

fasteners (zippers); wooden doors; silver-bearing articles (toiletware); dextrines; rabbit skins; brass, copper and nickel-silver commodities; boiler tubes; skelp; cocoa mats and matting.

Part II of the Act empowers the Board to hear and decide appeals from rulings made by the Department of National Revenue with respect to fair market value of goods for duty purposes, erroneous appraisals, and the rate of duty applicable to any class of goods. Findings of the Board on Appeals are published in the *Canada Gazette*. To Mar. 31, 1935, forty-four Appeals have been registered. Decisions by the Board have been made for thirty-one. Nine were withdrawn after registration. For three the Appellants are not ready to proceed with hearing; one is awaiting decision of the Board.

### Section 13.—Liquor Control in Canada.

During the years 1916 and 1917, as a war policy, legislation prohibiting the sale of alcoholic liquors, except for medicinal and scientific purposes, was passed in all the provinces except Quebec, where similar legislation was passed in 1919. The prohibition extended to the sale of beer and wine except in Quebec. Native wine, however, could be sold in Ontario.

In aid of provincial legislation prohibiting or restricting the sale of intoxicating liquors, the Dominion Government in 1916 passed a law making it an offence to send intoxicating liquors into any province to be dealt in contrary to the law of that province. In 1919 this Act was changed to read that "on the request of the Legislative Assembly of a province a vote would be taken on the question that the importation and the bringing of intoxicating liquors into such province be forbidden". If the majority of those voting were found to be in favour of such prohibition, the Governor in Council was to declare it in force.

After the War the provinces continued under prohibition for varying periods. Plebiscites were taken from time to time to ascertain the will of the electorate as to whether the policy of prohibition, adopted as an emergency war measure, should be continued. During 1921 Quebec and British Columbia discarded the existing prohibition laws and adopted the policy of liquor sale under government control. The same course was followed by Manitoba in 1923, Alberta in 1924, Saskatchewan in 1925, Ontario and New Brunswick in 1927 and Nova Scotia in 1930. Thus Prince Edward Island is the only province still adhering to a policy of prohibition.

The provincial Liquor Control Acts have been framed to conform to conditions peculiar to the regions where they are in force and no two are exactly alike. The salient feature of all is the establishment of a provincial monopoly of the retail sale of alcoholic beverages, with the practical elimination of private profit therefrom. Partial exception is made in the retail sale of malt liquor by brewers, which certain provinces permit while reserving regulative rights and taxing such sales heavily. In all the provinces, however, spirits may be bought only at government liquor stores. The provincial monopoly extends only to the retail sale of alcoholic beverages, the manufacture being still in private hands but under the supervision of the Liquor Boards or Commissions. The original Liquor Control Acts have been modified from time to time as deemed advisable. Brief summaries of the legislation are given in the Bureau's Annual Report on the Control and Sale of Liquor.