

14.—Gross Excise Duties Collected, Years Ended Mar. 31, 1948-53

Item	1948	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$	\$
Spirits.....	39,391,092	40,634,697	46,547,587	60,126,300	45,944,724	48,627,965
Validation fee.....	770,880	825,371	790,587	1,108,252	1,223,933	746,877
Beer or malt liquor.....	3,819,875	3,740,065	3,678,316	2,745,851	3,812,065	5,294,233
Malt syrup.....	67,878	51,825	—	—	—	—
Malt.....	53,625,293	55,853,055	56,018,292	65,409,427	73,748,003	80,584,233
Tobacco and cigarettes.....	101,900,638	106,033,181	115,778,732	114,282,662	100,547,951	116,701,207
Cigars.....	215,479	207,823	203,043	203,945	162,968	212,817
Licences.....	37,468	39,115	38,241	38,009	36,092	38,183
Totals.....	199,828,603	207,385,132	223,054,798	243,914,446	225,475,736	252,205,615

¹ These totals do not agree with net excise duties as shown in Table 8 owing to refunds and drawbacks and, in the case of spirits, a transfer tax which is included here.

Statistics of Licences and Distillation.—Secondary to 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, 1948-53

Item	1948	1949	1950	1951	1952	1953
Licences issued..... No.	25	27	28	28	29	29
Licence fees..... \$	6,250	6,750	7,250	8,000	7,375	7,750
Grain, etc., used for Distillation—						
Malt..... lb.	49,997,856	31,699,705	26,764,523	31,914,170	33,688,521	31,169,426
Indian corn..... "	248,056,463	176,368,186	162,568,138	209,060,163	211,851,336	193,629,683
Rye..... "	25,694,278	30,189,564	37,525,049	32,137,858	29,427,040	30,404,971
Wheat and other grain. "	34,616,203	15,462,635	2,887,990	13,174,382	17,925,256	17,996,080
Totals, Grain Used... lb.	358,364,800	253,720,090	229,745,700	286,286,573	292,892,153	273,200,160
Molasses used..... lb.	111,812,928	128,034,436	61,951,935	32,836,406	26,989,288	22,614,185
Wine and other materials " gal.	5,467,095	8,733,086	5,237,900	8,496,194	8,330,301	4,674,714
Sulphide liquor..... gal.	95,063,070	98,080,000	89,712,658	86,454,960	99,344,940	98,380,740
Proof spirits manufactured..... proof gal.	28,198,327	23,643,036	20,741,268	23,551,259	24,742,386	22,517,166

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 16, p. 927.

Excise Taxes Collected

The statistics given in Table 16 represent gross excise tax collections by the Excise Division of the Department of National Revenue; these differ from the figures shown in Table 10 (in the column "Sales and Other Excise Taxes"), which represent net revenue received, by the amounts of the refunds shown in footnote 1 and the amounts of the 2-p.c. sales tax credited to the Old Age Security Fund shown in footnote 2 to Table 16.