

CHAPTER XII.

SALT AND ABKÁRI REVENUE.

THERE are no salt factories in South Canara and the salt required for consumption is obtained from Bombay. The inhabitants prefer the Bombay salt to the Madras article, as the former is both cheaper and lighter than the latter. Steps are being taken to ascertain whether it is not possible to produce light salt without loss of chemical purity, and if the attempt proves successful, the Madras salt should soon get into favour with the inhabitants. The quantity of salt imported from Bombay in 1892-93 was 316,478 maunds. The quantity imported in the three preceding years is

Year.	Quantity.
	L. MDS.
1891-92	322,514
1890-91	326,859
1889-90	331,155

shown in the margin, and it will be seen that the imports have been slowly but steadily going down. The whole of the salt imported is not consumed in Canara. The provinces of Mysore and Coorg receive annually a supply of this article from the

district, but the exact quantity is not known, as the registration of road traffic with those provinces has been discontinued from 1st April 1889. If we treat Mysore and Coorg and the two West Coast districts as one group, the average quantity of consumption per head comes to 13·06 lbs. ; for the presidency the average is 16·39 lbs. The average price of salt in the district during the year 1892-93 was 11·12 seers (of 80 tolas) per rupee, the average for the adjoining district of Malabar being 11·05 seers a rupee.

There are nine fish-curing yards in the district where salt is supplied free of duty for pickling fish. Of these the most important are those at Ullál and Deriabahadurgur (Malpé). The total quantity of fish cured annually is, however, only about 30,000 or 40,000 maunds, a quantity which is insignificant compared with the 400,000 maunds of the adjoining district of Malabar.

The manufacture and sale of intoxicating liquors and drugs are regulated by law and their consumption is limited by the imposition of a tax. The revenue derived from this source is called 'abkári' revenue.

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Present
systems—
Arack.

The mode of administration now in force is, as regards arrack or country spirits, the renting system. Under this system the exclusive privilege of manufacture is disposed of by auction. The number of stills is limited as far as possible; the strengths at which liquor may be sold are restricted to 20°, 30° and 60° under proof, and minimum prices are fixed. A special scheme was introduced from 1st October 1891 as a step towards concentration of manufacture. The rural parts of the district were divided into manufacturing and non-manufacturing areas, the renters of the former having the privilege of manufacture and sale in respect of their own farms as well as the privilege of supplying spirits to the non-manufacturing areas at the rate of Rs. 1-12-0 per gallon of 30° under proof. The vend area renters had the privilege of sale only in their own areas. Renters of each class made their own arrangements with shop-keepers, whom they were obliged, however, to supply at Rs. 2-4-0 per gallon of 30° under proof. From 1st October 1892, the privileges of manufacture and sale were separated, the number of manufacturing areas was reduced from 26 to 17, and the vend areas were abolished, the shops being sold separately. The renters of the manufacturing areas were given the privilege of manufacture only, each of them supplying a certain number of independent shops at the fixed rate of Rs. 2 per gallon of 30° under proof. Eleven of the areas were allowed one sub-still each for the manufacture of weak liquor to be transported to the main still for redistillation. Issues to shop-keepers from the sub-distilleries were forbidden, and the liquor was allowed to be removed only in the presence of an Abkári officer. For the convenience of the shop-keepers certain distillers were required to keep depôts to which liquor was consigned from the stills for issue to shops. There were in all twelve such depôts. The privilege of manufacture in the tree-tax areas of the district was subject to the payment of tree-tax upon the trees from which the toddy required for distillation was drawn, while in the rest of the district, part of the tax was collected in the form of a license fee imposed on each toddy-drawer.

