

Council dated June 3, 1918, the administration of the Gas, Electric Light and Weights and Measures Inspection Acts, the Adulteration of Food, Commercial Feeding Stuffs, Fertilizers, Proprietary and Patent Medicine and Inspection of Water Meters Acts was transferred to the Department of Trade and Commerce as from September 1, 1918. On June 4, 1921, the Departments of Customs and Inland Revenue were amalgamated, under one Minister, as the Department of Customs and Excise (11-12 George V, chap. 26).

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as existing on July 1, 1922:—

Spirits—		Tobacco, per lb.....	\$0.20
When made from raw grain, per proof gal..	\$9.00	Cigarettes, weighing not more than 3 lb.	
When made from malted barley.....	9.02	per M, per thousand.....	7.50
When made from imported molasses or		Cigarettes, weighing more than 3 lb. per M,	
other sweetened matter free of Customs		per thousand.....	12.50
duty, per proof gal.....	9.03	Foreign raw leaf tobacco, unstemmed, per	
Malt, per lb.....	0.03	standard lb.....	0.40
Malt, imported, crushed or ground, per lb...	0.05	Foreign raw leaf tobacco, stemmed, per stan-	
Malt liquor, when made in whole or part		dard lb.....	0.60
from any other substance than malt, per		Canada twist tobacco, per lb.....	0.20
gal.....	0.15	Snuff, per lb.....	0.20
		Cigars, per M.....	3.00
		Cigars, when put up in packages of less than	
		10 each, per M.....	4.00

When, however, any person is licensed by the Minister of Customs and Inland Revenue to manufacture patent and proprietary medicines, extracts, essences and pharmaceutical preparations by the use of spirits in bond, subject to the Inland Revenue Act and regulations thereunder, the following duties of excise shall be collected: when made from raw grain, \$2.40 per proof gallon; when made from malted barley, per proof gallon \$2.42; when made from imported molasses or other sweetened matter free of customs duty, per proof gallon \$2.43. Druggists licensed by the Minister of Customs and Inland Revenue to prepare prescriptions for medicines and pharmaceutical preparations, are also allowed to use limited quantities of spirits testing not less than 50 p.c. over proof on payment of the above lower manufacturer's rates of duty. A drawback of 99 p.c. of the duty may be granted when spirits testing not less than 50 p.c. over proof are delivered in limited quantities to universities, scientific or research laboratories or hospitals for medicinal purposes only.

Consumption of Alcohol and Tobacco.—The separate sources of inland revenue for the years 1916 to 1921 are set out in Table 18. The two largest sources of inland revenue used to be spirits and tobacco, which together accounted for over 80 p.c. of the total in 1913 and about 65 p.c. of the total in 1920; however, owing to the increased yield in the war taxes, spirits and tobacco produced only about 28 p.c. of the 1921 inland revenue. Tables 18 and 19 in the edition of 1916-17 showed that the consumption of alcoholic liquors and of tobacco tended annually to increase, both absolutely and relatively per head of the population up to the year 1913. For the year 1912-13 the consumption of spirits reached its highest point, viz., 1.112 gallon per head. For the year 1913-14 the consumption of malt liquor rose to its highest point, viz., 56,060,846 gallons, or