

## HEADS OF ACCRUED INLAND REVENUE, 1883-1887.

HEADS OF REVENUE.	1883.	1884.	1885.	1886.	1887.
	\$	\$	\$	\$	\$
Excise.....	6,282,796	5,545,391	6,428,688	5,883,580	6,466,151
Public Works.....	510,969	516,349	409,886	440,677	448,806
Culling Timber.....	49,560	43,609	28,557	30,073	19,707
Bill Stamps.....	45				
Weights and Measures, Gas and Law Stamps.....	34,889	36,401	40,504	42,001	43,621
Total.....	6,878,259	6,141,750	6,917,635	6,396,331	6,978,285

396. There was a decrease in the amount that accrued from culling timber, as compared with 1886, but an increase under all other heads. The Stamp Act was repealed in 1882. Increase and decrease.

397. The number of proof gallons of spirits manufactured in 1887 was 5,119,506, as compared with 4,355,736 gallons in 1886, being an increase of 763,770 gallons; and the quantity taken for consumption was 2,864,905 proof gallons, being an increase of 386,807 gallons as compared with 1886. Manufacture and consumption of spirits.

398. The increase in the quantity of spirits manufactured is attributed to the new provision of the Inland Revenue Act, which came into force on 1st July, 1887, by which the sale of spirits which have not been manufactured at least twelve months is prohibited, distillers in consequence finding it necessary to increase their stock. Though there was an increase in the quantity taken for consumption, as compared with 1886, there was a decrease as compared with the average consumption for the four preceding years, which amounted to over 3,500,000 gallons. The increased duty, and the increased price consequent on the enforced warehousing for one year previous to sale, will have a tendency to reduce consumption, "and perhaps this may be Increase in manufacture of spirits.