

to 23,113,501 lb. in 1936. The consumption of cigarettes increased from 2,440,982,912 in 1920 to 5,082,314,590 in 1931 but declined to 4,401,628,765 in 1932, and 3,728,832,089 in 1933, rising again to 4,342,728,835 in 1934, 4,958,250,855 in 1935, and 5,310,132,016 in 1936.

Between 1923 and 1929 spirits taken out of bond (exclusive of imported spirits) rose from 729,678 gal. to 2,016,802 gal., but there was a decided and steady drop to 769,527 gal. for 1933. Since 1933 fairly substantial increases have been shown. Malt liquor showed an increase from 36,789,195 gal. in 1923 to 65,719,129 gal. in 1929 but there was a decrease to 40,105,883 for 1934; the figure for 1936 was 56,913,069 gal.

13.—Quantities of Spirits, Malt Liquor, Malt and Tobacco Taken out of Bond for Consumption, fiscal years ended Mar. 31, 1911-36.

(For years prior to 1900 see 1916-17 Year Book, p. 528, and for 1901-10 see 1933 Year Book, p. 840.)

Fiscal Year.	Spirits. ¹	Malt Liquor.	Malt.	Cigars.	Cigarettes.	Tobacco. ²
	gal.	gal.	lb.	No.	No.	lb.
1911.....	4,146,452	41,752,448	101,525,430	227,585,692	585,935,370	18,903,322
1912.....	4,562,382	47,518,647	114,029,523	252,718,242	782,663,841	21,419,046
1913.....	4,999,937	52,314,400	123,920,607	294,772,933	977,743,301	22,371,636
1914.....	4,762,618	56,060,846	133,794,639	288,219,892	1,166,023,170	22,248,760
1915.....	4,021,090	47,963,225	111,037,743	236,866,542	1,090,125,936	21,180,857
1916.....	3,629,324	39,638,877	89,476,590	207,647,808	1,082,324,710	20,698,241
1917.....	4,118,147	34,827,284	78,815,746	239,752,252	1,307,276,750	20,735,080
1918.....	4,591,972	28,442,427	59,626,049	254,445,945	1,664,709,933	21,780,168
1919.....	2,941,108	26,024,117	49,184,747	221,087,110	1,553,468,890	19,980,446
1920.....	3,816,124	36,863,867	69,975,631	270,089,761	2,440,982,912	23,049,012
1921.....	2,816,071	35,509,757	82,210,351	214,262,197	2,439,832,278	19,389,268
1922.....	730,474	38,404,346	87,561,176	181,255,533	2,450,397,154	20,528,228
1923.....	729,678	36,789,195	84,922,024	183,965,151	1,917,773,908	22,072,709
1924.....	899,291	43,717,823	105,446,169	198,042,909	2,420,052,731	21,172,307
1925.....	910,316	48,106,177	118,237,885	168,097,387	2,531,693,150	20,870,651
1926.....	1,082,785	52,443,505	127,789,729	174,363,188	2,883,448,160	21,595,483
1927.....	1,404,111	51,726,251	126,967,976	175,335,838	3,333,999,860	21,589,772
1928.....	1,896,357	58,391,360	142,843,947	181,730,614	3,927,022,325	21,907,747
1929.....	2,016,802	65,719,129	158,490,019	190,981,166	4,607,500,425	21,973,221
1930.....	1,926,063	62,992,156	149,746,711	196,251,957	5,035,878,655	22,195,455
1931.....	1,180,536	58,641,404	137,997,652	177,841,987	5,082,314,590	22,520,345
1932.....	781,612	52,001,768	121,257,234	152,159,301	4,401,628,765	22,801,035
1933.....	769,527	40,632,084	95,604,954	122,664,715	3,728,832,089	22,815,839
1934.....	933,946	40,105,883	92,319,768	115,988,080	4,342,728,835	22,315,295
1935.....	1,063,928	51,703,781	117,985,480	125,519,841	4,958,250,855	22,891,129
1936.....	1,621,286	56,913,069	128,204,424	124,570,870	5,310,132,016	23,113,501

¹ Exclusive of imported spirits but inclusive of non-potable spirits down to 1921.

² Including snuff.

Subsection 5.—Subsidies and Loans to Provinces.

Subsidies.—By the provisions of the British North America Act and subsequent arrangements entered into from time to time, the Dominion is required to make certain annual payments to the individual provinces. These payments fall into the following classes:—

Interest on Debt Allowances.—By the terms of the Union of the provinces at Confederation in 1867, the Dominion assumed all the outstanding debts and liabilities of the provinces and undertook to pay, except in the case of Ontario and Quebec, interest at 5 p.c. on the amounts by which the actual per capita indebtedness