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The action of our Government is in striking contrast with that of the United States upon this matter. In that country, every wine-making company is allowed to make brandy and to use it in strengthening their wines without payment of excise; and duties of excise are levied only upon the *brandy sold*, not upon the wines at all. The company is required to make periodical returns, under oath, to the Commissioner of Excise, of the amount of brandy sold during the period, and excise duties are paid upon the amount thus sworn to as having been sold. The excise duties upon brandy made in the United States are only *one half* as much as the duties upon other distilled spirits. In France, also, no duties are levied upon the manufacture of brandy, nor any restriction placed upon the quantity that shall be put into their champagnes and other wines, *the duties are levied only upon the brandy sold*. Why should Canadians, in their efforts to establish this new enterprise, be weighed down with hindrances and restrictions by their own Government, which are wholly unknown in any other wine-making country?