

collected was \$61,254,400 and of business profits war tax \$3,000. While the income tax and the business profits war tax (see Table 11) are collected by the Commissioner of Income Tax, the other main branches of inland revenue—the excise duties and excise war taxes—are collected by the Commissioner of Excise.

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as existing at July 1, 1932:—

Spirits—		Tobacco, per lb.....	\$ 0-20
When made from raw grain, per proof gal. \$ 9-00 ¹		Cigarettes, weighing not more than 3 lb. per thousand, per thousand.....	6-00 ¹
When made from malted barley.....	9-02 ¹	Cigarettes, weighing more than 3 lb. per thousand, per thousand.....	11-00
When made from imported molasses or other sweetened matter free of customs duty, per proof gal.....	9-63 ¹	Foreign raw leaf tobacco, unstemmed, per standard lb.....	0-40
Malt, screened, 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

¹Following the Imperial Economic Conference, 1932, amendments to the Excise Act, assented to on Nov. 25, 1932, were made as follows:—

(1) The duty on domestic spirits entered for consumption was reduced from \$9, \$9.02, and \$9.03 per proof gallon to \$7 per proof gallon.

(2) The duty on manufactured cigarettes entered for consumption was reduced from \$6 per thousand to \$4 per thousand.

When, however, any person is licensed by the Minister of National Revenue 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 National 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 manufacturers' rates of duty. A drawback of 99 p.c. of the duty may be granted when domestic 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 last six fiscal years in Table 12. Tobacco, including cigarettes, is shown by the figures to be supplying about 71 p.c. of the revenue from excise duties.

12.—Details of Excise Duties Collected, fiscal years ended Mar. 31, 1927-32.

(Accrued revenues as shown in the Report of the Commissioner of Excise.)

Item.	1927.	1928.	1929.	1930.	1931.	1932.
	\$	\$	\$	\$	\$	\$
Spirits.....	13,904,584	18,267,537	19,344,599	18,534,658	11,821,701	8,160,573
Malt liquor.....	223,833	239,245	351,440	347,648	388,827	389,736
Malt.....	3,811,557	4,277,066	4,756,945	4,495,651	4,140,360	3,634,888
Tobacco.....	30,638,418	34,702,359	39,307,618	41,671,417	41,701,767	36,650,559
Cigars.....	530,845	549,896	576,883	593,062	537,315	460,504
Acetic acid.....	150	150	150	150	200	100
Manufactures in bond.....	17,350	17,700	17,020	17,950	17,150	17,300
Other receipts.....	7,476	8,170	7,673	8,322	7,749	8,405
Totals.....	49,139,913	58,062,122	64,362,328	65,668,948	58,615,069	49,327,065