INLAND REVENUE REPORT.

Foreign Demand for Canadian Distillery Products—Illicit Manufactures.

The report of Inland Revenue gives the following summary comparison of the accrued revenue for the fiscal years ended March 31, 1909, 1910 and 1911:—

	1909	1910	1911
Excise	$15,084,589	$15,283,665	$16,919,553
Public works	4,436	*553	*474
Weights and measures, gas and law stamps	136,128	156,460	151,229
Electric light	43,846	46,316	59,583
Other revenues	4,552	4,571	20,837
Methylated spirits	49,960	71,464	90,999
Totals	$15,323,511	$15,563,029	$17,242,675

*Ferry Licenses.

The following are the details of excise revenue accrued during the undermentioned fiscal years:—

	1909	1910	1911
Spirits	$6,950,589	$7,169,760	$7,913,376
Malt liquor	17,628	27,314	52,893
Malt	1,396,007	1,434,004	1,529,472
Tobacco	5,964,005	6,067,599	6,784,140
Cigars	626,059	432,539	470,197
Acetic acid	3,841	6,037	10,242
Manufactures in bond	71,669	77,811	77,840
Seizures	3,948	3,051	5,605
Other receipts	50,843	65,549	75,789
Methylated spirits	49,960	71,464	90,999
Totals	$15,134,549	$15,355,128	$15,010,551

Spirits Produced Show Decrease.

The quantity of spirits produced during the year was 5,255,133 proof gallons, as compared with 5,721,424, proof gallons produced in the previous year. The raw material taken for use, in the production of spirits, during the year was as follows: Malt, 5,766,504 lbs.; Indian corn, 52,080,594 lbs.; rye, 11,320,088 lbs.; wheat, 961,071 lbs.; oats, 484,208 lbs.; barley, 3,600 lbs.; rice, 3,600 lbs.; molasses, 18,531,379 lbs.

There was on April 1, 1910, in process of manufacture 360,912 proof gallons, while the quantity manufactured was 5,255,133 gallons. There was returned to distilleries for re-distillation 782,572 gallons, and the amount received into distilleries from other sources was 14,212 gallons, making a total of 6,412,829 gallons. This was disposed of as follows: Placed in warehouse, 6,015,018 gallons; fusel oil written off, 25,327 gallons; deficiency arising from rectification, 7,041 gallons; remaining in process of manufacture March 31, 1911, by actual stock taking, 365,443 gallons; total, 6,412,829 gallons.

The foreign demand for Canadian distillery products is slightly less than the average of the last four years, the quantities exported being as follows:—

	Proof gallons.
*1906-1907	303,594
1907-1908	412,859
1908-1909	311,314
1909-1910	361,934
1910-1911	273,963

* 9 months.

Transactions in Malt and Tobaccos.

The following statement shows the transactions in malt during the fiscal year ended March 31, 1911, and the four preceding fiscal years:—

Fiscal year	Manufactured during the year. lbs.	Imported lbs.	Taken for consumption. lbs.	Exported lbs.
*1906-1907	79,682,511	1,056,315	69,176,871	303,550
1907-1908	99,577,820	472,433	98,579,733	355,200
1908-1909	95,453,648	1,220,392	92,631,306	378,200
1909-1910	90,559,046	2,237,528	95,166,134	425,600
Totals	365,273,025	4,986,668	355,554,044	1,462,550
Average	97,406,140	1,329,778	94,814,412	390,013
1910-1911	100,086,332	3,073,837	101,525,430	551,500

*9 months.

The transactions during the fiscal year ended March 31, 1911, and the four preceding fiscal years, respectively, in tobacco, snuff and cigarettes were:—

Fiscal year	Manufactured during the year. lbs.	Taken for consumption. lbs.	Exported. lbs.	Total tobacco taken for consumption. lbs.
*1906-1907	12,381,013	12,101,678	114,322	23,504,001
1907-1908	17,238,977	17,112,591	141,465	32,088,445
1908-1909	17,978,589	18,268,135	102,963	31,818,806
1909-1910	19,462,170	19,293,891	29,250	33,044,439
Totals	67,060,749	66,776,295	388,000	120,455,691
Average	17,882,866	17,807,012	103,467	32,121,518
1910-1911	21,614,816	20,641,947	37,071	35,673,832

*9 months.

Revenue from Goods Manufactured in bond.

The transactions in cigars during the fiscal year ended March 31, 1911, and the four preceding fiscal years were as follows:—

Fiscal year.	Manufactured during the year. No.	Taken for consumption. No.	Exported. No.
*1906-1907	154,462,182	154,253,260	40,500
1907-1908	207,291,596	200,133,255	29,400
1908-1909	186,419,145	192,105,371	.....
1909-1910	204,285,596	205,820,851	19,000
Totals	752,458,519	752,312,737	88,900
Average	200,655,605	200,616,730	23,706
1910-1911	227,498,932	227,585,692	17,000

*9 months.

The revenue derived from goods manufactured in bond during the fiscal year ended March 31, 1911, and the four preceding years, was as follows:—

*1906-1907	$41,822
1907-1908	66,544
1908-1909	71,669
1909-1910	77,811
1910-1911	77,840

*9 months.

The revenue derived from acetic acid during the fiscal year ended March 31, 1911, and the four preceding fiscal years was:—

*1906-1907	$1,945
1907-1908	3,314
1908-1909	3,841
1909-1910	6,037
1910-1911	10,242

*9 months.

The quantity of petroleum and naphtha inspected during the fiscal year was: Petroleum, 21,017,628.45 gallons; naphtha, 6,517,655.41; total, 27,535,283.86.

The quantity of methylated spirits manufactured during the fiscal year was 186,559.33 proof gallons, and the sales 187,499.59 proof gallons.

There were seven seizures for illicit manufactures during the year, three of which took place in Montreal, two in Quebec and one each in Ottawa and Peterborough, Ont. Fines to the amount of $1,200 were collected.

COMPENSATION CASE AT MONTREAL.

An interesting judgment in a suit taken under the Workmen's Compensation Act, was rendered by Mr. Justice Fortin, in the Superior Court, Montreal, last week, the case being that of Alfred Laroche vs. The Grand Trunk. Plaintiff was the victim of an accident whilst in the employ of the company at Richmond, Que., and, though the company offered to settle the case by paying the sum of $80, the court ordered that the victim should be paid a lump sum of $267.75, or 50 per cent. of his salary, for fifty-one weeks, and besides this a pension of $27.30, to start at the conclusion of the time covered by the award for half-yearly salary.

The plaintiff was at work on the construction of a building, when in carrying an iron beam, in company with other employees, the beam was allowed to fall, injuring Laroche on the knee. He represented that, as a result of the accident, he would be incapacitated from work for a period of at least a year, and that, furthermore, he would suffer permanent incapacity to the extent of 10 per cent. of his former earning power. As the victim, at the time of the mishap, had been earning $1.75 per day, or $10.50 per week, the court authorized him to reclaim from the company 50 per cent. of his annual wages, said wages to be computed from the eighth day after the accident and to continue till a full year from the time of the accident had elapsed.

Under the head of permanent disability, the court ruled that as the plaintiff had represented and proven that his earning capacity would be decreased by 10 per cent., he had a right under the law to one-half of the percentage of decreased earning power, or 5 per cent. on an annual salary of $546.