

INLAND REVENUE.

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 gal.	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 gall.	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 1909 to 1914 are set out in Table 16. The two largest sources of inland revenue are spirits and tobacco, which in 1914 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 has tended annually to increase both absolutely and relatively per head of the population. For 1913–14 the quantity of spirits taken out of bond for consumption was 4,829,115 gallons, as compared with 4,999,937 gallons in 1912–13, and of malt liquor 56,060,846 gallons, as compared with 52,314,400 gallons. Of tobacco the quantity was 25,746,829 lb. in 1913–14 as compared with 25,307,802 lb. in 1912–13. The number of cigars was 288,219,892 in 1913–14, against 294,772,933 in 1912–13. Ten years ago, in 1904, the corresponding quantities were 3,481,287 gallons of spirits, 27,335,985 gallons of malt liquor, 13,207,707 lb. of tobacco and 180,485,202 cigars: so that in ten years the increases are in the ratio of 39 per cent. for spirits, 105 per cent. for malt liquor, 95 per cent. for tobacco and 60 per cent. for cigars. The consumption per head is worked out in Table 19 as 1.061 gallon of spirits, 0.124 gallon of wine, 7.200 gallons of beer, and 3.711 lb. of tobacco, including cigars, the corresponding figures in 1904 being 0.917 gallon of spirits, 0.092 gallon of wine, 4.739 gallons of beer and 2.664 lb. of tobacco.

Electric Light and Power.—Electric light and power companies are subject to registration and inspection under the Electricity Inspection Act, 1907 (6–7 Edw. VII, c. 14), and the production of electrical energy for export is regulated by the Electricity and Fluid Exportation Act, 1907 (6–7 Edw. VII, c. 16). Both acts are administered by the Department of Inland Revenue, and the statistics published in connection therewith are given in Tables 21 and 22.