

201. There shall be imposed, levied and collected on every gallon of any fermented beverage made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt, a duty of excise of fifteen cents, which shall be paid to the collector as herein required: Provided that any brewer using sugar, syrup or other saccharine matter in the manufacture of beer, and having previously given ten days' notice in writing, to the collector of his intention to use such sugar, syrup or other saccharine matter, and paying the duty hereinbefore mentioned on the beer made therewith, may receive a drawback equal to the duty of excise paid by him on the malt used with such sugar, syrup or other saccharine matter in making such beer, under such restrictions and regulations as the Department prescribes.

222. There shall be imposed, levied and collected the following duties of excise on all malt; which shall be paid to the collector, as by this Act provided, that is to say:—

(a) On every pound of malt manufactured in Canada, subject to excise regulations with respect to coomings and absorption of moisture in warehouse as provided by the order in council of the seventh day of February, one thousand eight hundred and ninety-one, three cents;

Provided that malt may be removed from a malt-house to a distillery in bond, and the duty on such malt may be remitted upon proof satisfactory to the Department that such malt has been used solely for the production of spirits, in which production no other material than malt is used; and provided further that malt used, in any licensed bonded manufactory, in the manufacture of malt extract or other similar medicinal preparation approved by the Department may have duty thereon remitted under such regulations as the Department establishes;

(b) On every pound of malt imported into Canada and warehoused, when taken out of bond for consumption, an excise duty of three cents: Provided that malt imported into Canada, crushed or ground, shall be subject to a duty of five cents per pound.

279. There shall be imposed, levied and collected on tobacco and cigars manufactured in Canada the following duties of excise, which shall be paid to the collector as by this Act provided, that is to say:—

(a) On all chewing and smoking tobacco, fine-cut, cavendish, plug or twist, cut or granulated, of every description, on tobacco twisted by hand or reduced into a condition to be consumed or, in any manner other than the ordinary mode of drying and curing, prepared for sale or consumption, even if prepared without the use of any machine or instrument and without being pressed or sweetened,—and on all fine-cut shorts and refuse scraps, cuttings and sweepings of tobacco made from raw leaf tobacco or the product in any form, other than in this Act otherwise provided, of raw leaf tobacco, ten cents per pound, actual weight;

(b) On common Canada twist, when made solely from tobacco grown in Canada, and on the farm or premises where grown, by the cultivator duly licensed therefor, or in a licensed tobacco manufactory, ten cents per pound, actual weight;

(c) On all snuff made from raw leaf tobacco, or the product in any form of raw leaf tobacco or any substitute for tobacco, ground, dry, scented or otherwise, of all descriptions, when prepared for use, ten cents per pound, actual weight;

(d) Snuff flour, when sold or removed for use or consumption, shall pay the same duty as snuff, and shall be put up in packages and stamped in the same manner as herein prescribed for snuff completely manufactured, except that snuff flour not prepared for use, but which needs to be subjected to further pro-