

1204. The following statement shows the cost of collection of Customs revenue in the Colony of Victoria for the period of 1881-94. It is taken from the *Victorian Year-Book*, the conversions into dollars having been made in the Statistical Division of the Canadian Department of Agriculture:—

YEAR.	CUSTOMS REVENUE.		
	Net Receipts.	Charges of Collection	
		Total.	Per \$100 collected.
	\$	\$	\$ cts.
1881.....	8,027,407	272,552	3 39
1882.....	9,492,331	280,393	2 95
1883.....	9,487,021	295,348	3 11
1884.....	9,425,809	302,439	3 20
1885.....	10,266,121	312,644	3 04
1886.....	10,673,320	310,532	2 90
1887.....	11,235,352	341,333	3 03
1888.....	12,354,798	363,754	2 94
1889.....	15,051,111	419,808	2 78
1890.....	13,657,100	404,896	2 91
1891.....	13,124,164	394,628	2 98
1892.....	12,546,013	391,188	3 12
1893.....	9,879,932	361,579	3 66
1894.....	11,366,187	421,658	3 71

1205. The following are statements for the last twenty-eight years of the amounts received from the principal heads under which taxation has been levied by means of Customs and Excise duties.

By adding together the amounts received from customs and excise duties on spirits, wine, beer and cider, malt liquor, malt, tobacco, snuff, cigars and cigarettes during 28 years, we have the sum of \$212,157,000. The total amount expended by the Federal Government on the construction of railways, canals, public buildings, including the payments on account of the Canadian Pacific Railway, the North-west Territories and debts allowed to provinces, is \$200,143,171. The duties collected from liquors and tobacco have, therefore, paid for the cost of the Intercolonial and connecting railways, the contribution of the Federal Government in aid of the Canadian Pacific Railway, the purchase and subsequent cost of the North-west Territories, including Manitoba, the public buildings at Ottawa, all the canals, including the Sault St. Marie, and all the post offices and other public buildings erected all over the Dominion since Confederation.

The liquor drinkers and the tobacco users have been well utilized.