

1405. 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 a decrease in accrued revenue of \$60,269, there having been a decrease under all heads except those of tobacco, cigars and bonded manufactures. Spirits and tobacco together contributed 79·4 per cent of the total Excise receipts. The total amount accrued was the largest since Confederation, with the exception of 1893. The average amount for the three years, 1891-92-93, was \$7,668,904, and for the fourteen, 1881-93, \$6,391,179. The figures for 1894 show an increase of over 7·8 per cent over the 1891-93 period and of 29 per cent over the 1881-93 period.

1406. 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, 1867-1894.

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
1878.....	2·70	26·71
1879.....	3·27	28·56
1880.....	2·84	27·80
1881.....	3·84	31·45
1882.....	4·39	30·87
Average.....	3·41	29·08
1883.....	4·04	34·45
1884.....	3·58	38·75
1885.....	4·07	44·08
1886.....	4·92	38·78
1887.....	4·00	43·24
Average.....	4·12	39·86