The Mangalore town is under the contract distillery supply system. The exclusive privilege of manufacture and supply of country spirits in the town is disposed of by tender, while the shops are sold separately. The contractor is bound to obtain the toddy required for distillation from marked trees on which the tree-tax has been paid, and is bound to supply shop-keepers at a fixed rate per gallon, which is termed the still-head charge, and the exclusive privilege of manufacture and supply is granted to the approved tenderer who offers to Government the largest share of such still-head charge in the form of duty. The last contract,

which expired on the 30th September 1893, gave Government a revenue of Re. 1 as still-head duty on every gallon of 30° under proof manufactured by the contractor. The selling price of a gallon of this strength was fixed at Rs. 2-8-0.

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The tree-tax system is in force throughout the whole district. The system consists in the charge of a yearly or half-yearly tax per palm tree to tap trees for fermented toddy. Such licenses are issued on the application of licensed distillers of arrack, of toddy shop-keepers, of toddy-drawers and of tree owners, for the drawing of toddy required for domestic consumption but not for sale. The licensees make their own arrangements for procuring trees. The fees charged for the several kinds of palm trees tapped in the tree-tax areas are shown below :—

Toddy.

Kind of tree.	Rate of tree-tax per tree.	For what period.
	RS. A. P.	
Cocoanut palms	0 12 0	} For each half year.
Sago palms	1 8 0	
Palmyra or date palms ...	0 12 0	For the whole year.

The revenue from the sale of foreign liquor is derived from rentals, determined by auction, in the case of tavern licenses (*i.e.*, licenses for the retail sale of foreign liquor to be consumed on the premises), and from fixed fees in the case of licenses for hotels, refreshment rooms, wholesale shops and shops where the liquor is not to be drunk on the premises. Country spirits excised at strength other than 20°, 30° or 60° under proof are treated as foreign spirits.

Foreign liquor.

The monopoly of the retail sale of opium and of the manufacture and sale of intoxicating drugs prepared from opium is sold by auction on the farming system, and the farmers either import the drug themselves or procure it from licensed importers. Licenses to import opium are granted by the Board of Revenue on the recommendation of Collectors. The license must be produced before the Deputy Opium Agent at Indore, who passes the opium on payment of the pass duty, and the consignments on arrival in the district are checked by some responsible revenue officer and are then passed on for sale to farmers and licensed vendors.

Opium.

The possession and transport of intoxicating drugs prepared from the hemp plant are freely allowed, but only persons licensed by the Collector are permitted to sell them. The number of

Hemp drugs.

CHAP. XII. licenses to be issued in each district is fixed annually by the Board
 ABKÁRI. on the recommendation of the Collector, and the licenses as thus
 determined are then sold by auction.

Shops.

The number of arrack shops has fallen from 987 in 1888-89 to 741 in 1892-93. Each shop has now to supply an area of 5·3 square miles containing a population of 1420, the average for the presidency being an area of 10·2 square miles and a population of 2,866. The number of toddy shops was 2,261 in 1888-89, but it had fallen to 939 in 1892-93. The area to each shop is 4·2 square miles, the average for the presidency being 6·5, and the mean population is 1,121 which is 709 less than the provincial average. The number of shops for the sale of opium and intoxicating drugs has remained stationary, and is now only four.

Consumption.

The statistics of consumption are imperfect, as no record is kept of the quantity of toddy drunk, and in South Canara toddy is the favourite beverage among the lower classes. Of arrack the annual consumption during the last five years is shown in the annexed statements. The average consumption per head of population is in ordinary years about $\frac{1}{2}$ of a gallon of spirit of proof strength. A higher proportion is found in only three districts, viz., Godávári, Kistna and Nilgiris. The consumption is much greater in the Mangalore town than in the rural tracts of South Canara, the average quantity per head amounting to nearly a third of a gallon in the former. The statistics show that the inhabitants of Udipi and Uppinangadi are more devoted to Baachus than their brethren in other taluks. The quantity of opium and its preparations sold in the five years ending with 1892-93 comes to about 137 lbs. per annum or ·005 of a tola per head of the population. There are no statistics of the consumption of intoxicating drugs, but the amount is known to be very small.

