

Heads of  
Excise  
revenue,  
1887-88-89.

177. The Customs duties are collected by the Department of Customs, and the amount of duty received on the various dutiable articles imported is set out in detail in Chapter IV (Trade and Commerce). The Excise duties are collected by the Department of Inland Revenue, and the following table taken from the Inland Revenue Report gives particulars of the amounts accrued from the various sources of Excise Revenue during the years 1887, 1888 and 1889:—

HEADS OF EXCISE REVENUE IN CANADA, 1887, 1888 AND 1889.

HEADS OF REVENUE.	1887.	1888.	1889,
	\$	\$	\$
Spirits.....	3,737,339	3,099,016	3,874,022
Malt liquor.....	7,045	6,997	12,710
Malt.....	433,129	493,030	518,239
Cigars.....	524,281	554,067	563,172
Tobacco.....	1,668,002	1,740,542	1,840,522
Petroleum.....	31,989	36,569	35,745
Manufactures in bond.....	50,005	53,312	28,082
Seizures.....	2,029	13,066	4,880
Other receipts.....	12,332	13,962	15,240
Total ...	6,466,151	6,010,561	6,892,612

Increase in  
receipts  
from Ex-  
cise duties.

178. There was, it will be seen, an increase in accrued revenue of \$882,051 as compared with the previous year, and and of \$426,461 as compared with 1887. The principal increase took place in duty on spirits, which is partly attributed to the fact of duty-paid alcohol having taken the place of methylated spirits in the preparation of many tinctures and liniments used by druggists; the use of methylated spirits being only permitted in the mechanical arts under special bonds. The increase in duty paid on malt liquor, though not large in actual amount, was very large proportionately, being an increase of 82 per cent. The duties paid on petroleum and manufactures in bond, and the amount of seizures, were slightly less than in 1889, but otherwise there was an increase under each head.