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Tax on Intoxicating Liquor

U. S. Congress. House.

SUPPLEMENT

TO

JOINT HEARINGS

BEFORE THE

✓ COMMITTEE ON WAYS AND MEANS,

HOUSE OF REPRESENTATIVES

AND THE

COMMITTEE ON FINANCE

UNITED STATES SENATE

SEVENTY-THIRD CONGRESS

INTERIM, FIRST AND SECOND SESSIONS

DECEMBER 12, 1933



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TAX ON INTOXICATING LIQUORS

TUESDAY, DECEMBER 12, 1933

HOUSE COMMITTEE ON WAYS AND MEANS,
AND SENATE COMMITTEE ON FINANCE,
Washington, D.C.

JOINT HEARINGS ON REVISION OF THE EXISTING INTERNAL REVENUE AND CUSTOMS LAWS DEALING WITH INTOXICATING LIQUORS

UNITED STATES TARIFF COMMISSION,
Washington, December 15, 1933.

Hon. ROBERT L. DOUGHTON,
Chairman, Committee on Ways and Means, House of Representatives,
Washington, D.C.

MY DEAR MR. DOUGHTON: During the course of my testimony before the joint hearing held by the Committee on Ways and Means of the House of Representatives and the Committee on Finance of the United States Senate, I was requested to introduce into the record statistics dealing with the collections by States, counties, and cities for liquor taxes; tariff rates and excise taxes in foreign countries on various alcoholic beverages; statistics dealing with the United States production, consumption, tax collections, exports, imports, and tariff rates. In addition the committee requested the insertion of a chart to show a comparison of the rates of duties in the Tariff Acts of 1909, 1913, and 1930, with the costs of production of the various alcoholic beverages in the United States. All the foregoing are attached hereto.

Very truly yours,

HARRY L. LOURIE,
Special Expert.

Revenue receipts collected by States on the liquor traffic in 1915, 1916, 1918, and 1919¹

Geographic division and State	On liquor traffic			
	1915	1916	1918	1919
Grand total.....	\$20,799,071	\$19,262,893	\$20,849,332	\$14,228,151
New England.....	1,114,524	1,104,300	1,395,103	1,408,212
Maine.....				
New Hampshire.....	18,102			
Vermont.....	52,753	82,539	46,335	47,615
Massachusetts.....	873,349	865,955	747,663	794,236
Rhode Island.....	170,320	155,806	159,872	150,945
Connecticut.....			441,233	415,416
Middle Atlantic.....	11,099,516	10,810,411	12,239,910	6,442,139
New York.....	9,357,631	9,068,677	10,568,113	4,902,062
New Jersey.....				
Pennsylvania.....	1,741,885	1,721,734	1,671,797	1,540,077
East North Central.....	2,276,357	2,535,904	2,649,962	1,561,430
Ohio.....	2,242,232	2,501,779	2,641,795	1,559,861
Indiana.....	11,000	11,000	7,000	
Illinois.....				
Michigan.....	23,125	23,125	1,167	1,569
Wisconsin.....				
West North Central.....	2,422,780	1,362,378	1,433,716	2,059,798
Minnesota.....	59,246	44,479	39,145	28,522
Iowa.....				
Missouri.....	2,363,534	1,317,899	1,394,571	2,031,276
North Dakota.....				
South Dakota.....				
Nebraska.....				
Kansas.....				
South Atlantic.....	1,221,771	1,047,668	652,798	450,440
Delaware.....	78,676	74,203	79,748	55,317
Maryland.....	478,575	439,447	502,776	387,123
Virginia.....	487,587	413,906	8,548	
West Virginia.....				
North Carolina.....				
South Carolina.....				
Georgia.....				
Florida.....	176,933	120,022	61,726	8,000
East South Central.....	528,680	395,960	774,015	1,076,304
Kentucky.....	443,894	357,498	774,015	1,076,304
Tennessee.....				
Alabama.....	84,786	38,462		
Mississippi.....				
West South Central.....	1,404,636	1,357,040	1,258,671	848,670
Arkansas.....	63,920	31,039		
Louisiana.....	454,847	449,065	394,632	367,835
Oklahoma.....	8,022			
Texas.....	877,749	876,906	864,039	480,835
Mountain.....	540,743	515,091	438,232	381,158
Montana.....	385,253	381,656	363,000	309,212
Idaho.....	14,525	10,593		
Wyoming.....	2,650	2,250		
Colorado.....	48,935	38,068		
New Mexico.....	800	800	400	200
Arizona.....				
Utah.....				
Nevada.....	88,580	81,724	74,832	71,746
Pacific.....	190,162	134,141	6,925	
Washington.....	190,162	134,141	6,925	
Oregon.....				
California.....				

¹ No data available prior to 1915.

Source: Financial Statistics of States, Bureau of Census.

Revenue receipts of counties, total and per capita, by geographic divisions and States, 1913

Geographic division and State	Liquor licenses and other imposts		Geographic division and State	Liquor licenses and other imposts	
	Total	Per capita		Total	Per capita
Total.....	\$6,577,556	\$0.08	South Atlantic—Continued.		
New England.....	238,002	.04	District of Columbia.....		
Maine.....			Virginia.....		
New Hampshire.....	135,516	.31	West Virginia.....		
Vermont.....			North Carolina.....		
Massachusetts.....			South Carolina.....		
Rhode Island.....			Georgia.....		
Connecticut.....	102,486	.09	Florida.....	\$65,357	\$0.08
Middle Atlantic.....	423,357	.03	East South Central.....	199,705	.02
New York.....			Kentucky.....		
New Jersey.....			Tennessee.....		
Pennsylvania.....	423,357	.03	Alabama.....	190,705	.09
East North Central.....	1,905,695	.10	Mississippi.....		
Ohio.....	983,898	.20	West South Central.....	723,613	.08
Indiana.....			Arkansas.....	113,120	.07
Illinois.....	19,225	(¹)	Louisiana.....	232,893	.17
Michigan.....	902,572	.31	Oklahoma.....		
Wisconsin.....			Texas.....	377,600	.09
West North Central.....	1,752,733	.16	Mountain.....	852,586	.31
Minnesota.....	163,604	.08	Montana.....	374,204	.89
Iowa.....	494,976	.22	Idaho.....	115,150	.30
Missouri.....	907,068	.34	Wyoming.....		
North Dakota.....			Colorado.....	62,051	.10
South Dakota.....	163,735	.25	New Mexico.....	53,155	.14
Nebraska.....	23,350	.02	Arizona.....	158,876	.69
Kansas.....			Utah.....	9,523	.02
South Atlantic.....	203,230	.02	Nevada.....	78,627	.83
Delaware.....			Pacific.....	278,635	.06
Maryland.....	137,843	.18	Washington.....	39,944	.03
			Oregon.....	22,089	.03
			California.....	216,602	.10

¹ Less than one half of 1 cent.

Source: Wealth, Debt, and Taxation, 1913, U.S. Bureau of the Census, vol. II, p. 122.

The following statement shows for the odd years 1903 to 1917 the number of cities having a population of over 30,000, their total revenue receipts, the receipts from taxes on the liquor traffic and from other business licenses, and the percent of the total revenue constituted by each of these classes of revenue.

Year	Number of cities	Population	Total revenue receipts	Receipts from taxes on the liquor traffic	
				Total	Percent
1917.....	219	33,257,431	\$1,065,537,142	\$36,974,797	3.5
1915.....	204	31,168,150	940,385,311	39,606,956	4.2
1913.....	199	30,194,677	866,277,110	41,364,527	4.8
1911.....	183	28,559,142	805,720,133	40,387,448	5.0
1909.....	157	25,577,744	686,138,482	37,369,321	5.5
1907.....	157	23,472,481	591,080,138	37,880,052	6.4
1905.....	153	22,169,535	513,090,910	29,530,265	5.8
1903.....	146	20,869,155	450,943,855	27,595,247	6.1

Revenue receipts collected by each city of over 30,000 inhabitants from taxes on the liquor traffic for the odd years 1903-17

City no. 1917	State and city	Receipts from taxes on the liquor traffic							
		1917	1915	1913	1911	1909	1907	1905	1903
ALABAMA									
33	Birmingham.....		\$142,628	\$218,000			\$113,100	\$82,400	\$55,725
111	Mobile.....		47,660	55,967	\$23,320		35,536	18,121	11,521
146	Montgomery.....		15,227	34,136	15,023		36,950	28,261	22,205
ARKANSAS									
114	Little Rock.....		84,499	76,153	78,460	\$71,535	58,618	62,394	27,360
CALIFORNIA									
109	Berkeley.....			(1)	(1)	(1)	(1)	(1)	(1)
184	Fresno.....	\$63,058	61,100	(1)	(1)	(1)	(1)	(1)	(1)
10	Los Angeles.....	694,175	679,789	471,998	421,898	398,825	411,885	267,435	180,640
30	Oakland.....	233,340	241,126	204,635	203,910	179,240	165,040	108,580	97,610
134	Pasadena.....			(1)	(1)	(1)	(1)	(1)	(1)
98	Sacramento.....	108,676	115,800	79,175	74,550	65,030	65,610	71,047	60,867
122	San Diego.....	151,367	150,242	117,210	73,935	(1)	(1)	(1)	(1)
12	San Francisco.....	953,195	1,035,305	1,052,265	1,072,610	1,146,982	1,187,375	275,520	266,697
166	San Jose.....	72,228	50,395	49,120	48,935	(1)	(1)	(1)	(1)
188	Stockton.....	54,556	(1)	(1)	(1)	(1)	(1)	(1)	(1)
COLORADO									
200	Colorado Springs.....		20,300	19,800	(1)	(1)	(1)	(1)	(1)
24	Denver.....		259,491	238,562	201,040	325,698	316,740	275,845	245,250
120	Pueblo.....		93,931	104,403	108,664	92,819	84,935	81,511	(1)
CONNECTICUT									
48	Bridgeport.....	165,604	135,244	138,237	137,864	133,439	137,640	134,247	127,979
57	Hartford.....	85,445	71,125	70,209	68,483	69,718	69,106	69,477	74,708
131	New Britain.....	32,790	26,666	25,560	24,345	23,490	23,589	601	(1)
36	New Haven.....	188,594	167,766	166,546	170,159	171,297	160,069	163,426	168,653
211	Stamford.....	34,408	(1)	(1)	(1)	(1)	(1)	(1)	(1)
78	Waterbury.....	86,973	70,666	78,022	88,830	88,543	80,480	79,461	83,824
DELAWARE									
71	Wilmington.....								
DIST. OF COLUMBIA									
17	Washington.....	470,300	526,257	436,790	489,319	464,019	470,448	464,907	456,681
FLORIDA									
85	Jacksonville.....	77,250	78,500	88,000	92,250	66,500	52,650	29,700	26,400
119	Tampa.....	29,626	40,976	39,000	37,450	(1)	(1)	(1)	(1)
GEORGIA									
32	Atlanta.....						135,613	129,512	96,660
128	Augusta.....						10,300	38,400	18,100
142	Macon.....						46,500	34,000	(1)
95	Savannah.....						52,425	54,337	50,385
IDAHO									
192	Boise.....		32,800	(1)	(1)	(1)	(1)	(1)	(1)
ILLINOIS									
193	Aurora.....	63,200	37,300	49,655	39,596	(1)	(1)	(1)	(1)
2	Chicago.....	7,067,172	7,106,258	7,283,015	7,233,492	7,243,179	7,306,802	3,931,010	3,645,548
202	Danville.....	60,600	61,273	62,013	(1)	(1)	(1)	(1)	(1)
162	Decatur.....			56,623	36,443	(1)	(1)	(1)	(1)
88	East St. Louis.....	178,024	177,295	167,081	171,779	155,498	124,715	153,037	140,276
171	Joliet.....	137,655	142,000	138,200	136,190	136,360	93,242	136,472	127,000
91	Peoria.....	204,171	182,977	183,797	180,173	137,676	134,934	109,260	114,000
179	Quincy.....	64,770	70,917	75,715	76,221	71,686	70,354	71,799	67,276
118	Rockford.....			2	54,461		56,218	53,058	54,799
104	Springfield.....	109,047	110,507	110,668	114,260	106,509	103,024	93,377	76,051

¹ Less than 30,000 population.

Revenue receipts collected by each city of over 30,000 inhabitants from taxes on the liquor traffic for the odd years 1903-17—Continued

City no. 1917	State and city	Receipts from taxes on the liquor traffic							
		1917	1915	1913	1911	1909	1907	1905	1903
INDIANA									
86	Evansville.....	\$84,313	\$86,800	\$86,427	\$112,903	\$71,290	\$76,118	\$77,563	\$22,263
84	Fort Wayne.....	52,500	58,800	58,592	81,987	47,909	27,200	21,300	20,700
28	Indianapolis.....	306,100	338,800	341,500	317,384	192,762	196,050	190,800	156,000
94	South Bend.....	58,300	62,900	109,200	84,232	22,608	19,900	17,800	15,700
100	Terre Haute.....	77,119	78,979	80,520	74,085	67,841	68,409	60,892	47,956
IOWA									
174	Cedar Rapids.....		67,800	69,975	60,137	(1)	(1)	(1)	(1)
206	Council Bluffs.....		50,834	50,192	33,496	(1)	(1)	(1)	(1)
130	Davenport.....		69,524	41,490	43,217	50,094	73,902	58,520	55,344
65	Des Moines.....		71,934	107,313	97,822	90,299	98,101	92,143	81,590
163	Dubuque.....		67,600	44,495	42,677	32,280	34,631	40,000	40,000
113	Sioux City.....		76,790	83,751	43,100	54,433	54,063	49,533	49,820
153	Waterloo.....			23,850	(1)	(1)	(1)	(1)	(1)
KANSAS									
69	Kansas City.....								
131	Topeka.....								
92	Wichita.....								(1)
KENTUCKY									
115	Covington.....	57,300	69,574	42,471	44,040	21,748	21,130	20,045	19,547
158	Lexington.....	87,991	67,100	71,063	71,937	(1)	(1)	(1)	(1)
28	Louisville.....	328,870	351,407	355,880	359,039	358,493	138,915	140,449	135,008
204	Newport.....	19,380	21,640	22,728	11,739	10,864	11,795	(1)	(1)
LOUISIANA									
16	New Orleans.....	650,567	702,310	643,068	647,298	630,450	430,214	181,453	167,080
189	Shreveport.....				(1)	(1)	(1)	(1)	(1)
MAINE									
102	Portland.....								
MARYLAND									
8	Baltimore.....	1,019,151	963,823	1,113,932	1,125,883	959,797	449,587	442,690	445,595
MASSACHUSETTS									
5	Boston.....	1,043,339	1,067,919	1,069,386	980,473	1,093,608	1,138,267	1,108,970	1,089,855
97	Brockton.....								
201	Brookline.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)
52	Cambridge.....	34	46	47	45	39	44	45	46
140	Chelsea.....	40,623	30,084	30,307	30,506		8	34,872	
165	Everett.....							(1)	(1)
44	Fall River.....	144,223	138,789	138,406	139,384	1	150,232	145,049	154,681
154	Fitchburg.....	39,024	41,269	40,518	37,143	34,072	19	32,828	20
133	Haverhill.....	69,298	62,198	55,736	55,663	49,107	47,567	47,455	50,869
101	Holyoke.....	77,723	73,048	72,104	72,402	62,091	61,861	53,198	53,270
66	Lawrence.....	125,047	119,429	115,907	128,792	135,290	140,651	127,223	120,017
53	Lowell.....	107,509	107,469	107,138	104,763	129,416	133,828	130,577	
64	Lynn.....	1	102,778				93,595	84,290	82,229
125	Malden.....							17	
49	New Bedford.....	93,318	83,080	82,928	82,184	200	79,465	77,513	64,227
145	Newton.....			17	18	17	17	20	25
167	Pittsfield.....	32,335	30,125	32,374	32,529	(1)	(1)	(1)	(1)
169	Quincy.....					(1)	(1)	(1)	(1)
132	Salem.....					45,020	99		42,268
77	Somerville.....		22	29	43	29	25	26	22
63	Springfield.....	123,497	111,366	107,586	109,345	94,008	92,240	82,980	76,678
181	Taunton.....	35,589	35,337	34,844	35,144	34,135	41,514	41,861	39,310
214	Waltham.....			(1)	(1)	(1)	(1)	(1)	(1)
35	Worcester.....	192,606	192,603	185,589	160,465	3	164,100	153,113	150,417

Less than 30,000 population.

Revenue receipts collected by each city of over 30,000 inhabitants from taxes on the liquor traffic for the odd years 1903-17—Continued

City no. 1917	State and city	Receipts from taxes on the liquor traffic							
		1917	1915	1913	1911	1909	1907	1905	1903
MICHIGAN									
134	Bay City.....	\$24,352	\$29,054	\$31,690	\$32,345	\$37,115	\$41,780	\$37,729	(1)
7	Detroit.....	654,836	694,275	759,385	767,259	807,178	789,342	388,288	\$324,334
117	Flint.....			24,620	(1)	(1)	(1)	(1)	(1)
43	Grand Rapids.....	58,938	41,732	59,102	48,551	56,309	61,144	50,898	40,978
187	Jackson.....	26,780	24,549	24,922	(1)	(1)	(1)	(1)	(1)
129	Kalamazoo.....		29,239	30,251	12,900	14,430	14,404	13,910	(1)
152	Lansing.....			13,195	(1)	(1)	(1)	(1)	(1)
116	Saginaw.....	40,678	45,256	47,878	41,273	42,297	48,504	42,669	43,697
MINNESOTA									
72	Duluth.....	142,249	167,275	180,300	181,342	174,865	183,000	173,009	175,000
18	Minneapolis.....	390,225	392,235	399,050	402,751	413,690	434,000	472,000	395,000
27	St. Paul.....	415,520	404,760	403,760	401,500	391,720	391,000	384,000	354,000
MISSOURI									
196	Joplin.....	60,000	84,297	50,962	45,733	27,323	26,012	24,592	19,743
21	Kansas City.....	530,807	286,019	308,384	307,000	315,750	312,250	154,343	144,833
79	St. Joseph.....	76,022	80,135	81,192	80,370	84,952	81,426	82,938	80,846
4	St. Louis.....	1,088,616	1,173,787	1,166,920	1,137,675	1,121,250	1,178,112	1,270,570	1,255,531
159	Springfield.....	59,424	30,100	29,750	28,327	(1)	(1)	(1)	(1)
MONTANA									
147	Butte.....	47,378	46,643	45,817	48,608	49,260	51,255	48,900	48,075
NEBRASKA									
139	Lincoln.....	50,000	46,281	50,001	50,000	5,324	49,503	61,500	41,200
34	Omaha.....	325,014	279,160	519,800	260,680	260,490	193,650	130,000	243,000
NEW HAMPSHIRE									
80	Manchester.....	56,391	55,796	53,842	53,779	53,943	55,921	58,563	40,978
NEW JERSEY									
112	Atlantic City.....	125,300	134,700	107,900	110,400	110,300	112,150	104,116	64,900
98	Bayonne.....	57,174	57,047	55,674	51,590	50,279	50,650	46,949	40,600
61	Camden.....	130,641	133,269	132,845	129,972	123,125	127,738	128,080	121,249
151	East Orange.....	12,790	10,775	8,950	(1)	(1)	(1)	(1)	(1)
75	Elizabeth.....	132,913	137,660	144,102	141,757	86,304	82,678	67,826	64,078
82	Hoboken.....	173,267	110,772	115,768	115,175	126,110	127,600	106,610	96,000
20	Jersey City.....	474,379	483,968	485,781	494,024	493,661	528,598	286,323	263,114
15	Newark.....	745,800	765,350	591,490	605,210	589,040	620,840	381,160	360,428
197	Orange.....	33,540	35,411	36,042	36,850	(1)	(1)	(1)	(1)
89	Pasaic.....	66,467	64,168	69,057	59,339	58,788	58,464	59,415	57,713
42	Paterson.....	202,050	162,220	165,080	173,700	171,970	163,780	135,500	136,170
156	Perth Amboy.....	69,250	68,375	63,450	63,200	(1)	(1)	(1)	(1)
56	Trenton.....	125,700	123,625	109,728	109,185	110,194	113,700	105,950	106,175
150	West Hoboken.....	50,100	50,825	49,526	49,925	50,528	50,075	(1)	(1)
NEW YORK									
62	Albany.....	117,859	129,839	124,549	124,507	125,288	137,911	143,294	141,581
177	Amsterdam.....	25,968	27,642	28,306	27,234	(1)	(1)	(1)	(1)
173	Auburn.....	26,678	29,411	29,714	29,679	31,339	13,787	33,312	29,451
128	Binghamton.....	48,777	36,132	35,857	35,908	35,261	33,997	32,679	30,891
11	Buffalo.....	612,148	636,693	622,297	620,703	575,198	269,456	634,237	619,422
170	Elmira.....	37,131	37,232	37,770	39,628	38,239	40,618	39,701	40,977
180	Jamestown.....	16,418	16,272	16,543	16,718	(1)	(1)	(1)	(1)
178	Mount Vernon.....	27,118	29,620	30,048	27,982	(1)	(1)	(1)	(1)
172	New Rochelle.....	27,088	28,693	29,439	27,133	(1)	(1)	(1)	(1)
1	New York.....	5,198,588	5,545,909	5,708,272	5,766,697	5,490,245	5,168,457	5,991,390	5,918,078
175	Niagara Falls.....	56,108	55,008	61,671	53,580	(1)	(1)	(1)	(1)
217	Poughkeepsie.....	24,540	(1)	(1)	(1)	(1)	(1)	(1)	(1)
25	Rochester.....	211,623	214,179	212,071	209,978	208,978	206,948	198,159	195,048
68	Schenectady.....	86,323	98,575	97,859	100,403	90,962	100,091	108,862	98,695
37	Syracuse.....	130,242	148,939	150,289	151,149	149,169	146,448	149,489	147,690
81	Troy.....	79,058	93,045	98,151	97,231	95,810	108,703	104,655	104,806
76	Utica.....	99,211	99,180	100,007	99,078	98,611	105,972	99,378	92,141
67	Yonkers.....	89,053	94,909	94,656	91,284	82,026	86,848	60,239	54,508

(1) Less than 30,000 population.

