

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, 1950, tobacco, including cigarettes, supplied about 49 p.c. of the revenue from excise duties.

16.—Gross Excise Duties collected, Years Ended Mar. 31, 1945-50

Item	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$
Spirits.....	31,576,777	47,766,499	51,729,636	53,360,650	49,976,274	52,702,888
Validation fee.....	633,523	1,042,625	947,710	770,880	825,371	790,587
Beer or malt liquor.....	7,102,636	6,646,438	2,511,311	3,819,875	3,740,065	3,678,316
Malt syrup.....	244,266	177,152	91,700	67,878	51,825	—
Malt.....	35,121,290	41,382,052	49,208,816	53,625,293	55,853,055	56,018,292
Tobacco (incl. cigarettes).....	82,538,590	97,595,346	100,567,668	101,900,638	106,033,181	115,778,732
Cigars.....	603,483	632,743	294,844	215,479	207,823	203,043
Licences.....	36,705	38,602	39,690	37,468	39,115	38,241
Totals¹.....	157,857,270	195,281,547	205,691,375	213,798,162	216,726,709	229,210,099

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, 1945-50

Item	1945	1946	1947	1948	1949	1950
Licences issued.....No.	22	22	24	25	27	28
Licence fees.....\$	6,375	5,500	6,625	6,250	6,750	7,250
Grain, etc., Used for Distillation—						
Malt.....lb.	65,174,752	62,436,322	38,118,151	49,997,856	31,699,705	26,764,523
Indian corn.....“	39,946,582	26,710,786	91,807,930	248,056,463	176,368,186	162,568,138
Rye.....“	31,737,221	30,605,412	24,545,992	25,694,278	30,189,564	37,525,049
Other grain ¹“	455,098,683	429,448,845	133,173,559	34,616,203	15,462,635	2,887,990
Totals, Grain Used. “	591,957,238	549,201,365	287,645,632	358,364,800	253,720,090	229,745,700
Molasses used.....lb.	66,744	9,429,064	71,690,199	111,812,928	128,034,436	61,951,935
Wine and other materials “	4,358,519	3,924,329	4,305,252	5,467,095	8,733,086	5,237,900
Sulphide liquor.....gal.	74,593,045	73,557,030	74,126,650	95,063,070	98,080,000	89,712,658
Proof spirits manufactured.....proof gal.	35,555,059	34,625,339	21,571,074	28,198,327	23,643,036	20,741,268

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 1950 see p. 844.