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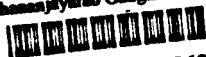
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EXCISE AND LIQUOR CONTROL

A STUDY OF THE EXCISE PROBLEM
WITH SPECIAL REFERENCE TO THE MADRAS PRESIDENCY

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BY
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APPENDICES

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APPENDIX I
EXCISE STATISTICS IN THE DIFFERENT PROVINCES—(1920-21)

PROVINCE	NUMBER OF SHOPS		RECEIPTS			Incidence of taxatton per head of population according to the census of 1911.		
	Liquors	Drugs	Liquors	Drugs.	Total including miscellaneous receipts.			
			Rs.	Rs.	Rs.	Rs.	A.	P.
North West Frontier Province	70	188	4,58,360	6,28,581	10,87,454	0	7	10
Madras	17,011	1,005	4,97,75,123	42,31,964	5,43,50,395	1	4	6
Bombay	6,171	2,306	3,95,30,042	63,61,797	4,60,67,843	2	6	3
Bengal	3,638	2,392	1,21,14,897	74,63,015	1,96,33,317	0	6	10
United Provinces	6,350	4,170	1,24,06,312	55,76,725	1,80,25,536	0	6	2
Punjab	1,344	1,335	97,76,220	46,01,133	1,43,83,034	0	12	2
Burma	1,364	125	66,65,287	35,91,072	1,03,68,285	0	15	9
Beharand Orissa	8,072	2,361	83,59,990	48,50,733	1,32,46,590	0	6	2
Central Provinces and Berar	4,074	2,189	1,07,82,459	36,72,166	1,45,11,443	1	0	6
Assam	336	561	21,82,508	53,46,468	75,34,565	0	15	10
Delhi	26	19	4,02,242	2,75,064	6,77,719	1	10	0
India (General)	34,23,402	4,02,050	38,47,110	0	5	11
Total	48,456	16,651	15,58,76,842	4,70,00,768	20,37,33,291	0	12	8

APPENDIX II

VARIATIONS IN EXCISE

NOTE.—The upper figure shown against each province denotes the

	1911-12	1912-13	1913-14	1914-15
	Rs.	Rs.	Rs.	Rs.
North-West Frontier Province	3,15,847 0-1-6	4,04,055 0-1-11	3,50,113 0-1-11	3,54,263 0-2-6
Madras	3,00,64,174 0-11-7	3,31,86,832 0-12-10	3,65,11,075 0-14-11	3,66,12,203 0-14-2
Bombay	2,02,94,346 1-0-7	2,12,52,728 1-1-4	2,22,89,476 1-2-2	2,20,07,779 1-1-11
Bengal	1,33,89,707 0-4-9	1,37,59,157 0-4-10	1,53,88,017 0-5-5	1,53,59,916 0-5-5
United Provinces	1,11,51,635 0-3-9	1,26,17,033 0-4-3	1,33,14,073 0-4-9	1,24,70,379 0-4-3
Punjab	63,61,600 0-5-1	65,73,203 0-5-4	69,08,669 0-5-9	69,21,091 0-5-8
Burma	76,87,114 0-11-7	81,15,929 0-12-4	83,42,593 0-12-8	88,94,183 0-13-6
Bihar and Orissa	98,86,544 0-4-7	1,04,00,579 0-4-9	1,12,59,880 0-5-2	1,15,93,436 0-5-5
Central Provinces and Berar	91,12,337 0-10-6	1,06,04,997 0-12-2	1,16,24,464 0-13-3	1,10,57,428 0-12-6
Assam	44,43,910 0-10-8	48,52,029 0-11-7	52,59,283 0-13-2	54,05,602 0-13-1
Delhi	2,70,568 0-10-11	2,73,868 0-10-7
India, General	17,88,807 0-2-9	15,05,840 0-2-3	15,33,533 0-2-3	18,65,082 0-2-10
Total	11,44,96,021 0-7-3	12,32,72,382 0-7-9	13,30,51,744 0-8-5	13,28,15,230 0-8-5

IN THE DIFFERENT PROVINCES

Total Excise Revenue and the lower one the Incidence of Excise per head.

