

232. 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 it will be seen from the foregoing table that there was an increase in accrued revenue of \$1,185,407, there having been marked increases under every head except that of malt liquor. The amount accrued was the largest since Confederation, and was \$197,921 more than in 1890, in which year the next largest amount accrued, and was \$4,875,212 more than the figures for 1868. The largest increases during the period have been in the duties on spirits and tobacco, viz., \$1,367,507 and \$1,918,318 respectively, or a total of \$3,285,825, being 67 per cent of the whole increase. Excise duties.

233. The duties on bill stamps, &c., were all repealed in 1882, the amount received in that year up to the date of repeal having been \$82,616, and the total amount received since Confederation, \$2,686,850. The receipts from sugar duties, exclusive of molasses and confectionery, in consequence of the remission of the duties, only amounted to \$77,829, being \$3,064,462 less than in 1891. The duty on tea was taken off in 1882, causing a large reduction of revenue. Bill stamps.  
Sugar duties.

234. The consumption of tea and sugar per inhabitant has frequently been considered a standard by which to judge the condition of the people, and the following table gives the average consumption per head of these articles in Canada since Confederation, as well as the average consumption of each quinquennial period, the figures being based on the quantity entered for consumption in each year. The abnormally large quantity of tea apparently consumed in 1873 and the equally large amount of sugar in 1892, do not, of course, represent the actual consumption in those years, but were due to a reduction of the duty in each case. In the case of tea, the figures show that the consumption of the excessive stocks of 1873 must have been spread over a considerable period, no doubt with heavy loss to the importers; it remains to be seen whether the large import of sugar since the duty was taken off will be met by a corresponding increase in consumption. The average consumption of tea during the quinquennial period 1873-77 was probably about 3·18 lbs., and of sugar, during 1888-1892, about 42 lbs.