Apparent Consumption of Liquor in Canada.—It is not possible to obtain accurate figures on Canadian consumption of liquor. All the Liquor Boards do not publish figures to show sales on a gallonage basis, and even were such data available for all provinces they would not necessarily represent total consumption. For example, the quantities consumed by tourists 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 at times reached fairly large proportions.

Obviously, figures of consumption 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.

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 warehouses, duty paid, presumably for consumption for beverage purposes in Canada. However, part of these may be exported.

Mall Liquors.—Only a small part of the output of malt liquors is placed in warehouses. The available supply is, therefore, made up of (1) production; (2) changes in warehouse stock; and (3) imports.

Wines.—The apparent consumption of native wines is obtained by dividing the rates of excise tax into the total tax collections. This is believed to furnish a better measure of consumption than the method formerly used (i.e., subtracting exports from production) since part of the product is not consumed in the year of production but is placed in storage for maturing.

9.—Apparent	Consumption	of Spirits	in Canada.	Fiscal Vears	1924-40
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Year	Entered for Consump- tion <sup>1</sup>	Add Exports in Bond	Add Imports	Deduct Re-Exports of Imported Spirits <sup>1</sup>	Deduct Total Domestic Exports <sup>1</sup>	Apparent Consump- tion
	pf. gal.	pf. gal.	pf. gal.	pf. gal.	pf. gal.	pf. gal.
1924 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935 1936 1937 1938 1939 1940	910,316 1,082,785 1,404,111 1,896,357 2,016,802 1,926,063 1,180,536 781,612 769,527 933,946 1,063,928	875,699 803,535 499,007 571,792 579,420 1,143,276 1,810,197 2,558,327 2,276,137 1,991,994 2,478,975 2,215,332 3,006,544 5,280,885 4,620,950 1,956,358 1,876,964	1,261,541 1,161,169 1,410,637 1,587,475 2,374,885 2,604,769 2,446,800 1,990,574 1,421,214 732,306 718,016 713,346 976,563 1,126,440 1,297,925 1,265,909 1,612,906	29,329 10,978 15,958 107,282 185,630 183,889 128,612 19,694 83 45 1,238 45 1,238 462 141 121	991,563 1,008,583 1,087,553 1,266,692 1,460,871 1,911,634 2,379,858 2,630,886 1,996,113 2,551,030 2,205,249 2,995,181 5,289,384 4,734,678 2,087,956 1,704,410	2,015,639 1,855,459 1,888,918 2,189,404 3,204,161 3,669,324 3,674,590 3,078,938 2,461,934 1,497,669 1,578,669 1,787,312 2,609,158 3,018,233 3,486,266 3,433,664 3,818,409

<sup>1</sup> Prior to 1933 expert figures as given in the trade returns were in imperial gallons. These were converted to proof gallons on the following basis: Canadian manufacture at 20 under proof; foreign origin at 25 under proof.