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On assuming the Government of Ceylon the British authorities either continued or imposed a Customs duty on opium amounting nominally to twenty-two and a half rupees per pound. In 1840 the duty was reduced to one shilling per pound; in 1885 it was raised to one rupee; in 1897 to two rupees, and in 1898 increased duty was imposed with a view to reduce the consumption. Meanwhile the imports of opium had increased from 1562 lbs. to 18,286 lbs. in 1897, and the rapidly increasing revenue suggested large profits and an increasing number of consumers. In 1893 the Government received for licenses in the villages the sum of 4100 rupees, and in 1906 this sum had increased to 69,119 rupees; while Municipalities and Local Boards received 37,360 rupees in 1893, and no less than 122,187 rupees in 1906. In addition, the general revenue received in 1906 a sum of 37,770 rupees from Customs duty.

At the close of that year a Committee appointed by the Governor of Ceylon, in accordance with instructions from Lord Elgin, declared in their report that the religion of the vast majority of the Sinhalese (Buddhism) condemned the use of opium, and that the High Priest Sumangala, of whose services I have spoken in my chapter on education in Ceylon, had expressed his wish to see every licensed opium shop closed. They reported further that returns received by them showed that nearly 20,000 persons in the island were known to be addicted to the opium habit; and they expressed their opinion that if the existing system of distribution through licensed opium shops were continued there was the gravest risk of the habit becoming general