

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 and 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 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 43 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 23,388,779 gal. in 1952 to 27,334,817 gal. in 1953.

43.—Distilled Liquor, Tobacco, Cigars and Cigarettes in Bond, Quarterly, 1950-54

Item and Quarter	1950	1951	1952	1953	1954
Distilled Liquor—					
March.....'000 pf. gal.	76,687	81,878	87,973	92,089	95,400
June....."	78,855	84,120	90,007	93,339	97,845
September....."	79,127	84,647	90,241	92,501	98,081
December....."	79,655	85,921	90,658	93,174	99,477
Tobacco, Unmanufactured—					
March.....'000 lb.	201,024	193,353	213,981	223,333	212,030
June....."	181,132	176,028	189,371	194,797	185,920
September....."	155,997	156,832	162,440	165,778	159,089
December....."	154,459	164,949	167,467	162,679	166,526
Tobacco, Manufactured—¹					
March.....'000 lb.	18	5	26	1	7
June....."	—	—	—	—	—
September....."	1	—	6	4	—
December....."	—	10	4	1	1
Cigars—					
March.....'000	2,416	2,072	3,330	2,726	3,505
June....."	2,277	2,007	2,761	2,221	2,952
September....."	1,302	804	1,110	2,060	1,867
December....."	303	857	1,074	1,407	1,090
Cigarettes at 3 lb. or under—¹					
March.....'000	4,500	5,347	15,253	7,499	17,574
June....."	4,866	3,602	2,780	4,687	14,612
September....."	3,890	2,344	5,131	7,108	2,481
December....."	3,461	4,251	2,761	9,763	3,669

¹ Excludes Newfoundland.