TAX ON INTOXICATING LIQUOR

Revenue receipts collected by each city of over 30,000 inhabitants from taxes on the liquor traffic for the odd years 1903-17—Continued

City no. 1917	State and city	Receipts from taxes on the liquor traffic							
		1917	1915	1913	1911	1909	1907	1905	1903
NORTH CAROLINA									
16	Charlotte.....					(1)	(1)	(1)	(1)
219	Wilmington.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)
308	Winston-Salem.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)
OHIO									
78	Akron.....	\$96,756	\$78,969	\$108,356	\$67,731	\$63,705	\$71,524	\$34,567	\$16,071
108	Canton.....	61,140	54,592	81,911	76,089	62,743	74,528	31,570	14,241
14	Cincinnati.....	633,319	629,572	1,037,476	1,028,118	1,096,576	1,064,288	430,627	410,602
6	Cleveland.....	943,265	853,131	1,400,570	1,406,794	1,307,859	1,277,290	553,980	497,333
29	Columbus.....	100,780	191,319	298,338	209,971	247,641	244,362	101,910	106,274
45	Dayton.....	129,075	121,101	78,009	239,265	72,497	163,097	78,663	39,277
160	Hamilton.....	42,079	37,124	57,127	55,518	(1)	(1)	(1)	(1)
186	Lima.....	34,523	32,255	36,587	39,932	(1)	(1)	(1)	(1)
178	Lorain.....	36,928	33,012	53,503	57,895	(1)	(1)	(1)	(1)
126	Springfield.....	68,858	72,183	58,723	1,009	22,843	24,962	26,385	13,170
31	Toledo.....	198,406	276,034	308,547	312,725	137,141	139,655	139,633	197,297
39	Youngstown.....	108,429	141,674	164,021	157,373	137,569	129,058	61,243	26,815
212	Zanesville.....	32,114	(1)	(1)	(1)	(1)	(1)	(1)	(1)
OKLAHOMA									
143	Muskogee.....					(1)	(1)	(1)	(1)
70	Oklahoma City.....					(1)	8,000	(1)	(1)
207	Tulsa.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)
OREGON									
22	Portland.....		\$72,619	\$97,282	\$81,020	\$60,363	\$30,241	\$12,275	\$40,683
PENNSYLVANIA									
108	Allentown.....	30,000	30,400	30,800	30,000	30,000	28,600	31,200	31,704
110	Altoona.....	16,000	18,000	19,200	20,800	25,179	28,267	24,396	20,176
158	Chester.....	17,600	18,400	18,656	18,656	18,656	18,258	19,018	19,064
215	Easton.....	16,400	(1)	(1)	(1)	(1)	(1)	(1)	(1)
87	Erie.....	56,800	57,200	58,400	54,400	56,400	56,400	55,934	55,600
99	Harrisburg.....	24,400	25,000	27,600	23,000	55,600	12,600		42,112
99	Johnstown.....	22,800	22,000	29,600	25,850	24,320	24,800	22,370	22,370
127	Lancaster.....	26,800	28,800	30,400	30,400	30,000	30,218	31,402	31,402
136	McKeesport.....	22,800	24,984	28,641	29,600	28,800	29,066	27,600	26,800
157	New Castle.....	4,400			8,000	8,400	7,200	6,800	12,400
210	Newtown.....	2,640	2,640	(1)	(1)	(1)	(1)	(1)	(1)
3	Philadelphia.....	1,916,645	1,928,759	1,949,434	1,969,009	1,992,450	1,926,000	1,879,000	1,815,000
9	Pittsburgh.....	712,242	762,122	799,158	764,298	781,541	805,036	694,198	691,237
26	Reading.....	69,608	66,608	67,610	69,608	49,608	76,899	68,608	67,610
41	Scranton.....	237,000	261,517	264,216	262,794	244,396	264,724	212,940	170,905
28	Wilkes-Barre.....	71,200	66,400	70,000	61,200	56,400	56,800	54,800	57,200
194	Williamsport.....	18,000	19,200	19,600	19,200	(1)	(1)	(1)	(1)
124	York.....	12,800	14,000	14,400	14,400	14,000	14,000	12,865	13,084
RHODE ISLAND									
218	Newport.....	23,797	(1)	(1)	(1)	(1)	(1)	(1)	(1)
108	Pawtucket.....	45,199	46,448	47,650	46,725	41,390	37,996	36,308	35,132
26	Providence.....	265,300	266,100	268,373	264,675	263,600	190,625	186,110	182,984
144	Woonsocket.....	36,294	38,144	38,638	37,063	32,412	26,847	26,089	26,152
SOUTH CAROLINA									
106	Charleston.....				(1)	(1)	(1)	(1)	(1)
191	Columbia.....				(1)	(1)	(1)	(1)	(1)
TENNESSEE									
107	Chattanooga.....					40,062	33,396	24,146	20,400
166	Knoxville.....						6,719	22,681	16,000
40	Memphis.....			123,938		41,828	22,368	20,120	18,860
51	Nashville.....	1,008	1,222	19,280	1,500	2,000	68,682	19,555	17,460

¹ Less than 30,000 population.

Revenue receipts collected by each city of over 30,000 inhabitants from taxes on the liquor traffic for the odd years 1903-17—Continued

City no. 1917	State and city	Receipts from taxes on the liquor traffic							
		1917	1915	1913	1911	1909	1907	1905	1903
TEXAS									
190	Austin.....	\$9,043	\$10,450	\$8,399	\$8,639	(1)	(1)	(1)	(1)
46	Dallas.....	39,348	28,524	37,921	37,650	\$34,844	\$37,093	\$17,400	\$15,325
99	El Paso.....	29,458	20,375	11,731	14,224	(1)	(1)	(1)	(1)
60	Fort Worth.....	27,618	29,794	29,042	27,744	24,437	25,587	(1)	(1)
153	Galveston.....	21,272	18,299	16,653	15,225	18,073	18,250	16,546	18,675
85	Houston.....	32,937	33,643	30,802	27,089	25,661	39,090	35,282	18,180
47	San Antonio.....	36,281	38,375	33,374	32,319	31,500	23,936	22,200	20,750
195	Waco.....	13,062	11,968	(1)	(1)	(1)	(1)	(1)	(1)
UTAH									
209	Ogden.....	48,150	(1)	(1)	(1)	(1)	(1)	(1)	(1)
50	Salt Lake City.....	224,881	233,977	228,452	236,926	186,280	169,700	128,600	117,550
VIRGINIA									
198	Lynchburg.....	16,950	35,400	34,750	32,925	(1)	(1)	(1)	(1)
74	Norfolk.....	4,493	91,562	128,454	109,893	107,941	114,131	64,074	33,102
164	Portsmouth.....	6,950	18,558	19,172	20,405	(1)	(1)	(1)	(1)
36	Richmond.....	38,000	98,500	95,125	77,000	83,584	66,250	62,469	58,060
149	Roanoke.....	18,525	41,800	43,317	41,700	(1)	(1)	(1)	(1)
WASHINGTON									
199	Bellingham.....			(1)	(1)	(1)	(1)	(1)	(1)
185	Everett.....		40,105	(1)	(1)	(1)	(1)	(1)	(1)
19	Seattle.....		305,818	320,835	368,307	304,830	299,835	243,405	236,975
38	Spokane.....		169,296	187,245	211,767	210,533	149,820	108,818	72,060
54	Tacoma.....		114,359	116,344	115,918	119,294	118,935	71,820	60,080
WEST VIRGINIA									
216	Charleston.....		(1)	(1)	(1)	(1)	(1)	(1)	(1)
137	Huntington.....			30,333	28,000	(1)	(1)	(1)	(1)
148	Wheeling.....			40,480	43,775	26,099	52,651	96,634	45,187
WISCONSIN									
203	Kenosha.....	49,000	(1)	(1)	(1)	(1)	(1)	(1)	(1)
205	La Crosse.....	31,426	31,800	31,400	32,170	31,370	32,200	31,200	30,290
213	Madison.....	35,942	(1)	(1)	(1)	(1)	(1)	(1)	(1)
13	Milwaukee.....	427,828	420,420	458,594	451,630	420,180	468,030	426,794	402,890
182	Oshkosh.....	29,836	27,000	26,180	26,178	26,008	27,710	26,200	25,475
138	Racine.....	75,525	76,000	71,178	71,180	66,200	70,190	26,280	27,820
141	Superior.....	525	81,500	81,000	82,000	77,500	85,130	86,638	73,000

(1) Less than 30,000 population.

DEPARTMENT OF COMMERCE,
BUREAU OF FOREIGN AND DOMESTIC COMMERCE,
DIVISION OF FOREIGN TARIFFS,
Washington, December 13, 1933.

Import duties on alcoholic beverages

CANADA

Tar- iff no.		British preferen- tial tariff ¹	Inter- mediate tariff ²	General tariff ³	Special rates under trade agree- ments with specified British areas ⁴	Rates to France under Canada- France trade agree- ment ⁵
146	Ale, beer, porter, and stout, when im- ported in casks or otherwise than in bottles, per gallon.	26 cents.	35 cents.	35 cents.	-----	35 cents
147	Ale, beer, porter, and stout, when imported in bottles, per gallon.	30 cents.	50 cents.	50 cents.	-----	50 cents
147a	Provided that 6 quart bottles or 12 pint bottles shall be held to contain one gallon. Beverages in the manufacture of which malt, rice, or corn is used, when contain- ing not more than 2 1/4 per centum of proof spirit.	25 per cent.	40 per cent.	40 per cent.	-----	40 per cent.
148	Cider, not clarified or refined, per gallon.	Free	5 cents.	5 cents.	-----	5 cents.
149	Cider, clarified or refined, per gallon.	Free	10 cents.	10 cents.	-----	10 cents.
150	Lime juice and fruit juices, fortified with or containing not more than 25 percent of proof spirits, per gallon.	\$2.50	\$2.50	\$2.50	-----	\$2.50.
151	Lime juice and fruit juices, fortified with or containing more than 25 percent of proof spirits, per gallon.	\$10. 30 per cent.	\$10. 30 per cent.	\$10. 30 per cent.	-----	\$10. 30 per cent.
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 alco- holic liquors, n.o.p.; 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.; meiscal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura, and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than 40 percent of proof spirit, per gallon of the strength of proof.	\$8	\$10	\$10	-----	\$10.
Ex 156	Brandies and Van der Rum, per gallon.	-----	-----	-----	8	-----
Ex 156	Provided as to all goods specified in item no. 156 when of less strength than the strength of proof, that no reduction or al- lowance shall be made in the measure- ment thereof for duty purposes, below the strength of 15 percent under proof.	-----	-----	-----	8	-----
Ex 156a	Brandy, per proof gallon.	-----	-----	-----	8	-----
156a	Rum, per gallon of the strength of proof. Provided, as to all goods specified in item no. 156a when of less strength than the strength of proof, that no reduction or allowance shall be made in the measure- ment thereof for duty purposes, below the strength of 15 percent under proof.	\$8	\$10	\$10	-----	\$10

¹ British preferential rates apply to products from most British sources when coming direct (see footnote for special rates to South Africa, Australia, and New Zealand, under trade agreements with Canada.)

² Intermediate rates to products from Brazil, Italy, and colonies; Austria, Czechoslovakia, Denmark, Belgium-Luxemburg, and colonies; Estonia, Finland, Germany, Hong Kong, Hungary, Latvia, Lithuania, Netherlands, and colonies; Norway, Portugal, Rumania, Spain, and certain possessions; Sweden, Switzerland, Yugoslavia, Argentina, Colombia, Venezuela, and Japan (except as noted in footnote 5), when imported direct, or from a British country.

³ General rates to the United States and other countries having no commercial treaty arrangements with Canada.

⁴ Special rates under trade agreement between Canada, and

⁵ Intermediate rates extended to France under Canada-France trade agreement.

⁶ South Africa.

⁷ Australia.

Import duties on alcoholic beverages—Continued

CANADA

Tariff no.		British preferential tariff	Intermediate tariff	General tariff	Special rates under trade agreements with specified British areas	Rates to France under Canada-France trade agreement
158a	<p>Provided also, 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.</p> <p>Provided further, that bottles and flasks and packages of gin, rum, whisky, and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength), viz:</p> <p>Bottles, flasks, and packages, containing not more than three fourths of a gallon per dozen, as three fourths of a gallon per dozen;</p> <p>Bottles, flasks, and packages, containing more than three fourths of a gallon but not more than 1 gallon per dozen, as 1 gallon per dozen;</p> <p>Bottles, flasks, and packages, containing more than 1 gallon but not more than 1½ gallons per dozen, as 1½ gallons per dozen;</p> <p>Bottles, flasks, and packages, containing more than 1½ gallons but not more than 2 gallons per dozen, as 2 gallons per dozen;</p> <p>Bottles, flasks, and packages containing more than 2 gallons but not more than 2½ gallons per dozen, as 2½ gallons per dozen;</p> <p>Bottles, flasks, and packages, containing more than 2½ gallons but not more than 3 gallons per dozen as 3 gallons per dozen;</p> <p>Bottles, flasks, and packages containing more than 3 gallons but not more than 3½ gallons per dozen as 3½ gallons per dozen;</p> <p>Provided further that bottles or phials of liquors for special purposes such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the minister.</p>					
163	<p>Wines of all kinds, now, including orange, lemon, strawberry, raspberry, elder, and currant wines, containing 26 percent or less of proof spirit, whether imported in wood or in bottles, per gallon.</p> <p>And in addition thereto for each degree of strength in excess of 26 percent of proof spirit until the strength reaches 40 percent of proof spirit.</p> <p>Provided that 6 quart bottles, or 12 pint bottles shall be held to contain a gallon for duty purposes under this item.</p>	55 cents.	55 cents.	55 cents. 30 percent.		55 cents.
		3 cents.	3 cents.	3 cents.		3 cents.
Ex 163	Wines of the fresh grape of all kinds, not sparkling, imported in barrels or in bottles, containing more than 23 percent proof spirit and less than 35 percent proof spirit, per gallon.				25 cents ¹ .	
164	(e) Wines of the fresh grape of all kinds, except sparkling wines, imported in barrels or in bottles, containing less than 35 percent proof spirit, when the produce or manufacture of the Union of South Africa, per gallon.				25 cents ² .	

¹ South Africa.² Australia.³ New Zealand.

Import duties on alcoholic beverages—Continued

CANADA

Tar-iff no.		British preferential tariff	Inter-mediate tariff	General tariff	Special rates under trade agreements with specified British areas	Rates to France under Canada-France trade agreement
164	(b) Wines of all kinds except sparkling wines, imported in barrels or in bottles, containing 35 percent or over, but not more than 40 percent of proof spirits, when the produce or manufacture of the Union of South Africa, per gallon. Provided that 6 quart bottles or 12 pint bottles be held to contain a gallon for duty purposes under this item.				35 cents ⁶	
165	Champagne and all other sparkling wines;					
	(a) In bottles containing each not more than a quart but more than a pint (old wine measure) per dozen bottles.	\$9.30	\$9.30	\$9.30 30 percent	\$7.44 ⁷	\$9.30
	(b) In bottles containing not more than a pint each, but more than one half pint (old wine measure), per dozen bottles.	4.65	4.65	{ 4.65 and 30 percent.	\$3.72 ⁷	\$4.65
	(c) In bottles containing one half pint each or less per dozen bottles.	2.32	2.32	{ 2.32 and 30 percent.	1.86 ⁷	\$2.32
	(d) In bottles containing over one quart each (old wine measure), per gallon.	4.50	4.50	{ 4.50 and 30 percent.	3.60 ⁷	\$4.50

⁶ South Africa.
⁷ Australia.

APPLICATION OF EXCISE TAXES TO ALCOHOLIC BEVERAGES (SPECIAL WAR REVENUE ACT, 1915)

Special excise tax, 3 percent, except on ale, beer, porter, and stout, and goods imported by mail or express valued, duty paid, at not more than \$25. Applies only to imported goods, and based on duty-paid value.

The following taxes are payable on wine at the time of sale by the Canadian manufacturer:

Wines of all kinds, except sparkling wines, containing not more than 40 percent of proof spirit.....	Per gal. \$0.07½
Champagne and all other sparkling wines.....	1.50

APPLICATION OF EXCISE TAXES TO ALCOHOLIC BEVERAGES (EXCISE ACT)

On spirits distilled in Canada:

Made from 90 percent of unmalted grain or sugar, on every gallon of strength of proof by Sykes' hydrometer.....	\$7
(And so on in proportion for any greater or less strength than the strength of proof, and for any less quantity than a gallon.)	
Made from malted grain, taken to distillery in bond, and on which no duty of excise or customs has been paid, or made from raw or unmalted grain, used in combination with malted grain, on every gallon, etc.....	7
Made from molasses, sirups, sugar, etc., taken to distillery in bond, and on which no duty or customs has been paid, on every gallon, etc..	7
On spirits distilled from native fruit juices, on every gallon, etc.....	1

DEPARTMENT OF COMMERCE,
BUREAU OF FOREIGN AND DOMESTIC COMMERCE,
Washington, Dec. 13, 1933.

Statement of rates of import duty on alcoholic beverages

UNITED KINGDOM

Description	General tariff	British preferential tariff
Beer of the descriptions called or similar to Mum, Spruce, or Black beer, or Berlin White beer, or other preparations whether fermented or not fermented, of a similar character where the worts thereof are, or were before fermentation, of a specific gravity:	<i>For every 36 imperial gallons</i>	<i>For every 36 imperial gallons</i>
Not exceeding 1,215 degrees.....	£ s. d. 20 14 0	£ s. d. 20 14 0
Exceeding 1,215 degrees.....	24 5 0	24 5 0
Beer, of any other description, of a specific gravity of 1,027 degrees or less.....	1 4 5	1 4 5
And thereafter for each additional degree of gravity over 1,027 degrees.....	0 2 0	0 2 0
Subject to an additional duty of 10d. per 36 imperial gallons, of any gravity, consequential on the hop duty.		
NOTE.—In the case of Black beer of a specific gravity of 1,200 degrees or upwards, the rate is subject to a rebate of £5 for every 36 imperial gallons of beer of a specific gravity of 1,220 degrees and so in proportion for any difference in quantity or gravity.		
	<i>Per imperial gallon</i>	<i>Per imperial gallon</i>
	s. d.	s. d.
Wine:		
Not exceeding 25 degrees proof spirit.....	4 0	
Exceeding 25 degrees but not 42 degrees.....	8 0	
Not exceeding 27 degrees.....		2 0
Exceeding 27 degrees but not 42 degrees.....		4 0
For every degree or fraction of a degree above 42 degrees an additional duty.....	8	4
Additional:		
On sparkling wine ¹	12 6	6 3
On still wine in bottle.....	2 0	1 0
Wine includes lees of wine.		
NOTE.—The importation and sale of wine or other liquors described as "Port" or "Madeira" is prohibited unless the wine is the product of Portugal or the Island of Madeira respectively. Wine described as "Port" imported from Portugal must be accompanied by a certificate issued by competent Portuguese authorities guaranteeing that the description complies with the terms of Portuguese law.		
	<i>Per imperial proof gallon imported in bottle²</i>	<i>Per imperial proof gallon imported in bottle²</i>
	£ s. d.	£ s. d.
Spirits and strong waters for every gallon computed at hydrometer proof of spirits of any description (except perfumed spirits), including naphtha or methyl alcohol (Methanol) purified so as to be potable, and mixtures and preparations containing spirits: Enumerated spirits:		
Brandy, if warehoused 3 years or more ⁴	3 16 4	3 13 10
Rum, if warehoused 3 years or more.....	3 16 4	3 13 10
Rum, if warehoused 2 and less than 3 years.....	3 17 4	3 14 10
Rum, if not warehoused, or warehoused less than 2 years.....	3 17 10	3 15 4
Imitation rum, if warehoused 3 years or more ⁴	3 16 5	3 13 11
Geneva, if warehoused 3 years or more.....	3 16 5	3 13 11
Geneva, if warehoused 2 and less than 3 years.....	3 17 5	3 14 11
Geneva, if not warehoused, or warehoused less than 2 years.....	3 17 11	3 15 5
Spirits of the above descriptions sweetened to such an extent that the spirit thereby ceases to be an enumerated spirit are, if tested, charged as unenumerated sweetened spirits.		
Unenumerated spirits: Sweetened (including liqueurs, cordials, mixtures, and other preparations containing spirits; if tested):		
If warehoused 3 years or more.....	3 16 11	3 14 2
If warehoused 2 and less than 3 years.....	3 17 11	3 15 2
If not warehoused, or warehoused less than 2 years.....	3 18 5	3 15 8

¹ By the terms of the agreements with Australia and the Union of South Africa at the Imperial Economic Conference, 1932, Empire wine not exceeding 27 degrees proof spirit imported into the United Kingdom is to receive a preference of 2s. per imperial gallon.

² Wine rendered sparkling or effervescent in bond is liable to the same duties as imported sparkling wine

³ Spirits and strong waters notes: Rates shown apply to imports in bottle; imports in cask (unless otherwise indicated) are dutiable in each instance at 1s. per gallon less. Bottling charges on imported spirits bottled in warehouse: 3d. in respect of each of the following quantities: (1) Every one dozen liter bottles or reputed quart bottles; (2) Every two dozen imperial or reputed pint bottles; (3) Every one dozen liter bottles; (4) Every two dozen half-liter bottles; (5) Every such number of bottles of a size less than one reputed pint as are equivalent in capacity to two dozen reputed pint bottles.

⁴ Brandy and imitation rum warehoused less than 3 years may not be delivered for home consumption in any circumstances.

Statement of rates of import duty on alcoholic beverages—Continued

Description	General tariff	British preferential tariff
	Per imperial proof gallon imported in bottle	Per imperial proof gallon imported in bottle
Not sweetened (including liqueurs, cordials, mixtures, and other preparations containing spirits, provided that such spirits can be shown to be both unenumerated and not sweetened, if tested):		
If warehoused 3 years or more ¹	£. s. d. 3 15 5	£ s. d. 3 12 11
If warehoused 2 and less than 3 years (c) ¹	3 16 5	3 13 11
If not warehoused, or warehoused less than 2 years ¹	3 16 11	3 14 5
Naphtha and Methyl Alcohol (Methanol) purified so as to be potable:		
If warehoused 3 years or more.....	3 16 5	3 13 11
If warehoused 2 and less than 3 years ¹	3 17 5	3 14 11
If not warehoused, or warehoused less than 2 years ¹	3 17 11	3 15 5
Liqueurs, cordials, mixtures, and other preparations containing spirits, not sweetened, when such spirits are not shown to be unenumerated; if tested:		
If warehoused 3 years or more.....	3 16 5	3 13 11
If warehoused 2 and less than 3 years.....	3 17 5	3 14 11
If not warehoused, or warehoused less than 2 years.....	3 17 11	3 15 5
	Per imperial liquid gallon	Per imperial liquid gallon
Liqueurs, cordials, mixtures, and other preparations containing spirits in bottle, entered in such a manner as to indicate that the strength is not to be tested:	£ s. d.	£ s. d.
If warehoused 3 years or more ¹	5 2 5	4 19 1
If warehoused 2 and less than 3 years ¹	5 3 9	5 0 5
If not warehoused, or warehoused less than 2 years ¹	5 4 5	5 1 1

¹ Dutiable at the same rates when imported in cask.

² Rum, naphtha, methyl alcohol, methanol, and unenumerated unsweetened plain spirits warehoused less than 3 years and of a strength not less than 60 o.p., may be delivered to authorized persons only on receipt of a requisition.

³ No rate given for imports in cask.

Rates of the general tariff apply to shipments from the United States and other countries outside the British Empire; imports from the British Empire are admitted under the British preferential tariff.

Statement of rates of excise duty on alcoholic beverages (apply only on domestic manufacture)

UNITED KINGDOM

Description	Excise duty
Beer:	£ s. d.
Black beer; for every 36 imperial gallons of worts of a specific gravity of 1,055 degrees.....	5 3 0
And so in proportion for any difference in quantity or gravity.	
Beer (except Black beer); for every 36 imperial bulk gallons. Specific gravity of worts before fermentation:	
1,027 degrees or under.....	24 0
1,028 degrees.....	25 0
1,029 degrees.....	28 0
1,030 degrees.....	30 0
With similarly, an additional duty of 2s. 0d. in respect of each additional degree of original gravity, and so in proportion for every difference in quantity.	
NOTE.—The duty of Black beer is subject to the following rebate: Black beer, brewed by a brewer for sale, of a specific gravity of 1,200, degrees or upwards, a rebate of £5 for every 36 imperial gallons of such beer of a specific gravity of 1,220 degrees and so in proportion for any difference in quantity or gravity, provided that this rebate shall not apply to Black beer brewed on the premises of a brewer who brews on or sends out from the same premises any beer than Black beer.	
	Per imperial gallon
Wine:	s. d.
Sweets.....	1 6
British Sparkling wines.....	7 6
“Sweets” means any liquor which is made from fruit and sugar, or from fruit or sugar mixed with any other material, and which has undergone a process of fermentation in the manufacture thereof, and includes British wines, made wines, mead, and metheglin.	
	Per imperial proof gallon
Spirits:	£ s. d.
If warehoused for 3 years or upwards.....	3 12 6
If warehoused for 2 and less than 3 years.....	3 13 6
If not warehoused or warehoused for less than 2 years ¹	3 14 0
NOTE.—Any excise duty paid on spirits in excess of the rate of 1s. 9d. the imperial proof gallon is repaid if it is proved to the satisfaction of the commissioner of customs and excise that the spirits have been used for scientific purposes, or used solely in the manufacture or preparation of articles recognized by them as being used for medical purposes.	

