

180. 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, 1889 and 1890 :—

Heads of
Excise re-
venue 1887
88-89-90.

HEADS OF EXCISE REVENUE IN CANADA, 1887, 1888, 1889, AND 1890

HEADS OF REVENUE.	1887.	1888.	1889.	1890.
	\$	\$	\$	\$
Spirits	3,737,339	3,099,016	3,874,022	4,620,393
Malt liquor.....	7,045	6,997	12,710	13,631
Malt	433,129	493,030	518,239	556,365
Cigars.....	524,281	554,067	563,172	603,473
Tobacco.....	1,668,002	1,740,542	1,840,522	1,896,359
Petroleum.....	31,989	36,569	35,745	39,737
Manufactures in bond.....	50,005	53,312	28,082	29,610
Seizures.....	2,029	13,066	4,880	3,886
Other receipts.....	12,332	13,962	15,240	16,162
Total.....	6,466,151	6,010,561	6,892,612	7,779,616

181. There was, it will be seen, an increase in accrued revenue of \$887,004 as compared with the previous year, and of \$1,769,055 as compared with 1888. The principal increase took place in duty on spirits, which is attributed in a large measure to the quantity of spirits withdrawn from bond during June, 1890, in consequence of the change of law with reference to the maturing of spirits that came into force on the following 1st July, and partly 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. With the exception of the amount of seizures, there was an increase under each head.

Increase in
receipts
from Excise
duties.