

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 11. Tobacco, including cigarettes, is shown by the figures to have supplied about 63 p.c. of the revenue from excise duties in the fiscal year 1935.

11.—Details of Excise Duties Collected, fiscal years ended Mar. 31, 1930-35.

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

Item.	1930.	1931.	1932.	1933.	1934.	1935.
	\$	\$	\$	\$	\$	\$
Spirits.....	18,526,908	11,815,576	8,153,448	7,201,375	7,176,513	8,155,162
Validation fee.....	-	-	-	-	323,482	443,550
Beer or malt liquor.....	342,098	384,102	385,436	302,539	234,877	1,143,910
Malt syrup.....	-	-	-	-	-	168,705
Malt.....	4,493,801	4,138,910	3,633,438	2,875,779	2,773,984	6,263,464
Tobacco.....	41,668,542	41,699,017	36,647,484	29,330,598	25,857,511	27,903,910
Cigars.....	588,977	533,565	456,654	368,352	347,803	376,136
Licences.....	48,522	43,899	45,605	44,863	54,710	45,201
Totals.....	65,668,848	58,615,069	49,322,065	40,123,506	36,768,880	44,500,038

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 12 and 13.

12.—Number of Excise Licences Issued, fiscal years ended Mar. 31, 1929-35.

Description.	1929.	1930.	1931.	1932.	1933.	1934.	1935.
	No.	No.	No.	No.	No.	No.	No.
Distillers.....	25	28	27	27	24	20	18
Brewers and maltsters.....	95	94	98	92	88	83	80
Tobacco manufacturers.....	57	56	56	60	68	73	68
Cigar manufacturers.....	83	82	76	77	82	85	77
Petroleum refiners.....	21	22	22	27	36	46	47
Manufacturers in Bond—							
Perfumes, pharmaceutical preparations, etc.....	330	338	337	337	335	330	323
Chemical stills.....	144	135	133	141	161	160	133
Wood alcohol manufacturers.....	6	8	6	6	6	6	7
Malt vinegar brewers.....	4	4	5	5	4	5	4
Still manufacturers and importers.....	24	29	26	23	15	12	17
Acetic acid manufacturers.....	3	3	3	3	3	2	-
Bonded warehouses.....	51	49	48	62	66	59	61
Compounders.....	4	6	6	6	9	9	-
Canadian leaf stemmers.....	10	10	9	14	10	14	12