

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, 1935, the gross amount of customs duties collected by the Department was \$84,627,473, as compared with \$73,154,472 in 1934, \$77,271,965 in 1933, \$113,997,851 in 1932 and \$149,250,992 in 1931. The total of excise duties and excise war taxes collected in the fiscal year ended Mar. 31, 1935 was \$158,576,297, as compared with \$145,176,663 in 1934, \$123,478,841 in 1933, \$109,586,366 in 1932, and \$93,986,975 in 1931.\* The total of income tax collected in the fiscal year ended Mar. 31, 1935, was \$66,808,066, as compared with \$61,399,172 in 1934. 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, 1936:—

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

\*Table 9, p. 837, gives the details of the revenues from individual taxes for the years 1930-35 and Table 10, p. 838, gives the revenues from individual taxes by provinces for 1935.