

Bill Stamps. The percentage of increase over 1870-71 was somewhat more than 9½ per cent. against 16½ per cent. the previous year. The following Table shows the amounts of accrued revenues for 4 years:

1871-72.	\$	1870-71.	\$	1869-70.	\$	1867-8.	\$
	4,763,278	4,301,389	3,664,465	3,073,312			
	502,961	579,132	543,506	486,811			
	74,512	63,228	66,475	70,886			
	189,161	184,255	136,276	119,712			
	5,619,012	5,128,004	4,410,816	3,755,621			
					Excise.....		
					Public Works.....		
					Culling Timber.....		
					Bill Stamps.....		

The cost of collecting, exclusive of the expenses of the Supervisor of Cullers' Office, and the revenues derived from culling, was 3.36 per cent. The cost of the inside service was .54, making the total cost of the Department 3 9/10 of the revenue collected. The cost of collecting the Excise was 3.13 per cent.; that of collecting canal revenues 5.39.

The increase in the consumption of spirits over 1870-71 was 350,704 proof gallons. At the commencement of the year there was in warehouse 1,486,546 gallons. On the 30th June there were only remaining 140,842 gallons. The demand was therefore 345,704 gallons more than the quantity manufactured. The quantity exported was 432,047 gallons against 271,392 in 1870-71, and the increase in home consumption was 184,989 gallons. From comparative returns given at the close of the Report of the Minister of Inland Revenue, based on the Census returns of 1861 and 1871, it appears that the consumption of spirits per head of the whole population, has decreased 4 1/10 per cent. while the consumption of imported wines has increased 101 6/10 per cent.

The quantity of Malt taken for consumption was 29,981,677 lbs. against 27,671,496 in 1870. But of this duty was refunded on 1,420,180 lbs. used with sugar, &c., for the production of beer for exportation. The quantity of beer made from malt used with syrup, glyucose, sugar, &c. increased from 65,450 gallons to 559,184 gallons. The total quantity of malt liquor manufactured was 9,557,328 gallons, exceeding that of 1870-71 by 1,100,232 gallons. The exportation in-

creased from 66,000 to 157,800 gallons, leaving an increase of consumption of 1,008,432 gallons. 42,308,857 lbs. of malt were manufactured against 32,968,738 lbs. in the preceding year. The amount exported was 3,765,786 lbs., an increase of 34½ per cent. The consumption of malt liquor has increased in 10 years from 1.972 to 2.505 gallons per head of the population, an increase of 27 per cent.

The quantity of Tobacco taken for consumption exceeds that of 1870-71 by 1,379,488 lbs. This increase is to some extent accounted for by parties holding considerable quantities of tobacco hastening to clear it from warehouses in the spring of 1872, fearing an increase of duty. The total quantity manufactured during the year was 8,175,009 lbs. The entries for export were 701,819 lbs. showing a small increase. The consumption of tobacco per head has increased in 10 years 10 per cent. Since the change of tariff in 1870 the consumption of imported cigars has increased 341.14 per cent. and the quantity manufactured for consumption in Canada 60.5 per cent. The consumption of imported tobacco has decreased 78.2 per cent., and the quantity of Canadian for consumption has increased 52.13 per cent.

The quantity of Petroleum taken for consumption was 4,398,315 against 4,437,709 in the year preceding. The exports were 8,076,885 gallons, an increase of 46 per cent. The quantity in bond is reduced one half, the production not having kept pace with the demand.

TOTAL AMOUNT collected during year.

Service.	Revenue of previous years not collected 1st July, 1871.	Revenue accrued 1871-72.	Total.
	\$ cts.	\$ cts.	\$ cts.
Excise and Seizures.....	58,331 18	4,762,378 26	4,820,712 44
Canals.....	16,465 12	436,115 66	452,580 78
Slides and Booms.....	78,588 06	113,990 79	192,578 85
Hydraulic and other Rents.....	153,324 79	31,582 33	184,907 12
Minor Public Works.....	1,820 47	8,271 56	9,592 03
Cullers.....	8,727 77	74,512 18	83,239 95
Bill Stamps.....	3,040 68	189,161 22	192,201 90
Less—Refunds.....	5,619,012 00	5,939,313 07
		31,790 26	31,790 26
	320,301 07	5,587,221 74	5,907,522 81