

still in bond, &c., reducing to these figures a somewhat larger sum. These duties of excise accrued from the following sources :—

Sources of Duties.	Quebec.	Ontario.	Nova Scotia.	New Brunswick.
Malsters' licenses	\$1,350	\$6,900	\$275	300
Distillers' (still) licenses	600	4,000	.....	.....
Duty on spirits	103,511	2,380,228	.....	.....
Brewery licenses	1,155	7,160	150	125
Malt liquor duty	56,518	52,263	18	119
Malt duty	69,867	136,730	5,862	4,744
Tobacco manufacturers' licenses ..	750	2,300	150	175
Tobacco duty	232,389	219,966	30,379	1,723
Snuff duty	6,705	58	.....	.....
Cigar duty	5,450	19,728	83	353
Petroleum duty	84	10,470	.....	74
Bonded manufactory licenses	150	450	.....	.....
Do. duty	5,003	15,155	.....	.....
	\$483,532	\$2,855,408	\$36,917	\$7,613

The duties on goods in bond, June 30, 1867, were \$654,495. Adding this, and subtracting \$779,680—duties on goods in bond, June 30, 1868, also \$67,262, drawback on exports, and a few other miscellaneous items, the accountants arrive at the above total.

The amount of the duties of excise, accrued from various sources, in the old Province of Canada, in each year since 1841, may be seen in the *Year Book* for 1869, page 124. In the other Provinces they have always been nominal. Since 1861, the actual receipts have been as under :—

1861	\$344,665	1863	\$ 829,802	1865-6.....	\$1,888,577
1862	500,313	½ 1864.....	519,350	1866-7.....	1,950,701
		1864-5	1,302,975		

It will be noticed that there has been a rapid increase in this branch of the revenue. At the Union, a separate department for its management was created, and, as years progress, as the manufactures of the Dominion increase, and by supplying the home market, diminish imports—so Government will have to look more and more to excise or inland revenue, and less to customs or revenue from imports.

We next come to the Post Office revenue, given under three heads—the Post Office proper, the Ocean Postage, and the Money Order Office revenue. These appear to be, respectively, \$479,173; \$32,811, and \$13,708—together, \$525,692; but the detailed accounts better show the revenue from this service, and they give as—

Postal revenue proper to the year	\$854,225 30
Ocean postage, (gold value)	23,361 31
Money order revenue	25,888 81
Nova Scotia and New Brunswick receipts	56,225 24
	<hr/> \$959,700 66

In round numbers, a million. It may be stated here, that the expenditure, excluding the subsidies to ocean steamers, was—

General expenses	\$862,814 38
Money order office	12,181 32
Nova Scotia and New Brunswick expenditure.. ..	113,091 42
Departmental salaries	43,830 00
	<hr/> \$1,031,917 12

The annual subsidies to steamers are (Estimates, 1869) :—

Montreal Ocean Steamship Co.....	\$218,000
Inman Line, moiety.....	39,541
Various Lines in the Gulf of St. Lawrence.....	18,000
Steamers in Bay of Fundy.....	4,000
	<hr/> \$279,541