

the distillery in bond and on which no duty of customs or of excise has been paid,—on every gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, one dollar and ninety-two cents ;

(c) When manufactured exclusively from molasses, syrup, sugar, or other saccharine matter, taken to the distillery in bond, and on which no duty of customs has been paid—on every gallon of the strength of proof by Sykes's hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, one dollar and ninety-three cents.

Also to repeal so much of "The Inland Revenue Act" and amending Acts as determine the excise duty on vinegar, and to provide that the excise duties thereon and upon acetic acid shall be as follows :—

Vinegar, manufactured in whole or in part from spirits in bond, four cents per proof gallon ;

Acetic acid, produced by the destructive distillation of wood, four cents per proof gallon ;

Provided, that the Governor General in Council may establish regulations exempting acetic acid from excise duty in whole or in part, when used in the mechanical arts.

25. Resolved, That it is expedient that a license fee of \$50 be collected in each fiscal year from every manufacturer of acetic acid.

Also, to so amend the said Act and the Acts in amendment thereof as to provide that the excise duty to be levied upon cigarettes shall be as follows :—

On cigarettes, whether the product of foreign or of domestic leaf tobacco, weighing not more than three pounds per thousand, three dollars per thousand ;

On cigarettes, whether the product of foreign or domestic leaf tobacco, weighing more than three pounds per thousand, eight dollars per thousand ;

And that in addition to the excise duty at present levied on manufactured tobacco, cigars, and as herein determined in respect of cigarettes, there shall be levied and collected the following excise duties, that is to say :—

(a) On all foreign raw leaf tobacco, unstemmed, taken out of warehouse for manufacture in any cigar or tobacco manufactory, ten cents per pound ;

(b) On all foreign raw leaf tobacco, stemmed, taken out of warehouse for manufacture in any cigar or tobacco manufactory, fourteen cents per pound.

26. Resolved, That it is further expedient to so amend "The Inland Revenue Act" and the Acts in amendment thereof, as to empower the Governor in Council to make regulations for the manufacture of tobacco, cigars and cigarettes, from foreign and domestic leaf tobacco in combination, in such proportions as may be deemed proper, and to impose duties thereon, having regard as nearly as possible to the proportions of foreign and domestic leaf used ; such duties not to exceed the excise duties now imposed on tobacco, cigars and cigarettes.

27. Resolved, That the excise duties hereby fixed and determined shall come into force and effect on and after the 23rd day of April, 1897.

SCHEDULE "A."

GOODS SUBJECT TO DUTIES.

Ales, Beers, Wines and Liquors,

Ale, beer and porter, when imported in casks or otherwise than in bottle, sixteen cents per gallon.

Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon), twenty-four cents per gallon.

Cider, not clarified or refined, five cents per gallon.

Cider, clarified or refined, ten cents per gallon.

Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits, sixty cents per gallon, and when containing more than twenty-five per cent of proof spirits, two dollars per gallon.

Lime juice and other fruit syrups and fruit juices, n.o.p., twenty per cent ad valorem.

Spiruous or alcoholic liquors, distilled from any material, or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water, for every gallon thereof of the strength of proof, and when of a greater strength than that of proof, at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength ; provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of fifteen per cent under proof, but all such liquors shall be computed as of the strength of fifteen per cent under proof, as follows :—

(a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine ; gin of all kinds, n.e.s. ; rum, whisky, and all spiruous or alcoholic liquors, n.o.p. ; amyl alcohol or fusel oil ; or any substance known as potato spirit or potato oil ; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack, or palm spirit, brandy, including artificial brandy and imitations of brandy ; cordials and liqueurs of all kinds, n.e.s. ; mescal, pulque, rum shrub, schiedam and other schnapps ; tafia, angostura and similar alcoholic bitters or beverages, two dollars and forty cents per gallon.

(b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines (so-called), or ethereal and spiruous fruit essences, n.e.s., two dollars and forty cents per gallon and thirty per cent ad valorem.

(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind, when in bottles or flasks containing not more than four ounces each, fifty per cent ad valorem ; when in bottles, flasks or other packages, containing more than four ounces each, two dollars and forty cents per gallon and forty per cent ad valorem.

(d) Nitrous ether, sweet spirits of nitre and aromatic spirits of ammonia, two dollars and forty cents per gallon and thirty per cent ad valorem.

(e) Vermouth, containing not more than thirty-six per cent, and ginger wine containing not more than twenty-six per cent of proof spirits, ninety cents per gallon ; if containing more than these percentages respectively of proof spirits, two dollars and forty cents per gallon.