Net occupiable space reported in 1951 by 167 firms comprised 37,457,144 cu. feet for merchandise, 17,787,385 cu. feet for household goods and 24,018,082 cu. feet of cold-storage space. Merchandise space increased 2,329,000 cu. feet, household goods space decreased 1,546,000 cu. feet, and cold-storage space was up 165,500 cu. feet over the total for 164 companies reporting in 1950.

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 Queen'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 inbond goods transported by water or air;\* (5) yards, 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 eigar 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 eigarettes that 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 15 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 20,756,358 in 1951 to 23,388,779 gal. in 1952.

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