

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 Stuffs, 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 Geo. V, c. 26). As from Apr. 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, 1937, the gross amount of customs duties collected by the Department was \$92,282,059, as compared with \$82,784,317 in 1936, \$84,627,473 in 1935, \$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, 1937, was \$202,498,882, as compared with \$161,830,681 in 1936, \$158,576,297 in 1935, \$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, 1937, was \$102,365,242, as compared with \$82,709,803 in 1936. 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, 1938:—

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

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.

\*Table 9, p. 851, gives the details of the revenues from individual taxes for the years 1932-37 and Table 10, p. 852, gives this information by provinces for 1937.