followed in trying to stem the evil to which he referred. Perhaps the inference to be drawn from the remarks of the honourable gentleman is that if the duty on spirituous liquors were reduced the temptation to smuggle would be less. He stated the duty was some $10 per proof gallon, and indicated that as a result there was such a large spread between the purchase price of liquor and the retail selling price, after duty was paid, that the temptation to smuggle was very great. Then he spoke of the Preventive Service and rather suggested the question whether it could not be strengthened, though he implied that this could be done only at a very high cost to the country.

I asked for and have here a statement of the customs duty and excise taxes at present applicable to spirituous liquors from Great Britain, Australia, South Africa and France, showing the dates on which these rates became effective. The figure of $10, as quoted by the honourable gentleman, was in force at one time, perhaps up to a year ago, though I am not sure; but it is no longer in force, except with regard to some imports from France. Effective March 23, 1935, the customs duties on spirituous liquors were reduced as follows:

From Great Britain—Item 156, $5 per proof gallon. Item 156a, $5 per proof gallon.

From Australia—Item 156, brandy, $3 per proof gallon; rest of item, $5 per proof gallon. Item 156a, $5 per proof gallon.

From South Africa—Item 156, brandy, $3 per proof gallon; Van der Hum, $4 per proof gallon; rest of item, $5 per proof gallon. Item 156a, $5 per proof gallon.

From France—Item 156, Cognac brandy and Armagnac brandy, $5 per proof gallon; liqueurs, $6 per proof gallon. Since May 10, 1921, the duty for the rest of this item has been $10 per proof gallon, and for item 156a, $10 per proof gallon.

As to excise taxes, there is payable at the time of importation, unless the goods are imported under sales tax licence number and certificate, a consumption or sales tax of six per cent levied on the customs duty paid value.

There is also payable on importations from France a special excise tax of three per cent levied on the customs duty paid value. Goods imported under the British Preferential Tariff or under trade agreements between Canada and other British countries are exempt from this tax.

Included in this statement, in small print, are the complete tariff items 156 and 156a as amended in 1935 and in effect since March 23. I will place this upon Hansard.

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirits or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p, containing more than forty per cent of proof spirit, per gallon of the strength of proof..	$5 00	$10 00	$10 00
	Provided, as to all goods specified in item No. 156 when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of 15 per cent under proof.			
156a	Rum, per gallon of the strength of proof..	$5 00	$10 00	$10 00
	Provided (1) as to all goods specified in items No. 156 and No. 156a when of less strength than the strength of proof, that no reduction or allowance shall be made in the measurement thereof for duty purposes, below the strength of fifteen per cent under proof.			
	Provided (2) that when the goods specified in these two items are of greater strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased in proportion for any greater strength than the strength of proof.			