¹ Applicable only to spirits distilled at a strength of not less than 60 o.p. and delivered to authorized persons on receipt of a requisition.

Statement of rates of import duty on wines and liquors

GERMANY

Tariff No.	Description	Rate of duty	
		General	Conventional
178	Spirits: In receptacles of a capacity of 15 litres or more:		
	Liquors.....	<i>Reichsmarks per 100 kilos</i> 1,200.00	<i>Reichsmarks per 100 kilos</i> 425.00
	Rum and arrack not containing more than 76 percent by weight of alcohol.....	350.00	-----
	Rum, accompanied by a copy of the certificate of origin issued by the French Regie Administration, containing from 32 percent to 49 percent by weight of alcohol.....	-----	295.00
	Other distilled alcoholic liquids.....	1,000.00	-----
	Cognac and armagnac, accompanied by a copy of the certificate of origin of the French Regie Administration, containing by weight of alcohol: 36 percent at most.....	-----	375.00
	More than 36 percent and up to 52 percent.....	-----	523.00
	Spirits made from Cognac or Armagnac wines, accompanied by a certificate of origin of the French Regie Administration, containing by weight of alcohol: from 68 percent to 76 percent.....	-----	700.00
	Other wine spirits containing not more than 57 percent by weight of alcohol.....	-----	700.00
	Spirits made from fruit, except from grapes and from vintage must, containing not more than 44 percent by weight of alcohol.....	-----	500.00
	<i>Tare.</i> —Double cases: weighing less than 300 kilograms or more, 8. Double casks: weighing less than 300 kilograms, 12; weighing 300 kilograms or more, 8. <i>Additional fare.</i> —On importation in vehicles made to transport liquids in bulk: liquors and other compounded spirits, 17; arrack, rum, cognac, 20; otherwise, 25.	-----	-----
	In other receptacles.....	1,200.00	-----
	Liquors.....	-----	450.00
	Rum, accompanied by a certificate issued by the French Regie Administration, containing from 32 percent to 41 percent by weight of alcohol.....	-----	375.00
	Cognac and armagnac, accompanied by a copy of the certificate issued by the French Regie Administration, containing by weight of alcohol: 36 percent at most.....	-----	575.00
	Spirits made from fruit, except from grapes and from vintage must, containing not more than 44 percent by weight of alcohol.....	-----	500.00
	<i>Tare.</i> —Cases, 24; casks, 24; baskets, 16. <i>NOTE.</i> —To nos. 178 and 179: 1. For spirits as well as for the other above-mentioned products, the countervailing monopoly duty shall be payable over and above the customs duty. 2. Marasca spirit up to a total quantity of 150 hectolitres of alcohol per calendar year, for each contracting State or any State entitled to the most-favored-nation treatment, accompanied by certificates provided for under agreement between the government of the Reich and the State concerned.....	-----	500.00
3. Apricot spirit having a spirit content of not over 44 percent by weight, in a total quantity of 2,000 kilos in one calendar year for each contracting State or for each State entitled to most-favored-nation treatment under certificates acknowledged by the Reich government.....	-----	350.00	
4. Marasca spirit can be cleared at the conventional rate of 500 Reichsmarks, only through the customhouses specified for each contracting State or for each State entitled to the most-favored-nation treatment, by the minister of finance under agreement between the States,	-----	-----	
180 Wine and fresh grape must, even sterilized, in containers of a capacity of 50 litres or more:			
With natural alcoholic content; fresh must.....	120.00	-----	
Port and Madeira wines; other wines with a spirit content of not over 140 grammes per litre.....	-----	32.00	
Other:	-----	-----	
Red.....	-----	32.00	
White.....	-----	45.00	
With fortified alcoholic content.....	135.00	-----	
Port and Madeira wines with an alcoholic content of not more than 200 grammes per litre; other wines, with an alcoholic content of not less than 140, but not more than 190 grammes per litre.....	-----	32.00	
In other containers:	-----	-----	
With natural alcoholic content; fresh must.....	180.00	-----	
Port and Madeira wines.....	-----	55.00	
With fortified alcoholic content.....	195.00	-----	
Port and Madeira wines with an alcoholic content of not more than 200 grammes per litre; other wines, with an alcoholic content of not less than 140, but not more than 180 grammes per litre.....	-----	55.00	
<i>NOTE.</i> —1. Wine for the manufacture of sparkling wine, under customs control.....	-----	20	
According to the state of the market, the Government is authorized to further increase or reduce the duty on wine for the manufacture of sparkling wines.	-----	-----	

Statement of rates of import duty on wines and liquors—Continued

GERMANY—Continued

Tariff No.	Description	Rate of duty	
		General	Conventional
	<p>In accordance with that authority, the duty on wine for the manufacture of sparkling wine, under customs control, is fixed as from Feb. 1, 1932, at reichsmarks 45 per 100 kilograms. This duty shall, however, be hereafter reduced to reichsmarks 20, provided that prior to the first of March in each year, at latest, the manufacturer of sparkling wine proves that in the course of a year commencing each time on Feb. 1, and for the first time on Feb. 1, 1932, a total quantity of 50 percent of German wine has been used in the manufacture by him of sparkling wine. In case wine used in the manufacture of sparkling wine pays a conventional duty not exceeding 45 reichsmarks, the duty reduction to 20 reichsmarks is only accorded if the wine has been placed under customs control.</p> <p>2. Wine, the alcoholic strength of which does not exceed 200 grams per liter, for the manufacture of brandy, under customs control.....</p> <p>3. Wine for the manufacture of vermouth, under customs control..... The duty of 45 reichsmarks per 100 kilograms shall be reduced to 10 reichsmarks if said wine contains an addition of at least 15 percent of wine of German production, in accordance with special regulations of the minister of finance.</p> <p>4. Wine for the manufacture of vinegar, under customs control..... The duty of 45 reichsmarks per 100 kilograms shall be hereafter reduced to 10 reichsmarks if, in accordance with special regulations of the minister of finance, the vinegar manufacturer furnishes proof that out of the total quantity, 33¼ percent at least of wine of German origin has been used in producing the wine vinegar made by him. Should wine used in the manufacture of vinegar be liable to a conventional duty not exceeding 45 reichsmarks, the ultimate decrease of duty to 10 reichsmarks will only be applicable provided said wine remained under customs control.</p> <p>5. Wine, the alcoholic strength of which does not exceed 180 grams per liter, is dutiable as brandy not specified, unless otherwise provided in note 2.</p> <p>6. As port and madeira are solely to be considered wines originating in the viticultural districts of the Portuguese regions of Douro or the Island of Madeira, shipped through the ports of Oporto and Funchal accompanied by certificates of origin and genuineness issued by the proper Portuguese authorities.</p> <p>7. Natural red wines, with an alcoholic content of not less than 95, but not more than 140 grams and containing at least 28 grams of sugar-free extract per liter, for the blending of unblended native wines, under customs control.....</p>	Reichsmarks per 100 kilos	Reichsmarks per 100 kilos
			10.00
			45.00
			45.00
			20
	Grape must, with or without sugar, boiled down or otherwise condensed (grape sirup), even sterilized; extract of raisins; Greek champagne (Griechischer Sekt).....	200.00	
181	Grape must, with or without the addition of sugar, boiled down or otherwise condensed (grape sirup), free from alcohol, sterilized in bottles. Tare.—In cases or casks, 20 percent; in baskets, 13 percent; in bales 6 percent. (All these tares when the goods are in bottles and similar containers.)		80.00
183	Fruit wine, wine must in the process of fermentation and other fermented beverages similar to wine, of fruit or vegetable juices or fruit extracts; rice wine (sake): In containers of a capacity of 15 liters or more..... In other containers..... Tare.—Double cases and casks, 11 percent; in casks and cases, 24 percent; baskets, 16 percent. Additional tare.—On importation of wine and grape must in vehicles made to transport these liquids in bulk, 17 percent.	24.00 75.00	
184	Sparkling wines..... NOTE.—The internal tax is collected in addition to the duties. (This tax has been suspended from Dec. 1, 1933 to Mar. 31, 1936.) Tare when the goods are imported in bottles, jars, or like receptacles: Cases: weighing 50 kilograms or less, 22; weighing more than 50 kilograms, 17; Casks: weighing 100 kilograms, or less: in whole bottles, 22; in half-bottles, 24; weighing more than 100 kilograms, 19; Baskets: weighing 40 kilograms or less, 12; weighing more than 40 kilograms, 10.	300.00	
185	Mead; milk wine (koumias) and kefin-koumias; beverages artificially prepared without addition of spirits or wine, not specified elsewhere: In containers of a capacity of 15 litres or more..... In other containers..... NOTE.—The internal tax is collected in addition to the import duties. Tare.—The same as for 183.	24.00 48.00	
186	Beer of all kinds: In containers of a capacity of 15 litres or more..... In other containers..... NOTE.—The internal tax is collected in addition to the import duties.	12.00 18.00	

Statement of rates of import duty on wines and liquors—Continued

FRANCE

Tariff no.	Description	Import tax	Rates of duty		
			General	Minimum	To United States
171	Wine must and fresh grape juice not fermented, or partly fermented, the fermentation of which has been stopped by other means than by alcohol or of which the fermentation has not been stopped, even pasteurized: ⁹ Imported otherwise than in bottles, flasks, jars, and similar containers: ¹⁰ Up to 12° of potential alcohol or of actual and potential alcohol..... 12.1° and upwards of potential alcohol or of actual and potential alcohol: On the first 12°.....	Percent ad valorem	Paper francs per hectoliter of liquid " 336.00	Paper francs per hectoliter of liquid " 84.00	Paper francs per hectoliter of liquid " 84.00
	In addition, for every degree or fraction of degree above 12°.....	4	" 336.00 Per degree and per hectoliter	" 84.00 Per degree and per hectoliter	" 84.00 Per degree and per hectoliter
	Customs duty equal to the amount of the consumption tax on alcohol.....	4	Customs duty equal to the amount of the consumption tax on alcohol.....		
171 bis	Imported in bottles, flasks, jars, and similar containers..... Wines (other than liqueur wines and assimilated wines) exclusively the produce of the fermentation of fresh grapes or of fresh grape juice: Imported otherwise than in bottles, flasks, jars, and similar containers, testing in actual strength— Up to 12°..... 12.1° and upwards (11) on the first 12°..... In addition, for every degree or fraction of degree above 12°.....	4	Per 100 kilos gross " 612.00	Per 100 kilos gross " 153.00	Per 100 kilos gross " 153.00
	Up to 12°.....	5.50	Per hectoliter of liquid " 336.00	Per hectoliter of liquid " 84.00	Per hectoliter of liquid " 336.00
	12.1° and upwards (11) on the first 12°.....	5.50	" 336.00	" 84.00	" 336.00
	In addition, for every degree or fraction of degree above 12°.....	5.50	Customs duty equal to the amount of the consumption tax on alcohol.....		
	Imported in flasks (12) (flasques) of a capacity of: About 2 liters..... Less than 2 liters.....	5.50	Paper francs per 100 kilos (13) " 672.00	Paper francs per 100 kilos (13) " 168.00	Paper francs per 100 kilos (13) " 672.00
	Less than 2 liters.....	5.50	" 704.00	" 176.00	" 704.00
	Imported in bottles, other flasks, jars and similar containers (14): Sparkling wines..... Other wines.....	5.50	Per 100 kilos gross " 712.00	Per 100 kilos gross " 178.00	Per 100 kilos gross " 712.00
	Other wines.....	5.50	" 976.00	" 244.00	" 244.00
171 ter	Liqueur wines, mistelas or wines the fermentation of which has been stopped by alcohol and vermouth the produce of fresh grapes or fresh grape juice (15): Port or Madeira wines: Imported otherwise than in bottles, flasks, jars and similar containers.....	Percent ad valorem	Per degree and per hectoliter on the whole alcohol (actual and potential) " 40.00	Per degree and per hectoliter on the whole alcohol (actual and potential) " 20.00	Per degree and per hectoliter on the whole alcohol (actual and potential) " 20.00
	Imported in bottles, flasks, jars, and similar containers.....	10 8.50	Per 100 kilos gross " 1,200.00	Per 100 kilos gross " 300.00	Per 100 kilos gross " 300.00

⁹ Fresh grape juice partly fermented not testing 6° of actual alcohol is regarded as must.

¹⁰ In converting the ascertained sugar into alcohol, 1° of potential alcohol is taken as equivalent to 18 grams of sugar per liter.

¹¹ Not including the internal taxes.

¹² Wines testing from 12 to 15° shall, for every tenth of a degree, be liable to customs duty equal to one tenth of the consumption tax on alcohol.

¹³ Wines testing more than 15° shall, for any fraction of a degree, be liable to the duty on such additional degree.

¹⁴ When the difference between the declaration and the result of the analysis does not exceed five-tenths of a degree, no proceedings will be taken against the declarant and the duties shall be collected on the full degrees and fractions of degree ascertained.

¹⁵ Gross weight less one fifth for 2-liter flasks and one fifth for others.

¹⁶ By flasks are meant common glass containers, oval in form, with an elongated neck, of about 2-liter capacity and covered with grass or straw envelop.

¹⁷ Liqueur wines are deemed to be those containing more than 18 grams of sugar per liter, also liqueur wines so-called "dry", such as Sherry, Madiera, etc., whatever be the proportion of sugar therein contained.

¹⁸ Collected by the indirect tax services at the same time as the 47 percent ad valorem tax (law of Mar. 25, 1932) is collected; applies even on small quantities in passengers' baggage.

¹⁹ Includes the manufacturing tax.

Statement of rates of import duty on wines and liquors—Continued

FRANCE—Continued

Tariff no.	Description	Import tax	Rates of duty		
			General	Minimum	To United States
171 ter	Liqueur wines—Continued. Other wines: Imported otherwise than in bottles, flasks, jars, and similar containers ¹⁰	Percent ad valorem 14 8. 50	Per degree and per hectoliter on the whole alcohol (actual and potential) 11 40. 00	Per degree and per hectoliter on the whole alcohol (actual and potential) 11 10. 00	Per degree and per hectoliter on the whole alcohol (actual and potential) 11 40. 00
172 ter	Imported in bottles, flasks, jars, and similar containers..... Beer.....	14 8. 50 6. 00	Per 100 kilos gross 11 640. 00 17 237. 00	Per 100 kilos gross 11 100. 00 17 64. 00	Per 100 kilos gross 11 640. 00 17 96. 00
174	Distilled beverages: Spirits: ^{10 11 12} Brandy: Of molasses, of cane (rum and tafias): In bottles, jars, or similar containers.....	14 8. 50	Per hectoliter of liquid 11 2, 200. 00	Per hectoliter of liquid 11 550. 00	Per hectoliter of liquid 11 2, 200. 00
	Otherwise put up.....	8. 50	Per hectoliter of pure alcohol 11 2, 200. 00	Per hectoliter of pure alcohol 11 550. 00	Per hectoliter of pure alcohol 11 2, 200. 00
	Of wine, of cider, of plums, kirsch, etc.: In bottles, jars, or other similar containers.....	14 8. 50	Per hectoliter of liquid 11 2, 200. 00	Per hectoliter of liquid 11 550. 00	Per hectoliter of liquid 11 2, 200. 00
	Otherwise put up.....	14 8. 50	Per hectoliter of pure alcohol 11 2, 200. 00	Per hectoliter of pure alcohol 11 550. 00	Per hectoliter of pure alcohol 11 2, 200. 00
	Other (spirits proper): Imported on account of the State..... Imported on any other account.....	14 8. 50 14 8. 50	11 100. 00 11 2, 200. 00	11 100. 00 11 550. 00	11 100. 00 11 2, 200. 00
	Liquors ^{13 14}	14 8. 50	Per hectoliter of liquid 11 2, 400. 00	Per hectoliter of liquid 11 600. 00	Per hectoliter of liquid 11 2, 400. 00

NOTE.—There is a special regime for the importation of colonial wines, spirits, and liqueurs. Contingents for duty-free importation of certain colonial products are fixed annually, and other contingents for admission under the minimum rate of the tariff. Imports from Germany are subject to the minimum rates shown above.

¹⁰ In converting the ascertained sugar into alcohol, 1° of potential alcohol is taken as equivalent to 15 grams of sugar per liter.

¹¹ Not including the internal taxes.

¹² Collected by the indirect tax services at the same time as the 47 percent ad valorem tax (law of Mar. 25, 1927) is collected; applies even on small quantities in passengers' baggage.

¹³ The importation of spirits originating in, or coming from, foreign countries or from the colonies is reserved to the State. In cases where, by derogation to this provision, the import prohibition should be removed, mistelas, liqueur wines, brandies, rum, liqueurs, gin, whisky, and other alcoholic products fit for consumption without further preparation, of colonial or foreign origin, are subject to the payment of a surtax on the alcoholic content, such surtax amounting to the difference between the prices—obtaining at the time of clearance—at which the French Government purchased the spirits and at which they sold the same for use in the preservation of fresh fruits and fruit juices. Rums from the French colonies are exempt from the surtax on an annual contingent of 200,000 hectoliters of pure alcohol, when made from prime materials (cane or molasses) harvested or manufactured in the colonies.

¹⁴ Products of which alcohol is a component part are, in addition to the customs duties, subject to the internal taxes on the alcohol used, according to the regulations determined upon by the advisory committee of arts and manufactures.

¹⁵ Preparations with an absinthe base and the like are prohibited.

SPECIAL CONCESSIONS

The law of March 31, 1931, article 2, authorizes reductions as follows:

For the application of commercial accords, concluded or to be concluded, the (French) Government is authorized by decrees, issued upon the proposal of the Ministers of Agriculture, of Commerce, and of Industry, of Foreign Affairs and the Budget, to accord in that which concerns wines covered by item 171 bis (above) reductions in duty, which may not in any case be lower than the rates fixed by the law of March 2 and April 2, 1928, provided the advantages be within a limit of contingents. These rates are 55, 55, 110, 110, 112.50, and 160 francs respectively for the sections of item 171 bis as given in the above tabulation.

FRANCO-ITALIAN TREATY

Under the Franco-Italian Supplementary Agreement of May 8, 1933, the French Government undertakes to propose to Parliament the following duties (not yet effective) for Italian wines falling under item ex 171 bis: Wines other than liqueur wines, in flasks of a capacity of about 2 liters, 120 francs per 100 kilos (gross weight less one fifth); less than 2 liters, 125 francs per 100 kilos (gross weight less one fiftieth); in bottles, flasks, jars, etc., sparkling wines, 140 francs per 100 kilos (gross weight less one fourth); other wines, 180 francs per 100 kilos (gross weight less one fourth). At present the minimum rates shown in the schedule of French duties are still assessed on Italian wines and spirits.

This agreement also provided that wines of Italian origin other than in bottles, flasks, jars, and similar containers, falling under item 171 of the French tariff (see above), shall, up to September 30, 1933, be imported in quantities not less than 90 percent of the total contingent of wines and musts to be imported by other countries (that is, countries other than Greece and Spain). These imports may not in any one month exceed 40 percent of their total contingent. In case of an increased total contingent, Italy's contingent is to be increased proportionately.

TREATMENT OF SPANISH WINES

Spanish wines and spirits are admitted under the minimum rates of the French tariff, while the general rates apply to imports of beer from Spain.

TREATY WITH GREECE

Wines and spirits from Greece are subject to the minimum rates of duty (agreement of Mar. 7, 1932). The same agreement stipulates a monthly quota of 40,000 hectoliters of Greek wines and musts (item 171 and ex 171 bis of French Tariff), with a continuation to the next month of any left-over part of a monthly contingent.

IMPORT QUOTAS

The quotas as stipulated for French imports of wines during the third quarter of 1933 are as follows:

Tariff item no.	Country of origin	Designation	Monthly contingent third quarter, 1933
Ex. 171 bis.....	Spain.....	Wines (other than liquor wines) imported otherwise than in flasks, bottles, jars, etc.	Hectoliters 150,000
Ex. 171, ex. 171 bis.....	Greece.....	Wine must and wines (other than liquor wines) imported otherwise than in flasks, bottles, jars, etc.	40,000
171, ex. 171 bis.....	All other countries, Spain being nevertheless authorized to import must (item 171) with in the contingent limit for all other countries.	do.....	37,000
	Total.....		227,000

INTERNAL TAXES

There are various internal taxes on wines, beers, and spirits which are exceedingly complicated in their application. It is understood that these taxes apply equally on imports and on domestic products.

Statement of rates of import duty on wines and spirits

NETHERLANDS

Tariff no.	Description	Rate of duty (florins)
2	Alcohols, also products and substances containing alcohol, insofar as such products and substances are not included under no. 14 or no. 14A, and provided no special regulations are laid down therein in the tariff, on account of the presence therein of ethyl alcohol:	
	I. Methyl alcohol	
	II. Ethyl alcohol, also products and substances not coming under sec. I, containing at 15° C. more than 5 liters of ethyl alcohol to the hectoliter:	
	(a) Packed or in tablet form (in addition to the excise) (percent ad valorem)	10.00
	(b) Imported in any other manner (in addition to excise) (per hectoliter of 50 percent strength at 15° C.)	3.50
	In addition, when, under article 2, subdivision 3 of the law dated May 1, 1863 ("Staatsblad" no. 47) as amended by the law dated Dec. 31, 1915 ("Staatsblad" no. 528), the duty is to be calculated according to the exact strength.	
	(a) If containing saccharin or other artificial sweetening matter.....	Per hectoliter 31.65
	(b) If containing more than 5 percent of sugar (insofar as subdivision (a) is not applicable):	
	More than 5, but not more than 10 percent sugar.....	3.20
	More than 10, but not more than 25 percent.....	7.95
	More than 25, but not more than 50 percent sugar.....	15.85
	More than 50, but not more than 75 percent sugar.....	23.75
	More than 75 percent sugar.....	31.65
	III. Other alcohols and products or substances compounded therewith, including products or substances compounded with ethyl or methyl alcohol or wood spirits not coming under sec. I or II and for which no duty is fixed in the tariff:	
	Packed in tablet form (percent ad valorem).....	10.00
	The Netherland Ministry of Foreign Affairs has issued the following information: A consumption tax of 200 florins, with a surtax of 10 percent, thus totaling 220 florins per hectoliter (of 50 percent alcohol content at 15° C.), must be paid on spirits at time of importation.	
	In addition, an import tax of 10 percent ad valorem is collected on spirits at time of importation if the spirits may be considered as imported packed or in tablet form, or 3.50 florins per hectoliter (of 50 percent alcoholic content, at 15° C.) if imported otherwise.	
	In the computation of consumption tax, and where requisite, of import duties, it will be assumed that sweet liqueurs have an alcoholic strength of 65 percent unless official analysis reveals a greater strength.	
	The following will be considered as analogous to sweet liqueurs:	
	(a) Fruits preserved in brandy or other spirits. The quantity will be based on the volume of the liquid and of the fruits contained therein;	
	(b) Spirituous beverages or alcoholic beverages prepared from spirits, imported in bottles or jugs containing less than 2 liters.	

