

16.—Consumption per head of Spirits, Wine, Beer and Tobacco, and Excise and Customs Duties per head on these Commodities in the fiscal years 1901-1926.

(From the Report of the Department of Customs and Excise. For earlier years see 1916-17 Year Book, p. 529.)

Fiscal Years.	Dominion of Canada.							
	Quantity.				Duty.			
	Spirits.	Beer.	Wines.	Tobacco.	Spirits.	Beer.	Wines.	Tobacco.
	gal.	gal.	gal.	lb.	\$	\$	\$	\$
1901.....	·757	4-680	·099	2-375	1-574	·195	·047	·864
1902.....	·786	5-035	·090	2-371	1-631	·211	·048	·902
1903.....	·848	4-592	·094	2-483	1-766	·200	·049	·967
1904.....	·917	4-739	·092	2-664	1-913	·217	·049	1-005
1905.....	·895	5-123	·093	2-768	1-898	·214	·049	1-036
1906.....	·898	5-484	·095	2-898	1-879	·233	·052	1-100
1907 (nine months).....	·977	5-765	·095	3-048	2-035	·257	·054	1-317
1908.....	·939	6-146	·102	3-066	1-965	·268	·057	1-194
1909.....	·860	5-708	·091	3-105	1-794	·241	·050	1-101
1910.....	·883	5-713	·105	3-183	1-843	·242	·057	1-059
1911.....	·948	5-999	·114	3-323	1-988	·257	·059	1-157
1912.....	1-030	6-598	·114	3-679	2-170	·288	·063	1-336
1913.....	1-112	7-005	·131	3-818	2-340	·320	·076	1-462
1914.....	1-061	7-200	·124	3-711	2-249	·328	·069	1-438
1915.....	·872	6-071	·095	3-427	2-086	·379	·051	1-361
1916.....	·745	4-950	·062	3-329	1-951	·362	·033	1-454
1917.....	·698	4-188	·061	3-330	1-788	·304	·033	1-520
1918.....	·699	3-414	·061	3-612	1-810	·228	·036	1-698
1919.....	·391	2-948	·025	3-109	·942	·170	·015	2-520
1920.....	·624	4-100	·078	3-745	1-586	·243	·056	3-541
1921.....	·857	3-954	·077	3-272	2-256	·292	·074	3-245
1922.....	·360	4-375	·037	3-434	1-859	·308	·049	3-254
1923.....	·219	4-028	·037	3-243	2-006	·287	·057	2-883
1924.....	·239	4-790	·062	3-382	2-229	·372	·081	2-902
1925.....	·228	5-223	·066	3-317	2-109	·380	·086	2-884
1926.....	·270	5-617	·074	3-468	2-505	·405	·092	3-118

5.—Provincial Subsidies.

Tables 17 and 18 show the aggregate amounts of the subsidies and other payments made by the Dominion to the Provincial Governments for each of the years 1921 to 1926 (Table 17), and the totals paid from Confederation to date (Table 18). The provincial subsidies payable by the Dominion Government were originally settled by the British North America Act, 1867 (30 and 31 Vict., c. 3, s. 118), but were revised by the British North America Act, 1907 (7 Edw. VII, c. 11). Under the revised settlement each Provincial Government receives (a) a fixed grant according to population and (b) a grant at the rate of 80 cents per head of the population up to 2,500,000, and at the rate of 60 cents per head of so much of the population as exceeds that number. The Province of British Columbia received an additional grant of \$100,000 per annum for a period of 10 years from 1907.¹ An additional grant of \$100,000 per annum is payable to Prince Edward Island under an Act of 1912 (2 Geo. V, c. 42), and the payments to Manitoba were revised by the Extension of Boundaries (Manitoba) Act (2 Geo. V, c. 32). Other payments to the Provincial Governments by the Dominion Government consist of special grants, such as compensation for lands, allowances for buildings, allowances in lieu of debt, etc.

¹See Canada Year Book, 1907, pp. xxxiii-iv.