Generally, critics have understood the head tax as a racist instrument of restrictive immigration policy one that sought to limit Chinese immigration once Canada no longer needed cheap Chinese labour … a policy of state-sanctioned discrimination motivated by repugnance [strong dislike] for Chinese immigrants in Canada.

[...] My investigations reveal that the contributions of Chinese immigrants were recognized from the beginning, suggesting that the head tax might have been more ambivalent [hesitant/of two minds] in its intention than one of simple and outright exclusion. From the first report of the Royal Commission on Chinese Immigration in 1885 and throughout the head tax debates, the desirability [importance] of Chinese labour in Canada surfaced frequently. The evidence submitted for the 1885 report … turned again and again to the importance of Chinese labour to an emerging nation …. To suggest—as many writers have—that the head tax functioned as an example of Canada’s hatred of Chinese is to ascribe [assign] a uniformity [sameness] to the Canadian body politic [people] that simply did not exist. The 1885 report and the House of Commons debates on the head tax reveal deep divisions along the lines of class and geography within the white Canadian community on the question of Chinese immigration. Chapleau … marked out this division … “In general, the wealthy class, the best-educated class, is favorable to the Chinese.” For the authors of the 1885 report, and throughout the House of Commons debates, anti-Chinese sentiment was consistently attributed to working- and lower-class Canadians in British Columbia.

[...] Although most discussions of the head tax refer to it as a policy designed to restrict Chinese immigration, these discussions do not question the contradiction between the stated purpose of the legislation (to keep Chinese out) and its effect (an increase in Chinese immigration during the head tax years) … [T]he Chinese were not expendable [unessential] in 1885, nor was the railway a completed project. The last spike was driven in on 7 November 1885, but it was more a photo opportunity than a sign of the actual completion of the railway.

[...] One of the clearest indications that the head tax functioned as a tool for pacifying [put an end to] fear and anxiety in Western Canada lies in understanding an often overlooked fact of accounting. Many writers have assumed that the revenue [profits] from the head tax went straight into Ottawa’s coffers [treasury]. This was not the case. During the 1903 parliamentary debates, just before the bill to raise the head tax to five hundred dollars was read for the third time, Prime Minister Wilfrid Laurier stated that “Under the old law the proportion of the poll tax to be paid to the province [of British Columbia] was one-quarter, and now it will be one-half.” Clearly, British Columbia was meant to benefit from the head tax more so than other provinces. What is more, it had always received more benefit from the head tax. The basic facts of accounting point directly to the way in which the head tax functioned as a means of appeasing [making happy] an increasingly angry BC population.