Revenue.

The total abkári revenue of the district is about 3½ lakhs per annum, of which one lakh is derived from arrack, Rs. 2,21,000 from toddy, Rs. 900 from foreign spirits, Rs. 2,000 from opium and the rest from various miscellaneous sources. In 1888-89 the total revenue was Rs. 2,27,000, and in 1892-93 it rose to Rs. 3,27,000. In the case of arrack revenue the increase during this period was 8·87 per cent., while the increase in consumption was as high as 45·40 per cent. The large increase in consumption is reported to be due to the revival of the renting system in the rural parts of the Mangalore taluk from 1st October 1890, and to the preference of the consumers for toddy-arrack which was available throughout the year. The incidence of arrack revenue is about an anna and a half per head, while that of toddy is 3

annas and 4 pies, or a total of 4 annas and 10 pies against an average for the presidency of 4 annas and 11 pies. The retail price of liquor varies a good deal, but it is probably not more than 25 per cent. of the tax, so that the 'drink bill' of the district comes to nearly 6 annas per head per annum. This contrasts very favourably with the expenditure on intoxicating liquors in the United Kingdom which amounted in 1893 to £3-12-3 per head of the population.

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Revenue.

Statement showing the Abkári Revenue of the South Canara district for the five years 1888-89 to 1892-93.

Year.	Revenue derived from					
	Arrack.	Toddy.	Foreign spirits.	Miscellaneous.	Opium.	Total.
1888-89 ...	RS. 92,541	RS. * 1,30,479	RS. 406	RS. 1,201	RS. 2,323	RS. 2,26,950
1889-90 ...	1,36,110	1,56,094	423	880	1,928	2,95,435
1890-91 ...	1,21,415	1,64,922	490	1,516	2,025	2,90,368
1891-92 ...	99,767	1,76,659	405	2,983	1,820	2,81,634
1892-93 ...	1,00,747	2,20,607	913	2,408	2,005	3,26,680
TOTAL ...	5,50,580	8,48,761	2,637	8,988	10,101	14,21,067
AVERAGE ...	1,10,116	1,69,752	527	1,798	2,020	2,84,213

* Includes Rs. 30,058 under 'combined country spirits and toddy.'

Statement showing the number of Abkári offences and the results of their trial.

Year.	Number reported.		Number tried.			
	Cases.	Persons.	Convicted.		Acquitted.	
			Cases.	Persons.	Cases.	Persons.
1888-89 ...	834	848	340	350	31	32
1889-90 ...	544	596	559	599	48	61
1890-91 ...	1,346	1,408	1,101	1,142	34	45
1891-92 ...	1,376	1,425	1,361	1,406	58	71
1892-93 ...	2,053	2,083	1,872	1,892	58	63
TOTAL ...	6,153	6,360	5,233	5,389	229	272
AVERAGE ...	1,231	1,272	1,047	1,078	46	54

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 Statistics.

Statement showing the sales of Arrack, &c., in Shops.

Year.	Number of shops.			Quantity of arrack sold.				Quantity of opium and its preparations sold.
	Arrack.	Toddy.	Opium intoxicating drugs, &c.	20 degrees under proof.	30 degrees under proof.	60 degrees under proof.	Total reduced to proof strength.	
1888-89 ...	987	2,261	4	4,163	33,761	82,415	59,930	LBS. 134
1889-90 ...	892	1,099	2	6,792	40,836	67,884	61,172	145
1890-91 ...	866	772	4	2,944	53,058	107,771	82,604	125
1891-92 ...	751	784	4	1,164	66,798	117,768	94,797	133
1892-93 ...	741	939	4	456	67,952	98,024	87,140	150
TOTAL ...	4,237	5,855	18	15,519	262,405	473,862	385,643	687
AVERAGE.	847	1,171	4	3,104	52,481	94,772	77,129	137