## DEPARTMENT OF NATIONAL REVENUE

(Excise Division)

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## DUTIES OF EXCISE

## REVISED TO MARCH, 1938

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## Spirits

										Duty
1846	per	Imper	ial proof	gallon	fried mal	idani	nord.	.aham.	When.	2d.
1859	""			roof	In soul ret	Deinial	distribution.	200 200	\$0	.06
1862		22 44	200							.09
1864	"	"	"	MILLIO CHARLES					sirita for v	.30
1867	"	"	"he bre	,, sot 11.1	officially.					.60
1868				or medi-					movelino	.63
1870	whe	n prod	uced fron	n molasse	es, per win	e gallo	n, pro	oof	q decis	. 65
1871	Wh	on Kees	www.		"" "					.63
1874	per				. prepare					.75
1875	"									.90
	Imp				for wine g					
					capacity o					
					eight, for		ousin	g and	ex-ware-	
1070	Wh				ary 1, 187					1 00
1879					Mpran Or to		ingth.	i enine	Door	1.00
1880	if m	nade ir	om raw c	r unmali	ted grain,	per Im	peria	ll proof	gallon	1.00
	II II				on which					1.02
	if n	nade fr	com mole	sses or	other sacc	harine	matt	er on	which no	1.02
	11 11	duty	of Custor	ns has be	een paid,	per Im	peria	l proof	gallon	1.03
1885	ner					Control of the state of	-	-		1.30
1000	PCI	""	iai proor	" re	spectively	as abo	ove.	a nonin	on for nes	1.32
	"	"	"	00000	"	"	"	ena mo	ME DOBLING	1.33
1889	used	d in b	onded fa	ctories f	or produc	tion of	fapi	proved	chemical	
- 00.		compo	sitions,	er Impe	rial proof	gallon		Dusa.	10000	.15
1891	The	-			pirit recei	CONTRACTOR INTERNAL				
1885		to wei	ght, July	1, 1891.	nded man			ofed bu	n bedregm	
	per	Imper	ial proof	gallon,	respective	ly as a	above	e	obs.m)	1.50
	"	"	"	"	size of pac	"	"		strijq	1.52
1908	"	"	"	a thii pro	duct "	"	"		W. W. 1981	1.53
1895	"	"	"			"	"		ind of blo	1.70
	"	"	"		nite unann	" "	"	and Tana	rib oa bio	$1.72 \\ 1.73$
1897	"	"	1	"	"	"	"		derires	1.73
1091	"		11 11	"	"	"	"		raderd	1.92
	"	"	"	" "	daind a da	6	"		nt.bellidai(	1.93
1914	"	"	"	viev"anio	ze bettu be	in ellin	"		ort vre	2.40
1885	"	"	"	idadi 10	Ractiffers !		"		gen, yel	2.42
	"	"	"	"	" " " od	"	"	ga hou	quitantin	2.43
55040	1									

1920	used in bonded factories for production of vin				root		uty
mast	gallon	to 1	the d	utie	s of		.27
	Customs and Excise, was imposed on July 1, Special War Revenue Act, 1915, on beverage repealed as of May 10, 1921.	spi:	rits a	and	was	3	
1921	per Imperial proof gallon, respectively as above					9	.00
	u u u u u u u u u						.02
1001						. 9	.03
1921	Used by Licensed Bonded Manufacturers— When made from raw grain	oor	nroo	f ma	llor	2	.40
		"	"	ı ga	"		.42
						90	1846
	other saccharine matter free of Customs						
	Duty	"			"	2	.43
1921	Spirits for use by any university or scientific and						
	research laboratory for scientific purposes only or by any bona fide hospital for medi-						
	cinal purposes only are subject to a draw-						
	back of 99 per centum of the duty paid.						
1922	Used by licensed druggists to prepare prescrip-						
	tions for medicines and pharmaceutical pre-						
	parations: mis has malles only not leadeded		Ollas				10
	When made from raw grain	"	"		"		.40
	When made from malted barley When made from imported molasses or other					4	.44
	saccharine matter free of Customs Duty.	"	"		"	2	.43
1932	When made from raw grain	"	"		"	7	.00
02	When made from malted andin	"	"		"		.00
	When made from molasses or other saccha-						
	rine matter free of Customs Duty	"	"		"	. 7	.00
1933	Used by licensed bonded manufacturers	04410	1 (()		"	2	.50
	Distilled from the juices of native fruits and used	"	"		"	33	00
	for fortification of native wine	"	1		"		.00
	Used in bond for manufacture of perfume	"	111111		"		.50
1004	Used by licensed druggists					414	2.50
1934	Imported and taken into a bonded manufactory (in addition to duties otherwise imposed).	"	"		"		.30
1935	Spirits	"	"		"	1	1.00
1936	Used by licensed bonded manufacturers	"	"		"		
	Sold to druggists licensed under the Excise Act					12 ]	.50
	to be used exclusively in preparation of pre-						
	scriptions for medicines and pharmaceutical						1897
	preparations	"	"		"	1	1.50
	Distilled from wine produced at a registered win-						
	ery from native fruits and used exclusively by registered wine manufacturers for forti-						
		"	"		"	" ]	Free