Statement of rates of import duty on wines and spirits—Continued

NETHERLANDS—Continued

Tariff no.	Description	Rate of duty (florins)
	<p>Scented waters, lacquers, and other fluids prepared with alcohol, not intended as beverages, and alcoholic preparations and substances in jelly form or in other nonfluid state shall, upon importation, be considered for consumption tax, and, where applicable, for import duty, purposes, as having an alcoholic strength of 90 percent, unless official analysis reveals them to have a higher content.</p> <p style="text-align: center;">SPECIAL PROVISIONS</p> <p>1. In reducing to 50 percent strength, for the purpose of sec. II (b), products and substances belonging to this number shall be deemed to have ethyl alcohol content as laid down in the excise law.</p> <p>2. In declaring products and substances coming under sec. II of this number, imported in paste or other than fluid form, the net weight must be given in the declaration referred to in art. 120 of the General Law of Aug. 25, 1822 ("Staatsblad" no. 38). For purposes of calculating the excise and import duty, the net weight shall, where necessary, be reduced to liter measurement on the basis of a specific gravity of 0.8.</p> <p>3. On the importation of products and substances with or in alcohol and in order to determine the alcohol and sugar contents, the volume and net weight shall be taken to be the aggregate respective volumes and net weights of the alcohol and products and substances contained therein.</p> <p style="text-align: center;">.</p> <p>5. Inspection as described in art. 147 of the General Law of Aug. 25, 1822 ("Staatsblad" no. 38) is not necessary for products imported in bottles, jars or other packages containing 1,200 grams or less.</p>	
14	<p>Beer:</p> <p>I. Imported in bottles or jars of a capacity of 1,200 grams or less, in addition to the duty mentioned under sec. II (percent ad valorem).....</p> <p>II. Imported in any other manner (per hectoliter).....</p> <p style="text-align: center;">SPECIAL PROVISIONS</p> <p>1. All beverages will be classified under this heading, which have been manufactured in breweries, but not distilled, and which are usually described as beer and consumed as such, even should foreign ingredients have been added after manufacture.</p> <p>2. Beverages mentioned in special provisions I which at 15° C. contain more than 9 liters of alcohol per hectoliter or which contain more than 1 percent of saccharin or other artificial sweetening matter or more than 26 per cent of sugar, shall not be classified as beer for tariff purposes.</p>	<p>Per hectoliter 10 12 00</p>
146	<p>Wine:</p> <p>I. Imported in bottles or other containers not exceeding 1,200 grams contents, in addition to the excise (percent ad valorem).....</p> <p>II. Imported in any other manner (excise duty only).....</p> <p style="text-align: center;">SPECIAL PROVISIONS</p> <p>1. The term "wine" is to include products which are considered as wine in the excise law and that definition also applies to the following special provision.</p> <p>2. Liquids containing wine or composed with wine are to be classified as such unless a higher duty is payable under another number under which they fall by reason of their nature or composition.</p> <p>Wine composed with articles coming under no. 130 shall be considered as a product coming under that number, if the proportion of ethyl alcohol at 15° C. is greater than 5 percent by volume, whatever be the quantity of the articles coming under no. 130 contained therein.</p> <p>NOTE.—Grape wine is subject to an excise tax of 20 florins per hectoliter. A temporary surtax of 1/4 is applied to this tax in the case of grape wines, and of 1/2 in the case of other wines. In addition, the spirits excise applies, in the case of wines containing over 12 but not over 22 liters of alcohol per 100 liters, to the alcoholic content in excess of 12 liters. Wines of more than 22 percent alcoholic strength by volume at 15° C. are dutiable as spirits.</p>	<p>13</p>

Statement of rates of import duty on wines and spirits—Continued

ITALY

Tariff No.	Description	Rates of duty (paper lire)	
		General	Conventional
105	Beer:		
	(a) In casks..... per hectoliter.....	Per hectoliter 82.60	Per hectoliter 1 55
	(b) In bottles (bottles dutiable separately):	Per hundred	Per hundred
	1. One half liter or less.....	44.00	
	2. Over 1/2 liter.....	82.60	
	On beer in casks, as well as in bottles, there is levied, in addition to the customs duty, a manufacturing surtax equal to the internal manufacturing tax, according to the saccharimetric and alcoholic degrees actually verified. It is open to the importer to request that the surtax may be assessed, without analysis, on the basis of 18°.		
	The manufacturing tax on beer is fixed at 4 lire per hectoliter and per degree of strength ascertained by the centesimal saccharimeter at the temperature of 17.5° by the centigrade thermometer.		
	Surtax on general rates, 15 percent ad valorem.		
106	Wines:		
	(The importation of wines which, under the relevant dispositions in force in the Kingdom, are considered as nongenuine wines, is prohibited.)		
	(a) In casks, demi-johns, or tank wagons.....	186.00	
	Surtax on general rate, 15 percent ad valorem.		
	Wine-must is treated in the same way as wines.		
	Demi-johns of a capacity of less than 5 litres are considered as bottles.		
	On genuine wine the alcoholic strength of which exceeds 12°, there is levied, in addition to the actual wine duty, the duty and surtax on the alcohol in excess of that limit, at the rate of 1 litre of anhydrous alcohol per degree and per hectolitre. If the alcoholic strength exceeds 12° but not 15°, the duties on the alcohol are collected proportionately on the decimal fractions of degree, fractions of less than a tenth of degree being ignored; if the alcoholic strength exceeds 15°, the same duties are levied, fractions of degree not below a tenth being, however, reckoned as a full degree.		
	NOTE.—The manufacturing tax on alcohol is 1,850 paper lire for each hectolitre of anhydrous alcohol at a temperature of 15.56° centigrade.		
	The alcoholic strength of sweet wines containing more than 1 percent of nonfermented sugar, in which the total quantity of sugar (represented by the sugar present and the sugar corresponding to the alcohol contained in the wine) exceeds 26 percent, is calculated by adding to the alcohol contained in the wine that corresponding to the sugar present (sugar X 0.63).		
	Wines with alcoholic content above 22.5 percent in volume are treated as liqueurs.		
Generous wines: Malaga, Sherry, and Priorato.....		(7)	
Sweet musked wines of Samos, Patras, and Cephalonia in casks, demi-johns, or tank cars.....		110.00	
On the importation of sweet Samos wines entitled to that designation of origin under the Greek law, the alcohol duty shall only be levied on the content of actual and potential alcohol exceeding 15° by volume.			
Only 25,000 hectoliters of wine in casks, demi-johns, and tank cars are admitted annually (always subject to most-favored-nation treatment), one half of which, that is 12,500 hectoliters, is Samos wine specified under Ex. 166 (a). The wines must be accompanied by certificates of origin issued by the competent Greek authority, which attest this Greek origin and that the quantity is included in the above contingent. (Treaty with Greece.)			
Wines of Tokaj-Hegyalja, Nemeselyi, Mezi, Balatonmelleki, Villanyesi, Egri, Miskolc-Abaúj, and Urmaso.....		110.00	
(b) In bottles:			
1. Of half litre or less:			
(a) Sparkling.....	1,320.00		
Champagne wines, and sparkling of the regions or growths of Anjou and Touraine, Saint-Peray, Gaillac, and Clairette de Die, and of other French regions or growths producing wines rendered sparkling, according to the methods adopted in champagne.....		600.00	

¹ Treaty with Austria, Czechoslovakia, Germany, and Hungary.

² On the importation of generous wines: Malaga, Sherry, Priorato, the alcohol duty is only levied on the alcohol content exceeding 15° by volume (convention with Spain).

³ Treaty with Hungary.

⁴ Treaty with France.

Statement of rates of import duty on wines and spirits—Continued

ITALY

Tariff No.	Description	Rates of duty (paper lire)	
		General	Conventional
	The conventional rate of 600 applies solely in the following cases: In regard to champagne, to natural wines rendered sparkling by fermentation in bottle, according to the classical method adopted in Champagne, originating in the French regions entitled to the regional designation of Champagne and produced according to law (May 6, 1919); in regard to wines of Anjou and Touraine, Saint-Peray, Gallac, and Clairette de Die, and of other French regions or growths producing wines rendered sparkling according to the method adopted in Champagne. The wines must be accompanied by a certificate of origin.	Per hundred	Per hundred
	(b) Other (plus 15 percent ad valorem on general rate).....	460.00	308.00
	Wines of Tokajhegyalaj, Neszmelyi, Mori, Balatonmelleki, Villany- pecsi, Egri, Miskolc-Abaúj, and Urmas.....		110.00
	2. Over ¼ liter but not over 1 liter:		
	(a) Sparkling (plus 15 percent ad valorem).....	2,200.00	
	Champagne wines and sparkling wines of the regions or growths of Anjou, Touraine, Saint-Peray, Gallac, and Clairette de Die, and of other French regions or growths producing wines rendered sparkling, accord- ing to the methods adopted in Champagne.....		1,600.00
	The same conditions govern this rate as noted above for same wines in smaller containers.		
	(b) Other (plus 15 percent ad valorem on general rate).....	600.00	300.00
	Wines of Tokajhegyalaj, Neszmelyi, Mori, Balatonmelleki, Villany- pecsi, Egri, Miskolc-Abaúj, and Urmas.....		123.50
	On wines in bottles of a capacity of over 1 liter, for every additional 25 centiliter or fraction thereof, there is levied a duty equal to one fourth of that fixed for wines in liter bottles.		
107	Vermouth (if not considered as genuine, importation is prohibited):		
	(a) In casks or in demijohns.....	275.00	
	Demijohns of less than 5 liters capacity are considered as bottles (plus 15 percent ad valorem).		
	(b) In bottles:		
	1. Of ¼ liter or less.....	220.00	
	2. Over ¼ liter, but not over 1 liter.....	440.00	
	(Plus 15 percent ad valorem in both 1 and 2.)		
	On vermouth in bottles of over 1 liter capacity, for every additional ¼ liter or fraction of ¼ liter, there is collected the duty fixed for Ver- mouth in bottles of ¼ liter or less.		
110	Potable spirits:		
	On potable spirits there is levied in addition to the duty, a manu- facturers' surtax on the spirit, assessed on an alcoholic strength of not less than 70°.		
	When the customs have reason to believe that such beverages have a strength of over 70°, they can have the same analyzed and, if this strength exceeds 70°, can levy the surtax according to the real alcoholic strength ascertained.		
	Potable spirits in demijohns of a capacity of less than 5 liters will be considered as in bottles.		
	On potable spirits in bottles of a capacity of over 1 liter, for every additional half liter or fraction of half liter of capacity, there is levied the customs duty fixed for potable spirits in bottles of half liter or less.		
	(a) Cognac, arrack, rum, and whisky:		
	1. In casks or in demijohns (plus 15 percent ad valorem).....	1,320.00	765.00
	Cognac and rum in casks.....		
	2. In bottles:		
	(a) Of ¼ liter or less.....	880.00	480.00
	(b) Over ¼ liter but not over 1 liter.....	1,470.00	800.00
	(Plus 15 percent ad valorem on general rate on (a) and (b).)		
	(b) Other:		
	1. In casks and demijohns (plus 15 percent ad valorem) per hectoliter.....	1,100.00	
	2. In bottles:		
	(a) Of ¼ liter or less (plus 15 percent ad valorem).....	707.00	
	(b) Over ¼ liter but not over 1 liter (plus 15 percent ad valorem).....	1,170.00	

¹ Treaty with France.

² Treaty with France. Applies also to port and Madeira wines, but port wine must come from the region of Douro and the Madeira wine from the region of Funchal. Other Portuguese wines are exempted from the conventional rates.

Statement of rates of import duty on wines and spirits—Continued

ITALY

Tariff No.	Description	Rates of duty (paper lire)	
		General	Conventional
111	Liqueurs and other spirituous beverages, sweetened or flavored: On liqueurs and other spirituous beverages, sweetened or flavored, there is collected, in addition to the customs duty, a manufacturing surtax on the spirit, to be assessed on an alcoholic strength of not less than 70°. When the customs have reasons to believe that such beverages have a strength of over 70°, they can have the same analysed and, if this strength exceeds 70°, can levy the surtax according to the real alcoholic strength ascertained.		
	(a) In casks or in demijohns (plus 15 percent ad valorem).....	Per hundred 1,170.00	Per hundred 800.00
	In casks.....		800.00
	(b) In bottles:		
	1. One half liter or less.....	880.00	* 670.00
	2. Over ½ liter but not over 1 liter.....	1,320.00	* 1,000.00
	(Plus 15 percent ad valorem on general rates on (1) and (2).)		
	On liqueurs and other spirituous beverages, sweetened or flavored, in bottles exceeding 1 liter capacity, for every additional ¼ liter or fraction half-liter in capacity, there is levied the customs duty fixed for liqueurs in bottles of ¼ liter or less.		

QUOTAS ON FRENCH WINES INTO ITALY

For sparkling wines in bottles originating in or coming from France, covered by items 106, (b) 1. (a) and 106 (b) 2 (a) above, there is accorded, beginning with the provisory application of the agreement (May 12, 1933) up to September 30, 1933, a contingent equal to 74 percent of the total quantity imported into Italy during 1931, according to the Italian statistics for a period of 5 months (agreement of May 8, 1933).

The following other quotas are provided for French wines in Italy:

Item	Quantity
106-b: 1 (b) 2 (b), in bottles.....	bottles.. 33,400
110-a-1: Cognac in casks or demijohns.....	hectoliters.. 84
110-a-2 (a and b): Cognac in bottles.....	bottles.. 75,000
110-a-1: Arrack, rum, and whisky in casks or in demijohns.....	hectoliters.. 42
110-a-2: Arrack, rum, and whisky in bottles.....	bottles.. 5,000
110-b-1: Eau de vie, in casks or in demijohns.....	hectoliters.. 14
110-b-2: (a and b): Eau de vie in bottles.....	bottles.. 1,050
111-a: Liqueurs in casks or in demijohns.....	hectoliters.. 10
111-b: Liqueurs in bottles.....	bottles.. 66,800

No quotas other than those noted in the tabulation of duties, appearing as notes (c) to the conventional rates are provided for imported wines.

The manufacturing taxes apply equally on imports and domestic wines, etc.

Sales tax.—The sales tax, which varies with the class of the product, applies on imports or on first sale of domestic wines, etc., no discrimination is made.

* Treaty with France.

Statement of rates of import duty on wines and spirits—Continued

PORTUGAL

	Description	Rate of duty (gold escudos)	
		Maximum	Minimum
	Spirit and alcohol, plain:		
561	In containers of a capacity not exceeding 2 liters (including containers) (per kilo).....	0.70	0.35
562	In containers not specified (per liter of pure alcohol).....	1.30	.65
563	Alcoholic beverages not specified, in containers of a capacity not exceeding 2 litres (including containers).....	<i>Per kilo</i> 1.70	<i>Per kilo</i> 0.85
563-A	Cognac, in containers of a capacity not exceeding 2 litres (including containers).....	3.40	1.70
564	Alcoholic beverages not specified, in containers not specified.....	3.40	1.70
564-A	Cognac in containers not specified.....	6.80	3.40
	Beverages not specified:		
565	In containers of a capacity not exceeding 2 litres (including the containers).....	.25	.12
566	In containers not specified.....	.50	.25
	Beer:		
567	Concentrated.....	2.00	1.00
568	In containers of a capacity not exceeding 2 litres (including the containers).....	.20	.10
569	In containers not specified.....	.40	.18
	Concentrated alcoholic extracts for the manufacture of alcoholic beverages:		
570	In containers of a capacity not exceeding 2 litres (including the containers).....	8.00	4.00
571	In containers not specified.....	17.00	8.50
572	Concentrated wine must.....	2.00	1.00
	Wine:		
573	In containers of a capacity not exceeding 2 litres (including containers) (1).....	.50	.25
574	In containers not specified.....	.90	.45
575	Sparkling wines.....	1.80	.90
575-A	Champagne.....	3.00	1.75

NOTE.—All of these duties are subject to an increase of $\frac{1}{4}$ of the duties. There is no evidence of any excise taxes on these products.

SPAIN

Tariff no.	Description	Gold pesetas	
		First tariff	Second tariff
		<i>Per liter</i>	<i>Per liter</i>
1390	Alcohol and plain spirits, including rum.....	6.00	1.00
1391	Liqueurs and compound spirits.....	15.00	3.75
		<i>Per hecto-liter</i>	<i>Per hecto-liter</i>
1392	Cognac.....	1,350.00	450.00
1393	Beer.....	108.00	36.00
		<i>Per liter</i>	<i>Per liter</i>
1396	Sparkling wines.....	40.00	10.00
1396	Liqueur or full-bodied wines, in casks or similar receptacles.....	6.00	2.00
		<i>Per liter</i>	<i>Per liter</i>
	French champagne.....	8.00	2.50
1397	Liqueur or full-bodied wines, in bottles.....	8.00	2.00
		<i>Per hecto-liter</i>	<i>Per hecto-liter</i>
1398	Other wines, in casks, or other similar receptacles.....	225.00	40.00
1399	The same, in bottles.....	300.00	50.00
1400	Vermuth.....	900.00	300.00

NOTE.—The importation of wines and alcoholic beverages for purposes of distillation is prohibited.

INTERNAL TAXES

By virtue of the law of April 29, 1926, alcohol, spirits, liquors, and industrial products having an alcoholic base, are, when imported from abroad, subject to a tax of 80 pesetas per hectoliter of liquid, whatever may be their alcoholic strength; and this tax is to be paid to the customs, in addition to and in one amount with, the import duty proper, but is to be brought to account separately in the customhouse record.

Wines and other alcoholic beverages, of over 15 centesimal degrees strength, are subject to payment of the tax at the rate of 80 pesetas per hectoliter of liquid. (Law of Apr. 29, 1926.)

The strength of wines and alcoholic beverages is to be calculated at the temperature of 15° C., Gay-Lussac's centesimal alcoholimeter and Selleron's still being used.

Ethyl alcohol, even if impure, is dutiable under no. 1390.

The law of March 2, 1917, which regulates the internal consumption duty on beer, provides that this product must pay a duty of 4 pesetas per hectoliter on importation. (By the law of Apr. 29, 1926, this was raised to 15 pesetas.) This applies to both imports and domestic beers.

The tax on domestic wines is 80 pesetas per hectoliter on wines, spirits, and alcohols, and 110 pesetas per hectoliter on other domestic spirits and alcohols.

A "container" tax, the rates of which vary from 0.15 to 1.30 pesetas, according to sales price, is applicable on all wines or other beverages, domestic or imported, sold in containers of up to 6 liters capacity.

Quotas.—There are no import quotas on wines, beers, and spirits.

DEPARTMENT OF COMMERCE,
BUREAU OF FOREIGN AND DOMESTIC COMMERCE,
Washington, December 14, 1933.

UNITED STATES TARIFF COMMISSION,
Washington, D.C.

(Attention: Mr. Brauer)

GENTLEMEN: Reference is made to your telephone request for information regarding excise taxes on distilled spirits, champagne and wines, in various European countries and Canada. In Canada, potable spirits are subject to an excise duty of \$7 per imperial proof gallon; champagne, sparkling wines, and wines with an alcoholic content of over 40 percent proof spirit are taxed at \$1.50 per imperial gallon; nonsparkling wines and wines under 40 percent proof are subject to a tax of 7½ cents per imperial gallon.

In Germany, there is a spirits and brandy monopoly and the tax is fixed at the discretion of the national finance minister according to home economic conditions and at a rate calculated to exclude the foreign product. There is no internal tax on champagne.

In France, a tax is imposed on alcohol and sweet wines, payable by the producers or wholesalers when the liquors in question are consigned to purchasers or consumers, the rate being 1,320 francs per hectoliter of pure alcohol. The tax on wines and ciders per hectoliter is 15 francs on wine; 7.5 francs on ciders.

In the Netherlands, a tax on distilled spirits is 220 florins per hectoliter having a 50 percent alcoholic content by volume at 15° C.

In Great Britain, the tax on distilled spirits varies dependent on the age of the product, but the maximum tax imposed is 74 shillings per imperial proof gallon. British wines are taxed at the rate of 1s. 6d. per imperial gallon (these rates for Great Britain were obtained from Whitaker's Manual, 1932).

I trust that the foregoing information will prove useful in connection with your study.

Very truly yours,

C. J. JUNKIN,
Chief, Division of Commercial Laws.

ALCOHOLIC BEVERAGES, UNITED STATES PRODUCTION, EXPORTS, IMPORTS,
CONSUMPTION, INTERNAL REVENUE TAXES AND LAWS, AND COMPARISON OF
TARIFF ACTS, UNITED STATES TARIFF COMMISSION, WASHINGTON, NOVEMBER
1933

INTRODUCTION

The Tariff Commission herewith presents a compilation of basic information with respect to the various classes of alcoholic beverages. In addition to statistics dealing with the domestic production, exports, imports, and consumption, there

are also shown the internal revenue taxes imposed since 1862, a digest of pertinent paragraphs from these laws, and a comparison of rates of duties in the various tariff acts from 1897 to 1930.

This compilation is preliminary in nature, and will be followed at a later date by a summary of tariff information which will give in more detail the economic facts as to the commerce of the United States in alcoholic beverages.

Distilled liquors: Acts imposing tax on distilled liquors and rates of tax

From Aug. 1, 1862, to Mar. 7, 1864.....	Per gallon of first proof..	\$0. 20
Act of July 1, 1862, ch. 119, sec. 41, 12 Stat. 447 ¹ cf. July 14, 1862, ch. 163, sec. 25, 12 Stat. 561.		
From Mar. 7, 1864, to July 1, 1864.....	Per gallon of first proof..	. 60
Act of Mar. 7, 1864, ch. 20, sec. 1, 13 Stat. 14.		
From July 1, 1864, to Jan. 1, 1865.....	Per gallon of first proof..	1. 50
Act of June 30, 1864, ch. 173, sec. 55, 13 Stat. 243; act of Dec. 22, 1864, ch. 8, 13 Stat. 420.		
From Jan. 1, 1865, to July 20, 1868.....	Per gallon of first proof..	2. 00
Act of June 30, 1864, ch. 173, sec. 55, 13 Stat. 243; act of Dec. 22, 1864, ch. 8, 13 Stat. 420; act of Mar. 3, 1865, ch. 78, 13 Stat. 472; act of July 13, 1866, ch. 184, sec. 32, 14 Stat. 157; act of Mar. 2, 1867, ch. 169, sec. 14, 14 Stat. 480.		
From July 20, 1868, to June 6, 1872.....	Per proof gallon..	. 50
Act of July 20, 1868, ch. 186, sec. 1, 15 Stat. 125. ²		
From June 6, 1872, to Mar. 3, 1875.....	Per proof gallon..	. 70
Act of June 6, 1872, ch. 315, sec. 12, 17 Stat. 238.		
From Mar. 3, 1875, to Aug. 27, 1894.....	Per proof gallon..	. 90
Act of Mar. 3, 1875, ch. 127, sec. 1, 18 Stat. 339; act of May 28, 1880, ch. 108, sec. 17, 21 Stat. 149. ³		
From Aug. 27, 1894, to Oct. 3, 1917.....	Per proof gallon..	1. 10
Act of Aug. 27, 1894, ch. 349, sec. 48, 28 Stat. 563 ⁴ ; act of Sept. 8, 1916, ch. 463, sec. 402 (a), 39 Stat. 783. ⁵		
From Oct. 3, 1917, to Feb. 25, 1919.....		⁶ 1. 10
Act of Oct. 3, 1917, ch. 63, sec. 300 and 303, 40 Stat. 308.		
From Feb. 25, 1919, to Jan. 1, 1927.....		⁷ 2. 20
Act of Feb. 24, 1919, ch. 18, sec. 600 (a) 40 Stat. 1105; act of Nov. 23, 1921, ch. 136, sec. 600, 42 Stat. 285; act of Feb. 11, 1925, ch. 208, 43 Stat. 860; ⁸ act of Feb. 26, 1926, ch. 27, sec. 900, 44 Stat. 104.		
From Jan. 1, 1927, to Jan. 1, 1928.....		⁹ 1. 65
Act of Feb. 26, 1926, ch. 27, sec. 900, 44 Stat. 104.		
From Jan. 1, 1928, to date.....		¹⁰ 1. 10
Act of Feb. 26, 1926, ch. 27, sec. 900, 44 Stat. 104.		

