

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 year ended Mar. 31, 1948, tobacco, including cigarettes, supplied about 48 p.c. of the revenue from excise duties.

#### 14.—Gross Excise Duties Collected, Years Ended Mar. 31, 1942-48

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

Item	1942	1943	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$	\$	\$
Spirits.....	21,994,307	31,612,277	30,908,236	31,576,777	47,766,499	51,729,636	53,360,650
Validation fee..	416,576	513,027	441,258	633,523	1,042,625	947,710	770,880
Beer or malt liquor.....	414,018	579,859	371,956	7,102,636	6,646,438	2,511,311	3,819,875
Malt syrup.....	102,730	72,762	222,250	244,266	177,152	91,700	67,878
Malt.....	25,241,291	33,952,236	35,080,381	35,121,290	41,382,052	49,208,816	53,625,293
Tobacco (incl. cigarettes)....	64,452,468	75,757,280	79,315,378	82,538,590	97,595,346	100,867,668	101,900,638
Cigars.....	597,488	614,444	590,310	603,483	632,743	294,844	215,479
Licences.....	39,336	38,270	36,626	36,705	38,692	39,690	37,468
<b>Totals<sup>1</sup>.....</b>	<b>113,258,214</b>	<b>143,140,155</b>	<b>146,966,395</b>	<b>157,857,270</b>	<b>195,281,547</b>	<b>205,691,375</b>	<b>213,798,162</b>

<sup>1</sup> These totals do not agree with net excise duties as shown in Table 6, due to refunds, drawbacks and, in the case of spirits, a transfer tax being included here.

**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, Years Ended Mar. 31, 1942-48

Item	1942	1943	1944	1945	1946	1947	1948
Licences issued.... No.	19	20	21	22	22	24	25
Licence fees..... \$	4,500	5,125	5,250	6,375	5,500	6,625	6,250
Grain, etc., Used for Distillation—							
Malt..... lb.	17,808,827	30,488,625	45,876,662	65,174,752	62,436,322	38,118,151	49,997,856
Indian corn..... lb.	77,894,730	59,003,261	7,172,323	39,946,582	26,710,786	91,807,930	248,056,463
Rye..... "	30,103,297	18,227,483	6,555,429	31,737,221	30,605,412	24,545,992	25,694,278
Other grain <sup>1</sup> ..... "	13,836,906	180,352,641	396,967,171	455,098,683	429,448,845	133,173,559	34,616,203
<b>Totals, Grain Used..... "</b>	<b>139,643,760</b>	<b>288,072,010</b>	<b>456,571,585</b>	<b>591,957,238</b>	<b>549,201,365</b>	<b>287,645,632</b>	<b>358,364,800</b>
Molasses used.... lb.	136,970,515	48,478,178	187,164	66,744	9,429,064	71,690,199	111,812,928
Wine and other materials..... "	366,290	13,015,476	1,301,748	4,358,519	3,924,329	4,305,252	5,467,095
Sulphide liquor... gal.	Nil	Nil	48,172,196	74,593,045	73,557,030	74,126,650	95,063,070
Proof spirits manufactured.... proof gal.	17,569,476	19,657,698	27,203,337	35,555,059	34,625,339	21,571,074	28,198,327

<sup>1</sup> Classification of this figure not available.

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 35,555,059 proof gal. recorded in 1945.

**Alcohol and Tobacco Taken Out of Bond.**—Record amounts of spirits, malt liquor, malt and cigarettes were taken out of bond for consumption in 1948. For details see Table 16, p. 812, Chapter XX.