Canadian Brandy

uty	O Domestic Leaf Tobacco being Removed)	Duty
1936	Per proof gallon	\$ 3.00
1867	Per lb. (A.S.) well land, (A.S.) would't	.01
1877	" " " di signi di sig	.02
1879 1891	a	.01
1894		.01
1914	" " " " I I I I I I I I I I I I I I I I	.03
1930	Screened per lb.	.03
1934	all of the first winds and beauty and the deliver delivers.	.06
	Malt, Imported (Ground or Crushed)	
1904	Per Ib. isw. leuton bound 100 20150 assixis lo viub a of tosidur.	02
1914 1934	Instepnmed, per lb " " tempred per lb " "	.05
1904	Malt Syrup	.00
		00
1934	Suitable for the brewing of beer, per lb	.10
	Imported, per lb	.16
	Malt Liquor	
1867	When brewed in whole or in part from any substance other than malt, per wine gallon	.03½
1877	When brewed in whole or in part from any substance other than malt, per Imperial gallon	.08
1883	When brewed in whole or in part from any substance other than malt, per Imperial gallon	.04
1891	When brewed in whole or in part from any substance other than malt, per Imperial gallon	.10
1914	When brewed in whole or in part from any substance other than malt, per Imperial gallon	.15
1934	When brewed in whole or in part from any substance other than	914 00
	malt, per Imperial gallon	.22
	All beer, when imported, per Imperial gallon	.07
	Tobacco (Manufactured from Foreign Leaf)	
1867	Per lb	10
1870	" " " " " " " " " " " " " " " " " " "	.15
1874 1883	### 10. ***********************************	.20
1000	When put up in packages of less than 1/20 lb., per lb	· · · · · · · · · · · · · · · · · · ·
1885	Per lb.	20
	Per lb	35
1891	All tobacco irrespective of size of package, per ib	.20
1908 1914	All tobacco, whether the product of foreign or domestic leaf, per lb.	.05
1914	" " " " " " " " " " " " " " " " " " "	.20
UU.A	Tobacco (Manufactured from Canadian Leaf)	12
1880	Per lb. (last obesided mon obelit) real()	.14
1882	u u	.08
1883	" "	.02
1885	" "	.05
	In 1908 distinction between products of foreign and domestic tobacco was removed.	10 568

	Tobacco (Canadian Raw Leaf)	
1010		Duty .05
1918	Per lb Duty on Canadian Raw Leaf abolished.	.00
	Tobacco (Imported Raw Leaf)	
1897	Unstemmed, per lb	.10
1898 1908	Duty placed on standard weight. Unstemmed, per lb	.28
1914	Stemmed, per lb	.42
1918	Unstemmed, per lb	.40
80.	Stemmed, per lb	.60
	more, of other materials is used, such materials shall be subject to a duty of twenty-three cents per pound, actual weight.	
1927 1936	Duty on "other materials" as above repealed.  Dutiable under Customs Tariff only.	
	Tobacco (Canada Twist)	
1867	Per lb	.05
1870	« «	.07
1874	hadd and an area area and area area area area area area area are	.10
1879	" " " " " " " " " " " " " " " " " " " "	.04
1883 1885		.05
1914	" "	.10
1918	" "	.20
	Cigars (Made from Foreign Leaf)	
1867	If not over \$10 per M in value, per M	1.00
100.	" over \$10 per M in value but not over \$15, per M	2.00
	" " \$15 " " " " \$20, " " " \$40 " " per M  Per lb	3.00
	" " \$20 " " " \$40, "	4.00
1070	Der 11	5.00
1870 1874	rer in	.40
1883	May 1 to June 30, per lb.  After June 30, per M.	.30
1885	Per M	6.00
1888	When in packages of less than 10 cigars, per M	6.00 7.00
	Cigars (Made from Domestic Leaf)	
1880	Per lb	.30
1882	"	.20
1883	May 1 to June 30, per lb	.15
1005	After June 30, per M	1.50
1885	Per M	3.00

Cigars (All Distinction between Products of Foreign and Domestic Leaf Tobacco being Removed)

