

Tariff Items.	Preferential Tariff.	Intermediate Tariff.	General Tariff.
(a) When dry	20 p.c.	25 p.c.	25 p.c.
(b) All others	60 p.c.	60 p.c.	60 p.c.
Provided that drugs, pill-mass and preparations, not including pills or medicinal plasters, recognized by the British or the United States pharmacopoeia, or the French Codex as official, shall not be held to be covered by this item;			
Provided, also, that any article in this item containing more than forty per cent of proof spirit shall be rated for duty at . . per gallon and			
248 Paints and colours, ground in spirits, and all spirit varnishes and lacquers. .per gallon.	\$3.00 30 p.c.	\$3.00 30 p.c.	\$3.00 30 p.c.
	\$1.25	\$1.25	\$1.25

2. Resolved, that any enactment founded on the preceding resolution shall be deemed to have come into force on the twenty-first day of August, nineteen hundred and fourteen, and to have applied to all goods mentioned in the preceding resolution, except as hereinafter otherwise provided, imported or taken out of warehouse for consumption on and after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day:

Provided, however, that the foregoing provisions respecting goods specified in tariff items 146, 147 and 156 shall be deemed to have come into force on the seventh day of August, nineteen hundred and fourteen, and to have applied to the goods mentioned in said tariff items 146, 147 and 156 imported or taken out of warehouse for consumption on and after that day, and to have also applied to goods previously imported for which no entry for consumption was made before that day.

EXCISE DUTIES.

1. Resolved, that it is expedient to amend the Inland Revenue Act, as amended by chapter 34 of the Acts of 1908, by repealing sections 154, 201, 222 and 279 thereof, and substituting therefor the following:—

154. There shall be imposed, levied and collected on all spirits distilled, the following duties of excise, which shall be paid to the collector, as herein provided, that is to say:

(a) When the material used in the manufacture thereof consists of not less than ninety per centum, by weight, of raw or unmalted grain, or when manufactured from sugar, syrup, molasses or other saccharine matter not otherwise provided for, on every gallon of the strength of proof by Sykes' hydrometer, two dollars and forty 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) When manufactured exclusively from malted barley, taken to the distillery in bond and on which no duty of customs or excise has been paid, or when manufactured from raw or unmalted grain, used in combination, in such proportions as the department prescribes, with malted barley taken to the distillery in bond and on which no duty of customs or of excise has been paid, on every gallon of the strength

of proof by Sykes' hydrometer, two dollars and forty-two cents, and so in proportion for any greater or less strength, and for any less quantity than a gallon;

(c) When manufactured exclusively from molasses, syrup, sugar or other saccharine matter, taken to the distillery in bond and on which no duty of customs has been paid, on every gallon of the strength of proof by Sykes' hydrometer, two dollars and forty-three cents, and so in proportion for any greater or less strength, and for any less quantity than a gallon.

201. There shall be imposed, levied and collected on every gallon of any fermented beverage made in imitation of beer or malt liquor, and brewed in whole or in part from any other substance than malt, a duty of excise of fifteen cents, which shall be paid to the collector as herein required: Provided, that any brewer using sugar, syrup or other saccharine matter in the manufacture of beer, and having previously given ten days' notice in writing, to the collector of his intention to use such sugar, syrup or other saccharine matter, and paying the duty hereinbefore mentioned on the beer made therewith, may receive a drawback equal to the duty of excise paid by him on the malt used with such sugar, syrup or other saccharine matter in making such beer, under such restrictions and regulations as the department prescribes.

222. There shall be imposed, levied and collected the following duties of excise on all malt, which shall be paid to the collector, as by this Act provided, that is to say:

(a) On every pound of malt manufactured in Canada, subject to excise regulations, with respect to comings and absorption of moisture in warehouse as provided by the Order in Council of the seventh day of February, one thousand eight hundred and ninety-one, three cents: Provided that malt may be removed from a malt-house to a distillery in bond, and the duty on such malt may be remitted upon proof satisfactory to the department that such malt has been used solely for the production of spirits, in which production no other material than malt is used; and provided further that malt used, in any licensed bonded manufactory, in the manufacture of malt extract or other similar medicinal preparation approved by the department may have duty thereon remitted