

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 are 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 12 are set out the various sources of inland revenue for the years 1921 to 1926, the last fiscal year showing an increase from the previous year of \$14,262,384, due to the increased amount collected in 1926 as war taxes and excise duties. Tables 13 and 14 show statistics of excise licenses issued in the fiscal years 1921 to 1926, and of distillation during the last five fiscal years.

12.—Excise and other Inland Revenues collected by the Department of Customs and Inland Revenue in the fiscal years 1921-1926.

Sources of Revenue.	1921.	1922.	1923.	1924.	1925.	1926.
Acetic acid.....	\$ 1,955	\$ 100	\$ 100	\$ 100	\$ 100	\$ 100
Cigars.....	1,293,655	1,095,170	622,035	608,685	516,606	539,300
Malt.....	2,468,476	2,628,995	2,549,801	3,280,057	3,540,621	3,840,774
Malt liquor.....	84,301	61,531	60,331	93,072	107,734	113,933
Manufactures in bond.....	76,508	16,525	18,225	18,725	17,675	17,250
Methylated spirits.....	405,457	-	-	-	-	-
Seizures.....	174,523	-	-	-	-	-
Spirits.....	5,757,463	6,224,061	7,985,808	9,371,063	9,393,661	10,932,578
Tobacco.....	27,132,933	26,876,807	25,013,128	25,236,296	25,421,602	27,919,051
War tax, revenue stamps, etc.	79,346,815	73,902,614	107,989,893	123,668,547	89,330,858	99,228,334
Weights and measures, gas and law stamps.....	9,423 ¹	-	-	-	-	-
Other revenues.....	165,462	6,700	10,426	8,040	7,344	7,245
Total.....	116,916,991	110,812,503	144,249,547	162,284,885	128,326,151	142,598,566

¹Law stamps only. Weights and measures revenue, also gas inspection revenue, is now collected by the Department of Trade and Commerce. For amount see Table 2.

13.—Number of Excise Licenses issued during the fiscal years 1921-1926.

Description.	1921.	1922.	1923.	1924.	1925.	1926.
Distillers.....	12	10	11	14	16	18
Brewers and maltsters.....	73	79	74	75	79	87
Tobacco manufacturers.....	85	81	76	73	70	65
Cigar manufacturers.....	147	152	140	126	113	110
Petroleum refineries.....	12	14	16	16	18	21
Manufacturers in bond—						
Vinegar distillers.....	18	1	-	-	-	-
Perfumes, pharmaceutical preparations, etc.	233	334	354	371	348	343
Chemical stills.....	140	149	163	166	164	156
Wood alcohol manufacturers.....	12	12	9	6	7	8
Malt vinegar brewers.....	3	3	3	3	3	3
Malt products.....	1	-	-	-	-	-
Still manufacturers and importers.....	4	14	10	16	17	18
Acetic acid manufacturers.....	2	2	2	2	2	2
Bonded warehouses.....	49	45	49	50	46	41
Rectifiers.....	1	1	1	1	1	1
Compounders.....	-	-	-	2	2	2