

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 for medicinal or research purposes to universities, scientific or research laboratories, bona fide public hospitals, or health institutions in receipt of Federal Government aid.

### 12.—Gross Excise Duties Collected, Years Ended Mar. 31, 1949-54

Item	1949	1950	1951	1952	1953	1954
	\$	\$	\$	\$	\$	\$
Spirits.....	40,634,697	46,547,587	60,126,300	45,944,724	48,627,965	69,194,020
Validation fee.....	825,371	790,587	1,108,252	1,223,933	746,877	—
Beer or malt liquor.....	3,740,065	3,678,316	2,745,851	3,812,065	5,294,283	4,799,823
Malt syrup.....	51,825	—	—	—	—	—
Malt.....	55,853,055	56,018,292	65,409,427	73,748,003	80,584,283	78,733,288
Tobacco and cigarettes.....	106,033,181	115,778,732	114,282,662	100,547,951	116,701,207	96,724,855
Cigars.....	207,823	203,043	203,945	162,968	212,817	245,862
Licences.....	39,115	38,241	38,009	36,092	38,183	36,519
<b>Totals<sup>1</sup>.....</b>	<b>207,385,132</b>	<b>223,054,798</b>	<b>243,914,446</b>	<b>225,475,736</b>	<b>252,205,615</b>	<b>249,734,366</b>

<sup>1</sup> These totals do not agree with net excise duties as shown in Table 8 owing to refunds and drawbacks and, for spirits, a transfer tax which is included here.

**Statistics of Licences and Distillation.**—As a result of the collection of excise duties, statistics are compiled of excise licences issued and of distillation.

### 13.—Statistics of Licences and Distillation, Years Ended Mar. 31, 1949-54

Item	1949	1950	1951	1952	1953	1954
Licences issued.....No.	27	28	28	29	29	29
Licence fees.....\$	6,750	7,250	8,000	7,375	7,750	7,500
Grain, etc., used for distillation—						
Malt.....lb.	31,699,705	26,764,523	31,914,170	33,688,521	31,169,426	34,770,622
Indian corn.....“	176,368,186	162,568,138	209,060,163	211,851,336	193,629,683	223,715,461
Rye.....“	30,189,564	37,525,049	32,137,858	29,427,040	30,404,971	42,888,000
Wheat and other grain.....“	15,462,635	2,887,990	13,174,382	17,925,256	17,996,080	828,440
<b>Totals, Grain Used...lb.</b>	<b>253,720,000</b>	<b>229,745,700</b>	<b>286,286,573</b>	<b>292,892,153</b>	<b>273,200,160</b>	<b>302,202,523</b>
Molasses used.....lb.	128,034,436	61,951,935	32,836,406	26,989,288	22,614,185	21,965,602
Wine and other materials.....“	8,733,086	5,237,900	8,496,194	8,330,301	4,674,714	3,696,117
Sulphide liquor.....gal.	98,080,000	89,712,658	86,454,960	99,344,940	98,380,740	394,040,231
Proof spirits manufactured.....proof gal.	23,643,036	20,741,268	23,551,259	24,742,386	22,517,166	24,710,625

The quantity of spirits manufactured has fluctuated greatly since 1920, varying from a low of 2,356,329 proof gal. in that year to a high of 35,555,059 proof gal. recorded in 1945.

**Alcohol and Tobacco Taken Out of Bond.**—The amounts of beverage spirits, malt beer, malt, cigars, cigarettes and other tobacco taken out of bond for consumption are given in Table 44, p. 1002.

### Excise Taxes Collected

The statistics given in Table 14 represent gross excise tax collection by the Excise Division of the Department of National Revenue.