

war and resulting legislation a marked decrease is apparent, and for the year 1915-16 the consumption of spirits fell to 3,629,324 gallons, or 0.745 gallon per head, as against 4,021,090 gallons, or 0.872 gallon per head, in 1914-15 and 4,762,618 gallons, or 1.061 gallon per head, in 1913-14. For 1916-17 the total consumption rose to 4,118,147 gallons, but the consumption per head, viz., 0.698, is the lowest since 1899, when it was 0.661 gallon. The consumption per head of wine was 0.061 gallon in 1916-17, as against 0.062 in 1915-16 and 0.095 in 1914-15. In the case of malt liquor, the consumption in 1916-17 was 34,827,284 gallons, or 4.188 gallons per head, of beer, as against 39,638,877 gallons, or 4.95 gallons per head, in 1915-16. At the same time the excise revenue from spirits and malt has been maintained at nearly or above the former levels as a consequence of increased taxation. Of tobacco, the quantity consumed in 1916-17 was 24,656,910 lb., as compared with 23,937,785 lb. in 1915-16. The number of cigars consumed was 239,752,252 in 1916-17, as against 207,647,808 in 1915-16. The consumption per head of tobacco, including cigars, was 3.330 lb. in 1916-17, as against 3.329 lb. in 1915-16, 3.427 lb. in 1914-15, 3.711 lb. in 1913-14 and 3.818 lb. in 1912-13, in which year the highest point was reached. Tables 13 and 14 include also the figures for 1917-18.

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 were administered by the Department of Inland Revenue until September 1, 1918, when by Order-in-Council of June 3, 1918, their administration was transferred to the Department of Trade and Commerce. The Statistics published in connection with these Acts are given in Tables 16 and 17.

11.—Excise and other Revenues for the Fiscal Years 1913-1918.

Sources of Revenue.	1913.	1914.	1915.	1916.	1917.	1918.
	\$	\$	\$	\$	\$	\$
Acetic acid.....	10,526	11,413	7,255	8,250	8,049	7,330
Cigars.....	602,269	588,935	625,905	635,158	730,215	776,086
Electric light.....	74,833	80,476	82,565	70,562	71,116	79,520
Malt.....	1,864,525	2,012,301	2,616,288	2,689,300	2,367,902	1,791,482
Malt liquor.....	149,437	161,416	142,903	97,779	109,215	80,486
Manufactures in bond.....	91,460	92,160	94,904	105,812	110,409	123,183
Methylated spirits.....	118,077	116,208	96,747	111,846	183,708	398,968
Ferry licenses.....	529	964	989	989	989	2,013
Seizures.....	2,062	1,434	4,141	10,349	8,353	6,933
Spirits.....	9,474,142	9,038,028	8,706,481	8,701,075	9,880,567	11,486,527
Tobacco.....	9,192,181	9,489,426	9,352,881	10,222,784	11,197,103	12,616,879
War tax, revenue stamps, etc.....	-	-	98,057	1,550,488	2,072,441	2,253,422
Weights and measures, gas and law stamps.....	171,509	185,854	172,740	169,454	194,417	204,955
Other revenues.....	109,825	99,276	83,075	78,389	123,433	134,582
Totals.....	21,861,375	21,877,891	22,084,931	24,452,235	27,057,917	29,962,366