1915-16	1916-17	1917-18	1918-19	1919-20	1920-21
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,53,800	3,58,816	4,32,034	5,78,832	8,55,011	10,87,454
0-2-7	0-2-5	0-2-8	0-4-2	0-5-0	0-7-10
3,51,15,684	3,71,96,750	4,03,50,161	4,64,43,007	5,36,13,465	5,43,50,395
0-13-7	0-14-4	0-15-7	1-1-11	1-4-8	1-4-6
2,27,91,330	2,60,50,666	3,20,00,900	3,78,27,375	4,01,64,844	4,60,67,843
1-2-7	1-5-3	1-10-1	1-14-10	2-0-9	2-6-3
1,51,30,570	1,44,07,668	1,56,25,391	1,76,38,246	1,81,08,448	1,96,33,317
0-5-3	0-5-1	0-5-5	0-6-2	0-6-4	0-6-10
1,22,11,570	1,33,58,981	1,43,46,473	1,59,30,625	1,74,41,605	1,80,25,536
0-4-2	0-4-7	0-4-11	0-5-5	0-5-11	0-6-2
70,08,878	75,80,883	85,21,350	98,31,405	1,23,60,592	1,43,83,034
0-5-9	0-6-1	0-6-10	0-8-6	0-9-11	0-12-2
81,11,370	88,31,324	92,39,195	96,97,001	1,03,88,909	1,03,68,285
0-12-4	0-13-4	0-14-0	0-14-9	0-15-9	0-15-9
1,09,71,353	1,12,25,650	1,18,22,605	1,23,92,418	1,29,06,380	1,32,46,590
0-5-1	0-5-2	0-5-6	0-5-8	0-5-11	0-6-2
1,00,67,882	1,10,88,818,	1,14,92,212	1,23,54,056	1,48,33,950	1,45,11,443
0-11-6	0-12-8	0-13-1	0-14-1	1-0-11	1-0-6
54,24,809	55,39,243	53,71,664	59,27,798	67,25,221	75,34,565
0-13-1	0-13-4	0-12-11	0-14-3	1-0-2	0-15-10
2,65,766	2,49,621	3,27,410	4,31,895	6,19,636	6,77,719
0-10-3	0-9-8	0-12-7	1-0-9	1-8-0	1-10-0
18,88,560	22,03,766	28,13,381	35,22,233	38,22,421	38,47,110
0-1-10	0-3-4	0-4-3	0-5-4	0-5-9	0-5-11
12,93,41,572	13,80,92,186	15,23,42,776	17,25,74,891	19,18,40,482	20,37,33,291
0-8-2	0-8-8	0-9-7	0-10-11	0-12-1	0-12-8

APPENDIX III

PROPORTION OF EXCISE TO TOTAL REVENUE IN THE DIFFERENT PROVINCES—1922--1923.

	TOTAL REVENUE.	EXCISE.
	Rs.	Rs.
Bombay	14,62,23,000	3,70,76,000
Madras	16,42,74,000	4,82,70,000
Bengal	11,03,42,000	1,90,00,000
The United Provinces	14,36,49,690	1,69,00,000
The Punjab	12,37,08,300	1,00,60,000
Burma	10,67,01,000	1,02,00,000
Behar and Orissa	4,77,66,000	1,25,00,000
The Central Provinces and Berar	6,47,05,000	1,40,05,000
Assam	2,24,38,000	63,85,000

APPENDIX IV

EXPENDITURE ON DRINK IN GREAT BRITAIN IN THE TEN YEARS—1907--1916.

YEAR.	ESTIMATED.	EXPENDITURE PER HEAD.		
		£	s.	d.
1907	167,016,200	3	15	9
1908	161,060,482	3	12	3¾
1909	155,162,485	3	8	11½
1910	157,604,658	3	9	3½
1911	162,797,229	3	11	10¼
1912	161,553,339	3	10	9
1913	166,681,000	3	12	5
1914	164,463,000	3	10	10
1915	181,959,000	3	18	11
1916	203,989,000	4	8	6

APPENDIX V
CONSUMPTION OF LIQUOR IN PRINCIPAL
COUNTRIES.

COUNTRIES	Year	Malt Liquors.	Wine.	Alcohol.
United States ...	1914	2,053,457,000	52,418,000	146,397,000
United Kingdom ...	1913	1,508,358,000	13,705,000	43,538,000
Russia ...	1910	269,533,000	...	229,722,000
Germany ...	1913	1,817,968,000	55,467,000	98,863,000
France ...	1912	418,500,000	1,758,900,000	80,096,000
Spain ...	1912	...	350,343,000	...
Belgium ...	1912	446,422,000	8,453,000	12,812,000
Italy ...	1912	19,126,000	1,125,366,000	12,046,000
Austria ...	1912	563,978,000	129,126,000	54,657,000
Sweden ...	1912	70,216,000	819,000	10,065,000
Norway ...	1913	13,500,000	1,030,000	2,338,000
Denmark ...	1912	61,499,000	1,004,000	6,842,000
Portugal ...	1909	...	146,271,000	...
Netherlands ...	1913	46,893,000	2,052,000	8,483,000
Switzerland ...	1912	82,051,000	62,344,000	3,857,000
Hungary ...	1912	88,365,000	53,838,000	43,667,000
Roumania ...	1909	4,914,000	33,682,000	6,657,000
Bulgaria ...	1909	3,196,000	34,870,000	581,000

Note—Quantities of alcohol are stated in U. S. proof gallons (at 50%).