

### Subsection 4.—Inland Revenue.

Under the Inland Revenue Act (R.S.C., 1906, c. 5), the Department of Inland Revenue 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 until 1918. 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. This department also established the food standards, which were put into force by Orders in Council under the authority of Section 26 of the Adulteration Act. Later the administration of the Adulteration of Food and the Proprietary and Patent Medicine Acts was transferred to the Department of Health, that of the Commercial Feeding Stuff and Fertilizers Acts to the Department of Agriculture, and that of the Acts relating to weights and measures and the inspection of gas, electric light and water meters to the Department of Trade and Commerce. By Order in Council of May 18, 1918, the Departments of Customs and of Inland Revenue were combined as the Department of Customs and Inland Revenue, under one Minister of the Crown. On June 4, 1921, the Department of Customs and Inland Revenue was consolidated as the Department of Customs and Excise (11-12 George V, c. 26). As from April 1, 1927, the name of this department, which collects the great bulk of the revenue of the Dominion, was changed to Department of National Revenue by authority of 17 Geo. V, c. 34. This Act provides for three chief departmental officers—the Commissioner of Customs, the Commissioner of Excise and the Commissioner of Income Tax, while an Assistant Commissioner of Customs may also be appointed.

In the fiscal year ended Mar. 31, 1934, the gross amount of customs duties collected by the department was \$73,154,472, as compared with \$77,271,965 in 1933, \$113,997,851 in 1932, \$149,250,992 in 1931, \$199,011,628 in 1930 and \$200,479,505 in 1929. The total of excise duties and excise war taxes collected in the fiscal year ended Mar. 31, 1934, was \$145,176,663, as compared with \$123,478,841 in 1933, \$109,586,366 in 1932, \$93,986,975 in 1931, \$129,822,444 in 1930 and \$148,376,494 in 1929.<sup>1</sup> The total of income tax collected in the fiscal year ended Mar. 31, 1934, was \$61,399,172, as compared with \$62,066,697 in 1933. While the income tax and the business profits war tax (see Table 8) 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 Jan. 1, 1935:—

1. Spirits distilled in Canada, per proof gal. \$ 7.00	(b) Imported (in addition to any of the duties otherwise imposed), per gal. .... 0.07
Except Spirits as follows:—	
(a) Used in a bonded manufactory for medicines, extracts, etc., per proof gal. 2.50	
(b) Used in a bonded manufactory for perfumes, per proof gal. .... 1.50	
(c) Used in a bonded manufactory for vinegar, per proof gal. .... 0.27	
(d) Used for chemical compositions approved by Governor in Council, per proof gal. .... 0.15	
(e) Sold to licensed druggists for pharmaceutical preparations, per proof gal. 2.50	
(f) Distilled from native fruits and used by a licensed wine manufacturer for fortification of native wines, per proof gal. .... 1.00	
2. Spirits imported (in addition to any of the duties otherwise imposed), per proof gal. .... 0.30	
3. Beer or Malt Liquor:—	
(a) Brewed in whole or part from any substance other than malt, per Gal. .... 0.22	
4. Malt:—	
(a) Produced in Canada and screened, per lb. .... 0.06	
(b) Imported, per lb. .... 0.06	
(c) Imported, crushed or ground, per lb. .... 0.08	
5. Malt Syrup:—	
(a) Produced in Canada, per lb. .... 0.10	
(b) Imported, per lb. .... 0.16	
6. Tobacco, Cigars and Cigarettes:—	
(a) Manufactured tobacco, per lb. .... 0.20	
(b) Cigarettes weighing not more than 3 lb. per M, per M. .... 4.00	
(c) Cigarettes weighing more than 3 lb. per M, per M. .... 11.00	
(d) Imported leaf tobacco, unstemmed, per lb. .... 0.40	
(e) Imported leaf tobacco, stemmed, per lb. .... 0.60	
(f) Cigars, per M. .... 3.00	

<sup>1</sup>Table 9, p. 897, gives the details of the revenues from individual taxes for the years 1929-34 and Tables 10 and 11, pp. 898-899, give the revenues from individual taxes by provinces for 1933 and 1934.