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INLAND REVENUE DEPT., OTTAWA, Oct. 28, 1895.

SIR,—In reply to your communication of the 5th inst., I have the honour to inclose herewith statement of transactions in respect of each distillery for the year ended 30th June, 1895, also copies of instructions to collectors with reference to the disposal of balances anterior to that year as required by the transactions growing out of instructions contained in circular of February 20, 1894.

I am, sir, your obedient servant,

The Auditor General.

E. MIALL, *Commissioner*.

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AUDIT OFFICE, OTTAWA, November 2, 1895.

SIR,—I am in receipt of your letter of the 28th ultimo, inclosing statements of transactions at the several distilleries for the year ended June 30th, 1895; also copies of instructions to collectors in reference to the deficiencies of previous years, growing out of instructions contained in circular of February 20, 1894.

In your letter of July 9, 1894, you stated that the Department was advised that the regulations contained in this Circular were *intra vires* under section 1 of the Inland Revenue Act

I have to inquire if this question was submitted to the Department of Justice? If so please send me a copy of its decision.

I have also to request that the statements containing the transactions of the distilleries during the year ended June 30, 1894, which I have not yet had, may be forwarded to me. I shall be glad to get an early reply.

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, *A.G.*

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AUDIT OFFICE, OTTAWA, November 7, 1895.

SIR,—With your letter of October 28 last you inclosed a copy of a letter of instructions to your Collector at Toronto, dated October 30, 1894. In this letter you state the differences of 1889-90 and 1890-91 were yet to be disposed of.

I have to inquire if they have since been disposed of, and if so, how?

I am, sir, your obedient servant,

The Commissioner of Inland Revenue.

J. L. McDOUGALL, *A.G.*

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INLAND REVENUE DEPT., OTTAWA, November 9, 1895.

SIR,—Referring to your communication of the 2nd inst., to which I replied only in part, I beg to state that the Honourable the Controller was informed, in my presence, by the late Premier, then Minister of Justice, that the power to make regulations respecting the manner in which tests for duty on spirits should be made was fully vested in the department by the 1st section of the Act 53 Vict., Cap. 23, and the regulations proposed thereunder were submitted to him for his approval before being promulgated.

I am, sir, your obedient servant,

The Auditor General.

E. MIALL, *Commissioner*.