Act of August 27, 1894, chapter 349, sec. 48, 28 Stat. 563:

"That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time, or that have been or that may be then or thereafter produced in the United States, on which the tax is not paid before that day, a tax of one dollar and ten cents on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof of wine gallon: Provided, That in computing the tax on any package of spirits all fractional parts of a gallon, less than one tenth, shall be excluded."

Act of October 3, 1917, chapter 63, sec. 300, 40 Stat. 308:

¹ Tax collected on quantity withdrawn from warehouse for consumption or sale.

² Tax to attach when spirits come into existence, sec. 4; the spirits distilled during each day of 24 hours to be drawn into cisterns, and drawn into casks on the third day after being drawn into cisterns, sec. 16; the tax to be calculated on the amount drawn into casks, said tax to be paid before removal from warehouse and within one year, sec. 23.

³ Provides that tax shall be collected only on quantity withdrawn, an allowance within certain limits prescribed by law to be made on losses.

⁴ Provides that tax shall be collected only on quantity withdrawn, an allowance within certain limits prescribed by law to be made on losses, the tax to be paid at time of withdrawal and within 8 years of original deposit in warehouse.

⁵ Wines containing more than 24 percent alcohol by volume shall be classed as distilled spirits and pay tax accordingly.

⁶ Plus \$1.10 or if withdrawn for use as beverage plus \$2.10.

⁷ If withdrawn for use as beverage \$6.40.

⁸ Permits refund of taxes by Commissioner of Internal Revenue pursuant to provisions of section 3220, Revised Statutes, to any distiller having paid tax in excess of \$2.20 per proof gallon on distilled spirits.

⁹ If withdrawn for use as beverage \$6.40.

¹⁰ If withdrawn for beverage use \$6.40.

"That on and after the passage of this Act there shall be levied and collected on all distilled spirits in bond at that time or that have been or that may be then or thereafter produced in or imported into the United States, except such distilled spirits as are subject to the tax provided in section three hundred and three, in addition to the tax now imposed by law, a tax of \$1.10 (or, if withdrawn for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, a tax of \$2.10) on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn, and collected under the provisions of existing law."

Act of February 24, 1919, chapter 18, sec. 600 (a) 40 Stat. 1105:

"That there shall be levied and collected on all distilled spirits now in bond or that have been or that may be hereafter produced in or imported into the United States, except such distilled spirits as are subject to the tax provided in section 604, in lieu of the internal-revenue taxes now imposed thereon by law, a tax of \$2.20 (or, if withdrawn for beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, a tax of \$6.40) on each proof gallon, or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the distiller or importer when withdrawn, and collected under the provisions of existing law."

Act of November 23, 1921, Ch. 136, sec. 600, 42 Stat. 285:

"That subdivision (a) of section 600 of the Revenue Act of 1918 is amended by striking out the period at the end thereof and inserting a colon and the following: 'Provided, That on all distilled spirits on which tax is paid at the non-beverage rate of \$2.20 per proof gallon and which are diverted to beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, there shall be levied and collected an additional tax of \$4.20 on each proof gallon, and a proportionate tax at a like rate on all fractional parts of such proof gallon, to be paid by the person responsible for such diversion.'"

Act of February 26, 1926, Ch. 27, sec. 900, 44 Stat. 104 (amendment to section 600 of the act of Feb. 24, 1919):

"(a) There shall be levied and collected on all distilled spirits now in bond or that have been or that may be hereafter produced in or imported into the United States, in lieu of the internal-revenue taxes now imposed thereon by law, and internal-revenue tax at the following rates, to be paid by the distiller or importer when withdrawn, and collected under the provisions of existing law:

"(1) Until January 1, 1927, \$2.20 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon;

"(2) On and after January 1, 1927, and until January 1, 1928, \$1.65 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon; and

"(3) On and after January 1, 1928, \$1.10 on each proof gallon or wine gallon when below proof and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon.

"(4) On and after the enactment of the Revenue Act of 1926, on all distilled spirits which are diverted to beverage purposes or for use in the manufacture or production of any article used or intended for use as a beverage, there shall be levied and collected a tax of \$6.40 on each proof gallon or wine gallon when below proof, and a proportionate tax at a like rate on all fractional parts of such proof or wine gallon, to be paid by the person responsible for such diversion. If a tax at the rate of \$2.20, \$1.65, or \$1.10 per proof or wine gallon has been paid upon such distilled spirits a credit of the tax so paid shall be allowed in computing the tax imposed by this paragraph."

DECISIONS UNDER THE INTERNAL REVENUE ACT OF FEBRUARY 24, 1919

Shaw & Co. v. United States, 11 C.C.A. 226, January 13, 1922. Spirits imported and warehoused in 1917 and 1920, but withdrawn for consumption after the Revenue Act of 1918 went into effect were subject to the duty imposed by paragraph 237, Tariff Act of 1913, and also to that imposed by the Revenue Act.

Shaw & Co. v. United States, 12 C.C.A. 88, February 9, 1924. The provisions of section 600(a) of the revenue act approved February 24, 1919, that the taxes levied by this section on distilled spirits are, "in lieu of the internal-revenue taxes" cannot be ascertained to mean also "in lieu of customs duties" and such

imported spirits were subject to the tax imposed by the section and also to the one imposed by paragraph 237, Tariff Act of 1913.

BRANDY: ACTS IMPOSING TAX ON BRANDY AND RATES OF TAX

	From grapes	From other fruits
	Per gallon	Per gallon
From June 30, 1864, to Mar. 3, 1865. Act of June 30, 1864, ch. 173, secs. 57, 13, Stat. 244. ¹	\$0.25	
From Mar. 3, 1865, to Feb. 5, 1867. Act of Mar. 3, 1865, ch. 78, 13 Stat. 472.	.50	\$1.50
From Feb. 5, 1867, to July 20, 1868. Joint Resolution of Feb. 5, 1867, no. 11, sec. 1, 14 Stat. 565. ²	2.00	2.00
From July 20, 1868, to date. Act of July 20, 1868, ch. 186, sec. 2, 15 Stat. 125. ³	(9)	(9)

¹ Tax imposed on "brandy distilled from grapes."

² Tax imposed on "brandy distilled from apples or peaches."

³ "All products of distillation, by whatever name known, which contain distilled spirits of alcohol, on which the tax has not been paid, shall be considered and taxed as distilled spirits."

⁴ "The Commissioner of Internal Revenue is authorized, with the approval of the Secretary of the Treasury, to exempt distillers of brandy from apples, peaches, or grapes, exclusively, from such other provisions of this act relating to the manufacture of spirits as in his judgment may seem expedient."

"The tax on brandy made from grapes shall be the same and no higher than that upon other distilled spirits."

In act of Mar. 3, 1877, 19 Stat. 393, Congress provided that bonded warehouses may be established for brandy and provided other regulations similar to those covering distilled spirits.

⁵ Same rates as distilled liquors.

WINES: ACTS IMPOSING TAX ON WINES AND RATES OF TAX

From July 20, 1868, to June 6, 1872. (Act of July 20, 1868, ch. 186, sec. 48, 15 Stat. 144.)¹ \$6 per dozen quarts, or \$3 per dozen pints, or at same rate for any larger quantity whatever the size of package.

From June 6, 1872, to June 13, 1898. (Act of June 6, 1872, ch. 315, 17 Stat. 246.) \$0.20 per quart bottle, or \$0.10 per pint bottle, or at same rate for any larger quantity whatever the size of the package.

From June 13, 1898, to Oct. 22, 1914. (Act of June 13, 1898, ch. 448, 30 Stat. 448.)² \$0.01 per pint or 2 cents on each bottle containing more than 1 pint.

From Oct. 22, 1914, to Sept. 8, 1916. (Act of Oct. 22, 1914, ch. 331, sec. 2, 38 Stat. 746.) Still wines: $\frac{1}{4}$ cent per $\frac{1}{4}$ pint, or rate of 8 cents per gallon. Sparkling wines: \$0.05 per $\frac{1}{2}$ pint, or rate of 20 cents per quart. Cordials, liqueurs, etc.: $1\frac{1}{2}$ cents per $\frac{1}{2}$ pint, or rate of 24 cents per gallon.

From Sept. 8, 1916, to Feb. 24, 1919. (Act of Sept. 8, 1916, ch. 463, sec. 402, 39 Stat. 783.) Alcoholic content: Rate of tax on all wines, not more than 14 percent, 4 cents per gallon; more than 14 percent and not exceeding 21 percent, 10 cents per gallon; more than 21 percent and not exceeding 24 percent, 25 cents per gallon; more than 24 percent, taxed same as distilled spirits.

From February 24, 1919. (Act of Feb. 24, 1919, ch. 18, sec. 611, 613, 40 Stat. 1109.) Artificially carbonated wine—rate of 6 cents per $\frac{1}{2}$ pint bottle. Champagne or sparkling wine, rate of 12 cents per $\frac{1}{2}$ pint. Liqueurs, cordials, or similar compounds, containing sweet wine fortified with brandy, rate, 6 cents per $\frac{1}{2}$ pint.

From February 24, 1919 to June 28, 1928. (Act of Feb. 24, 1919, ch. 18, sec. 611, 613, 40 Stat. 1109.) Still wines and imitation still wines; alcoholic contents not more than 14 percent, rate of tax, 16 cents per gallon; more than 14 percent and not exceeding 21 percent, 40 cents per gallon; more than 21 percent and not exceeding 24 percent, \$1 per gallon; more than 24 percent, taxed same as distilled spirits.

From June 28, 1928. (Act of May 29, 1928, ch. 852, sec. 451 45 Stat. 868.) Not more than 14 percent, 4 cents per gallon; more than 14 percent and not exceeding 21 percent, 10 cents per gallon; more than 21 percent and not exceeding 24 percent, 25 cents per gallon; more than 24 percent, taxed same as distilled spirits.

¹ Tax shall be paid: "\$6 per dozen bottles, each bottle containing more than 1 pint and not more than 1 quart; or \$3 per dozen bottles, each bottle containing (not) more than 1 pint, and at the same rate for any quantity of such merchandises, however, the same may be put up, or whatever be the package."

² Tax shall be paid: "10 cents per bottle or package containing not more than 1 pint, or of 20 cents per bottle or package containing more than 1 pint and not more than 1 quart, and at the same rate for any larger quantity of such merchandises, however the same may be put up, or whatever the package."

³ Tax on "sparkling or other wines."

SEC. 48. "And be it further enacted, That on all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and on all liquors not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine or by any other name, there shall be levied and paid a tax of six dollars per dozen bottles, each bottle containing more than one pint and not more than one quart, or three dollars per dozen bottles, each bottle containing (not) more than one pint, and at the same rate for any quantity of such merchandise, however the same may be put up or whatever be the package." (Act of July 20, 1868, ch. 186, 15 Stat. 144.)

Amendment to act of July 20, 1868. "That section forty-eight be amended by striking out all after the enacting clause and inserting in lieu thereof the following: 'That on all wines, liquors, or compounds known or denominated as wine, and made in imitation of sparkling wine or champagne, but not made from grapes grown in the United States, and on all liquors, not made from grapes, currants, rhubarb, or berries grown in the United States, but produced by being rectified or mixed with distilled spirits or by the infusion of any matter in spirits, to be sold as wine, or as a substitute for wine, there shall be levied and collected a tax of ten cents per bottle or package containing not more than one pint, or of twenty cents per bottle or package containing more than one pint and not more than one quart, and at the same rate for any larger quantity of such merchandise, however the same may be put up, or whatever may be the package * * *.'" (Act of June 6, 1872, ch. 315, 17 Stat. 240.)

Schedule B. "Sparkling or other wines, when bottled for sale, upon each bottle containing one pint or less, one cent. Upon each bottle containing more than one pint, two cents." (Act of June 13, 1898, ch. 448, sch. B, 30 Stat. 463.)

SEC. 2. "That upon all still wines, domestic and imported, when sold or offered for sale or consumption, there shall be levied and collected taxes as follows: On each bottle containing one fourth pint or less, one fourth cent; on each bottle containing more than one fourth pint and not more than one half pint, one half cent; on each bottle containing more than one half pint and not more than one pint, 1 cent; and on each bottle containing more than one pint and not more than one quart, 2 cents; and on still wines in all other containers, not herein specially provided for, the tax shall be at the rate of 8 cents per gallon.

"That upon all domestic and imported champagne and other sparkling wines, and upon all artificially carbonated wines when sold or offered for sale or consumption, there shall be levied and collected taxes as follows: Upon each bottle containing one half pint or less, 6 cents; on each bottle containing more than one half pint and not more than one pint, 10 cents; on each bottle containing more than one pint and not more than one quart, 20 cents; and on all other containers at the rate of 20 cents per quart; and on all liqueurs, cordials, or similar compounds domestic and imported, by whatever name sold or offered for sale, there shall be levied and collected a tax on each bottle containing not more than one half pint, 1½ cents; more than one half pint and not more than one pint, 3 cents; more than one pint and not more than one quart, 6 cents; and on larger containers a tax at the rate of 24 cents per gallon." (Act of Oct. 22, 1914, ch. 331, sec. 2, 38 Stat. 746.)

SEC. 402(a). "That upon all wines, including vermouth, and upon all artificial or imitation wines or compound sold as wine hereafter produced in or imported into the United States, and upon all like wines which on the date this section takes effect shall be in the possession or under the control of the producer, holder, dealer, or compounder there shall be levied, collected, and paid taxes at rates as follows:

"On wines containing not more than fourteen per centum of absolute alcohol 4 cents per wine gallon, the per centum of alcohol taxable under this section to be reckoned by volume and not by weight.

"On wines containing more than fourteen per centum and not exceeding twenty-one per centum of absolute alcohol, 10 cents per wine gallon.

"On wines containing more than twenty-one per centum and not exceeding twenty-four per centum of absolute alcohol, 25 cents per wine gallon.

"All such wines containing more than twenty-four per centum of absolute alcohol by volume shall be classed as distilled spirits and shall pay tax accordingly; Provided, That on all unsold still wines in the actual possession of the producer at the time this title takes effect, upon which the tax imposed by the act approved October twenty-second, nineteen hundred and fourteen, entitled 'An Act to increase the internal revenue and for other purposes,' and the joint

resolution approved December seventeenth, nineteen hundred and fifteen, entitled 'Joint resolution extending the provisions of the Act entitled "An Act to increase the internal revenue, and for other purposes," approved October twenty-second, nineteen hundred and fourteen, to December thirty-first, nineteen hundred and sixteen,' has been assessed, the tax so assessed shall be abated, or, if paid, refunded, under such regulations as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe." (Act of Sept. 8, 1916, ch. 463, sec. 402, 39 Stat. 783.)

Sec. 611. "That upon all still wines, including vermouth, and all artificial or imitation wines or compounds sold as still wines, which are hereafter produced in or imported into the United States, or which on the day after the passage of this Act are on any winery premises, or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid, in lieu of the internal-revenue taxes now imposed thereon by law, taxes at rates as follows, when sold, or removed for consumption or sale:

"On wines containing not more than 14 per centum of absolute alcohol, 16 cents per wine gallon, the per centum of alcohol taxable under this section to be reckoned by volume and not by weight;

"On wines containing more than 14 per centum and not exceeding 21 per centum of absolute alcohol, 40 cents per wine gallon;

"On wines containing more than 21 per centum and not exceeding 24 per centum of absolute alcohol, \$1 per wine gallon."

Sec. 613 "That upon the following articles which are hereafter produced in or imported into the United States, or which on the day after the passage of this act are on any winery premises or other bonded premises or in transit thereto or at any customhouse, there shall be levied, collected, and paid taxes at rates as follows, when sold, or removed for consumption or sale:

"On each bottle or other container of champagne or sparkling wine, 12 cents on each one half pint or fraction thereof;

"On each bottle or other container of artificially carbonated wine, 6 cents on each one half pint or fraction thereof;

"On each bottle or other container of liqueurs, cordials, or similar compounds, by whatever name sold or offered for sale, containing sweet wine fortified with grape brandy, 6 cents on each one half pint or fraction thereof.

"The tax imposed by this section shall, in the case of any article upon which a corresponding internal-revenue tax is now imposed by law, be in lieu of such tax." (Act of February 24, 1919, ch. 18, secs. 611 and 613, 40 Stat. 1109.)

TAX ON DOMESTIC AND IMPORTED WINES

[Source: Annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, 1916, pp. 17, 18]

By the act of October 22, 1914, a tax at the rate of 8 cents per gallon was imposed upon all domestic and imported still wines sold or offered for sale or consumption, which, under the provisions of the act, was payable only when such wines passed directly to the consumer. As a rule such sales were made by retailers, and owing to the large number of retail dealers (some 200,000 in number) and the consequent difficulty in closely supervising such sales, a large quantity of wine was disposed of without payment of tax.

By the act of September 8, 1916, tax has been imposed on this class of wine according to their alcoholic content, namely: On wines not exceeding 14 percent alcohol, 4 cents per gallon; if exceeding 14 percent and not exceeding 21 percent, 10 cents per gallon; if exceeding 21 percent and not exceeding 24 percent, 25 cents per gallon; if exceeding 24 percent, \$1.10 per gallon.

Under the provisions of this act the tax is due and payable when the wine is removed for consumption, either from the winery or other place of storage, and provision is made for the bonding of all such premises and the filing of such notices and inventories as the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury, may prescribe. Under these provisions, and the regulations authorized by the act, it is believed that a closer collection of the tax imposed will hereafter be secured, and that the revenue from this source will be materially increased.

Ale, porter, stout, and beer: Acts imposing tax on fermented liquors and rates of tax

	Per barrel		Per barrel
From September 1862, to Mar. 2, 1863 (act July 1, 1862).....	\$1.00	From July 1, 1901, to June 30, 1902.....	\$1.00
Fr. in Mar. 3, 1863, to Mar. 31, 1864 (act Mar. 3, 1863).....	.00	From July 1, 1902, to Oct. 22, 1914.....	1.00
From Apr. 1, 1864, to June 12, 1868.....	1.00	From Oct. 23, 1914, to Oct. 3, 1917.....	1.50
From June 14, 1868, to June 30, 1901.....	2.00	From Oct. 4, 1917, to Feb. 24, 1919.....	3.00
		From Feb. 25, 1919.....	6.00

Source: Internal Revenue Laws, 1927, Treasury Department Doc. No. 2981, p. 306.

DEFINITIONS

Gallon.—" * * * in all sales of spirits hereafter made, where not otherwise specially agreed, a gallon shall be taken to be a gallon of first proof, according to the standard set forth and declared for the inspection and gauging of spirits throughout the United States." (Act of Mar. 3, 1865, ch. 78, 13 Stat. 472, amending act of June 30, 1864.)

Distilled spirits.—Distilled spirits, spirits, alcohol, and alcoholic spirit, within the true intent and meaning of this act, is that substance known as ethyl alcohol, hydrated oxide of ethyl, or spirit of wine, which is commonly produced by the fermentation of grain, starch, molasses, or sugar, including all dilutions and mixtures of this substance. (Act of July 20, 1868, ch. 186, 15 Stat. 126.)

Wine spirits.—That the wine-spirits mentioned in section fifty-three (5) of this act is the product resulting from the distillation of fermented grape juice, and shall be held to include the product commonly known as grape brandy; and the pure sweet wine which may be fortified free of tax, as provided in said section, is fermented grape juice only, and shall contain no other substance of any kind whatever introduced before, at time of, or after fermentation, and such sweet wine shall contain not less than 4 per centum of saccharine matter, which saccharine strength may be determined by testing, with Balling's saccharometer or must-scale, such sweet wine, after the evaporation of the spirit contained therein, and restoring the sample tested to original volume by addition of water. (Act of Oct. 1, 1890, ch. 1244, sec. 43, 26 Stat. 621.)

Natural wine.—That natural wine within the meaning of this act shall be deemed to be the product made from the normal alcoholic fermentation of the juice of sound, ripe grapes, without addition or abstraction, except such as may occur in the usual cellar treatment of clarifying and aging, provided, however, that the product made from the juice of sound, ripe grapes by complete fermentation of the must under proper cellar treatment and corrected by the addition (under the supervision of a gager or storekeeper-gager in the capacity of gager) of a solution of water and pure cane, beet, or dextrose sugar (containing, respectively, not less than 95 per centum of actual sugar, calculated on a dry basis) to the must or to the wine, to correct the natural deficiencies, when such addition shall not increase the volume of the resultant product more than 35 per centum, and the resultant product does not contain less than five parts per thousand of acid before fermentation and not more than 13 per centum of alcohol after complete fermentation, shall be deemed to be wine within the meaning of this act, and may be labeled, transported, and sold as wine, qualified by the name of the locality where produced, and may be further qualified by the name of its own particular type of variety; and provided further, that wine as defined in this section may be sweetened with cane sugar or beet sugar or pure condensed grape must and fortified under the provisions of this act, and wines so sweetened or fortified shall be considered sweet wine within the meaning of this act. (Act of Sept. 8, 1916, ch. 463, sec. 401, 39 Stat. 783.)

First proof.—And be it further enacted that the term "first proof" used in this act and in section 6 of the act of March 2, 1861, entitled "an act to provide for the payment of outstanding Treasury notes, to authorize a loan, to regulate and fix the duties on imports, and for other purposes," shall be construed, and is hereby declared to mean, that proof of a liquor which corresponds to 50° of Tralles' centesimal hydrometer, adopted by regulation of the Treasury Department of August 12, 1860, at the temperature of 68° of Fahrenheit's thermometer; and that in reducing the temperatures to the standard of 60, and in levying duties on liquors above and below proof, the table of commercial values contained in the manual for inspectors of spirits, prepared by Professor McCulloh, under the

superintendence of Professor Bache, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gaged and proved according to which duties shall be levied. (Act of July 1, 1862, ch. 119, sec. 42, vol. 12, Stat. 447.)

Proof spirits.—And be it further enacted, that proof spirit shall be held and taken to be that alcoholic liquor which contains one half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at 60° F.; and the Commissioner of Internal Revenue, for the prevention and detection of frauds by distillers of spirits, is hereby authorized to adopt and prescribe for use such hydrometers, saccharometers, weighing and gaging instruments, meters, or other means for ascertaining the quantity, gravity, and producing capacity of any mash, wort, or beer used or to be used in the production of distilled spirits, and the strength and quantity of spirits subject to tax, as he may deem necessary; and he may prescribe rules and regulations to secure a uniform and correct system of inspection, weighing, marking, and gaging of spirits. And in all sales of spirits hereafter made a gallon shall be taken to be a gallon of proof spirit according to the foregoing standard set forth and declared for the inspection and gaging of spirits throughout the United States. The tax on brandy made from grapes shall be the same and no higher than that upon other distilled spirits; and the Commissioner of Internal Revenue is hereby authorized, with the approval of the Secretary of the Treasury, to exempt distillers of brandy from apples, peaches, or grapes exclusively from such other of the provisions of this act relating to the manufacture of spirits as in his judgment may seem expedient. (Act of July 20, 1868, ch. 186, sec. 2; vol. 15, Stat. 125.)

