

## EXPLANATORY NOTES.

The Schedule to be repealed at present reads as follows:—  
(The words underlined on the opposite pages are substituted for those in italics below, which are deleted.)

### “SCHEDULE.

The following duties of excise shall be imposed, levied and collected:—

#### 1. SPIRITS.

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, *four* dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided that spirits used in any bonded manufactory in the production of goods manufactured in bond shall be subject to the following duties of excise and no other, that is to say

(a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;