

animals, including horses for racing, and articles for exhibition or competition for prizes; (8) warehouses for clover seed imported for the purpose of being re-cleaned 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 which are being 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 a decrease of total gallongage of beer in stock from 21,661,000 in 1950 to 20,756,358 in 1951.

14.—Distilled Liquor, Tobacco, Cigars and Cigarettes in Bond, Quarterly, 1948-52

Item and Quarter	1948	1949	1950	1951	1952
Distilled Liquor—					
March.....'000 pf. gal.	66,582	72,363	76,687	81,878	87,973
June....."	68,764	74,166	78,855	84,120	90,007
September....."	68,951	71,063	79,127	84,647	90,241
December....."	69,809	75,542	79,655	85,921	..
Tobacco, Unmanufactured—					
March.....'000 lb.	158,693	178,428	201,024	193,353	213,981
June....."	143,219	161,966	181,132	176,028	189,371
September....."	120,429	136,983	155,997	156,832	162,440
December....."	125,540	147,443	154,459	164,949	..
Tobacco, Manufactured—¹					
March.....'000 lb.	5	14	18	5	26
June....."	3	1	—	—	—
September....."	1	1	1	—	6
December....."	1	1	—	10	..
Cigars—					
March.....'000	1,513	3,336	2,416	2,072	3,330
June....."	2,760	3,727	2,277	2,007	2,761
September....."	1,147	2,730	1,302	804	1,110
December....."	657	1,050	303	857	..
Cigarettes at 3 lb. or under—¹					
March.....'000	12,703	17,527	4,500	5,347	15,253
June....."	15,922	3,108	4,866	3,602	2,780
September....."	6,379	3,519	3,890	2,344	5,131
December....."	7,729	3,809	3,461	4,251	..

¹ Excludes Newfoundland.