TABLE 1.—Comparison of receipts of the United States from internal revenue and customs with receipts from taxes and customs duties on alcoholic liquors, 1900–1932

Year	Total revenue			Total revenue from distilled liquors, wines, and fermented liquors			Per capita tax (total) †
	Customs receipts	Internal revenue receipts	Total	Customs receipts	Internal revenue receipts	Total	
1900	\$233, 165, 000	\$295, 328, 000	\$528, 493, 000	\$8, 424, 419	\$183, 419, 571	\$191, 843, 990	\$2.52
1901	238, 585, 000	307, 181, 000	545, 766, 000	9, 118, 204	191, 097, 887	200, 216, 091	2.58
1902	254, 445, 000	271, 890, 000	526, 335, 000	10, 144, 136	193, 126, 915	203, 271, 051	2.58
1903	264, 480, 000	230, 810, 000	515, 290, 000	11, 086, 846	179, 801, 328	190, 888, 174	2.35
1904	261, 375, 000	232, 904, 000	494, 179, 000	11, 645, 462	184, 893, 474	196, 538, 936	2.38
1905	261, 798, 000	234, 188, 000	495, 987, 000	11, 994, 673	186, 319, 066	198, 313, 739	2.35
1906	260, 252, 000	249, 163, 000	549, 355, 000	13, 265, 480	199, 036, 914	212, 302, 394	2.45
1907	232, 233, 000	269, 664, 000	901, 897, 000	15, 651, 518	215, 904, 720	231, 556, 238	2.65
1908	298, 112, 000	251, 666, 000	537, 779, 000	14, 521, 880	199, 966, 424	214, 488, 304	2.41
1909	300, 712, 000	246, 213, 000	546, 925, 000	15, 483, 284	192, 324, 445	207, 807, 729	2.29
1910	233, 682, 000	289, 957, 000	623, 640, 000	17, 416, 311	206, 601, 001	224, 017, 312	2.45
1911	314, 487, 000	322, 526, 000	637, 023, 000	16, 507, 286	219, 647, 036	236, 154, 322	2.62
1912	311, 322, 000	321, 616, 000	632, 938, 000	16, 866, 343	219, 660, 259	236, 526, 602	2.42
1913	318, 891, 000	344, 424, 000	663, 315, 000	18, 661, 066	230, 148, 333	248, 809, 401	2.58
1914	292, 320, 000	380, 009, 000	672, 329, 000	19, 025, 668	226, 179, 689	245, 205, 357	2.51
1915	299, 787, 000	415, 681, 000	625, 468, 000	13, 088, 011	223, 948, 646	237, 036, 657	2.37
1916	213, 186, 000	512, 723, 000	725, 909, 000	15, 077, 643	247, 453, 644	262, 531, 287	2.60
1917	225, 962, 000	809, 394, 000	1, 305, 356, 000	13, 264, 869	284, 008, 512	297, 273, 381	2.92
1918	182, 759, 000	3, 698, 956, 000	3, 881, 715, 000	6, 863, 032	443, 839, 646	450, 702, 678	4.34
1919	183, 429, 000	3, 850, 180, 000	4, 033, 609, 000	1, 144, 189	483, 060, 854	484, 205, 043	4.61
1920	323, 537, 000	5, 407, 660, 000	5, 731, 197, 000	1, 064, 167	139, 871, 150	140, 935, 317	.93
1921	308, 026, 000	4, 595, 357, 000	4, 903, 383, 000	1, 438, 878	82, 623, 439	84, 062, 317	.78
1922	357, 544, 000	3, 197, 451, 000	3, 554, 995, 000	979, 973	45, 609, 437	46, 589, 410	.42
1923	562, 189, 000	2, 621, 745, 000	3, 183, 934, 000	477, 908	30, 358, 086	30, 835, 994	.28
1924	545, 013, 000	2, 798, 197, 000	3, 343, 210, 000	116, 843	27, 585, 709	27, 702, 552	.24
1925	548, 622, 000	2, 584, 140, 000	3, 132, 762, 000	871, 645	26, 904, 775	27, 776, 420	.23
1926	579, 717, 000	2, 836, 000, 000	3, 415, 717, 000	831, 771	26, 452, 028	27, 283, 799	.23
1927	605, 672, 000	2, 865, 683, 000	3, 471, 355, 000	299, 240	21, 195, 523	21, 494, 763	.18
1928	568, 157, 000	2, 790, 533, 000	3, 358, 690, 000	382, 694	15, 307, 796	15, 690, 490	.13
1929	602, 820, 000	2, 939, 064, 000	3, 541, 884, 000	364, 406	12, 776, 729	13, 141, 135	.11
1930	584, 771, 000	3, 040, 146, 000	3, 624, 917, 000	364, 648	11, 695, 268	12, 060, 916	.09
1931	378, 798, 000	2, 428, 220, 000	2, 807, 022, 000	186, 862	10, 432, 664	10, 619, 526	.08
1932	328, 800, 000	1, 561, 000, 000	1, 889, 800, 000	262, 845	8, 703, 963	8, 966, 808	.07

† Per capita tax paid on total revenue, both internal and customs, collected on various alcoholic liquors.

TABLE 2.—Taxes collected on distilled spirits, wines, and fermented liquors in the United States, 1900–32

Year	Distilled spirits			Wines		
	Internal revenue tax ¹	Customs duty ²	Total	Internal revenue tax ¹	Customs duty ²	Total
1900.....	\$109,868,817	\$3,726,067	\$113,594,884	\$3,816,099		\$3,816,099
1901.....	116,027,979	4,185,940	120,213,919	3,981,446		3,981,446
1902.....	121,136,013	4,669,753	125,805,766	4,492,064		4,492,064
1903.....	131,953,473	5,043,980	136,997,453	4,953,105		4,953,105
1904.....	135,810,015	5,477,244	141,287,259	4,928,951		4,928,951
1905.....	135,958,513	5,636,080	141,594,593	5,040,111		5,040,111
1906.....	143,394,055	6,394,172	149,788,227	5,464,595		5,464,595
1907.....	153,336,902	7,772,651	161,109,553	6,042,383		6,042,383
1908.....	140,138,807	7,512,359	147,651,166	5,185,345		5,185,345
1909.....	134,868,034	8,641,364	143,509,398	5,050,091		5,050,091
1910.....	148,029,312	8,080,376	157,009,688	6,408,684		6,408,684
1911.....	155,279,858	8,990,431	164,270,289	5,442,427		5,442,427
1912.....	156,391,436	8,830,688	165,222,124	5,741,332		5,741,332
1913.....	163,879,277	10,354,269	174,233,546	6,217,862		6,217,862
1914.....	156,098,177	10,673,307	166,771,484	6,436,668		6,436,668
1915.....	142,312,367	7,626,809	149,939,176	2,307,302		2,307,302
1916.....	156,050,910	9,554,537	165,605,447	2,631,530		2,631,530
1917.....	156,947,243	7,945,903	164,893,146	5,164,075		5,164,075
1918.....	308,429,319	3,750,090	312,179,409	9,124,369		9,124,369
1919.....	353,737,045	627,843	354,364,888	1,474,207		1,474,207
1920.....	63,161,206	682,092	63,843,298	4,754,870		4,754,870
1921.....	80,281,613	761,589	81,043,202	2,318,452		2,318,452
1922.....	44,267,101	390,287	44,657,388	1,306,250		1,306,250
1923.....	28,822,016	139,628	28,961,644	1,531,091		1,531,091
1924.....	26,126,818	167,788	26,294,606	1,454,063		1,454,063
1925.....	24,307,332	190,233	24,497,565	1,595,490		1,595,490
1926.....	24,756,900	220,459	24,977,359	1,679,434		1,679,434
1927.....	20,369,066	245,965	20,615,031	795,603		795,603
1928.....	14,414,068	280,923	14,694,991	893,408		893,408
1929.....	12,484,079	316,717	12,800,796	292,550		292,550
1930.....	11,455,884	223,996	11,679,880	239,384		239,384
1931.....	10,203,569	153,660	10,357,229	228,495		228,495
1932.....	8,517,400	218,450	8,735,850	186,563		186,563

Year	Fermented liquors			Total revenue		
	Internal revenue tax ¹	Customs duty ²	Total	Total revenue tax ¹	Total customs duty ²	Grand total
1900.....	\$73,550,754	\$982,253	\$74,533,007	\$183,419,571	\$8,424,419	\$191,843,990
1901.....	73,669,906	950,818	74,620,726	191,697,887	9,118,204	200,816,091
1902.....	71,968,902	962,311	72,931,213	193,126,915	10,144,128	203,271,043
1903.....	47,547,856	1,069,811	48,617,667	179,501,328	11,060,846	190,562,174
1904.....	49,063,459	1,239,267	50,302,726	184,893,474	11,545,462	196,438,936
1905.....	50,860,553	1,318,382	52,178,935	186,319,066	11,994,573	198,313,639
1906.....	55,641,859	1,506,823	57,148,682	199,035,914	13,365,590	212,401,504
1907.....	59,567,818	1,836,484	61,404,302	215,904,720	15,651,518	231,556,238
1908.....	60,807,617	1,823,976	62,631,593	199,966,424	14,521,630	214,488,054
1909.....	57,456,411	1,791,709	59,248,120	192,324,445	15,483,224	207,807,669
1910.....	66,572,289	2,027,251	68,599,540	208,601,601	17,416,311	226,017,912
1911.....	64,357,778	2,075,025	66,432,803	219,647,636	16,507,886	236,155,522
1912.....	63,239,771	2,014,343	65,254,114	219,660,259	16,586,343	236,246,602
1913.....	66,236,990	2,078,927	68,315,917	230,146,333	18,651,098	248,797,431
1914.....	67,031,512	1,915,606	68,947,118	226,179,699	19,025,563	245,205,262
1915.....	79,325,947	962,720	80,288,667	223,948,646	13,028,011	236,976,657
1916.....	88,771,104	782,060	89,553,164	247,483,544	15,077,643	262,561,187
1917.....	91,817,194	686,232	92,503,426	264,006,512	13,294,899	277,301,411
1918.....	126,268,858	234,874	126,503,732	443,839,546	6,883,072	450,722,618
1919.....	117,839,602	3,684	117,843,286	483,050,854	1,164,189	484,215,043
1920.....	41,965,874	4	41,965,878	139,871,150	1,094,157	140,965,307
1921.....	25,364	29	25,393	82,622,429	1,438,378	84,060,807
1922.....	45,086	23	45,109	45,609,437	970,972	46,580,409
1923.....	4,079	2,796	6,875	30,358,066	477,906	30,835,972
1924.....	5,323	46	5,369	27,585,709	316,843	27,902,552
1925.....	1,954	28	1,982	25,904,775	371,645	26,276,420
1926.....	15,694	283	15,977	26,452,028	321,771	26,773,799
1927.....	883	1,699	2,582	21,195,552	299,340	21,494,892
1928.....	300	567	867	15,307,796	332,064	15,639,860
1929.....	100	816	916	12,776,729	365,406	13,142,135
1930.....		444	444	11,695,268	264,548	11,959,816
1931.....		330	330	10,432,064	183,882	10,615,946
1932.....		138	138	8,703,963	262,345	8,966,308

¹ Source: Bureau of Industrial Alcohol, U.S. Treasury Department. Figures for fiscal years ended June 30.

² Source: Compiled from Foreign Commerce and Navigation. Figures for calendar year.

TABLE 3.—Distilled spirits produced in the United States during the fiscal year 1901-32, inclusive

[Statement in tax gallons]

Fiscal year	Whisky	Rum	Gin	Brandy	Alcohol	Aggregate
1901	79,701,170.7	1,724,582.2	1,636,299.4	4,047,602.9	41,468,547.5	128,568,201.8
1902	75,414,812.8	2,202,047.3	1,732,280.5	4,230,400.0	49,254,261.3	122,843,801.9
1903	70,673,981.9	2,247,906.8	1,912,404.3	4,430,672.0	69,940,960.1	148,268,875.1
1904	60,606,978.4	1,801,179.0	2,110,215.9	5,198,262.0	69,793,578.7	129,805,214.0
1905	71,083,421.1	1,791,987.2	2,187,708.6	5,448,584.4	72,747,674.4	158,289,378.7
1906	70,683,074.1	1,730,101.8	2,323,289.2	5,444,071.9	76,979,668.9	160,119,197.9
1907	68,552,651.3	2,022,407.4	2,947,667.7	5,128,304.7	77,051,162.8	174,712,217.9
1908	54,502,037.7	1,806,922.0	2,758,753.8	6,898,822.9	67,534,667.6	128,889,608.0
1909	70,152,174.6	1,952,374.1	2,452,743.1	6,449,857.9	58,863,468.2	127,991,613.0
1910	82,463,894.0	2,253,949.7	2,985,435.5	7,655,433.6	68,534,247.2	168,888,960.0
1911	100,647,155.5	2,631,059.5	5,845,570.8	7,853,121.9	68,778,869.7	182,845,627.4
1912	98,209,574.4	2,532,515.9	5,577,861.9	8,321,322.5	73,630,082.8	187,671,868.5
1913	99,615,828.1	2,780,846.1	4,014,600.8	8,252,874.8	78,872,105.1	194,005,267.9
1914	88,998,797.3	3,026,085.1	4,012,542.7	7,307,897.2	78,874,219.9	181,919,542.3
1915	44,552,489.8	2,844,312.2	3,638,285.5	8,621,951.0	81,101,008.7	146,686,108.2
1916	50,240,671.6	2,998,940.4	4,118,064.0	4,159,351.6	182,778,245.8	268,269,273.4
1917	57,651,834.3	2,842,921.2	5,758,668.8	8,261,097.3	211,562,744.3	286,086,463.9
1918	17,383,511.3	1,526,743.4	4,178,538.4	5,357,326.4	150,857,080.6	178,833,790.1
1919		815,794.5		1,802,422.3	98,160,323.8	100,778,540.6
1920	234,705.2	944,916.5		1,648,445.8	98,436,170.3	101,268,237.8
1921	753,274.5	543,507.5		1,630,792.0	85,068,776.3	87,904,450.4
1922	315,799.6	864,332.6		1,077,052.2	79,908,101.8	82,163,286.9
1923		808,322.1		1,417,461.5	122,462,849.8	124,688,633.7
1924		784,688.0		847,164.5	135,897,725.8	137,529,629.3
1925		784,986.5		847,727.2	168,165,517.8	167,498,231.5
1926		894,308.3		643,968.2	202,271,670.3	203,808,944.8
1927		810,449.4		333,480.7	184,328,016.9	185,471,897.0
1928		853,350.8		411,815.0	169,149,904.8	170,514,770.6
1929		1,227,413.9		1,194,292.2	200,832,051.8	203,253,757.2
1930	1,998,947.6	982,781.7		416,043.0	191,859,342.4	195,257,114.7
1931	2,435,631.4	1,123,977.6		820,278.7	166,014,346.1	170,394,333.8
1932	1,711,028.5	1,097,777.2		630,788.5	148,960,912.7	150,390,304.9

Source: Bureau of Industrial Alcohol, U.S. Treasury Department.

TABLE 4.—Distilled spirits withdrawn on payment of tax, fiscal years 1901-32, inclusive

[Statement in tax gallons]

Year	Whisky	Rum	Gin	Brandy	Alcohol	Aggregate
1901	57,117,571.7	731,832.7	1,657,938.7	1,078,390.3	39,696,929.5	100,272,661.9
1902	54,948,215.3	798,038.9	1,768,472.6	1,066,718.1	45,790,578.2	104,402,082.1
1903	45,118,285.8	844,849.7	1,979,008.8	1,214,068.4	64,846,114.9	114,002,422.1
1904	45,611,678.3	872,209.9	2,023,842.3	1,254,540.0	67,528,449.7	117,283,715.2
1905	45,284,977.6	906,746.9	2,117,637.7	1,338,228.6	67,786,496.3	117,328,086.1
1906	49,543,257.7	894,951.6	2,364,890.8	1,513,062.8	69,815,214.5	124,131,377.5
1907	58,708,504.6	999,263.4	2,908,181.6	1,740,564.4	71,390,116.9	125,780,621.1
1908	58,099,838.0	630,431.9	2,793,529.7	1,472,676.9	60,179,879.6	121,178,256.1
1909	63,844,388.1	613,751.2	2,497,070.1	1,568,130.7	49,059,432.6	116,809,750.7
1910	67,900,394.7	690,186.6	2,999,476.5	2,014,420.7	55,404,831.3	128,399,311.8
1911	72,082,396.8	697,390.9	3,201,223.9	2,228,269.9	55,887,758.3	134,252,019.8
1912	72,355,460.6	715,701.1	3,593,502.6	2,284,825.6	56,594,728.7	135,544,218.6
1913	76,344,441.4	704,150.8	4,023,858.9	2,605,077.4	59,317,172.7	142,804,802.2
1914	72,886,982.3	654,920.3	3,972,989.7	2,570,420.1	58,775,323.5	138,840,596.9
1915	63,614,609.0	594,244.2	3,611,226.6	2,862,289.2	58,708,280.1	125,890,647.1
1916	69,498,144.9	646,900.4	4,121,348.9	2,530,144.1	58,779,678.7	125,826,214.0
1917	88,891,389.9	639,815.7	5,408,321.6	3,551,084.8	71,081,121.5	164,291,622.0
1918	55,222,891.6	331,634.5	1,907,120.8	2,299,885.6	29,326,890.9	90,087,823.3
1919	63,142,790.8	369,915.8	1,130,210.8	2,082,881.1	18,055,800.8	83,081,398.8
1920	6,187,984.3	21,229.9	76,198.8	108,466.0	22,639,355.7	29,084,254.7
1921	9,118,325.2	10,008.6	64,708.3	68,459.1	28,275,960.4	35,584,690.6
1922	2,676,022.3	8,914.0	6,850.4	20,748.5	16,361,490.6	19,108,794.8
1923	1,781,686.4	15,591.8	6,865.6	22,986.1	10,768,613.4	12,600,823.3
1924	1,822,889.0	12,452.9	3,084.1	26,054.1	9,282,802.4	11,248,722.5
1925	1,926,621.5	14,971.0	2,414.9	30,021.2	8,547,518.2	10,521,448.8
1926	1,802,008.1	19,881.6	1,956.6	36,979.0	8,801,398.9	10,782,322.2
1927	1,648,078.2	18,274.9	1,521.6	46,961.3	8,253,512.5	9,968,268.5
1928	1,545,613.2	17,323.0	3,144.6	50,147.6	8,675,717.2	10,291,900.6
1929	1,584,953.2	31,708.7	2,372.8	48,082.4	8,892,512.2	10,508,660.3
1930	1,408,708.5	22,492.7	2,082.1	42,189.9	8,251,274.2	9,723,785.4
1931	1,202,510.5	15,987.7	1,911.3	43,714.4	7,808,866.6	8,662,990.7
1932	937,382.1	17,942.2	2,400.3	43,161.6	6,354,449.6	7,155,335.8

Source: Bureau of Industrial Alcohol.

TABLE 5.—Tax collected on distilled spirits, wines, and fermented liquors, fiscal years 1901-32, inclusive

Year	Distilled spirits	Wines	Fermented liquors	Total
1901	\$116,027,979.56		\$75,000,907.65	\$191,027,887.21
1902	121,138,012.13		71,968,902.39	193,106,914.52
1903	131,963,472.39		47,547,856.08	179,511,328.47
1904	135,810,015.42		49,063,458.77	184,873,474.19
1905	135,958,512.12		50,360,552.18	186,319,064.30
1906	143,394,055.12		55,641,858.56	199,035,913.68
1907	156,338,901.89		59,567,818.18	215,906,720.07
1908	140,158,807.15		59,807,616.81	199,966,423.96
1909	134,898,084.12		57,458,411.42	192,356,495.54
1910	148,028,311.54		60,572,288.54	208,600,600.08
1911	155,279,858.25		64,367,777.65	219,647,635.90
1912	156,391,435.77	\$52.00	63,268,770.51	219,650,268.28
1913	163,879,278.54	68.00	66,268,969.60	230,148,316.14
1914	158,098,177.31		67,081,512.45	225,179,689.76
1915	142,312,397.40	2,307,301.97	79,328,946.72	223,948,646.09
1916	156,050,909.55	2,631,529.98	88,771,108.99	247,453,548.52
1917	186,947,243.78	5,164,078.03	91,897,198.81	283,908,519.62
1918	306,420,318.77	9,124,368.56	126,285,857.65	441,830,544.98
1919	353,737,044.77	11,474,207.49	117,839,602.21	483,050,854.47
1920	93,181,205.60	4,744,070.11	41,968,874.99	139,874,150.70
1921	80,281,612.55	2,316,452.46	28,363.82	82,626,428.83
1922	44,257,100.75	1,306,249.72	46,096.00	45,609,446.47
1923	28,822,015.80	1,531,991.38	4,078.78	30,358,085.96
1924	26,125,317.78	1,454,062.88	5,327.73	27,584,708.39
1925	24,307,331.65	1,585,488.63	1,954.44	25,894,774.72
1926	24,755,900.06	1,679,434.38	15,694.19	26,450,028.63
1927	20,399,065.88	795,602.83	883.25	21,195,551.96
1928	14,414,088.04	893,408.41	300.00	15,307,796.45
1929	12,484,078.53	292,549.98	100.00	12,776,728.51
1930	11,455,883.99	239,388.66		11,695,272.65
1931	10,203,590.43	223,495.06		10,427,085.49
1932	8,517,390.98	186,563.29		8,703,954.27

Source: Bureau of Industrial Alcohol.

