The net occupiable space reported by 141 firms in 1948 comprised 3,715,385 sq. ft. for merchandise, 2,053,272 sq. ft. for household goods and 15,188,887 cu. ft. of cold-storage space. Merchandise space increased by almost 400,000 cu. ft. over the 1947 figure but little change was recorded in space available for the other two classes of storage.

Customs Warehouses.-Warehouses for the storage of imported goods are known as customs warehouses. These are divided into nine classes as follows: (1) those occupied by the Federal Government, some of which are used for examination and appraisal of imported goods while others, known as King's Warehouses, are used for the storage of unclaimed, abandoned, seized or forfeited goods; (2) warehouses, consisting of an entire building or part thereof, properly separated from the rest of the building by a partition, which are used exclusively for the storage of imported goods consigned to the proprietor of the building; (3) buildings or parts of buildings properly partitioned off, used for the storage of imported goods consigned to the proprietor or others or for the storage of unclaimed or seized goods: (4) sufferance warehouses operated by the owners of vessels for the storage of in-bond goods transported by water or air;\* (5) vards, sheds and buildings intended for the storage of imported coal and coke; (6) farms, yards, sheds, etc., which an importer of horses or sheep intends to use for the feeding and pasturing of imported animals other than pure-bred mares; (7) warehouses for the storage of animals, including horses for racing, and articles for exhibition or competition for prizes; (8) warehouses for clover seed imported for the purpose of being recleaned and prepared for a foreign market; and (9) yards, sheds, etc., which importers intend to use for the storage of goods too heavy or too bulky to be admitted to an established customs warehouse

## Subsection 5.-Bonded Warehousing and Storage of Wines

Bonded Warehousing.—The Excise Duty Branch of the Department of National Revenue considers any premises licensed under the Excise Act to be a warehouse, whether for storage of raw materials to produce finished tobacco or cigar products or for spirits or malt used for brewing. Practically the total production of spirits is placed in bonded warehouses while only a small part of the output of beer is retained in storage. Wine, unlike spirits and beer, is not secured under bond. All imports of alcoholic beverages must go through bonded warehouses before being released to Provincial Liquor Commissions or Boards, or other agencies authorized by the Commissions or Boards to take alcoholic beverages out of bond. Similarly, tobacco, cigars and cigarettes which are not stamped and duty paid, are secured in bond. In addition to these warehouses, there are those in which no manufacturing or production is carried on, but are used solely for the storage of goods upon which duty has not been paid. Goods are stored in these warehouses usually for the purpose of rapid distribution and for delivery as ships' stores.

Spirits, Tobacco and Malt in Bond.—Table 14 shows the quantities of distilled liquor, tobacco, cigars and cigarettes in bond in recent years. The yearly inventory of breweries showed an increase of total gallonage of beer in stock from 22,137,000 in 1948 to 22,534,000 in 1949.

<sup>\*</sup> Railways and express companies have similar facilities.