

**Revenues from Excise Duties.**—In the fiscal year 1944, tobacco, including cigarettes, supplied about 54 p.c. of the revenue from excise duties.

#### 14.—Excise Duties Collected, Fiscal Years 1939-44

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

Item	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$
Spirits.....	9,929,585	12,478,114	17,695,951	21,994,307	31,612,277	30,908,236
Validation fee.....	390,763	374,117	664,778	416,576	513,027	441,258
Beer or malt liquor.....	254,819	281,164	324,004	414,018	579,859	371,956
Malt syrup.....	113,127	123,446	108,681	102,730	72,762	222,250
Malt.....	8,177,299	11,402,151	16,801,740	25,241,291	33,952,236	35,080,381
Tobacco (incl. cigarettes).....	32,840,490	40,132,994	54,893,927	64,452,468	75,757,280	79,315,378
Cigars.....	383,994	423,940	522,875	597,488	614,444	590,310
Licences.....	34,339	34,629	45,137	39,336	38,270	36,626
<b>Totals.....</b>	<b>52,124,416</b>	<b>65,250,555</b>	<b>91,057,093</b>	<b>113,258,214</b>	<b>143,140,155</b>	<b>146,966,395</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.

#### 15.—Statistics of Licences and Distillation, Fiscal Years 1939-44

Item	1939	1940	1941	1942	1943	1944
Licences issued..... No.	19	20	20	19	20	21
Licence fees..... \$	5,250	5,250	5,000	4,500	5,125	5,250
Duty Collected Ex-manufactory on Deficiencies and Assessment— Amount..... proof gal.	71	Nil	140	Nil	Nil	Nil
Duty..... \$	284	“	981	“	“	“
<b>Totals, Duties Collected Plus Licence Fees..... \$</b>	<b>5,534</b>	<b>5,250</b>	<b>5,981</b>	<b>4,500</b>	<b>5,125</b>	<b>5,250</b>
Grain, etc., for Distillation— Malt..... lb.	12,163,156	15,939,969	16,863,074	17,808,827	30,488,625	45,876,662
Indian corn..... “	70,882,809	80,538,799	99,439,503	77,894,730	59,003,261	7,172,323
Rye..... “	15,093,490	23,823,962	23,143,976	30,103,297	18,227,483	6,555,429
Other grain..... “	358,094	815,878	1,608,357	13,836,906	180,352,641	396,967,171
<b>Totals, Grain Used... “</b>	<b>98,497,549</b>	<b>121,118,608</b>	<b>141,054,910</b>	<b>139,643,760</b>	<b>288,072,010</b>	<b>456,571,585</b>
Molasses used..... lb.	73,455,645	86,165,160	116,730,154	136,970,515	48,478,178	187,164
Wine and other materials “	1,445,688	436,616	2,695,501	366,290	13,015,476	49,473,944
Proof spirits manufactured..... proof gal.	9,642,830	11,821,317	14,641,842	17,569,476	19,657,698	27,203,337

The quantity of spirits manufactured has fluctuated greatly since 1920, varying from the low of 2,356,329 proof gal. in that year to the high of 27,203,337 proof gal. recorded in 1944.

**Alcohol and Tobacco Taken Out of Bond.**—Record amounts of cigarettes and tobacco were taken out of bond for consumption in 1944, while amounts of spirits, malt liquor, malt and cigars were slightly below 1943 figures.