TABLE 6.—Distilled spirits withdrawn on payment of tax, imports for consumption, and total United States consumption, 1900-32

Years ended June 30—	Withdrawn on payment of tax ¹					Imports for consumption ²						
	Whisky	Rum	Gin	Brandy	Total	Whisky	Gin	Brandy	Cordials, ³ liquors, etc. ⁴	Com- pounds, etc. ⁵	Miscel- laneous ⁶	Total
	Tax gal- lons ⁷	Tax gal- lons ⁸	Tax gal- lons ⁹	Tax gal- lons ¹⁰	Tax gal- lons ¹¹	Proof gallons ¹²	Proof gallons ¹³	Proof gallons ¹⁴	Proof gallons ¹⁵	Proof gallons ¹⁶	Proof gallons ¹⁷	Proof gallons ¹⁸
1900						636,554						
1901						636,554	441,438	239,770	250,132	66,990	69,233	1,704,117
1902	57,117,572	731,833	1,657,999	1,078,389	60,585,733	706,795	494,354	275,571	258,883	108,930	92,398	1,936,981
1903	54,948,215	728,038	1,768,473	1,096,718	58,611,444	789,900	540,094	314,806	297,240	110,595	98,669	2,180,804
1904	45,611,673	844,850	1,979,004	1,214,098	49,166,307	930,234	542,865	352,424	324,790	52,810	108,968	2,312,161
1905	45,234,978	872,210	2,023,842	1,254,540	49,762,265	1,005,806	598,328	377,601	350,208	72,457	108,778	2,513,073
1906	49,543,258	905,747	2,117,638	1,333,236	49,591,589	1,059,299	641,258	403	395,736	45,799	102,611	2,690,166
1907	58,703,505	894,952	2,364,891	1,513,063	54,316,164	1,216,431	728,024	454,067	489,262	34,190	94,054	3,016,648
1908	56,099,538	969,263	2,968,182	1,749,554	64,290,504	1,499,180	835,883	587,663	602,680	25,479	135,234	3,696,139
1909	62,546,366	630,432	2,763,530	1,472,677	60,966,477	1,457,969	831,358	578,307	563,555	22,206	124,210	3,554,634
1910	67,290,295	613,751	2,497,070	1,593,131	67,260,318	1,552,204	1,066,282	712,701	680,562	32,082	136,522	4,182,684
1911	72,682,290	690,189	2,999,477	2,014,421	72,994,482	1,216,171	1,136,733	802,899	854,484	53,902	110,255	4,173,434
1912	72,355,461	697,381	3,291,224	2,223,270	78,894,265	1,414,693	1,206,807	352,134	553,102	33,413	124,494	3,714,643
1913	76,244,441	715,701	3,593,508	2,284,826	78,949,491	1,606,908	771,175	505,399	423,036	299	131,535	3,397,332
1914	72,366,983	704,151	4,023,659	2,006,077	83,577,328	1,658,529	999,035	592,609	588,257	194	145,068	3,983,683
1915	63,614,609	654,920	3,972,940	2,570,420	80,065,263	1,673,234	1,094,798	593,877	524,787	98	223,038	4,108,827
1916	69,468,145	564,244	3,611,225	2,362,289	70,152,367	1,247,180	694,909	404,907	364,213	16	198,543	2,998,786
1917	83,591,340	648,900	4,131,349	2,830,144	77,076,538	1,724,058	830,299	497,600	350,778	26,737	215,290	3,644,782
1918	56,222,592	659,316	5,408,322	3,551,084	62,210,562	1,657,122	281,169	440,189	342,691	1,590	318,284	3,041,145
1919	62,142,791	331,635	1,907,121	2,299,896	60,761,234	732,608	85,402	165,130	129,936		110,679	1,233,753
1920	6,187,985	299,916	1,180,211	2,062,881	68,625,799	(9)	(9)	(9)	(9)	(9)	(9)	242,971
1921	9,118,336	21,230	76,199	109,496	6,394,900	(9)	(9)	(9)	(9)	(9)	(9)	262,897
1922	2,676,022	10,009	64,708	65,459	9,258,501	(9)	(9)	(9)	(9)	(9)	(9)	262,919
1923	1,761,566	8,914	6,850	26,749	2,718,535	(9)	(9)	(9)	(9)	(9)	(9)	146,434
1924	1,822,899	13,592	6,896	23,986	1,806,010	(9)	(9)	(9)	(9)	(9)	(9)	43,844
1925	1,926,622	12,453	3,084	26,054	1,864,460	(9)	(9)	(9)	(9)	(9)	(9)	58,412
1926	1,892,003	14,453	2,415	30,021	1,974,029	(9)	(9)	(9)	(9)	(9)	(9)	68,860
1927	1,648,078	12,971	1,957	36,979	1,960,821	(9)	(9)	(9)	(9)	(9)	(9)	78,369
1928	1,545,618	19,882	1,522	46,961	1,714,836	(9)	(9)	(9)	(9)	(9)	(9)	72,111
1929	1,534,983	18,275	3,145	50,148	1,616,234	(9)	(9)	(9)	(9)	(9)	(9)	77,764
1930	1,405,707	31,709	2,373	48,082	1,617,147	(9)	(9)	(9)	(9)	(9)	(9)	84,052
1931	1,202,511	17,323	2,082	42,170	1,472,452	(9)	(9)	(9)	(9)	(9)	(9)	55,673
1932	937,382	22,493	1,911	43,714	1,264,124	(9)	(9)	(9)	(9)	(9)	(9)	30,728
		17,942	2,400	43,162	1,000,886	(9)	(9)	(9)	(9)	(9)	(9)	43,680

Years ended June 30--	United States consumption							Total
	Whisky	Rum	Gin	Brandy	Cordials, Liquors, etc.	Com- pounds, etc.	Miscel- laneous	
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	
1901.....	57,824,367	731,833	2,152,203	1,353,900	258,893	108,930	92,398	62,522,694
1902.....	55,738,115	708,038	2,308,567	1,411,024	297,340	110,596	98,669	60,762,368
1903.....	46,048,619	844,850	2,521,809	1,568,492	324,800	82,810	108,968	51,468,468
1904.....	46,617,478	872,210	2,622,170	1,632,041	350,206	72,457	108,776	52,275,258
1905.....	46,294,277	906,747	2,758,896	1,738,639	365,736	45,799	102,611	52,241,635
1906.....	50,739,689	894,952	3,092,915	1,967,750	489,262	34,190	94,054	57,332,812
1907.....	60,202,685	969,263	3,804,655	2,337,237	602,680	26,479	135,234	68,076,643
1908.....	57,537,827	630,432	3,594,898	2,050,994	553,555	22,206	123,210	64,328,191
1909.....	68,506,566	690,189	4,135,210	2,817,310	854,494	53,902	110,256	77,167,916
1910.....	64,098,570	613,751	3,563,262	2,306,832	690,892	22,082	139,538	71,424,068
1911.....	74,097,083	697,381	4,496,031	2,606,404	553,102	23,413	124,494	82,608,908
1912.....	73,861,369	715,701	4,364,678	2,790,225	483,036	299	131,535	82,346,848
1913.....	77,902,970	704,151	5,022,694	3,197,686	588,257	194	145,056	87,561,010
1914.....	74,537,217	654,920	5,067,738	3,164,297	524,787	93	223,028	84,172,080
1915.....	64,861,769	564,244	4,306,124	2,767,196	364,213	16	193,543	73,082,115
1916.....	71,192,203	646,900	4,961,648	3,327,744	350,778	26,737	215,290	80,721,360
1917.....	85,248,462	659,816	5,689,491	3,991,273	342,691	1,590	318,354	95,251,707
1918.....	56,955,198	331,635	1,992,523	2,465,016	129,936		110,679	61,984,967
1919.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	65,868,770
1920.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	6,657,497
1921.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	9,551,420
1922.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	2,867,989
1923.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,861,854
1924.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,922,872
1925.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	2,040,579
1926.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	2,071,198
1927.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,798,947
1928.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,663,698
1929.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,701,200
1930.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,527,926
1931.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,264,862
1932.....	⊙	⊙	⊙	⊙	⊙	⊙	⊙	1,044,576

¹ Source: Bureau of Industrial Alcohol, December 1932 report, p. 96.

² Source: Foreign Commerce and Navigation of the United States.

³ Cordials, liquors, arrack, absinthe, kirchwasser, ratfia, and other spiritous beverages or bitters containing spirits and not specially provided for.

⁴ Compounds or preparations of which distilled spirits are a component part of chief value, n.s.p.f.

⁵ Miscellaneous spirits from materials other than grain.

⁶ The taxable gallon differs from the proof gallon by reason of the fact that in computing taxable gallons under sec. 3251, Revised Statutes, all fractional parts of a gallon less than one tenth are excluded.

⁷ Proof spirits are "that alcoholic liquor which contains one half its volume of alcohol of a specific gravity of 0.7939 at 60° F".

⁸ Not shown separately.

⁹ Not available.

NOTE.—Alcohol is not included in distilled spirits withdrawn on payment of tax. Production of pure, neutral or cologne spirits which are used by the rectifier in blending whisky varied from 24,000,000 to 61,000,000 gallons annually between 1900 and 1908, the only years for which production was shown separately. After 1908 production of these spirits were included with alcohol.

TABLE 7.—Wines: United States production, imports for consumption, and total United States consumption, 1900-32

(Quantity expressed in wine gallons)

Year ended June 30—	United States production ¹	Exports ²	Production less exports ²	Imports for consumption			Total domestic consumption
				Still wines ³	Sparkling wines ³	Total	
1900.....	27,651,351	1,408,859	26,242,492	3,442,050	853,191	4,295,241	30,537,733
1901.....	25,126,238	1,117,858	24,008,380	3,894,574	885,543	4,780,117	28,788,497
1902.....	45,673,715	929,900	44,743,815	4,454,163	992,364	5,446,527	50,190,342
1903.....	33,312,443	673,150	32,639,293	4,999,555	1,084,263	6,083,817	33,719,110
1904.....	38,434,442	896,643	37,537,799	5,232,417	1,008,120	6,240,537	43,779,336
1905.....	30,203,794	899,368	29,304,426	5,354,342	1,071,373	6,425,715	35,730,141
1906.....	40,636,570	789,526	39,847,044	6,068,739	1,124,946	7,193,685	47,040,729
1907.....	50,639,430	589,147	49,950,283	7,045,236	1,245,526	8,290,762	58,241,045
1908.....	44,859,945	438,676	44,421,269	7,269,647	1,001,430	8,271,077	52,692,346
1909.....	54,026,886	415,891	53,610,995	7,708,590	1,084,422	8,793,012	62,404,007
1910.....	51,184,691	501,848	50,682,843	9,173,461	1,302,828	10,476,289	61,159,132
1911.....	58,050,000	1,394,994	56,655,006	6,963,315	674,967	7,638,282	64,293,288
1912.....	51,577,000	957,120	50,619,880	5,372,776	834,661	6,207,437	56,827,317
1913.....	49,759,000	1,075,151	48,683,849	6,254,003	854,610	7,108,613	55,792,462
1914.....	45,915,000	941,357	44,973,643	7,113,433	799,918	7,913,351	52,886,994
1915.....	28,075,000	819,310	27,255,690	5,583,709	420,640	6,004,349	33,260,039
1916.....	48,362,480	1,133,274	47,229,206	5,104,336	582,645	5,686,981	52,916,187
1917.....	39,884,508	2,245,013	37,639,495	4,778,939	618,237	5,397,176	43,036,671
1918.....	51,029,822	2,765,344	48,264,478	3,108,521	371,544	3,480,065	51,744,543
1919.....	55,256,171	4,926,425	50,329,746	666,739	47,694	714,433	51,044,179
1920.....	20,082,458	4,673,587	15,408,871	364,300	63,702	428,002	15,836,873
1921.....	20,532,343	25,729	20,506,614	788,637	70,792	859,429	21,366,043
1922.....	6,857,457	11,639	6,845,818	607,029	57,239	664,268	7,510,086
1923.....	14,704,485	47,062	14,657,423	185,371	17,265	202,636	14,860,059
1924.....	9,056,170	12,635	9,043,535	99,556	4,094	103,650	9,147,185
1925.....	3,638,446	13,641	3,624,805	92,593	10,890	103,483	3,728,288
1926.....	5,841,006	.....	5,841,006	40,268	3,449	43,717	5,884,723
1927.....	4,406,564	.....	4,406,564	32,128	1,071	33,199	4,439,763
1928.....	4,922,617	.....	4,922,617	32,771	1,066	33,837	4,956,454
1929.....	11,281,990	.....	11,281,990	32,207	1,269	33,476	11,315,466
1930.....	3,154,866	.....	3,154,866	20,108	1,246	21,354	3,176,220
1931.....	6,658,854	.....	6,658,854	23,987	813	24,800	6,683,654
1932.....	5,210,454	.....	5,210,454	29,506	1,146	30,652	5,241,106

¹ Source: Bureau of Industrial Alcohol.² Source: Foreign Commerce and Navigation of the United States.³ Source: Statistical Abstract of the United States.⁴ For calendar years from 1919 to 1932.

TABLE 8.—Ale, porter, stout, and beer: United States production, exports, imports for consumption, and United States consumption for fiscal years ended June 30, 1900-33

[Quantity expressed in wine gallons]

Year	United States production ¹	Exports ²	Production less exports	Imports for consumption ³	Total domestic consumption
1900	1,223,619,383	5,496,131	1,218,123,252	3,316,600	1,221,439,942
1901	1,259,041,998	4,389,003	1,254,652,995	3,596,163	1,258,249,148
1902	1,381,063,997	2,883,722	1,378,180,275	3,706,731	1,381,874,946
1903	1,448,326,549	2,677,163	1,445,648,386	4,203,963	1,449,852,359
1904	1,496,220,208	2,003,249	1,494,216,959	4,836,648	1,499,053,607
1905	1,535,182,699	2,273,297	1,532,909,402	5,200,555	1,538,150,157
1906	1,604,491,143	2,439,768	1,602,051,375	5,962,262	1,608,013,637
1907	1,817,282,062	2,898,777	1,814,383,285	7,171,472	1,821,554,757
1908	1,828,235,023	2,202,639	1,826,032,384	7,313,711	1,828,346,095
1909	1,745,408,407	2,152,608	1,743,255,799	7,110,360	1,750,366,159
1910	1,844,033,637	2,181,126	1,841,852,511	7,301,417	1,849,153,928
1911	1,961,776,813	2,518,973	1,959,257,840	7,240,066	1,966,497,906
1912	1,977,477,514	2,568,660	1,974,908,854	7,169,358	1,982,078,212
1913	2,025,071,156	2,913,017	2,022,158,139	7,668,846	2,029,826,985
1914	2,051,873,663	3,214,827	2,048,658,836	7,170,504	2,055,829,340
1915	1,854,034,510	2,335,564	1,851,718,945	3,384,609	1,855,103,554
1916	1,817,642,344	2,352,464	1,815,289,880	2,679,673	1,817,969,553
1917	1,885,338,749	3,147,675	1,882,191,074	2,299,938	1,884,491,012
1918	1,558,262,696	3,038,004	1,555,224,692	744,387	1,555,969,079
1919	839,002,088	3,067,419	835,934,669	11,998	836,046,667
1920	296,169,680	1,126,834	295,042,846	8	295,042,854
1921	285,825,830	12,579	285,813,251	69	285,813,320
1922	196,781,791	146,219	196,635,572	37	196,635,609
1923	163,829,962	238,803	163,591,159	2,796	163,593,955
1924	151,006,909	460,026	151,146,835	46	151,146,881
1925	158,678,417	343,882	158,334,535	28	158,334,563
1926	150,522,077	422,000	150,100,077	283	150,100,360
1927	135,852,372	476,000	135,376,372	1,699	135,378,071
1928	128,999,806	519,000	128,480,806	567	128,481,373
1929	119,850,365	467,000	119,383,365	816	119,384,181
1930	114,116,678	443,000	113,673,678	444	113,674,122
1931	97,943,528	296,000	97,647,528	330	97,647,858
1932	(4)	129,061		138	

¹ Source: Bureau of Industrial Alcohol, U.S. Treasury Department.

² Source: Foreign Commerce and Navigation of the United States.

³ For fiscal years ended June 30, from 1919 to 1932.

⁴ For calendar years from 1919 to 1932.

⁵ Production after national prohibition consists of cereal beverages containing less than one half of 1 percent of alcohol by volume.

⁶ Malt beverages.

⁷ Malt extract and malt beverages.

⁸ Not available.

⁹ Malt extract and malt sirup.

TABLE 9.—Per capita consumption of beer, distilled liquors, and wines in the United States 1900-38

Fiscal year ended—	Population	Beer per capita consumption	Distilled liquors per capita consumption	Wines per capita consumption
		<i>Gallons</i>	<i>Gallons</i>	<i>Gallons</i>
1900.....	76,129,408	16.05	1.26	0.40
1901.....	77,747,402	16.19	1.32	.37
1902.....	79,395,396	17.40	1.34	.63
1903.....	80,983,390	17.90	1.44	.45
1904.....	82,601,384	18.15	1.45	.63
1905.....	84,219,378	18.27	1.42	.42
1906.....	85,837,372	19.81	1.48	.55
1907.....	87,455,366	20.85	1.60	.67
1908.....	89,073,360	20.52	1.40	.59
1909.....	90,691,354	19.30	1.33	.60
1910.....	92,307,348	20.03	1.44	.66
1911.....	93,923,342	20.99	1.47	.60
1912.....	95,539,336	20.32	1.46	.60
1913.....	97,155,330	21.03	1.52	.58
1914.....	98,771,324	21.00	1.46	.54
1915.....	99,387,318	18.68	1.28	.33
1916.....	100,003,312	18.03	1.38	.48
1917.....	102,619,306	18.44	1.64	.42
1918.....	103,235,300	15.02	.88	.50
1919.....	104,851,294	8.15	.80	.49
1920.....	106,467,288	.....	.28	.15
1921.....	108,083,282	.....	.33	.20
1922.....	109,699,276	.....	.18	.06
1923.....	111,315,270	.....	.11	.13
1924.....	112,931,264	.....	.10	.08
1925.....	114,547,258	.....	.09	.03
1926.....	116,163,252	.....	.09	.05
1927.....	117,779,246	.....	.08	.04
1928.....	119,395,240	.....	.09	.04
1929.....	121,011,234	.....	.09	.09
1930.....	122,627,228	.....	.08	.03
1931.....	124,243,222	.....	.07	.05
1932.....	125,859,216	.....	.06	.04

TABLE 10.—United States total consumption of beer, distilled spirits and wine, 1900-32

Year	Total consumption beer, distilled spirits, and wine	Percent beer	Percent distilled spirits	Percent wine
	<i>Gallons</i>			
1900	1,347,481,792	90.65	7.05	2.30
1901	1,389,247,238	90.58	7.36	2.06
1902	1,538,618,115	89.82	6.93	3.25
1903	1,604,886,052	90.34	7.25	2.41
1904	1,662,634,731	90.17	7.21	2.62
1905	1,693,923,369	90.81	7.08	2.11
1906	1,874,162,392	90.70	6.78	2.52
1907	2,019,704,051	90.21	6.91	2.88
1908	2,005,771,421	91.15	6.32	2.53
1909	1,933,239,591	90.54	6.33	3.13
1910	2,042,896,316	90.52	6.49	2.99
1911	2,168,787,757	90.67	6.36	2.97
1912	2,127,847,120	90.80	6.53	2.67
1913	2,232,497,631	90.92	6.58	2.50
1914	2,251,653,463	91.30	6.35	2.35
1915	2,015,135,896	92.06	6.29	1.65
1916	2,006,286,717	90.65	6.96	2.39
1917	2,004,861,561	89.96	7.99	2.05
1918	1,999,015,108	91.58	5.37	3.05
1919	991,515,115	86.34	8.46	5.20
1920	45,233,725	.....	64.77	35.23
1921	57,188,423	.....	62.65	37.35
1922	26,269,345	.....	73.31	26.69
1923	27,477,536	.....	45.91	54.09
1924	20,452,356	.....	55.28	44.72
1925	14,316,965	.....	73.95	26.05
1926	16,712,491	.....	64.76	35.24
1927	14,481,072	.....	69.33	30.67
1928	14,626,708	.....	70.90	29.10
1929	22,009,179	.....	48.13	51.87
1930	12,961,416	.....	75.45	24.55
1931	15,377,883	.....	56.53	43.47
1932	12,440,181	.....	57.87	42.13

TABLE 11.—Rye whisky: United States exports by countries for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (proof gallons):																			
Germany.....	19,141	20,571	31,484	8,690	15,740	6,848	23,901	29,227	48,668	28,006	78,738	30,545	18,515	43,519	3,253	30			
Panama.....					3,872	3,517	9,885	13,763	17,805	12,880	16,886	22,699	4,078	14,418	17,345	12,588	1,685	475	1,327
Mexico.....	2,328	9,343	16,668	20,703	41,156	34,416	24,504	31,536	20,693	16,199	18,311	16,807	20,381	10,131	8,205	5,170	5,114	2,005	4,013
Nicaragua.....	4,304	1,085	1,177	2,635	4,957	2,974	2,268	4,571	2,591	1,818	4,307	3,517	3,885	11,756	14,493	9,676	4,776	11,045	3,777
Guatemala.....	287	908	595	1,928	1,331	2,308	1,489	1,176	1,419	1,280	1,574	2,477	7,486	6,898	12,794	2,610	2,610	2,711	1,640
Philippine Islands.....	5,371	43,309	66,437	33,209	7,753	15,788	11,881	13,677	24,860	28,087	32,674	21,063	34,353	32,396	26,143	17,942	16,779	20,805	5,074
Other countries.....	60,200	85,141	38,685	35,061	52,726	41,047	35,604	40,165	56,719	33,100	29,812	36,332	51,514	52,238	51,919	38,548	93,736	102,778	74,604
Total.....	91,721	160,357	155,046	104,286	127,535	106,893	109,522	134,110	172,755	121,320	162,002	138,450	140,122	177,341	134,162	86,564	124,700	139,619	89,925
Value:																			
Germany.....	\$18,829	\$21,434	\$33,629	\$13,495	\$17,063	\$9,788	\$23,253	\$30,065	\$58,174	\$28,608	\$85,694	\$36,998	\$27,630	\$69,670	\$6,948	\$62			
Panama.....					7,818	8,032	22,106	34,890	39,425	29,526	35,676	46,506	8,331	31,855	35,095	26,214	\$3,161	\$993	\$3,613
Mexico.....	3,529	16,435	29,189	44,996	80,174	67,893	58,800	66,804	43,366	37,063	41,800	39,297	42,292	32,154	16,145	9,324	8,911	4,265	13,598
Nicaragua.....	5,482	1,849	2,005	3,134	4,227	5,135	5,056	8,864	4,971	4,022	8,914	6,396	9,227	25,118	28,723	19,814	8,176	15,064	6,956
Guatemala.....	548	2,287	1,341	2,893	2,269	4,158	3,020	1,818	3,143	2,331	3,299	5,524	14,570	13,744	25,713	4,927	3,667	5,542	2,966
Philippine Islands.....	6,710	75,248	128,875	90,146	13,960	35,965	26,459	21,589	45,056	40,450	60,578	43,941	59,385	58,604	37,621	31,721	29,653	31,386	64,080
Other countries.....	86,143	134,330	80,677	68,816	92,060	76,635	60,099	88,891	128,800	67,896	66,083	72,794	106,333	106,808	108,678	77,304	155,311	192,322	136,844
Total.....	121,241	251,583	275,717	223,480	217,551	207,006	307,783	252,918	320,965	210,631	301,044	251,453	267,688	327,950	259,523	168,386	208,879	249,572	229,616

Source: Foreign Commerce and Navigation of the United States.

TABLE 12.—Bourbon whisky: United States exports by countries for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (proof gal- lons):																			
Canada.....	2,423	8,286	3,969	5,740	4,074	3,246	4,651	2,388	1,864	3,555	1,547	323	3,483	28,085	27,601	4,801	2,984	5,318	2,472
Nicaragua.....	19,069	18,598	11,349	9,752	14,391	12,619	15,370	9,234	2,251	2,580	6,002	8,378	29,011	4,743	4,924	47	7,063	2,665	972
Mexico.....	4,794	15,835	18,981	14,873	18,728	21,224	27,232	21,007	14,907	17,790	13,241	20,606	18,569	17,175	8,150	28,738	19,088	19,510	22,094
Philippine Is- lands.....	58,066	109,281	23,006	13,932	13,100	15,163	5,893	12,486	9,151	14,569	17,401	13,900	8,871	110					
Other countries.....	778,899	373,274	554,193	128,599	181,247	169,789	127,475	144,982	101,055	293,435	8,110	15,252	24,447	10,139	7,100	2,278	1,501	1,872	7,474
Total.....	863,241	525,372	611,518	169,396	231,540	212,001	183,621	190,067	129,288	331,909	46,301	58,489	84,381	60,282	47,775	34,823	88,802	59,611	65,955
Value:																			
Canada.....	\$4,297	\$18,401	\$8,976	\$15,198	\$9,416	\$7,449	\$11,532	\$5,686	\$3,596	\$6,797	\$3,334	\$683	\$10,110	\$66,469	\$58,501	\$10,675	\$7,381	\$12,928	\$11,819
Nicaragua.....	12,646	11,218	7,312	5,465	8,951	10,077	14,357	11,757	3,356	3,337	8,289	10,429	37,713	6,991	8,777	64	12,136	3,445	2,287
Mexico.....	7,890	22,854	36,282	24,260	30,471	30,454	45,725	34,862	22,146	27,558	21,565	33,133	32,248	28,759	13,810	49,809	30,288	28,528	47,109
Philippine Is- lands.....	119,079	226,024	36,837	28,377	24,820	38,865	21,378	26,113	18,410	26,325	31,694	18,168	15,959	300					
Other countries.....	820,248	409,472	548,674	129,836	181,025	189,270	152,257	174,804	113,406	301,429	15,301	26,918	26,910	16,910	11,243	4,986	3,630	3,085	18,236
Total.....	764,860	687,969	688,061	203,137	254,663	246,115	245,264	283,222	160,914	365,446	80,218	86,714	124,946	119,429	92,331	69,497	113,863	73,942	150,208

Source: Foreign Commerce and Navigation of the United States.

