

13. The quantity remaining in bond on the 30th June, 1878, was In bond. more than the quantity in bond at the commencement of the year by 2,543, 2

14. Of the quantity of malt used during the fiscal year, 25,180,329 Quantity used for brewing. lbs., were used in the manufacture of malt liquor, and 2,868,260 lbs. in distilling. It is somewhat remarkable that notwithstanding the increased duty on malt, the use of glucose, sugar, and syrup as a substitute for malt has been almost entirely discontinued and yet the relative duty on beer made from such articles in proportion to the duty on malt has only been increased one-quarter of one per cent.

15. There has been refunded under the Act 31 Vic., Cap. 8, \$11,506 Net revenue from malt as a drawback of malt duty on malt contained in 218,870 gallons of beer exported, and \$490 on the malt used in the manufacture of 10,137 gallons of beer consumed by Her Majesty's troops and navy.

16. After deducting these items it appears that the net revenue And malt liquor. from malt used by brewers is \$491,610. Add to this \$54,066, the net amount collected on malt used in distilling (after deducting \$3,299 refunded as a drawback on malt contained in spirits exported) and \$14,525 for maltsters' and brewers' license fees, and we have a total of \$560,201 as the product of the excise on malt and malt liquors. The amount collected from the same source in 1876-77 was \$431,548, the average during the preceding four years having been \$360,757 per annum.

TOBACCO.

17. The transactions in manufactured tobacco of all descriptions stated in pounds, during the five years ended 30th June, 1878, are Comparison of five years. shewn in the following Statement:—

Year ended 30th June.	1	2	3	4	5	6
	In Warehouse, 1st July.	Manufactured during the year.	Taken for Consumption.	Exported.	Otherwise accounted for.	In Warehouse 30th June.
	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.	Lbs.
1873-74.....	1,490,547	8,805,276	8,484,193	483,357	12,989	1,315,284
1874-75.....	1,315,284	9,567,152	6,575,443	359,809	16,690	3,930,494
1875-76.....	3,930,494	7,168,446	8,353,955	630,492	5,802	2,108,691
1876-77.....	2,108,691	8,991,610	7,720,633	610,996	22,927	2,745,745
	8,845,016	34,532,484	31,134,224	2,084,654	58,408	10,100,214
Annual average of four years ended 30th June, 1877....	2,211,254	8,633,121	7,783,556	521,163	14,602	2,525,052
1877-78.....	2,745,745	7,940,192	7,475,622	401,221	170,357	2,638,737