	Domestic Leaf Tobacco being Removed)	
	All snuff when containing not more than forty per cent, of	Duty
1908	Per M	3.00
1914	Per M	3.00
1918		6.00
1910	Per M	7.00
1922	Per M	300
1000	When in packages of less than 10 cigars, per M	4.00
1926	On all cigars, per M	3.00
	Cigarettes mollag arrive as	
	Duty the same as upon tobacco until 1888.	
1888	Weighing not more than three lbs. per M, per M	.60
80.	" more " " " " "	1.00
1889	" not more than " " " "	1.50
80	" more " " " " "	6.00
1897	Weighing not more than three lbs. per M, and being the product	1897
	solely of domestic leaf tobacco, per M	1.50
	solely of foreign leaf tobacco, per M	3.00
	Weighing more than three lbs. per M, whether the product of	8.00
1000	foreign or domestic leaf tobacco, per M	2.40
1908	weighing not more than three ibs. per M, per M	7.00
1914	Weighing not more than three lbs. per M, per M	3.00
	"vino more an passent vo lodoble be "tage is controlly	8.00
1918	Weighing not more than three lbs. per M, per M	6.00
1922	Weighing not more than three lbs. per M, per M	7.50
		12.50
1923	Weighing not more than three lbs. per M, per M	6.00
		11.00
1932	Weighing not more than three lbs. per M, per M	4.00
	mollag lootq req Snuff	
		77
	Per lb	.10
1870	" "	.15
1874	" "beverage A	.20
1883	When containing over forty per cent of moisture, per lb " not more than forty per cent moisture, per lb	.08
1885	When containing over forty per cent of moisture, and when put	.14
	up in packages of five pounds each and over, per lb  Damp or moist snuff, when put up in packages of less than five	.14
	pounds, per lb	.20
1888	All snuff when containing not more than forty per cent of	.20
	moisture, per lb	.20

	has agreed the same Snuff—Concluded saideid HA) amgio	<b>.</b>
1001	Domestic Leaf Tobacco being Removed)	Duty
1891	All snuff when containing not more than forty per cent of moisture, per lb	.25
	Damp or moist snuff when containing over forty per cent of	.201
	moisture and put up in packages of less than five pounds each,	
	per lb	.25
	Damp or moist snuff when containing over forty per cent of	
	moisture and put up in packages of five pounds each and over,	
	per lb	.18
1908	All snuff, per pound	05
1918	Petroleum	.20
	Patroleum	
	ar more, of other as an activities materials shall see	
1868	Per wine gallon	.05
1877	The duty was taken off and has not since been reimposed.	
00,	Vinegar (Manufactured in Bond)	
1870	Per proof gallon	.03
1880	"Jose" of a "lecture in the control of the control	.04
1894	"orbug on" gard from Marris and oran code oran convenient.	06
1897		.04
1920	Duty on vinegar abolished and a duty of 27 cents per Imperial	
	proof gallon placed on spirits used in manufacture thereof.	
	solely of foreign leaf tobecoo new Manager	
	to doubong out radde Methylated Spirits and arom amidgiew	
1870	Per proof gallon	.12
1880	Weighing not more than three the per-M per-M " " " "	.15
1888	All Methylated Spirits supplied by the department from July 1,	
	1888, and the privilege of manufacturing in bond withdrawn.	
1920	Manufacture of denatured alcohol by licensed distillers only.	
	Veighing not more than three lbs. per M. per M	
	Acetic Acid	
1897	Per proof gallon	.04
	When used in the mechanical arts and manufactures may, by	
00.	regulations, be exempt from such duty.	
1920	Duty on acetic acid abolished.	
	Summary of Duties of Excise (Revised to March 31, 1938)	
Spirit		4.00
opinio.	used by licensed bonded manufacturers " " "	1.50
011	" in bond for manufacture of perfume " " "	1.50
3.11	" " " " " vinegar " " "	.27
"	" " " " approved	1874
	chemical compositions" """	.15
"	sold to druggists licensed under the Excise Act	.10
	to be used exclusively in preparation of	
	prescriptions for medicines and pharma-	
		1.50
20%	used by native wine manufacturers for the forti-	Trees
"	110001011 01 1100110 111110111111111111	Free
	imported and taken into a bonded manufactory (in addition to duties otherwise imposed) " ""	.30
	( watervous to day on our of the property	

Summary of Duties of Excise (Revised to March 31, 19	<b>38</b> )— <i>C</i>	oncl	uded.
			Duty
Canadian Brandy per pr	oof gall	on §	3.00
Malt, screened		lb.	.06
" imported		"	.06
" imported (crushed or ground)		"	.08
Malt syrup, suitable for brewing of beer		"	.10
" imported	"	"	.16
Malt Liquor or Beer, when brewed in whole or in			
part from any substance other than maltper Imp	perial ga	llon	.22
All beer, when imported "	"	"	.07
Tobacco, manufactured, all descriptions except cigarettes	per	lb.	.20
Cigarettes, weighing not more than three pounds per M	"	M.	4.00
Cigarettes, weighing more than three pounds per M	"	"	11.00
Cigars, all	"	"	3.00
Raw Leaf Tobacco, imported, now dutiable under the Custo Tariff only.	oms		

Dim

Commissioner of Excise.