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.

21.—Gross Sales and Net Profits of Liquor Control Boards, Additional Revenues Paid Directly to Governments, and Total Net Revenue from Liquor Control, 1931-34.

Note.—For Quebec, Manitoba and Alberta gross sales do not include beer sold direct by the brewers to the licensees.

Province.		Receipts by Liquor Control Boards or Commissions.			Additional Amounts for	Total Net
riovince.	Year.	Gross Sales.	Other Revenue.	Net Profits.	Permits, etc., Paid Direct to Provincial Governments.	Revenue from Liquor Control.
		\$	\$	\$	\$	\$
Nova Scotia—year ended Sept. 30	1931 1932 1933 1934	4,958,232 3,767,109 2,808,728 2,918,612	55,213 8,392	492,701 286,681	23,870 32,292 24,580 25,007	752,811 524,993 311,261 394,350
New Brunswick—year ended Oct. 31	1931 1932 1933 1934	3,783,800 2,794,171 2,176,599 2,296,139	31,168	545,253	1111	1,220,065 861,540 545,253 849,452
Quebec1—year ended April 30	1931 1932 1933 1934	22,711,639 17,979,782 12,702,927 11,370,604	1,372,653 1,217,251	8,262,188 6,113,899 5,773,219 ³ 5,656,522		8,262,188 6,113,899 5,773,219* 5,656,522
Ontario—year ended Oct. 31	1931 1932 1933 1934	45,835,708 36,099,562 30,143,247 36,093,657	864,357 714,761	8,491,653 6,632,420 5,423,622 5,943,803	860,000 645,000 485,000 435,043	9,351,653 7,277,420 5,908,622 6,378,846
Manitoba ² —year ended April 30	1931 1932 1933 1934	6,506,600 5,399,003 4,115,534 3,767,362	599, 136	1,866,783 1,490,041 1,094,287 992,068	_ _ _	1,866,783 1,490,041 1,094,287 992,068
Saskatchewan—year ended Mar. 31	1931 1932 1933 1934	9,158,433 5,774,060 4,787,266 4,823,511		864,657	20, 983 29, 221 1, 800 1, 242	1,537,229 872,638 866,457 920,169
Alberta2—year ended Mar. 31	1931 1932 1933 1934	4,678,109 3,571,279 2,929,946 2,697,855	431,145 486,766	1,738,954 1,305,541 1,319,140 1,177,870	148,572 ⁴ 117,483 ⁴ 93,039 ⁴ 91,605	1,887,5264 1,423,0244 1,412,1794 1,269,475
British Columbia—year ended Mar.	1931 1932 1933 1934	14,735,423 11,753,942 8,607,317 9,262,102	203,299 $183,225$	4,022,705 3,293,239 2,224,8734 2,270,396		4, 190, 564 3, 421, 861 2, 321, 735 2, 314, 345

,	Beer Man	ıfactured	- "," : "	•	Beer E	xported	Tax of 5 p.c. on gross Sales Paid to
Fiscal	and Sold within the Province.			nported	from the Province.		Liquor Commission.
Year.			mom C	Ontario.			Commission
	Gallons.	\$	Gallons.	\$	Gallons.	\$	\$
1931 1932 1933 1934	27, 668, 675 24, 420, 391 18, 734, 987 17, 576, 048	20,934,014 18,377,182 14,176,446 13,129,808	1, 299, 421 1, 476, 473 1, 396, 231 1, 297, 137	1,024,311 1,149,008 1,090,417 1,010,946	1,652,263 1,556,906 1,319,541 1,294,539 Footnotes	1,287,590 1,199,510 1,128,729 1,114,353 concluded at	1, 162, 296 1, 036, 285 819, 780 762, 755 foot of p. 1075.

Separate figures on beer are published by the Quebec Liquor Commission, as follows:—