

INLAND REVENUE RETURNS AND STATISTICS.

The returns and statistics of the Inland Revenue Department for 1898 are just to hand. The officials of this department are charged with the duty of overseeing the manufacture of alcoholic beverages and tobacco. Wherever these are carried on, there are officers of the Excise in constant daily attendance, keeping a close watch upon the materials which enter for the purpose of being manufactured, upon the extent of such manufactures, and the volume, or weight, of those which pass out for sale by the trade. They have also to levy and collect the duties imposed upon such articles, and generally to see that each place of manufacture is conducted strictly according to the very stringent regulations laid down by law, which have, as their purpose, the prevention of any evasions of excise duties. As this Department collects about 8 millions yearly of the national revenue, it is one of high importance in that connection. It is also responsible for the beverages in such extensive use being free from injurious adulteration, and from their passing into the hands of the trade in any way likely to promote fraudulent practices. The elaborate statistics compiled by the Inland Revenue officials have not only a close bearing upon fiscal questions, and upon the movement of trades, which contribute 20 per cent. of the country's revenue, but, from them we are able to gather very valuable information in regard to the social habits of the people, as displayed by their annual consumption of articles which are subject to excise duties, in respect to which there is a lively controversy always going on.

The following shows the consumption per head of the three classes of beverages in general use, and of tobacco, for a series of years, from 1869 to 1898:—

	Spirits Gallons.	Beer Gallons.	Wine. Gallons.	Tobacco Pounds.
1869	1.124	2.290	.115	1.755
1873	1.682	3.188	.238	1.999
1878 .....	.960	2.169	.696	1.976
1883	1.090	2.842	.135	2.280
1888 .....	.645	3.247	.094	2.093
1889 .....	.776	3.263	.097	2.153
1890 .....	.883	3.360	.104	2.143
1891 .....	.745	3.790	.111	2.292
1892 .....	.701	3.516	.101	2.291
1893 .....	.740	3.485	.094	2.314
1894 .....	.742	3.722	.089	2.264
1895 .....	.666	3.471	.090	2.163
1896 .....	.623	3.528	.070	2.120
1897 .....	.723	3.469	.084	2.243
1898 .....	.536	3.808	.082	2.358
Average of 30 years....	1.010	2.949	.128	2.179
Average amount of duty paid per head in 30 years.....	\$1.098	\$1.125	\$0.065	\$4.489

The actual quantities of the above articles taken for consumption in 1896, 1897, 1898, were as follows:—

		Spirits.
1896	Quantity, gallons.....	2,463,058
"	Duty paid	\$4,008,787
1897	Quantity, gallons.....	2,907,892
"	Duty paid	\$4,770,120
1898	Quantity, gallons.....	1,973,026
"	Duty paid	\$3,591,980

The respective quantities of foreign leaf tobacco and Canadian leaf consumed in the last three years were as follows:—

	Foreign Leaf.		Canadian Leaf.	
	Weight. lbs.	Duty. \$	Weight. lbs.	Duty. \$
1896	8,637,773	2,159,444	463,654	23,183
1897	9,000,605	2,250,152	726,081	36,304
1898	6,648,333	1,662,070	1,887,959	94,398

Besides the above amount consumed, there was excise duty imposed last year upon 8,506,199 pounds of raw leaf foreign tobacco, which, with the above, and 278,554 pounds used for snuff and other purposes, made 17,321,045 pounds of tobacco upon which excise duty was charged in 1898, the total duty on leaf tobacco being \$2,651,633. On spirits, beer, malt, the excise duties amounted to \$4,176,503, on cigars, cigarettes and raw leaf, \$3,568,553, making the total excise duties \$7,745,056; to this sum was added, \$110,478 received for licenses and fees, making the total revenue from the excise service, \$7,855,435, which was \$1,200,000 less than 1897, but within a small amount of the receipts in 1896 and 1895. The year 1898 is shown by the table giving the consumption of excisable articles per head to have been a remarkable one in several respects. From 1869 to 1885 the average annual consumption of spirits in Canada per head was one and a quarter gallons, from 1886 to 1888 the average was less than three fourths of a gallon, but in 1898 the consumption declined to a little over half a gallon per head. On the other hand the consumption of beer was fifty per cent. larger than it was for 1869 to 1885. That is, when the people drank 1 1-4 gallons of spirits they consumed also 2 1-2 gallons of beer per head, but, when they drank only about 1-2 a gallon of spirits they consumed also over 3 3-4 gallons of beer. As the consumption of spirits decreased, as it has done steadily since 1869, the consumption of malt beverages increased in a greater proportion. The continuous decline of the one, and the advance of the other, indicate a striking alteration in the public taste in the last thirty years.

The use of tobacco does not show as great a change, but the consumption of that article was higher in 1898 than in any year since 1869. Last year the customs and excise duties paid by the people of Canada on beverages was \$1.47 per head, which was \$0.20 per head more than the annual average since 1869. The above demonstrates that, while the people are now consuming more and more of a lighter beverage, they are drinking a larger quantity of those beverages the use of which excites such strenuous opposition. The manufacture of spirits and malt liquor is carried on in all the Provinces; of tobacco none is made west of Ontario. The following statistics show the rela-

	Beer.	Cigars.	Cigarettes.
1896	No. 108,290,260	80,461,900	
"	\$ 648,463	120,692	
1897	No. 113,276,105	93,798,000	
"	\$ 764,030	156,258	
1898	No. 113,132,223	86,652,817	
"	\$ 676,577	240,344	