

tion, without reference to the fact that a large quantity of that liquor, paying duty in one Province, is actually consumed in another.

Consumption of spirits and beer in various countries.

326. The following table, which, with the exception of the figures for Canada, has been taken from the Victorian Year Book, 1886-87, gives the annual consumption of beer and spirits per head in various countries :

ANNUAL CONSUMPTION OF SPIRITS PER HEAD IN VARIOUS COUNTRIES.

COUNTRIES.	Gallons.	COUNTRIES.	Gallons.
Holland.....	2.08	Germany.....	0.95
Queensland.....	1.85	New Zealand.....	0.92
Western Australia.....	1.46	Canada.....	0.85
New South Wales.....	1.39	France.....	0.70
United States.....	1.34	South Australia.....	0.70
Sweden.....	1.27	Tasmania.....	0.69
Victoria.....	1.12	Austria-Hungary.....	0.63
Switzerland.....	1.04	United Kingdom.....	0.59

ANNUAL CONSUMPTION OF BEER PER HEAD IN VARIOUS COUNTRIES.

COUNTRIES.	Gallons.	COUNTRIES.	Gallons.
United Kingdom.....	28.74	Queensland.....	9.55
Germany.....	19.38	Switzerland.....	8.15
Holland.....	19.05	Austria-Hungary.....	6.83
New South Wales.....	16.70	France.....	4.53
Victoria.....	16.41	Canada.....	3.03
United States.....	10.74	Sweden.....	2.52
Tasmania.....	10.00		

The figures for Canada are the average consumption for the last three years. The consumption of intoxicating liquors in Holland is very large, and allowing for increased potency of spirits is considerably in excess of that of any other country.