But under the influence of the war and resulting legislation a marked decrease is apparent, and for the year 1915-16 the consumption of spirits fell to 0.745 gallon per head, as against 0.872 gallon per head in 1914-15 and 1.061 gallon per head, in 1913-14. For 1916-17 the consumption per head, viz., 0.698 gallon, was the lowest since 1899. when it was 0.661 gallon, while the consumption per head for the fiscal years 1918 and 1919 was 0.699 and 0.391 gallon respectively. The consumption per head of wine was 0.025 gallon in 1919, as against 0.061 gallon in each of the two preceding years. In the case of malt liquor, the consumption in the fiscal year 1919 was 2.948 gallons per head of beer, as against 3.414 gallons per head in 1918. Of tobacco. the quantity consumed in 1919 was 24,640,853 lb., as compared with 26,774,298 lb. in 1918. The number of cigars consumed was 220,590,175 in 1919, as against 254,445,945 in 1918. The consumption per head of tobacco, including cigars, was 3.109 lb. in 1919, as against 3.612 lb, in 1918 and 3.818 lb, in 1913, in which year the highest point was reached.

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 were administered by the Department of Inland Revenue until September 1, 1918, when by Order-in-Council of June 3, 1918, their administration was transferred to the Department of Trade and Commerce. The statistics published in connection with these Acts are given in Tables 18 and 19.

13.—Excise and other Revenues for the Fiscal Years 1914-1919.

		_ 	<u> </u>			
Sources of Revenue.	1914.	1915.	1916.	1917.	1918.	1919.
		\$	\$	- 	\$	\$
Acetic acid	11,413	7,255	8,250	8,049	7,330	6,795
Cigars		625,905	635,158	730.215	776,086	1,261,915
Electric light		82,565	70,562	71,116	79,520	1
Malt	2,012,301	2,616,288	2,689,300	2,367,902	1,791,482	1,477,792
Malt liquor	161,416	142,903	97,779	109,215	80,486	19,082
Manufactures in bond		94,904	105,812	110,409	123,183	118,856
Methylated spirits	116,208	96,747	111,846	183,708	398,968	322,583
Ferry licenses		989	989	989	2,013	_
Seizures	1,434	4,141	10,349	8,353	6,933	42,021
Spirits	9,038,028	8,706,481	8,701,075	9,880,567	11,486,527	6,964,415
Tobacco	9,489,426	9,352,881	10,222,784	11,197,103	12,616,879	20,248,335
War tax, revenue stamps,			' '			
etc		98,057	1,550,488	2,072,441	2,253,422	11,964,740
Weights and measures, gas			} ` `			
and law stamps	185,854	172,740	169,454	194,417	204,955	8,6282
Other revenues	99,276	83,075	78,389	123,433	134,582	70,827
Totals	21,877,891	22,084,931	24,452,235	27,057,917	29,962,366	42,595,989

¹ Administration now under Department of Trade and Commerce.

² Law stamps only.