

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 1936.

### 11.—Details of Excise Duties Collected, fiscal years ended Mar. 31, 1931-36.

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

| Item.                    | 1931.             | 1932.             | 1933.             | 1934.             | 1935.             | 1936.             |
|--------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
|                          | \$                | \$                | \$                | \$                | \$                | \$                |
| Spirits.....             | 11,815,576        | 8,153,448         | 7,201,375         | 7,176,513         | 8,155,162         | 7,401,581         |
| Validation fee.....      | —                 | —                 | —                 | 323,482           | 443,550           | 600,417           |
| Beer or malt liquor..... | 384,102           | 385,436           | 302,539           | 234,877           | 1,143,910         | 408,760           |
| Malt syrup.....          | —                 | —                 | —                 | —                 | 168,705           | 183,710           |
| Malt.....                | 4,138,910         | 3,633,438         | 2,875,779         | 2,773,984         | 6,263,464         | 7,691,832         |
| Tobacco.....             | 41,699,017        | 36,647,484        | 29,330,598        | 25,857,511        | 27,903,910        | 28,678,512        |
| Cigars.....              | 533,565           | 456,654           | 368,352           | 347,803           | 378,136           | 373,668           |
| Licences.....            | 43,899            | 45,605            | 44,853            | 54,710            | 45,201            | 40,540            |
| <b>Totals.....</b>       | <b>58,615,069</b> | <b>49,322,065</b> | <b>40,123,506</b> | <b>36,768,880</b> | <b>44,500,038</b> | <b>45,359,020</b> |

**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 Table 12.

### 12.—Statistics of Distillation, fiscal years ended Mar. 31, 1931-36.

| Schedule.   | 1931.              | 1932.             | 1933.             | 1934.             | 1935.             | 1936.             |
|---|--------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Licences issued..... No.                                      | 27                 | 27                | 24                | 20                | 18                | 18                |
| Licence fees..... \$  | 6,125              | 7,125             | 6,250             | 5,750             | 5,000             | 4,750             |
| Grain, etc., for Distillation—                                |                    |                   |                   |                   |                   |                   |
| Malt..... lb.   | 19,519,949         | 10,802,254        | 6,807,119         | 8,259,033         | 3,878,133         | 6,460,673         |
| Indian corn..... "  | 35,879,402         | 19,657,775        | 17,871,546        | 27,497,313        | 22,508,624        | 32,961,102        |
| Rye..... "  | 47,421,646         | 27,121,120        | 17,552,045        | 13,929,865        | 4,772,654         | 7,128,903         |
| Oats and other grain..... "                                   | 64,150             | 189,080           | 17,125            | 121,208           | 119,000           | 192,098           |
| Wheat..... "  | —                  | —                 | —                 | —                 | —                 | —                 |
| Rice..... "   | —                  | —                 | —                 | —                 | —                 | —                 |
| <b>Totals, Grain Used.....</b>                                | <b>102,885,147</b> | <b>57,770,229</b> | <b>42,247,835</b> | <b>49,807,419</b> | <b>31,278,411</b> | <b>46,742,776</b> |
| Molasses used..... lb.  | 70,304,701         | 71,988,200        | 39,272,923        | 69,111,370        | 48,550,415        | 74,932,898        |
| Wine and other materials..... "                               | —                  | 15,917,061        | 3,071,695         | 1,525,833         | 2,387,528         | 304,531           |
| Proof spirits manufactured..... proof gal.                    | 9,286,780          | 7,099,637         | 4,345,834         | 6,411,230         | 4,321,457         | 6,553,190         |
| Duty Collected Ex-manufactory on Deficiencies and Assessment— |                    |                   |                   |                   |                   |                   |
| Amount..... proof gal.  | 965                | 9,643             | 575               | 297               | 80                | 664               |
| Duty..... \$  | 8,677              | 87,061            | 5,187             | 2,076             | 559               | 2,655             |
| <b>Totals, duties collected plus licence fees..... \$</b>     | <b>14,802</b>      | <b>94,186</b>     | <b>11,437</b>     | <b>7,826</b>      | <b>5,559</b>      | <b>7,405</b>      |

It will be seen from the above table that the quantity of spirits manufactured dropped between 1931 and 1933 from 9,286,780 proof gallons to 4,345,834 proof gallons. Since 1933 there has been an increase to 6,553,190 proof gallons for 1936. The duties collected ex-manufactory on deficiencies etc., plus licence fees fell from \$14,802 to \$5,559 between 1931 and 1935 but show an improvement at \$7,405 for 1936.

**Alcohol and Tobacco Taken out of Bond.**—In Table 13 are shown the quantities of spirits, malt liquor, malt, cigars, cigarettes, and tobacco taken out of bond for consumption in the fiscal years ended 1911 to 1936.

Between 1920 and 1936 the number of cigars taken out of bond fell from 270,089,761 to 124,570,870 and the quantity of tobacco, which was 23,049,012 lb. in 1920, had fallen to 20,870,651 lb. by 1925, since when there was a steady increase