

## INLAND REVENUE.

Under the Inland Revenue Act (R.S. 1906, c. 5), the Department of Inland Revenue until 1918 had 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 administered 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 established the food standards, which were 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, 1920, the total inland revenue of the Dominion amounted to \$58,928,536, as compared with \$42,505,989 in 1919. By Order in Council, dated May 18, 1918, the Department of Customs and the Department of Inland Revenue were amalgamated and combined under the name of the Department of Customs and Inland Revenue under one Minister of the Crown. By Order in Council dated June 3, 1918, the administration of the Gas, Electric Light and Weights and Measures Inspection Acts, the Adulteration of Food, Commercial Feeding Stuff, Fertilizers, Proprietary and Patent Medicine and Inspection of Water Meters Acts was transferred to the Department of Trade and Commerce as from September 1 1918.

**Canadian Excise Tariff.**—The following is a statement of the Canadian excise tariff, as amended by Parliament during the session of 1918 (8-9 Geo. V., c. 28):

Spirits—		Tobacco, per lb.....	\$0.20
When made from raw grain, per proof gal.....	\$2.40	Cigarettes, weighing not more than 3 lb. per m, per thousand.....	6.00
When made from malted barley.....	2.42	Cigarettes, weighing more than 3 lb. per m, per thousand.....	11.00
When made from imported molasses or other sweetened matter free of Customs duty, per proof gal.....	2.43	Foreign raw leaf tobacco, unstemmed, per standard lb.....	0.40
Malt, per lb.....	0.03	Foreign raw leaf tobacco, stemmed, per standard lb.....	0.60
Malt, imported, crushed or ground, per lb.....	0.05	Canada twist tobacco, per lb.....	0.20
Malt liquor, when made in whole or part from any other substance than malt, per gal.....	0.15	Canada raw leaf tobacco, per standard lb.....	0.05
Vinegar, per proof gal.....	0.04	Snuff, per lb.....	0.20
Acetic acid, per proof gal.....	0.04	Cigars, per m.....	6.00
		Cigars, when put up in packages of less than 10 each, per m.....	7.00

**Consumption of Alcohol and Tobacco.**—The separate sources of inland revenue for the years 1914 to 1919 are set out in Table 13. The two largest sources of inland revenue are spirits and tobacco, which together accounted for about 65 p.c. of the total in 1920 and over 80 p.c. of the total in 1913. Tables 18 and 19 in the edition of 1916-17 showed that the consumption of alcoholic liquors and of tobacco tended annually to increase, both absolutely and relatively per head of the population up to the year 1913. For the year 1912-13 the consumption of spirits reached its highest point, viz., 1.112 gallon per head. For the year 1913-14 the consumption of malt liquor rose to its highest point, viz., 56,060,846 gallons, or 7.2 gallons per head.