

1233. 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 the chapter on 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 \$393,057, there having been increases under every head except those of malt liquor and bonded manufactures. Spirits and tobacco together contributed 78·7 per cent of the total Excise receipts. The total amount accrued was the largest since Confederation. The average amount for the three years, 1890-91-92, was \$7,471,912, and for the thirteen years, 1880-92, \$6,242,341. The figures for 1893 show an increase of over 7·5 per cent over the 1890-92 period and of 33 per cent over the 1880-92 period.

1234. English statesmen take the consumption of tea and sugar as a gauge of the prosperity of the people. Whether the tea test applies to Canada equally well may be doubted, as coffee is largely used. The following table shows the consumption of tea and sugar in Canada :—

CONSUMPTION OF TEA AND SUGAR PER HEAD IN CANADA,
1867-1893.

YEAR.	Consumption per head.	
	Tea.	Sugar.
	Lbs.	Lbs.
1868.....	2·80	19·77
1869.....	2·49	19·93
1870.....	3·17	24·04
1871.....	3·22	24·22
1872.....	2·56	21·30
Average.....	2·85	21·85
1873.....	6·62	25·64
1874.....	2·77	29·00
1875.....	2·77	27·14
1876.....	3·68	28·85
1877.....	3·35	24·38
Average.....	3·84	27·00