

dustrial life. Only about 2 p.c. of the total capital invested in all manufacturing industries is shown to be in the alcoholic beverage group while the number at present employed is less than 1 p.c. of all employees in manufacturing. The production of spirits has been greatly stimulated by war needs, especially for the production of synthetic rubber and other munitions.

**Net Revenue from Liquor Control.**—In connection with the provincial figures of net revenue shown in Table 8, it is essential to note that they include not only the net profits made by Liquor Control Boards or Commissions, but also additional amounts of revenue received for permits, licences, etc., which are often paid direct to Provincial Governments. In addition to these figures, the Dominion Government, for the fiscal year ended Mar. 31, 1944, collected excise duties amounting to \$31,943,700\*; excise taxes of \$1,710,217; excise duties on malt amounting to \$35,080,381; and customs duties of \$9,939,619.

**8.—Total Net Revenue Received by the Provincial Governments from Liquor Control, by Provinces, 1939-44**

Province	Year	Total Net Revenue	Province	Year	Total Net Revenue
		\$			\$
Nova Scotia—			Manitoba—		
Year ended Nov. 30.....	1939	1,718,425	Year ended Apr. 30.....	1939	1,742,075
	1940	2,284,229		1940	1,781,089
	1941	3,358,235		1941	2,056,253
	1942	4,885,365		1942	2,740,498
	1943	5,613,367		1943	3,738,980
	1944	6,738,081		1944	3,831,368
New Brunswick—			Saskatchewan—		
Year ended Oct. 31.....	1939	1,275,799	Year ended Mar. 31.....	1939	1,291,106
	1940	1,655,739		1940	1,706,357
	1941	2,220,308		1941	1,941,185
	1942	2,950,957		1942	2,407,066
	1943	3,054,932		1943	3,030,953
	1944	3,497,089		1944	3,661,301
Quebec—			Alberta—		
Year ended Apr. 30.....	1939	6,470,864	Year ended Mar. 31.....	1939	2,740,124
	1940	7,572,121		1940	2,937,226
	1941	7,270,810		1941	3,207,627
	1942	9,474,417		1942	3,897,175
	1943	12,332,540		1943	5,050,216
	1944	14,034,564		1944	5,356,107
Ontario—			British Columbia—		
Year ended Mar. 31.....	1939	10,129,159	Year ended Mar. 31.....	1939	3,892,141
	1940	11,051,912		1940	4,456,948
	1941	12,294,175		1941	4,841,482
	1942	15,068,065		1942	5,928,444
	1943	18,546,295		1943	8,145,795
	1944	21,024,903		1944	6,946,254

**Apparent Consumption of Liquor in Canada.**—It is not possible to obtain accurate figures on Canadian consumption of liquor. Certain Liquor Boards do not publish figures to show sales on a gallonage basis, and even were such data available for all provinces they would not necessarily represent total consumption.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.

\* This figure is made up of duties on: matured spirits, \$28,777,058; unmatured spirits, \$2,131,178; beer, \$371,956; malt syrup, \$222,250; validation fees, \$441,258.