

LABORATORY
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INLAND REVENUE DEPARTMENT

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PATENT MEDICINES AND HEADACHE POWDERS

OTTAWA, Ont., January 9, 1906.

W. J. GERALD, Esq.,
Deputy Minister of Inland Revenue.

SIR,—I beg to submit herewith a report addressed to me by Mr. A. McGill concerning certain samples of patent medicines and headache powders which were collected in accordance with your request. In addition to what Mr. McGill has said regarding these, I beg to offer the following remarks for your consideration :—

Peruna.—From the small percentage of total solids contained in this article, less than is found in ordinary rye or Scotch whiskey, it does not appear to belong to the class of patent medicines. The quantity of alcohol found in it (40 per cent proof spirit) is considerably higher than the strongest port wine and about two-thirds that of the ordinary grades of whiskey. It becomes a question as to whether it can be legally sold by druggists without a liquor license.

In the New Hampshire Sanitary Bulletin of the present month, it is stated that an order has been issued by the Commissioner of Internal Revenue, Treasury Department of the United States, requiring dealers in certain patent medicines to pay a revenue tax as liquor dealers. The following medicines are referred to in this ruling :