

1206. 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 \$554,530, there having been a decrease under all heads except those of petroleum inspection fees, bonded manufactures and other receipts. Spirits, tobacco and cigars together contributed 88·1 per cent of the total Excise receipts. The total amount accrued has been exceeded four times since Confederation. The average amount for the three years, 1891-92-93, was \$7,668,904, and for the fourteen years, 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.

1207. 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, 1868-95.

PERIODS.	CONSUMPTION PER HEAD.	
	Tea.	Sugar.
	Lbs.	Lbs.
Average of five years 1868-72.....	2·85	21·85
“ “ 1873-77.....	3·84	27·00
“ “ 1878-82.....	3·41	29·08
“ “ 1883-87.....	4·12	39·86
“ “ 1888-92.....	3·91	47·58
1893.....	3·63	51·15
1894.....	4·07	61·06
1895.....	4·05	69·78

1208. With the exception of the United Kingdom and the Australasian colonies, the average consumption of tea is much larger in Canada than in other countries; in the first named country the consumption is about 5·53 lbs. per head, and in Australasia about 7·97 lbs. per head. The country of the next largest consumption is the United States, with about 1·38 lbs. per head. The same remarks apply equally well to the consumption of sugar, that of the United Kingdom being 70 lbs. and of the Australasian colonies 85 lbs. per head. The United States, however, consume about 63 lbs. per head, which is less than in Canada. Both tea and sugar are more largely consumed in English speaking than in foreign countries.

These tests must be taken with the limitations arising from increased cheapness owing (a) to changes in the fiscal policy of any country to which they are applied, (b) to reduced rates of charges in connection with transportation and (c) increased areas of production. Thus the increased area devoted to tea culture by the development of the East Indian teas has had a great effect upon prices, and the reduction in prices has led to a great increase in consumption. In the same way the policy of government in developing the production of sugar from beets in Austria-Hungary, Ger-