

Tobacco, including cigarettes, is shown by the figures to have supplied about 61 p.c. of the revenue from excise duties in the fiscal year 1937.

### 11.—Details of Excise Duties Collected, fiscal years ended Mar. 31, 1932-37.

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

NOTE.—Dashes in this table indicate that no revenue was collected under the corresponding heads because the items were not applicable in the years indicated.

Item.	1932.	1933.	1934.	1935.	1936.	1937.
	\$	\$	\$	\$	\$	\$
Spirits.....	8,153,448	7,201,375	7,176,513	8,155,162	7,401,581	8,316,669
Validation fee.....	—	—	323,482	443,550	600,417	1,055,719
Beer or malt liquor.....	385,436	302,539	234,877	1,143,910	408,760	390,277
Malt syrup.....	—	—	—	168,705	163,710	160,175
Malt.....	3,633,438	2,875,779	2,773,984	6,263,464	7,691,832	8,050,380
Tobacco.....	36,647,484	29,330,598	25,857,511	27,903,910	28,678,512	28,334,748
Cigars.....	456,654	368,352	347,803	376,136	373,668	372,058
Licences.....	45,605	44,863	54,710	45,201	40,540	38,891
<b>Totals.....</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>	<b>46,718,917</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, 1932-37.

Schedule.	1932.	1933.	1934.	1935.	1936.	1937.
Licences issued.....No.	27	24	20	18	18	18
Licence fees.....\$	7,125	6,250	5,750	5,000	4,750	4,500
Grain, etc., for Distillation—						
Malt.....lb.	10,802,254	6,807,119	8,259,033	3,878,133	6,460,673	8,674,360
Indian corn.....“	19,657,775	17,871,546	27,497,313	22,508,624	32,961,102	52,575,085
Rye.....“	27,121,120	17,552,045	13,929,865	4,772,654	7,128,903	10,440,518
Other grain.....“	189,080	17,125	121,208	119,000	192,098	328,960
<b>Totals, Grain Used.....“</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>	<b>72,018,923</b>
Molasses used.....“	71,983,200	39,272,923	69,111,370	48,550,415	74,932,898	87,235,183
Wine and other materials “	15,917,061	3,071,695	1,525,833	2,387,528	304,531	2,247,560
Proof spirits manufactured.....proof gal.	7,099,637	4,345,834	6,411,230	4,321,457	6,553,190	8,723,005
Duty Collected Ex-manufactory on Deficiencies and Assessment—						
Amount.....proof gal.	9,643	575	297	80	664	678
Duty.....\$	87,061	5,187	2,076	559	2,655	2,942
<b>Totals, duties collected plus licence fees.....\$</b>	<b>94,186</b>	<b>11,437</b>	<b>7,826</b>	<b>5,559</b>	<b>7,405</b>	<b>7,442</b>

It will be seen from the above table that the quantity of spirits manufactured dropped between 1932 and 1933 from 7,099,637 proof gal. to 4,345,834 proof gal. Since 1933 there has been an increase to 8,723,005 proof gal. for 1937, although for the year 1935 the low figure of 4,321,457 was recorded. The duties collected ex-manufactory on deficiencies etc., plus licence fees fell from \$94,186 to \$5,559 between 1932 and 1935 but showed an improvement at \$7,442 for 1937.

**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 1937.

Between 1920 and 1937 the number of cigars taken out of bond fell from 270,089,761 to 123,956,872 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