

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as existing on July 1, 1927:—

Spirits—		Tobacco, per lb.	\$ 0-20
When made from raw grain, per proof gal.	\$ 9-00	Cigarettes, weighing not more than 3 lb. per thousand	6-00
When made from malted barley	9-02	Cigarettes, weighing more than 3 lb. per thousand	11-00
When made from imported molasses or other sweetened matter free of customs duty, per proof gal.	9-03	Foreign raw leaf tobacco, unstemmed, per standard lb.	0-40
Malt, per lb.	0-03	Foreign raw leaf tobacco, stemmed, per standard lb.	0-60
Malt, imported, crushed or ground, per lb.	0-05	Canada twist tobacco, per lb.	0-20
Malt liquor, when made in whole or part from any other substance than malt, per gal.	0-15	Snuff, per lb.	0-20
		Cigars, per thousand	3-00

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 Excise 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 to hospitals for medicinal purposes only.

Revenue from Excise Duties.—The inland revenue collected from excise duties, other than war taxes, is shown by items for the past five fiscal years in Table 12. Tobacco, including cigarettes, is shown by the figures to be supplying more than 62 p.c. of the revenue from excise duties.

12.—Details of Excise Duties collected during the fiscal years ended Mar. 31, 1923-1927.

Items.	1923.	1924.	1925.	1926.	1927.
	\$	\$	\$	\$	\$
Spirits.....	7,985,838	9,371,063	9,393,661	10,932,578	13,904,584
Malt liquor.....	60,331	93,072	107,734	113,933	228,833
Malt.....	2,549,601	3,280,957	3,540,621	3,840,774	3,811,557
Tobacco.....	25,013,128	25,236,296	25,421,802	27,919,051	30,638,418
Cigars.....	622,035	608,685	561,606	539,300	536,845
Acetic acid.....	100	100	100	100	150
Manufacturers in bond.....	18,225	18,725	17,675	17,250	17,350
Other receipts.....	10,426	8,040	7,344	7,245	7,176
Totals.....	36,269,654	38,616,638	39,065,343	42,279,331	49,139,913

Statistics of Licenses and Distillation.—As a by-product of the collection of excise duties, statistics are compiled of excise licenses issued and of distillation; figures for recent years are given in Tables 13 and 14.