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, 1919 and 1920 was 0.699, 0.391 and 0.624 gallon respectively. The consumption per head of wine was 0.078 gallon in 1920, as against 0.025 gallon in 1919. In the case of malt liquor, the consumption in the fiscal year 1920 was 4.100 gallons per head of beer, as against 2.948 gallons per head in 1919. Of tobacco, the quantity consumed in 1920 was 30,371,961 lb., as compared with 24,640,853 lb. in 1919 and 26,774,298 lb. in 1918. The number of cigars consumed was 270,089,761 in 1920, as against 221,087,110 in 1919 and 254,445,945 in 1918. The consumption per head of tobacco, including eigars, was 3.745 lb. in 1920 and 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.—E	vcise a	nd	other	Revenues	for	the	Fiscal	Years	1915-1920.
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Sources of Revenue.	1915.	1916.	1917.	1918.	1919.	1920.
	\$	\$	\$	\$	\$	\$
Acetic acid		8,250	8,049	7,330	6,795	6,007
Cigars		635,158		776,086	1,261,915	1,629,254
Electric light	82,565	70,562	71,116	79,520	1	1
Malt	2,616,288	2,689,300	2,367,902	1,791,482	1,477,792	2,101,939
Malt liquor	142,903	97,779	109,215	80,486		76,502
Manufactures in bond	94,904	105,812	110,409	123,183	118,856	
Methylated spirits	96,747	111,846		398,968	322,583	508,406
Ferry licenses	989	989	989	2,013		-
Seizures	4,141	10,349	8,353	6,933	42,021	213,167
Spirits	8,706,481	8,701,075	9,880,567	11,486,527	6,964,415	8,950,241
Tobacco	9,352,881	10,222,784	11,197,103	12,616,879	20,248,335	29,455,255
War tax, revenue stamps,						
etc	98,057	1,550,488	2,072,441	2,253,422	11,964,740	15,744,040
Weights and measures, gas		' '	' '	' '	' '	' '
and law stamps	172,740	169,454	194,417	204,955	8,6282	7,4902
Other revenues	83,075	78,389	123,433	134,582	70,827	112,064
Totals	22,084,931	24,452,235	27,957,917	29,962,366	42,505,989	58,928,536

¹ Administration now under Department of Trade and Commerce. ² Law Stamps only.