

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, 1949, tobacco, including cigarettes, supplied about 49 p.c. of the revenue from excise duties.

16.—Gross Excise Duties Collected, Years Ended Mar. 31, 1943-49

(Source: The Report of the Commissioner of Excise)

Item	1943	1944	1945	1946	1947	1948	1949
	\$	\$	\$	\$	\$	\$	\$
Spirits.....	31,612,277	30,908,236	31,576,777	47,766,499	51,729,636	53,360,650	49,976,274
Validation fee..	513,027	441,258	633,523	1,042,625	947,710	770,880	825,371
Beer or malt liquor.....	579,859	371,956	7,102,636	6,646,438	2,511,311	3,819,875	3,740,065
Malt syrup.....	72,762	222,250	244,266	177,152	91,700	67,878	51,825
Malt.....	33,952,236	35,080,381	35,121,290	41,382,052	49,208,816	53,625,293	55,853,055
Tobacco (incl. cigarettes)....	75,757,280	79,315,378	82,538,590	97,595,346	100,867,668	101,900,638	106,033,181
Cigars.....	614,444	590,310	603,483	632,743	294,844	215,479	207,823
Licences.....	38,270	36,626	36,705	38,692	39,690	37,468	39,115
Totals¹.....	143,140,155	146,966,395	157,857,270	195,281,547	205,691,375	213,798,162	216,726,709

¹ These totals do not agree with net excise duties as shown in Table 8, due to refunds, drawbacks and, in the case of spirits, a transfer tax which is 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.

17.—Statistics of Licences and Distillation, Years Ended Mar. 31, 1943-49

Item	1943	1944	1945	1946	1947	1948	1949
Licences issued.... No.	20	21	22	22	24	25	27
Licence fees..... \$	5,125	5,250	6,375	5,500	6,625	6,250	6,750
Grain, etc., Used for Distillation—							
Malt..... lb.	30,488,625	45,876,662	65,174,752	62,436,322	38,118,151	49,997,856	31,699,705
Indian corn..... "	59,003,261	7,172,323	39,946,582	26,710,786	91,807,930	248,056,463	176,368,186
Rye..... "	18,227,483	6,555,429	31,737,221	30,605,412	24,545,992	25,694,278	30,189,564
Other grain ¹ "	180,352,641	396,967,171	455,098,683	429,448,845	133,173,559	34,616,203	15,462,635
Totals, Grain Used..... "	288,072,010	456,571,585	591,957,238	549,201,365	287,645,632	358,364,800	253,720,090
Molasses used..... lb.	48,478,178	187,164	66,744	9,429,064	71,690,199	111,812,928	128,034,436
Wine and other materials..... "	13,015,476	1,301,748	4,358,519	3,924,329	4,305,252	5,467,095	8,733,086
Sulphide liquor... gal.	—	48,172,196	74,593,045	73,557,030	74,126,650	95,063,070	98,080,000
Proof spirits manufactured.... proof gal.	19,657,698	27,203,337	35,555,059	34,625,339	21,571,074	28,198,327	23,643,036

¹ 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.—For the amounts of spirits, malt liquor, malt and cigarettes taken out of bond for consumption in 1949, see Table 15, p. 856, Chapter XXI.