

DEPARTMENT OF INLAND REVENUE,

Ottawa, February 16th, 1875.

1st. Circular No. 89 is hereby cancelled, and all the copies which have been distributed are to be collected and returned to this office.

2nd. In determining the quantity of Spirits at low temperature, the following system will be observed:--

When the temperature at which the spirits were originally put up is marked on the package a sample is to be drawn and raised approximately to that temperature, not more than 5° above it nor more than 5° below it. When the temperature is not marked on the package the sample is to be raised to at least $+45^{\circ}$ of temperature. The sample is then to be used both for determining the strength of the spirit in the package and the indication by which the specific gravity or divisor is determined for ascertaining the number of gallons in the cask, as directed in the regulations under Circular No. 85.

3rd. The words "but disregarding temperature," in Paragraph 4 of the regulations under Circular No. 85, are to be erased.

4th. All spirits for which Entries for Warehouse are passed in your division are to be tested for quantity in accordance with Circular No. 85, and the regulations made thereunder as hereby amended; and whenever it is ascertained that the packages contain a larger quantity than is stated in the removal papers, Warehouse Bonds are to be taken for such increased quantity, and the Collector by whom the removal bonds were taken is to be advised of the change.



Commissioner.

DEPARTMENT OF INLAND REVENUE,

OTTAWA, *February 17, 1875.*

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