

'Every person who uses spirits containing methyl alcohol in any form, in any pharmaceutical or medicinal preparation intended for internal use, shall be liable to a penalty of five hundred dollars.'

The Inland Revenue Amendment Act, of 1908, further enacts (Sec. 7).—'Every person who uses methyl alcohol, or spirits containing methyl alcohol in any pharmaceutical, medicinal or other preparation intended for external use shall affix to the vessel containing the said preparation a label stating, in black letters not less than one-fourth of an inch in height, the presence of methyl alcohol therein; and any person violating the provisions of this sub-section shall incur a penalty not less than fifty dollars and not exceeding two hundred dollars.' Although five samples are found to be technically adulterated, I am convinced that in no case has there been any intent to commit fraud. Failure to meet the requirements of the Act apparently results from non-acquaintance with these requirements. The Inland Revenue Amendment Act was assented to April 10, 1908, up to which date the employment of wood alcohol in preparations for external use, without declaration, was not illegal. My justification in advising that no legal action be taken in the present case (the first official inspection of Liquor Picis Carbonis) must be found in the above remarks, and in excerpts from correspondence which appear as appendices to this report.

I beg to recommend the publication of this report as Bulletin No. 188.

I have the honour to be, sir,

Your obedient servant,

A. MCGILL,
Chief Analyst.