

Subsection 4.—Inland Revenue.

Under the Inland Revenue Act (R.S.C., 1906, c. 5), the Department of Inland Revenue had the control and management of standard weights and measures and of the collection of excise duties, of stamp duties, internal taxes, bridge and ferry tolls and rents until 1918. It administered the statutes which dealt with the 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 Sec. 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 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; an Assistant Commissioner of Customs may also be appointed. While the income tax is 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, 1939:—

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.