

## INLAND REVENUE.

**Canadian Excise Tariff.**—The following is a statement of the Canadian excise tariff, as amended by Parliament during the session of August 18-22, 1914:

Spirits—		Tobacco, per lb.....	\$0.10
When made from raw grain, per proof gal.....	\$2.40	Cigarettes, weighing not more than 3 lb. per m., per thousand.....	3.00
When made from malted barley..	2.42	Cigarettes, weighing more than 3 lb. per m., per thousand.....	8.00
When made from imported molasses or other sweetened matter free of Customs duty, per proof gal.....	2.43	Foreign raw leaf tobacco, unstemmed, per lb.....	0.28
Malt, per lb.....	0.03	Foreign raw leaf tobacco, stemmed, per lb.....	0.42
Malt, imported, crushed or ground per lb.....	0.05	Canada twist tobacco, per lb....	0.10
Malt liquor when made in whole or part from any other substance than malt, per gal.....	0.15	Snuff, per lb.....	0.10
Vinegar, per proof gal.....	0.04	Cigars, per m.....	3.00
Acetic acid, per proof gal.....	0.04	Cigars when put up in packages of less than 10 each, per m.....	4.00

**Consumption of Alcohol and Tobacco.**—The separate sources of revenue for the years 1910 to 1915 are set out in Table 16. The two largest sources of inland revenue are spirits and tobacco, which in 1915 together accounted for over 81 p.c. of the total. As is apparent from Tables 18 and 19 the consumption of alcoholic liquors and of tobacco has tended annually to increase both absolutely and relatively per head of the population. For 1913-14 the quantity of spirits taken out of bond for consumption was 4,762,618 gallons, as compared with 4,999,937 gallons in 1912-13, and of malt liquor 56,060,846 gallons, as compared with 52,314,400 gallons. But for the fiscal year 1914-15 there was an appreciable diminution, the consumption of spirits falling to 4,021,090 gallons and of malt liquor to 47,963,225 gallons. Of tobacco the quantity consumed was 24,444,380 lb. in 1914-15, as compared with 25,735,773 lb. in 1913-14. The number of cigars was 236,866,542 in 1914-15, as against 288,219,892 in 1913-14. The consumption per head is worked out in Table 19 as 0.872 gallon of spirits, 0.095 gallon of wine, 6.071 gallons of beer, and 3.427 lb. of tobacco, including cigars, the corresponding figures in 1914 being 1.061 gallon of spirits, 0.124 gallon of wine, 7.2 gallons of beer and 3.711 lb. of tobacco.

**Electric Light and Power.**—Electric light and power companies are subject to registration and inspection under the Electricity Inspection Act, 1907 (6-7 Edw. VII, c. 14), and the production of electrical energy for export is regulated by the Electricity and Fluid Exportation Act, 1907 (6-7 Edw. VII, c. 16). Both acts are administered by the Department of Inland Revenue, and the statistics published in connection therewith are given in Tables 21 and 22.