

Heads of
Excise re-
venue 1887
1891.

191. The Customs duties are collected by the Department of Customs, and the amount of duty received on the various dutiable articles imported is set out in detail in Chapter IV (Trade and Commerce). The Excise duties are collected by the Department of Inland Revenue, and the following table gives particulars of the amounts accrued from the various sources of Excise revenue during the years 1887, 1888, 1889, 1890 and 1891 :—

HEADS OF EXCISE REVENUE IN CANADA, 1887, 1888, 1889, 1890,
AND 1891.

HEADS OF REVENUE.	1887.	1888.	1889.	1890.	1891.
	\$	\$	\$	\$	\$
Spirits.....	3,737,339	3,099,016	3,874,022	4,620,393	3,546,942
Malt liquor.....	7,045	6,997	12,710	13,631	10,495
Malt.....	433,129	493,030	518,239	556,365	591,399
Cigars.....	524,281	554,067	563,172	603,473	615,179
Tobacco.....	1,668,002	1,740,542	1,840,522	1,896,359	1,926,987
Petroleum.....	31,989	36,569	35,745	39,737	40,407
Manufactures in bond..	50,005	53,312	28,082	29,610	34,581
Seizures.....	2,029	13,066	4,880	3,886	2,727
Other receipts.....	12,332	13,962	15,240	16,162	18,222
Methylated spirits.....	38,213
Total..	6,466,151	6,010,561	6,892,612	7,779,616	6,825,152

Increase
in receipts
from Ex-
cise duties.

192. There was, it will be seen, a decrease in accrued revenue of \$954,464, as compared with the previous year. The principal decrease took place in duty on spirits, which was owing, in a large measure, to the abnormal quantity of spirits withdrawn from bond during June, 1890, in consequence of the change of law with reference to the maturing of spirits that came into force on the following 1st July. With the exception of the amount accrued for spirits and malt liquor, there was an increase under each head.

Bill
stamps.

193. The duties on bill stamps, &c., were all repealed in 1882, the amount received in that year up to the date of repeal having been \$82,616, and the total amount received since Confederation, \$2,686,850. The receipts from sugar duties in 1891 were \$211,396 more than in 1890, and had only been exceeded three times in the period included in the table. The duty on tea was taken off in 1882, causing a large reduction of revenue.

Sugar
duties.

Consump-
tion of tea
and sugar.

194. The consumption of tea and sugar per inhabitant has been generally considered one of the best standards by which to judge the condition of the people, it having been found that the consumption of these two articles indicates more clearly than almost anything else