

Receipts  
from spirit  
and to-  
bacco du-  
ties.

187. The duty received from spirits has varied less in amount than that received under any other head, for while the receipts in 1886 were higher than in any other year, they only exceeded the receipts in 1868 by \$462,680, and the fluctuations during the whole period have, with scarcely an exception, been inconsiderable. The receipts from tobacco duties decreased 39 per cent., and were \$41,436 less in 1886 than in 1868. In 1882 the duty was taken off tea and coffee, making in consequence a large reduction in revenue. The largest amount received from duty on tea was in 1871, and if the same duty had been levied on the amount imported for home consumption in 1886, the receipts would have been \$1,141,187 larger than in 1871 and would have added \$2,204,623 to the revenue in the latter year.

Removal  
of duty on  
tea and  
coffee.

Consump-  
tion of  
sugar.

188. The consumption of food is the best of all measures "of a nation's prosperity," and the consumption of the two articles of tea and sugar per inhabitant is generally considered by statisticians as the best indication of the people's condition. A comparison of the figures relating to the consumption of these articles in Canada will serve to show that, judged by this test, the country has made and is making satisfactory progress in the accession of wealth. In 1868 the consumption of sugar was 15 lbs. per head, in 1877 it was 23 lbs. per head, and in 1886 it was 37 lbs. per head. According to the most available returns, the consumption per head was larger in 1886 in Canada than in any other country with the exception of the United Kingdom and the United States, where the amount was 72 lbs and 43 lbs. respectively. It will be seen that the consumption has increased 146 per cent. since 1867. On the amount consumed the duty was at the rate of  $1\frac{1}{2}$  cents per lb. in 1868,  $2\frac{1}{2}$  cents in 1877 and  $1\frac{1}{2}$  cents in 1886.

Consump-  
tion of tea.

189. The figures relating to the consumption of tea indicate in the same favourable manner the increase of