

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 18. 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 1938.

18.—Details of Excise Duties Collected, fiscal years 1933-38.

(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.	1933.	1934.	1935.	1936.	1937.	1938.
	\$	\$	\$	\$	\$	\$
Spirits.....	7,201,375	7,176,513	8,156,162	7,401,581	8,316,669	9,844,227
Validation fee.....		323,482	443,550	600,417	1,055,719	918,607
Beer or malt liquor.....	302,539	234,877	1,143,910	408,760	390,277	363,208
Malt syrup.....			168,705	163,710	160,175	132,240
Malt.....	2,875,779	2,773,984	6,263,464	7,691,832	8,050,380	8,852,924
Tobacco (incl. cigarettes).....	29,330,598	25,857,511	27,903,910	28,878,512	28,334,748	32,428,275
Cigars.....	368,352	347,803	376,136	373,668	372,058	409,010
Licences.....	44,863	54,710	45,291	40,540	38,891	38,557
Totals.....	40,123,596	36,768,890	44,500,838	45,359,020	46,718,917	52,987,018

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 19.

19.—Statistics of Distillation, fiscal years 1933-38.

Schedule.	1933.	1934.	1935.	1936.	1937.	1938.
Licences issued.....No.	24	20	18	18	18	19
Licence fees.....\$	6,250	5,750	5,000	4,750	4,500	5,250
Grain, etc., for Distillation—						
Malt.....lb.	6,807,119	8,259,033	3,878,133	6,460,673	8,674,360	11,476,111
Indian corn....."	17,871,546	27,497,313	22,508,624	32,961,102	52,575,085	72,192,878
Rye....."	17,552,045	13,929,865	4,772,654	7,128,903	10,440,518	11,076,495
Other grain....."	17,125	121,208	119,000	192,098	328,960	392,124
Totals, Grain Used....."	42,247,835	49,807,419	31,278,411	46,742,776	72,018,923	95,137,608
Molasses used....."	39,272,923	69,111,370	48,550,415	74,932,898	87,235,183	88,986,256
Wine and other materials....."	3,071,695	1,525,833	2,387,528	304,531	2,247,560	4,160,731
Proof spirits manufactured.....proof gal.	4,345,834	6,411,230	4,321,457	6,553,190	8,723,005	10,198,330
Duty Collected Ex-manufactory on Deficiencies and Assessment—						
Amount.....proof gal.	575	297	80	664	678	848
Duty.....\$	5,187	2,076	559	2,655	2,942	3,391
Totals, duties collected plus licence fees.....\$	11,437	7,826	5,559	7,405	7,442	8,641

It will be seen from the above table that the quantity of spirits manufactured increased between 1933 and 1938 from 4,345,834 proof gal. to 10,198,330 proof gal. The statistics have fluctuated greatly since 1920, varying from the low of 2,356,329 proof gal. in that year to the high of 16,816,312 proof gal. recorded in 1929.