

Inland Revenue.

Under the Inland Revenue Act (R.S. 1906, c. 5), the Department of Inland Revenue until 1918 had the control and management of standard weights and measures and of the collection of excise duties, of stamp duties, internal taxes, bridge and ferry tolls and rents. It administered the statutes which dealt with the adulteration of food and other articles, electricity and gas inspection, patent medicines, petroleum, naphtha and the analysis of fertilizers and feeding stuffs. The Department also established the food standards, which were put into force from time to time by Orders in Council under the authority of Section 26 of the Adulteration Act. For the year ended March 31, 1923, the total inland revenue of the Dominion amounted to \$144,249,547, as compared with \$110,812,503 in 1922. By Order in Council, dated May 18, 1918, the Department of Customs and the Department of Inland Revenue were amalgamated and combined under the name of the Department of Customs and Inland Revenue under one Minister of the Crown. By Order in 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 Department of Customs and Inland Revenue was consolidated, 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, 1923:—

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 thousand.....	6.00
When made from imported molasses or		Cigarettes, weighing more than 3 lb. per	
other sweetened matter free of Customs		thousand.....	11.00
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 Excise 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, \$2.42 per proof gallon; when made from imported molasses or other sweetened matter free of customs duty, \$2.43 per proof gallon. Druggists licensed by the Minister of Customs and Excise 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 manufacturers' 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.

In Table 11 are set out the various sources of inland revenue for the years 1918 to 1923, the last fiscal year showing an increase over the previous year of \$33,437,044, due to the increased amount collected in 1923 as war taxes. The increase in this item over 1922 was \$34,087,279. Tables 12 and 13 show statistics