

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, 1955-59

Item	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$
Spirits.....	72,185,407	77,518,388	86,180,032	89,928,576	96,550,734
Beer or malt liquor.....	72,676,281	80,742,806	83,077,741	88,225,546	83,058,147
Malt.....	1,151,032 ¹	—	—	—	—
Tobacco and cigarettes.....	100,511,808	110,092,584	120,818,541	131,378,168	140,881,924
Cigars.....	241,177	262,477	267,235	305,894	319,369
Licences.....	36,826	35,143	35,556	34,069	34,471
Totals².....	246,802,531	268,651,398	290,379,105	309,872,253	320,844,645

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, 1955-59

Item	1955	1956	1957	1958	1959
Licences issued..... No.	30	30	28	28	27
Licence fees..... \$	8,000	6,500	7,750	7,250	7,000
Grain, etc., Used for Distillation—					
Malt..... lb.	37,438,384	40,523,848	41,788,225	39,096,917	38,307,971
Indian corn..... “	233,470,614	256,237,853	281,299,649	247,011,281	240,221,429
Rye..... “	40,697,817	50,297,683	55,480,416	61,228,045	61,923,728
Wheat and other grain..... “	26,448,064	3,013,785	803,490	770,540	4,105,310
Totals, Grain Used..... lb.	338,054,879	350,073,169	379,371,780	348,106,783	344,558,438
Molasses used..... lb.	31,922,119	35,793,467	35,471,876	33,352,564	69,272,572
Wine and other materials..... “	5,721,010	5,303,650	4,114,008	4,875,894	8,485,879
Sulphide liquor..... gal.	370,916,068	409,830,302	368,070,334	374,711,047	339,002,204
Proof spirits manufactured.... proof gal.	27,330,433	28,535,869	30,028,834	28,135,387	29,763,383

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 1959 was 29,763,383 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 38, p. 950.