

fiscal system inaugurated 23rd April of last year, and to the reduction in the duties between that date and 30th June. The large increase of excise is, of course, accounted for as an anticipation of the current year's receipts, in view of expected changes in the duties of excise. In the items composing miscellaneous, the chief increase is in the receipts from post office. Taking up the report of my colleague the hon. the Minister of Customs, I find that, on the following articles, important increases in duty have been received :—

Animals, living.....	\$ 17,122
Carriages	59,072
Fancy goods	9,902
Glass and manufactures of.....	10,760
Leather do	17,103
Oils, coal, kerosene and products of	24,880
Sugar of all kinds	584,396
Spirits and wines.....	221,733
Tobacco and manufactures of.....	33,755
Watches	17,574

On the other hand, in the following articles important decreases have taken place in the duties collected, as compared with the previous year :

Books, periodicals and other printed matter	\$ 15,371
Grain of all kinds.....	101,121
Flour and meal of all kinds.....	36,229
Cotton, manufactures of.....	154,418
Flax, hemp and jute, manufactures of	52,137
Fruit and nuts, dried.....	65,337
do green.....	22,192
Furs and manufactures of.....	28,113
Gloves and mitts.....	40,943
Gutta percha and India-rubber, manufactures of	11,495
Gold and silver, manufactures of.....	13,660
Hats, caps and bonnets	16,138
Iron and steel, and manufactures of	63,574
Musical instruments.....	12,010
Oils, all other than coal, kerosene, n.e.s.....	30,293
Oil cloth.....	9,887
Pickles, sauces and capers of all kinds	8,192
Silk, manufactures of.....	166,656
Stone and manufactures of.....	8,917

The details of the increase in excise are as follows :—

Articles.	Quantity, 1896.	Quantity, 1897.	Duty, 1896.	Duty, 1897.	Increase.
			\$	\$	\$
Spirits.....Galls.	2,344,767	2,782,514	3,973,300	4,782,506	759,206
Malt.....Lbs.	51,680,278	68,443,353	775,351	1,026,652	251,298
Cigars.....No.	108,290,260	113,276,105	648,462	678,029	29,567
Cigarettes.....No.	80,461,300	93,798,000	120,692	156,257	35,565
Tobacco and Snuff.....Lbs.	9,392,487	10,690,765	2,228,697	2,398,443	169,746
			7,746,505	8,991,887	1,245,382

CONSUMPTION OF SPIRITS, &c.

The per capita consumption of the following articles usually finds a place in the Budget, and I give it, as follows :—

	Spirits, Galls.	Beer, Galls.	Wine, Galls.	Tobacco, Lbs.
1894	742	3-722	0-89	2-264
1895	666	3-471	0-90	2-163
1896	623	3-523	0-70	2-120
1897	723	3-469	0-84	2-241

It will be noticed that there is an apparent increase in the consumption of spirits in 1897, but that, I think, is to be accounted for by the fact that in anticipation of the changes in the excise duties last session, very considerable quantities were entered for duty, which will probably affect the consumption for the next year, so that the figures which show an increase, rather show an increase in mercantile operations than in actual consumption. The average per capita consumption was as follows :—

Spirits	Gall.	1-026
Beer	do	2-921
Wine	do	1-129
Tobacco	Lbs.	2-173

We come now to the expenditure of the year.

Mr. FOSTER. Before going to the expenditure of the year, can my hon. friend tell me what amount of the increase is due to the Jubilee stamps of 1896-97 ?

The MINISTER OF FINANCE. I have not included that in my statement, but I shall be glad to give it later on. The post office revenues in the public accounts show it in general terms. I shall furnish it later on if the hon. gentleman desires.

The expenditure on consolidated revenue reached \$38,319,759, being an increase of \$1,400,617 over that of the previous year. Taking up the details of the outlay, I find

that in the increased

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