

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as at Aug. 15, 1957:—

Spirits..... per proof gal. \$12.00	Spirits used directly in the manufacture of toilet preparations or cosmetics on which excise tax is applicable under Schedule I of the Excise Tax Act..... per proof gal. Free
Spirits used by licensed bonded manufacturers..... per proof gal. 1.50	Canadian brandy..... per proof gal. \$10.00
Spirits used in bond for manufacture of perfume..... per proof gal. Free	Malt, all, when brought into a brewery..... per lb. Free
Spirits used in bond for manufacture of approved chemical compositions..... per proof gal. 0.15	Beer, all..... per Imp. gal. 0.38
Spirits sold to druggists licensed under the Excise Act to be used exclusively in preparation of prescriptions for medicines and pharmaceutical preparations.... per proof gal. 1.50	Tobacco, manufactured, all descriptions except cigarettes..... per lb. 0.35
Spirits distilled from wine produced from native fruits, and used in any bonded manufactory for the treatment of domestic wine..... per proof gal. Free	Cigarettes, weighing not more than two and one-half pounds..... per M 4.00
Spirits imported and taken into a bonded manufactory (in addition to duties otherwise imposed).... per proof gal. 0.30	Cigarettes, weighing more than two and one-half pounds..... per M 5.00
	Cigars, all..... per M 1.00
	Canadian raw leaf tobacco, when sold for consumption..... per lb. 0.10

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, public hospitals, or health institutions in receipt of federal and provincial government aid.

9.—Gross Excise Duties Collected, Years Ended Mar. 31, 1953-57

Item	1953	1954	1955	1956	1957
	\$	\$	\$	\$	\$
Spirits.....	48,627,965	69,194,020	72,185,407	77,518,388	86,180,032
Validation fee.....	746,877	—	—	—	—
Beer or malt liquor.....	5,294,283	4,799,823	72,676,281	80,742,806	83,077,741
Malt.....	80,584,283	78,733,288	1,151,032 ¹	—	—
Tobacco and cigarettes.....	116,701,207	96,724,855	100,511,808	110,092,584	120,818,541
Cigars.....	212,817	245,862	241,177	262,477	267,235
Licences.....	38,183	36,519	36,826	35,143	35,556
Totals².....	252,205,615	249,734,366	246,802,531	268,651,398	290,379,165

¹ Tax on malt replaced by gallonage tax on beer. ² These totals do not agree with net excise duties as shown in Table 7 because refunds, drawbacks and, for spirits, a transfer tax are 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.

10.—Statistics of Licences and Distillation, Years Ended Mar. 31, 1953-57

Item	1953	1954	1955	1956	1957
Licences issued..... No.	29	29	30	30	28
Licence fees..... \$	7,750	7,500	8,000	6,500	7,750
Grain, etc., Used for Distillation—					
Malt..... lb.	31,169,426	34,770,622	37,438,384	40,523,848	41,788,225
Indian corn..... “	193,629,683	223,715,461	233,470,614	256,237,858	281,299,649
Rye..... “	30,404,971	42,888,000	40,697,817	50,297,683	55,480,416
Wheat and other grain..... “	17,996,080	828,440	26,448,064	3,013,785	803,490
Totals, Grain Used..... lb.	273,200,160	302,202,523	338,054,879	350,073,169	379,371,780
Molasses used..... lb.	22,614,185	21,965,692	31,922,119	35,793,467	35,471,876
Wine and other materials..... “	4,674,714	3,696,117	5,721,010	5,303,650	4,114,008
Sulphide liquor..... gal.	98,380,740	394,040,231	370,916,068	409,830,302	368,070,334
Proof spirits manufactured... proof gal.	22,517,166	24,710,625	27,330,433	28,535,869	30,028,834