

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as existing at Apr. 1, 1943:—

1. Spirits distilled in Canada, per proof gal. \$11-00
Canadian brandy, per proof gal. \$ 9-00
Except Spirits as follows:—
 - (a) Used in a bonded manufactory for medicines, extracts, etc., per proof gal. \$ 1-50
 - (b) Used in a bonded manufactory for perfumes, per proof gal. \$ 1-50
 - (c) Used in a bonded manufactory for vinegar, per proof gal. \$ 0-60
 - (d) Used for chemical compositions approved by Governor in Council, per proof gal. \$ 0-15
 - (e) Sold to licensed druggists for pharmaceutical preparations, per proof gal. \$ 1-50
 - (f) Distilled from native fruits and used by a licensed wine manufacturer for fortification of native wines, per proof gal. Free
2. Spirits imported (in addition to any of the duties otherwise imposed), per proof gal. \$ 0-30
3. Beer or Malt Liquor:—
Brewed in whole or part from any substance other than malt, per gal. \$ 0-45
4. Malt:—
 - (a) Produced in Canada and screened, per lb. \$ 0-16
 - (b) Imported, per lb. \$ 0-16
5. Malt Syrup:—
 - (a) Produced in Canada, per lb. \$ 0-24
 - (b) Imported, per lb. \$ 0-40
6. Tobacco, Cigars and Cigarettes:—
 - (a) Manufactured tobacco, per lb. \$ 0-35
 - (b) Cigarettes weighing not more than 2½ lb. per M, per M. \$ 6-00
 - (c) Cigarettes, weighing more than 2½ lb. per M, per M. \$11-00
 - (d) Cigars, per M. \$ 3-00
 - (e) Canadian raw leaf tobacco, when sold for consumption, per lb. \$ 0-20

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.

Revenues from Excise Duties.—In the fiscal year 1942, tobacco, including cigarettes, supplied about 52 p.c. of the revenue from excise duties.

10.—Excise Duties Collected, Fiscal Years 1933-43

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

Item	1938	1939	1940	1941	1942	1943
	\$	\$	\$	\$	\$	\$
Spirits	9,844,227	9,929,585	12,478,114	17,695,951	21,994,307	31,612,277
Validation fee	918,607	390,763	374,117	664,778	416,576	513,027
Beer or malt liquor	363,208	254,819	281,164	324,004	414,018	579,859
Malt syrup	132,210	113,127	123,446	108,681	102,730	73,762
Malt	8,852,924	8,177,299	11,402,151	16,801,740	25,241,291	33,952,236
Tobacco (incl. cigarettes)	32,428,275	32,840,490	40,132,994	54,893,927	64,452,468	75,757,280
Cigars	409,010	383,994	423,940	522,875	597,488	614,444
Licences	38,557	34,339	34,629	45,137	39,336	38,270
Totals	52,987,018	52,124,416	65,250,555	91,057,093	113,258,214	143,140,155

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.

11.—Statistics of Licences and Distillation, Fiscal Years 1933-43

Item	1938	1939	1940	1941	1942	1943
Licences issued..... No.	19	19	20	20	19	20
Licence fees..... \$	5,250	5,250	5,250	5,000	4,500	5,125
Duty Collected Ex-manufactory on Deficiencies and Assessment— Amount..... proof gal	848	71	Nil	140	Nil	Nil
Duty..... \$	3,391	284	"	981	"	"
Totals, Duties Collected Plus Licence Fees... \$	8,641	5,534	5,250	5,981	4,500	5,125