

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 any *bona fide* public hospital 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 six fiscal years in Table 12. Tobacco, including cigarettes, is shown by the figures to be supplying about 70 p.c. of the revenue from excise duties.

12.—Details of Excise Duties Collected, fiscal years ended Mar. 31, 1929-34.

(As shown in the Report of the Commissioner of Excise.)

Item.	1929.	1930.	1931.	1932.	1933.	1934.
	\$	\$	\$	\$	\$	\$
Spirits.....	19,337,974	18,526,908	11,815,576	8,153,448	7,201,375	7,176,513
Validation fee.....	—	—	—	—	—	323,482
Malt liquor.....	346,540	342,098	384,102	385,436	302,539	234,877
Malt.....	4,755,295	4,493,801	4,138,910	3,633,438	2,875,779	2,773,984
Tobacco.....	39,304,793	41,668,542	41,699,017	36,647,484	29,330,598	25,857,511
Cigars.....	572,683	588,977	533,565	456,654	368,352	347,803
Licences.....	45,043	48,522	43,899	45,605	44,863	54,710
Totals.....	64,362,328	65,668,848	58,615,069	49,322,065	40,123,566	36,768,880

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

13.—Number of Excise Licences Issued, fiscal years ended Mar. 31, 1928-34.

Description.	1928.	1929.	1930.	1931.	1932.	1933.	1934.
	No.	No.	No.	No.	No.	No.	No.
Distillers.....	23	25	28	27	27	24	20
Brewers and maltsters.....	93	95	94	98	92	88	83
Tobacco manufacturers.....	58	57	56	56	60	68	73
Cigar manufacturers.....	90	83	82	76	77	82	85
Petroleum refiners.....	22	21	22	22	27	36	46
Manufacturers in Bond—							
Perfumes, pharmaceutical preparations, etc.....	346	330	338	337	337	335	330
Chemical stills.....	152	144	135	133	141	161	160
Wood alcohol manufacturers.....	6	6	8	6	6	6	6
Malt vinegar brewers.....	3	4	4	5	5	4	5
Still manufacturers and importers.....	26	24	29	26	23	15	12
Acetic acid manufacturers.....	3	3	3	3	3	3	2
Bonded warehouses.....	62	51	49	48	62	66	59
Compounders.....	3	4	6	6	6	9	9
Canadian leaf stemmers.....	9	10	10	9	14	10	14

14.—Statistics of Distillation, fiscal years ended Mar. 31, 1929-34.

Schedule.	1929.	1930.	1931.	1932.	1933.	1934.
Licences issued..... No.	25	28	27	27	24	20
Licence fees..... \$	6,625	7,750	6,125	7,125	6,250	5,750
Grain, etc., for Distillation—						
Malt..... lb.	39,170,372	42,064,219	19,519,949	10,802,254	6,807,119	8,259,033
Indian corn..... "	106,112,316	114,942,991	35,879,402	19,657,775	17,871,546	27,497,313
Rye..... "	80,449,536	78,075,195	47,421,646	27,121,120	17,552,045	13,929,865
Oats and other grain.. "	228,102	257,510	64,150	189,080	17,125	121,208
Wheat..... "	—	—	—	—	—	—
Rice..... "	84,523	58,330	—	—	—	—
Totals, Grain Used..... "	226,044,849	235,398,245	102,885,147	57,770,229	42,247,835	49,807,419