

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.

14.—Gross Excise Duties Collected, Years Ended Mar. 31, 1954-58

Item	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$
Spirits.....	69,194,020	72,185,407	77,518,388	86,180,032	89,928,576
Beer or malt liquor.....	4,799,823	72,676,281	80,742,806	83,077,741	88,225,546
Malt.....	78,733,288	1,151,032 ¹	—	—	—
Tobacco and cigarettes.....	96,724,855	100,511,808	110,092,584	120,818,541	131,378,168
Cigars.....	245,862	241,177	262,477	267,235	305,894
Licences.....	36,519	36,826	35,143	35,556	34,069
Totals².....	249,734,366	246,802,531	268,651,398	290,379,105	309,872,253

¹ Tax on malt replaced by gallonage tax on beer. ² These totals do not agree with net excise duties as shown in Table 9 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.

15.—Statistics of Licences and Distillation, Years Ended Mar. 31, 1954-58

Item	1954	1955	1956	1957	1958
Licences issued..... No.	29	30	30	28	28
Licence fees..... \$	7,500	8,000	6,500	7,750	7,250
Grain, etc., Used for Distillation—					
Malt..... lb.	34,770,622	37,438,384	40,523,848	41,788,225	39,096,917
Indian corn..... “	223,715,461	233,470,614	256,237,853	281,299,649	247,011,281
Rye..... “	42,888,000	40,697,817	50,297,683	55,480,416	61,228,045
Wheat and other grain..... “	828,440	26,448,064	3,013,785	803,490	770,540
Totals, Grain Used..... lb.	302,202,523	338,054,879	350,073,169	379,371,780	348,106,783
Molasses used..... lb.	21,965,692	31,922,119	35,793,467	35,471,876	33,352,564
Wine and other materials..... “	3,696,117	5,721,010	5,303,650	4,114,008	4,875,894
Sulphide liquor..... gal.	394,040,231	370,916,068	409,830,302	368,070,334	374,711,047
Proof spirits manufactured.... proof gal.	24,710,625	27,330,433	28,535,869	30,028,834	28,135,387

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. The total for 1958 was 28,135,387 proof gal.

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 the Domestic Trade Chapter, Table 36, p. 931.