

FINANCE.

Inland Revenue.—Under the Inland Revenue Act (R.S. 1906, c. 51) the Department of Inland Revenue has the control and management of the collection of excise duties, of stamp duties, internal taxes, standard weights and measures and of the collection of bridge and ferry tolls and rents. It administers the statutes which deal with the adulteration of food and other articles, electricity and gas inspection, patent medicines, petroleum, naphtha and the analysis of fertilizers and feeding stuffs. The Department also establishes the food standards, which are put into force from time to time by Orders in Council under the authority of Section 26 of the Adulteration Act. For the year ended March 31, 1913, the total inland revenue of the Dominion amounted to \$21,861,375, as compared with \$19,638,183 in 1912.

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as amended by Parliament during the session of August 18-22, 1914:

Spirits—		Tobacco, per lb.	\$0 10
When made from raw grain, per proof gal.	\$2 40	Cigarettes, weighing not more than 3 lb. per m., per thousand . .	3 00
When made from malted barley	2 42	Cigarettes, weighing more than 3 lb. per m., per thousand	8 00
When made from imported molasses or other sweetened matter free of Customs duty, per proof gall.	2 43	Foreign raw leaf tobacco, unstemmed, per lb.	0 28
Malt, per lb.	0 03	Foreign raw leaf tobacco, stemmed, per lb.	0 42
Malt, imported, crushed or ground per lb.	0 05	Canada twist tobacco, per lb.	0 10
Malt liquor when made in whole or part from any other substance than malt, per gall.	0 15	Snuff, per lb.	0 10
Vinegar, per proof gall.	0 04	Cigars, per m.	3 00
Acetic acid, per proof gal.	0 04	Cigars when put up in packages of less than 10 each, per m.	4 00

Consumption of Alcohol and Tobacco.—The separate sources of revenue for the years 1908 to 1913 are set out in Table 16. The two largest sources of inland revenue are spirits and tobacco, which in 1913 together accounted for 85 per cent. of the total. As is apparent from Tables 18 and 19 the consumption of alcoholic liquors and of tobacco tends annually to increase both absolutely and relatively per head of the population. For 1912-13 the quantity of spirits taken out of bond for consumption was 4,999,937 gallons, as compared with 4,562,382 gallons in 1911-12, and of malt liquor 52,314,400 gallons, as compared with 47,518,647 gallons. Of tobacco the quantity was 25,307,802 lb. in 1912-13 as compared with 23,767,037 lb. in 1911-12. The number of cigars was 294,772,933 in 1913, against 252,718,242 in 1911-12. Ten years ago, in 1903, the corresponding quantities were 2,979,268 gallons of spirits, 25,755,154 gallons of malt liquor, 13,037,249 lb. of tobacco and 168,290,422 cigars; so that in ten years the increases are in the ratio of 67 per cent. for spirits, 103 per cent. for malt liquor, 94 per cent. for tobacco, and 74 per cent. for cigars. The consumption per head is worked out in Table 19 as 1.112 gallon of spirits, 0.131 gallon of wine, 7.005 gallons of beer, and 3.818 lb. of tobacco, including cigars, the corresponding figures in 1903 being 0.848 gallon of spirits, .094 gallon of wine, 4.592 gallons of beer, and 2.483 lb. of tobacco.