

CIRCULAR No. 109.

DEPARTMENT OF INLAND REVENUE,

OTTAWA, February 19, 1876.

SIR,—With reference to the allowance of drawback of duty of malt contained in malt liquor exported, the following departmental regulations are to be observed:—

1st. The brewer who proposes to export malt liquor must give notice of his intention to do so upon Form No. C. 5.

2nd. In addition to the sample of the malt liquor to be exported, referred to in the form of notice above-mentioned, an officer of this Department must take an independent sample of it in such manner as to ensure his obtaining a fair average quality. The sample to be taken in each case must not be less than one quart, half of which is to be forwarded to this Department with such precautions as will protect it from deterioration either by heat or by cold. Probably the best method to secure this will be to pack the sealed bottle containing the sample in a small box with sufficient dry sawdust round it for its protection.

3rd. Every sample taken as above required must be sealed and must have attached to it a label bearing the number of the entry and the number of the claim for drawback made on Form No. C. 6, with such other particulars as may be necessary for identifying it.

4th. The entry will be passed for export in the usual way and, so soon as the exportation has been effected in the manner set forth in the warehouse regulations, the declaration on Form No. C 6 must be made by the brewer claiming the drawback and sworn to in accordance with the terms of the jurat attached thereto.

5th. The quantity of malt contained in the beer so exported will be finally determined by an analysis of the samples taken as above required whereby the original gravity of the worts from which the beer was produced will be determined.

6th. The Analysis will be as follows:—

(a) A definite quantity by measure of the sample will be distilled, and the distillate and the spent beer respectively will be made up with distilled water, each of them to the original measure of the beer before distillation.

(b) The specific gravities of the distillate so made up to the measure of the beer distilled will be taken.

(c) The specific gravity of the spent beer or extract so made up to the volume of the beer distilled will be ascertained.

(d) The number of degrees and parts of a degree of specific gravity by which the distillate is found to be less than the specific gravity of distilled water will be deemed to be the degree of spirit indication.

(e) The degrees of original gravity, set forth in the accompanying tables opposite the spirit indication found as above, will be added to the specific gravity of the spent beer or extract as above ascertained and the specific gravity so found shall be deemed to be the original gravity of the worts.