

foreign liquors have to pay what is called the *droit d'octroi de mer*, a tax levied for the benefit of the municipalities in the islands, and another impost known as the *taxe de consommation*, or consumption tax. These two taxes amount on spirits to 4 francs and 20 francs respectively, per hectolitre, or both together \$4 60 for every 22 imperial gallons—a fraction over 20 cents per gallon. In France the consumption tax is not levied on liquors which are to be exported, at St. Pierre it is. It will be seen, then, that while spirits from France up to within 11 per cent. of absolutely pure alcohol pay 20 cents per imperial gallon, foreign spirits, such as American corn whiskey, have to pay, under the new dispensation, 47 cents. Rotterdam spirit and Rotterdam gin are usually imported direct, paying the 47 cents. It should be noted that those who purchase liquor at St. Pierre for the purpose of shipping it clandestinely to Canada, obtain a considerable premium on their money. At the present moment the local bank at St. Pierre gives 5 francs 40 centimes for a Canadian or American dollar bill; in other words, \$100 Canadian is worth not 500 but 540 francs.

If it be asked why the French Government permits these islands to procure liquor so cheaply, the answer is, that the policy of treating them in tariff legislation as if they were a province or department of France necessarily renders all liquors from France as cheap as, or cheaper than, in the mother country; whilst as regards foreign liquors, it is advisable to make them cheap in order to attract to St. Pierre the inhabitants of the south coast of Newfoundland as well as the Canadian, American and Newfoundland fishermen who frequent the Banks.

The French fishermen could not get along without cheap French liquor. It is an important part of their subsistence. Each man gets a pint or a pint and a half of brandy in the twenty-four hours, with a quart or more of claret, which has been well fortified with alcohol. Under the excise law of France, wines destined for the colonies, or for foreign countries, may at the shipping port receive an addition of spirit over and above the maximum allowed for wine intended for home consumption, without paying any tax, provided the mixing is done in the presence of the revenue officers. The French fishermen do not drink foreign liquor on board ship, and seldom ashore. On the ship they get brandy and claret, the brandy being usually colored French alcohol reduced. When they land at St. Pierre to procure bait and supplies, or unload their catch, they sit in the *cafés* and drink brandy, absinthe and Vermouth. In St. Pierre town, there are probably not fewer than a hundred places where liquor is sold, yet there is extremely little drunkenness. The *cafés* remain open, some until 10 at night, some until 11, and all day Sunday. With regard to foreign liquors, gin, rum, American alcohol, and the like, they are consumed, as has been said, principally by the English-speaking fishermen and sailors from Canada, Newfoundland, and the United States. French brandy, *i. e.*, colored French alcohol, is also a favorite beverage with these men. They get a liberal allowance of grog when on the Banks, though on some of the American schooners engaged in the halibut and herring fisheries, no liquor is kept. The French fishing captains are prohibited from selling liquor to their crews over and above the allowance furnished to the men gratis from the ship's stores.

The St. Pierre officials freely admit that immense quantities of liquors, French and foreign, are smuggled into Canada and Newfoundland, but say with truth that they are in no way responsible. Liquor is cheap for the reasons just set forth, and they are not to blame because Canadians, Americans, or Newfoundlanders conspire to ship it without paying duty to their respective countries; the responsibility rests, if anywhere, upon the Governments of those countries. It is estimated that the quantity exported annually for smuggling into Canada is about