

**Sales by Liquor Control Boards.**—Data on gross sales, other revenue and net profits of the Provincial Liquor Boards, are tabulated in Table 21. In connection with the figures on gross sales it is essential to note that for Quebec, Manitoba and Alberta, the sales of beer made directly by the brewers to the licensees are not included. The proceeds from such sales do not pass through the Boards, but the purchasers must pay through the brewers to the Boards a tax equal to 5 p.c. of the purchases in the case of Quebec, 12½ cents per gallon in Manitoba, and 15½ cents per gallon in Alberta. For the latter two provinces it is possible to calculate from the taxes the gallonage of beer sold but the corresponding values are not available. For Quebec the quantity and value of sales are published by the Liquor Commission, as shown in the footnote to the table.

Further, it should be pointed out that the values as given for Quebec, Manitoba, Alberta and British Columbia do not represent the sales values to the final consumers, as in these provinces the sale of beer by the glass is permissible. Of course, all the liquor sold in any province is not consumed within the province. The tourist traffic is a very important factor in this connection.

All the revenue resulting from the Liquor Control Acts is not paid to the Liquor Boards. In certain provinces, permit fees are paid directly to the governments and do not pass through the Board. Table 21 further indicates the total revenue accruing to the governments through the control of liquor sales.

The reports of the Boards do not in all cases show the quantities of liquors sold; in comparing values for a series of years or between provinces it should be borne in mind that price variations may be an important factor.

**Apparent Consumption of Liquor in Canada.**—It is not possible to obtain accurate figures on Canadian consumption of liquor. Except in Nova Scotia, Quebec, Ontario and Alberta, the Liquor Boards do not publish figures to show sales on a gallonage basis, and even were such data on quantity sales available for all provinces they would not necessarily represent Canadian consumption. For example, our great tourist traffic must be considered, since it is likely that the quantities carried away by individual tourists would reach a considerable amount. Further, there is no definite information regarding the illegal traffic in liquor, though inquiry has revealed that such illicit business has reached fairly large proportions.

In Tables 22, 23 and 24 an attempt has been made to indicate separately the apparent consumption in Canada of spirits, malt liquors and wines. Obviously, these computations are subject to error for the reasons mentioned above, and also because no consideration has been given to increases or decreases in the quantities held in stock by the Boards or by licensees. For example, owing to exceptionally favourable conditions abroad, the Liquor Boards may in certain years buy heavily to replenish stocks or create reserves; such purchases would unduly weight the apparent consumption figure for these years. The figures in these tables have been arrived at as follows:—

*Spirits.*—Practically the total production of spirits is placed in bonded warehouses whence it is released for various purposes. The quantities shown as “entered for consumption” are released from warehouse, duty paid, presumably for consumption for beverage purposes in Canada. However, part of these may be exported. The supply of spirits available in Canada for home consumption or for export must be the sum of the quantities shown under (a) entered for consumption; (b) im-