,187 were Buddhists, 828 were Mohammedans, and 1368 were Christians. The headquarters and capital is Tavoy town, which is situated on the left bank of the river of the same name, and contained a population of 13,372 in 1881. Of the total area, only 83,740 acres are (1885-86) culti­vated. Rice is the principal product ; the betel-nut is extensively grown for home consumption ; and the district is particularly rich in fruit trees. With its only port difficult of access, and with no means of internal communication, the trade of Tavoy district has always been small and almost entirely confined to Siam and the Straits Settlements. The principal imports are piece goods and other cotton manufactures, raw silk, tea, crockery, wines and spirits, metals, and provisions. The chief manufactures are salt and earthen pots. The gross revenue of the district in 1885-86 was £20,235, of which the land contributed £12,663. Tavoy was handed over to the British at the end of the first Burmese war in 1824. A revolt broke out in 1829, headed by Moung Da, the former governor, which was at once quelled, and since then the district has remained in undisturbed possession of the British.

TAWING. See Leather.

TAXATION. With regard to taxes in general Adam Smith lays down four maxims which have been briefly described as the maxims of *equality, certainty, convenience,* and *economy.* The treatment of the general principles of taxation by subsequent writers consists in the main of the development and criticism of these celebrated canons.

*Equality of Taxation.—*The subjoined passage from Adam Smith contains the germs of several distinct theories of what constitutes just or equal taxation:—

“ The subjects of every state ought to contribute towards the support of its government as nearly as possible in proportion to their respective abilities, that is, in proportion to the revenue which they respectively enjoy under the protection of the state. The expense of government to the individuals of a great nation is like the expense of management to the joint tenants of a great estate, who are all obliged to contribute in proportion to their respective interests in the estate. In the observation or neglect of this maxim consists what is called the equality or inequality of taxation. Every tax, it must be observed once for all, which falls finally upon one only of the three sorts of revenue above-mentioned [viz., rent, wages, profits] is necessarily unequal in so far as it does not affect the other two. In the following examination of different taxes I shall seldom take much further notice of this sort of inequality, but shall in most cases confine my observations to that inequality which is occasioned by a particular tax falling unequally upon that particular sort of private revenue which is affected by it.” The first sentence implies (*a*) that every Government has the *right* to exact contributions for its support from all its subjects. According to this view, the right of taxation is derived directly from the conception of sovereignty. It was the determination to insist on this principle which led to the retention of the 3d. per lb duty on tea, that “figment of a tax, that peppercorn rent,” which lost the British their American colonies. The Americans opposed to this absolute doctrine the maxim that taxation ought to be coincident with *representation,—*that only those who shared in the powers should have the burdens of government. If the latter opinion is strictly construed it would follow that all taxes on articles of universal consumption are unjust except in a country where all who have the natural have also the legal capacity of voting. The doctrine of sove­reignty as the basis of taxation, pushed to its logical extreme, results in the maxim that a Government should impose such taxes as are “ most easily assessed and collected, and are at the same time most conducive to the public interests” (M'Culloch). Just as a general looks to the efficiency of his army as a whole, and is prepared to sacrifice any portion if necessary, so, it may be said, the state should not regard the particular interests of individuals, but should rather consider the nation as an organism, or, to adopt older phraseology, a leviathan. So far as the political *existence* of a state is concerned, this view seems to meet with general acquiescence even in modern times, when patriotism is often classed amongst the doubtful virtues, but no ideal of a perfect state has yet met with such acceptance in any nation as to render popular a complete neglect of private interests.

Accordingly, a second basis of taxation (6) is found in the expansion of the term “abilities” used by Adam Smith, which leads to the position that taxes ought to be levied so as to involve *equality of sacrifice* on the part of the contributors. This is the ideal of taxation which was advocated by Mill and Fawcett. “Equality of taxation as a maxim of politics,” says the former, “ means equality of sacrifice. It means the apportioning the contribution of each person towards the expenses of government, so that he shall feel neither more nor less inconvenience from his share of the payment than every other person experi­ences from his.” It is admitted that this standard cannot be completely realized, but it is thought to furnish a proper foundation of remission in some cases and of pro­portional increase of taxation in others. It is generally on this ground that it is proposed to leave incomes below a certain amount untaxed,—a plan which, so far as direct taxes are concerned, has been adopted in the United Kingdom. It is clear, however, that any taxes on com­modities in general use must infringe this canon, whilst the distinction between “ necessaries ” and “ luxuries,” as Adam Smith pointed out, is difficult to draw in com­munities advancing in civilization ; and certainly a con­siderable portion of the taxes on stimulants is, as a matter of fact, derived from persons whose incomes are below what is generally considered a reasonable minimum for the standard of comfort, and such persons would prob­ably consider enforced abstinence a greater sacrifice than the payment of a direct tax. It is also principally on the ground of equality of sacrifice that the proposal for graduated or progressive taxation rests. It is argued that a person with £10,000 a year can pay 10 per cent. (for example) as easily as a person with £1000 can pay 5 per cent. It is to be observed that the principle of equality of sacrifice regards the payment of taxes as duty imposed on the subjects of a state independently of the advantages they may derive individually from the expenditure of the amount levied.

A third basis of taxation, however, is found in the principle (c) that taxes ought to be considered as *payment for valuable services* rendered by the state to individuals, and this seems to be the position Adam Smith had in view