TABLE 13.—*Rum: United States exports by countries for fiscal years ended June 30, 1900-18*

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Quantity (proof gallons):										
British West Africa	635,764	1,005,394	960,157	1,017,004	684,637	851,935	590,670	626,982	765,098	725,266
United Kingdom	9,139	26,146	50,218	8,766	21,721		49,715	217,374	141,278	143,870
Netherlands							300	4,085	4,865	6,208
China	656				89	23,988	13,778	3,013	13,136	13,209
Other countries	24,851	45,171	85,026	70,949	50,780	35,448	37,960	62,620	13,953	32,496
Total	670,410	1,076,711	1,085,401	1,096,719	757,227	911,371	701,423	914,074	938,331	926,040
Value:										
British West Africa	\$855,140	\$1,382,020	\$1,316,110	\$1,377,211	\$918,499	\$1,127,151	\$756,257	\$857,287	\$1,017,503	\$992,446
United Kingdom	12,716	35,717	43,439	6,226	29,016		67,091	298,557	191,453	151,454
Netherlands							405	5,851	6,541	8,379
China	1,160				219	11,584	4,237	755	3,209	4,418
Other countries	34,792	50,373	66,371	74,956	47,225	37,122	49,902	34,287	13,374	40,421
Total	908,808	1,468,110	1,425,920	1,458,398	994,959	1,175,837	877,922	1,191,418	1,232,179	1,237,118
Quantity (proof gallons):										
British West Africa		762,923	743,688	856,955	852,323	824,600	857,352	1,148,360	966,475	321,301
United Kingdom		283,720	272,628	366,083	255,195	364,629	302,042	155,761	74,281	
Netherlands		8,216	14,599	49,547	45,410	71,455	42,031	67,934	4,178	
China		23,745	20,769	25,888	10,270	36,597	18,692	41,054	122,158	30,299
Other countries		59,821	77,894	112,917	74,855	91,456	20,687	163,791	227,754	109,971
Total		1,138,125	1,129,578	1,410,840	1,208,053	1,388,738	1,240,804	1,598,900	1,394,795	481,571
Value:										
British West Africa		\$1,317,694	\$1,394,694	\$1,532,392	\$1,122,399	\$1,122,399	\$1,194,057	\$1,458,663	\$1,197,427	\$374,649
United Kingdom		371,476	359,348	468,394	309,037	438,395	359,198	187,345	102,598	
Netherlands		11,498	22,372	69,070	62,361	98,412	57,289	91,651	5,881	
China		7,123	2,380	7,222	2,382	8,395	10,355	18,412	7,690	16,738
Other countries		67,983	78,861	123,399	51,185	268,394	16,982	20,967	216,582	81,664
Total		1,474,781	1,476,147	1,827,337	1,667,067	1,815,121	1,588,652	1,887,307	1,520,113	473,016

Source: Foreign Commerce and Navigation of the United States.

TABLE 14.—All other distilled spirits: United States exports by countries for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (proof gallons):																			
Mexico.....	1,882	2,832	28,166	14,586	11,967	8,914	12,612	10,948	17,231	3,417	7,563	4,678	5,730	3,568	5,654	6,488	5,219	6,516	7,080
Hong Kong.....	443		1,963	3,704	533	1,209	430			13	25			142	3,300	2,898	3,124	511	7
Philippine Islands.....	1,054	2,037	26,029	1,568	1,305	1,998	5,048	258	691	768	5,801	9,139	4,607	2,181	623	788	1,376	4,352	9,329
Other countries.....	15,209	18,683	20,226	28,156	33,597	71,650	21,980	8,573	10,469	7,006	24,733	26,429	13,451	23,380	15,831	20,008	40,540	508,734	94,221
Total.....	18,588	23,562	76,384	48,014	47,402	83,771	40,089	19,779	28,391	11,204	38,122	42,246	23,797	29,271	25,408	30,152	80,269	515,113	110,646
Value:																			
Mexico.....	\$2,001	\$3,826	\$38,485	\$25,694	\$18,241	\$14,666	\$23,652	\$20,297	\$24,021	\$6,855	\$13,788	\$8,241	\$11,104	\$6,594	\$7,786	\$11,265	\$9,827	\$13,100	\$14,709
Hong Kong.....	741		2,570	620	1,438	1,384	825			40	56			326	4,050	4,785	1,643	1,218	45
Philippine Islands.....	2,297	4,118	12,003	3,539	1,154	2,808	15,811	415	1,411	1,493	10,395	11,831	6,409	3,914	767	1,501	2,332	9,394	31,997
Other countries.....	19,263	36,726	29,892	32,505	47,021	78,470	41,572	16,177	18,134	14,008	33,366	31,285	25,610	34,033	23,526	29,068	53,793	603,854	199,711
Total.....	24,921	44,670	82,960	62,358	67,854	97,325	81,870	36,869	43,566	22,391	57,596	51,357	43,123	44,867	41,129	46,899	67,596	627,575	246,523

Source: Foreign Commerce and Navigation of the United States.

TABLE 15.—Wines: United States exports by countries for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (gallons):																			
Germany.....	132,738	98,542	65,022	34,967	100,101	55,447	59,664	32,997	17,754	48,450	35,312	360,931	29,096	47,401	23,830	515			
Switzerland.....	6,489	426				5,250			90	3,725	3,523	31,376	21,650	47,269	75,900	7,500	17,800		
United Kingdom.....	247,631	172,721	188,075	60,675	119,475	94,192	83,739	22,917	25,907	22,961	57,544	92,681	55,376	77,591	60,147	50,168	41,853	85,935	13,846
Canada.....	44,288	38,471	30,465	28,140	30,787	25,121	25,598	29,841	29,862	34,061	47,267	85,566	111,472	114,062	70,680	59,154	63,862	212,491	257,031
Panama.....					47,920	105,010	146,840	80,534	39,143	35,796	57,064	201,718	247,681	242,875	197,020	188,401	113,281	161,844	131,417
Mexico.....	211,730	210,181	200,424	128,910	171,375	136,561	131,115	110,474	94,001	70,526	79,575	75,189	84,559	85,639	73,035	92,357	125,994	186,940	149,468
Colombia.....	51,788	68,008	56,143	63,768	63,023	19,558	27,087	18,049	12,840	15,401	11,949	27,966	45,915	56,359	52,015	37,998	30,640	44,047	14,820
Ecuador.....	20,095	35,227	15,902	19,389	21,882	19,959	22,023	27,128	25,699	28,479	27,166	39,636	50,100	51,481	33,256	42,506	52,862	53,647	61,485
China.....	38,756	66,257	22,932	28,547	33,167	50,062	22,021	6,356	4,230	4,672	3,377	22,123	26,478	34,731	26,506	23,654	59,881	87,857	396,190
Japan.....	77,726	81,835	68,945	47,292	49,339	88,916	89,557	50,914	40,609	34,823	61,171	229,869	26,971	69,208	81,078	112,002	239,512	519,563	647,319
French Oceania.....	59,997	78,436	48,528	54,472	53,001	35,635	34,479	12,699	11,985	15,338	9,758	23,693	40,654	50,705	69,998	51,835	67,226	116,063	226,080
Other countries.....	517,641	267,754	233,463	211,990	206,573	204,685	177,398	163,238	136,556	101,619	107,637	204,246	207,168	197,830	177,997	153,220	320,643	776,626	877,086
Total.....	1,408,859	1,117,858	929,900	678,150	896,643	830,386	789,526	560,147	438,676	415,391	501,348	1,304,994	957,120	1,075,151	941,357	819,310	1,133,274	2,245,013	2,765,344
Value:																			
Germany.....	\$78,320	\$66,116	\$46,636	\$21,352	\$66,158	\$35,841	\$41,049	\$20,770	\$10,662	\$23,381	\$15,970	\$123,288	\$13,935	\$20,268	\$9,340	\$304			
Switzerland.....	1,950	155				2,587			83	1,625	1,500	13,783	6,038	17,682	28,831	7,000	39,775		
United Kingdom.....	95,976	66,189	76,707	26,170	44,352	35,663	29,638	8,645	12,261	9,625	21,096	33,924	24,054	31,684	25,798	22,101	20,920	\$46,044	\$7,165
Canada.....	18,929	15,881	13,251	13,375	15,256	10,266	11,150	14,832	15,561	13,697	15,178	42,158	49,556	46,463	28,990	21,735	28,131	93,900	190,984
Panama.....					15,284	31,346	43,836	29,751	12,806	11,453	15,793	56,833	74,741	76,017	64,853	66,758	33,359	43,348	50,781
Mexico.....	76,230	84,406	82,128	53,766	74,327	61,678	55,021	49,441	40,956	29,667	32,245	29,907	32,916	35,456	33,025	41,649	56,496	94,656	92,371
Colombia.....	16,805	21,860	17,723	21,817	23,414	9,789	13,019	7,700	5,886	7,262	4,233	12,440	20,191	26,376	24,794	18,660	18,378	28,047	12,772
Ecuador.....	8,650	17,828	8,018	9,861	11,314	9,941	10,550	13,208	11,940	13,469	14,439	18,641	19,708	21,188	13,112	17,897	25,845	37,466	37,818
China.....	15,865	23,874	11,657	11,259	13,692	18,644	10,070	3,076	2,375	2,168	1,781	8,490	10,819	13,682	11,015	9,094	21,377	35,122	182,295
Japan.....	25,469	26,606	23,484	17,657	18,074	32,134	22,114	20,399	15,779	13,099	18,375	1,837	58,052	22,708	28,642	36,515	64,656	143,161	243,716
French Oceania.....	16,498	21,371	13,967	17,374	18,021	11,826	4,850	4,728	5,781	3,376		3,913	11,002	15,562	22,056	17,890	20,832	36,957	86,753
Other countries.....	230,897	117,182	113,894	98,721	104,266	85,453	78,087	78,681	62,874	50,319	48,696	103,362	95,251	91,055	82,929	73,076	151,829	384,363	513,984
Total.....	575,665	461,580	407,346	290,552	403,557	355,215	336,335	251,363	196,160	181,516	193,597	518,536	366,200	418,668	378,412	332,369	450,596	933,133	1,388,639

NOTE.—Prior to 1911 the above tabulation represents wines, in coverings other than bottles only. Exports of wines in bottles represent less than 10 percent of total exports of wine.

Source: Foreign Commerce and Navigation of the United States.

TABLE 16.—Malt liquors in bottles: United States exports by countries for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	
Quantity (dozen quarts):										
Canada.....	47,474	47,486	37,739	64,060	71,508	106,863	146,012	211,811	217,264	
Panama.....					12,889	31,291	75,795	110,893	135,789	
Cuba.....	445,621	218,055	14,081	88,672	62,460	112,484	157,245	165,200	100,665	
Philippine Islands.....	470,451	618,384	314,573	217,293	104,278	137,920	64,179	37,866	26,256	
Other countries.....	614,694	467,854	355,696	368,923	249,166	238,842	284,500	217,393	163,256	
Total.....	1,578,240	1,351,779	822,899	759,027	540,301	626,400	727,731	743,163	643,290	
Value:										
Canada.....	\$57,932	\$59,861	\$46,818	\$81,247	\$90,594	\$144,530	\$206,121	\$312,016	\$301,742	
Panama.....					21,875	54,907	135,908	204,431	235,709	
Cuba.....	601,920	292,380	170,708	135,112	95,314	171,488	235,520	240,403	137,703	
Philippine Islands.....	557,807	762,176	461,337	309,120	186,480	188,941	81,349	47,977	35,046	
Other countries.....	727,400	529,102	520,435	557,508	375,169	372,416	401,591	323,399	254,007	
Total.....	1,945,059	1,643,519	1,199,293	1,062,962	769,432	932,372	1,159,584	1,128,226	964,207	
	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (dozen quarts):										
Canada.....	157,987	221,295	296,083	427,861	595,778	577,550	217,789	64,011	38,439	37,538
Panama.....	167,810	149,371	149,428	83,771	43,118	28,459	14,432	12,131	22,363	17,155
Cuba.....	78,486	58,467	50,756	35,534	37,282	41,771	37,531	61,642	94,554	139,581
Philippine Islands.....	49,960	51,020	48,169	30,479	14,818	16,623	12,469	8,892	2,612	6,049
Other countries.....	141,118	116,730	144,658	176,777	175,688	298,224	414,409	528,069	808,178	812,375
Total.....	635,361	596,883	689,063	754,422	866,684	962,627	696,690	674,745	966,146	1,012,696
Value:										
Canada.....	\$280,428	\$324,659	\$440,265	\$652,372	\$931,146	\$881,721	\$330,966	\$102,686	\$63,156	\$62,445
Panama.....	280,334	232,553	202,856	113,063	58,185	37,643	18,728	16,696	35,289	33,604
Cuba.....	116,713	84,452	71,872	51,342	52,163	54,781	54,584	87,067	128,482	212,227
Philippine Islands.....	74,289	69,614	71,836	47,835	21,267	22,048	17,395	13,484	3,383	14,746
Other countries.....	213,237	166,046	203,566	236,557	288,483	409,408	588,549	749,148	1,149,641	1,357,623
Total.....	964,992	877,324	990,396	1,101,169	1,301,244	1,405,581	1,010,222	969,071	1,379,921	1,680,745

Source: Foreign Commerce and Navigation of the United States.

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TABLE 17.—Malt liquors in other coverings: United States exports by countries for fiscal years ended June 30, 1900-19

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (gallons):																			
Canada.....	197,082	178,081	210,013	265,440	214,596	234,384	231,476	292,212	248,319	222,949	326,221	357,180	272,118	268,629	201,428	58,476	11,533	9,318	6,470
Mexico.....	55,200	29,473	90,651	99,148	128,355	76,084	12,294	33,445	13,199	1,919	30,575	36,895	7,612	34,271	82,538	155,704	239,065	158,961	77,462
Other countries.....	509,128	126,162	116,351	35,484	44,393	43,629	12,805	26,130	12,431	21,657	33,681	57,619	25,264	20,065	42,985	33,314	77,631	80,958	103,902
Total.....	761,411	333,696	417,026	400,072	387,346	354,097	256,575	356,786	273,949	246,525	390,477	451,694	305,394	312,965	328,946	245,494	328,229	269,237	187,834
Value:																			
Canada.....	\$37,814	\$36,221	\$40,705	\$58,776	\$46,172	\$48,620	\$49,647	\$70,465	\$48,248	\$38,440	\$53,894	\$69,543	\$49,918	\$53,152	\$40,771	\$11,486	\$3,312	\$3,162	\$2,553
Mexico.....	17,628	24,301	26,223	28,137	26,497	22,485	4,006	9,834	3,509	455	10,491	8,851	2,379	10,477	25,656	48,107	61,327	32,779	16,782
Other countries.....	138,715	18,986	23,831	8,845	12,018	9,331	3,540	6,815	4,208	6,809	9,474	16,770	7,853	6,590	13,168	12,297	30,917	28,163	29,319
Total.....	194,157	79,508	90,769	95,758	84,687	80,436	57,192	87,114	55,965	45,795	73,859	85,164	60,150	70,219	79,596	71,890	95,556	62,104	48,654

Source: Foreign Commerce and Navigation of the United States.

TABLE 18.—Spirits, wines, and other beverages: Comparison of Tariff Acts of 1897, 1909, 1913, 1922, and 1930

Para- graph, act of 1930	Classification	Rates of duty					
		Act of 1930	Act of 1922	Act of 1913	Act of 1909	1897	
						Full duty	Reciprocity rates
801(a)	Nothing in this schedule shall be construed as in any manner limiting or restricting the provisions of title II or III of the National Prohibition Act, as amended.	(1)-----	(1)-----	(1)-----	(1)-----	(1)-----	(2)-----
801(b)	The duties prescribed in schedule 8 and imposed by title I shall be in addition to the internal-revenue taxes imposed under existing law, or any subsequent act.	(1)-----	(1)-----	(1)-----	(1)-----	(1)-----	(1)-----
802	Brandy and other spirits manufactured or distilled from grain or other materials. Compounds and preparations of which distilled spirits are the component material of chief value and n.s.p.f.	\$5 per proof gallon	\$5 per proof gallon.	\$2.60 per proof gallon. ³ Not less than \$2.60 per proof gallon.	\$2.60 per proof gallon. Not less than \$2.60 per proof gallon.	\$2.25 per proof gallon.	\$1.75 per proof gallon. Do.
	Cordials, liqueurs, arrack, absinthe, kirchwasser, ratafia, and bitters of all kinds containing spirits.	do-----	do-----	\$2.60 per proof gallon.	\$2.60 per proof gallon.	do-----	Do.
803	Champagne and all other sparkling wines	\$6 per gallon	\$6 per gallon				
	In bottles containing each:						
	1/4 pint or less			\$2.60 per dozen ⁴	\$2.40 per dozen ⁴	\$2 per dozen ⁴	\$1.50 per dozen ⁴
	More than 1/4 and not more than 1 pint			\$4.60 per dozen ⁴	\$4.80 per dozen ⁴	\$4 per dozen ⁴	\$3 per dozen ⁴
	More than 1 pint and not more than 1 quart			\$6.60 per dozen ⁴	\$6.00 per dozen ⁴	\$8 per dozen ⁴	\$6 per dozen ⁴
	In bottles or vessels containing more than 1 quart each			\$3 per gallon ⁴	\$3 per gallon ⁴	\$2.50 per gallon ⁴	\$1.90 per gallon ⁴
804	Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages, n.s.p.f. ⁵	\$1.25 per gallon	\$1.25 per gallon				
	In casks or packages other than bottles or jugs:						
	Containing 14 percent or less of absolute alcohol.			45 cents per gallon. ⁷	45 cents per gallon. ⁷	40 cents per gallon.	35 cents per gallon.
	Containing more than 14 percent of absolute alcohol.			60 cents per gallon.	60 cents per gallon. ⁷	50 cents per gallon.	Do.

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TABLE 18.—Spirits, wines, and other beverages Comparison of tariff Acts of 1897, 1909, 1913, 1922, and 1930—Continued

Para- graph, act of 1933	Classification	Rates of duty					
		Act of 1930	Act of 1922	Act of 1913	Act of 1909	1897	
						Full duty	Reciprocity rates
804	Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages, n.s.p.l.—Continued.						
	In bottles or jugs: ⁷						
	Containing each not more than 1 pint, in cases of 24.			\$1.85 per case	\$1.85 per case ⁷	\$1.60 per case ⁷	\$1.25 per case. ⁷
	Containing each more than 1 pint and not more than 1 quart, in cases of 1 dozen.			do	do ⁷	do ⁷	Do. ⁷
	Quantity in excess in bottles or jugs			6 cents per pint or fractional part.	6 cents per pint or fractional part.	5 cents per pint	4 cents per pint.
805	Ale, porter, stout, and beer	\$1 per gallon	\$1 per gallon				
	In bottles or jugs			45 cents per gallon. ⁷	45 cents per gallon. ⁷	40 cents per gallon. ⁷	
	In other containers			23 cents per gallon.	23 cents per gallon.	20 cents per gallon.	
	Malt extract:						
	Fluid	\$1 per gallon	\$1 per gallon				
	In bottles or jugs			45 cents per gallon.			
	In casks			23 cents per gallon.			
	Solid or condensed	60 percent	60 percent	45 percent			

Note.—The Tariff Acts of 1922 and 1930 provided that on products in the beverage schedule imported in bottles or jugs, a duty shall be collected upon the bottles or jugs at one third the rate provided on the bottles or jugs if imported empty or separately.

¹ Acts of 1930 and 1922. No corresponding provisions in acts of 1909, 1913, and 1907.

² Imported spirits are subject to this duty in addition to the internal-revenue tax, beginning with Oct. 4, 1917.

³ Angostura bitters, \$2.50 per proof gallon, act of 1922.

⁴ No separate or additional duty on the bottles.

⁵ In addition to \$9.00 per dozen bottles on the quantity in excess of 1 quart.

⁶ Provided that any of the foregoing articles specified in this paragraph when imported containing more than 24 percent of alcohol shall be classed as spirits and pay duty accordingly.

⁷ No separate or additional duty on the bottles or jugs.

⁸ In addition to \$8 per dozen bottles on the quantity in excess of 1 quart.

⁹ In addition to \$6 per dozen bottles on the quantity in excess of 1 quart.

TABLE 19.—Total value of imports and duties collected for distilled spirits, wines of all types, and malt beverages: United States imports for consumption

Year	Value	Duty collected	Year	Value	Duty collected
Fiscal year ended June 30—			Calendar year—		
1900	\$11,899,714	\$8,424,419	1919	\$2,096,857	\$1,164,189
1901	12,987,988	9,118,204	1920	2,172,118	1,094,157
1902	14,201,017	10,144,128	1921	2,845,136	1,438,378
1903	15,590,505	11,086,846	1922	1,979,809	970,972
1904	15,991,823	11,545,462	1923	636,176	477,908
1905	14,723,970	11,994,573	1924	447,301	316,843
1906	18,269,743	13,365,590	1925	524,877	371,645
1907	21,565,084	15,651,518	1926	462,122	331,771
1908	19,797,179	14,521,680	1927	408,604	299,340
1909	21,790,943	15,483,224	1928	429,916	332,084
1910	23,743,061	17,416,311	1929	447,958	365,406
1911	18,430,890	13,507,886	1930	355,315	264,548
1912	18,723,863	13,586,343	1931	183,656	133,882
1913	20,440,087	15,651,068	1932	293,810	262,345
1914	20,119,297	15,025,583			
1915	13,886,537	12,028,011			
1916	16,055,410	15,077,643			
1917	17,471,772	13,294,899			
1918	10,051,002	6,853,032			

TABLE 20.—Distilled spirits, brandy, cordials, bitters, liqueurs, etc.: United States imports for consumption

Year	Quantity	Value	Duty collected	Year	Quantity	Value	Duty collected
Fiscal year ended June 30—				Calendar year—			
1900	1,704,117	\$3,789,343	\$3,728,067	1919	262,971	\$609,571	\$627,843
1901	1,935,961	3,143,804	4,185,940	1920	262,597	1,172,184	682,662
1902	2,180,804	3,508,509	4,669,753	1921	292,919	1,101,306	761,589
1903	2,312,161	3,920,746	5,048,930	1922	149,434	605,025	390,287
1904	2,512,073	4,298,420	5,477,344	1923	45,644	205,481	139,628
1905	2,650,106	4,545,694	5,636,080	1924	58,412	374,528	167,788
1906	3,016,645	5,209,329	6,394,173	1925	66,550	324,086	190,233
1907	3,686,189	6,490,743	7,772,061	1926	70,869	327,189	229,459
1908	3,556,624	6,203,060	7,512,359	1927	72,111	327,379	245,965
1909	4,183,684	7,379,311	8,641,364	1928	77,764	344,962	280,928
1910	4,173,494	7,195,226	8,960,376	1929	84,058	366,137	316,717
1911	3,714,643	6,099,561	8,998,431	1930	55,473	282,812	223,996
1912	3,397,352	5,205,533	8,830,668	1931	30,733	119,533	153,660
1913	3,983,682	7,236,494	10,354,289	1932	43,690	225,300	218,450
1914	4,108,827	7,265,349	10,673,397				
1915	3,909,798	4,946,663	7,628,609				
1916	3,644,762	6,781,065	9,554,537				
1917	3,041,145	7,322,845	7,946,908				
1918	1,223,753	3,616,796	3,750,090				

TABLE 21.—Distilled spirits, whisky: General imports into the United States, by countries of shipment, for fiscal years ended June 30, 1910-18¹

	1910	1911	1912	1913	
Quantity (proof gallons):					
Scotland.....	594,808	728,512	785,722	895,026	
Ireland.....	111,229	141,866	153,327	163,175	
England.....	16,551	46,231	48,678	57,143	
Canada.....	286,006	305,220	281,447	418,642	
Other countries.....	11,708	9,898	8,841	8,677	
Total.....	1,000,300	1,293,692	1,378,010	1,541,663	
Value:					
Scotland.....	\$1,251,438	\$1,588,496	\$1,600,106	\$1,854,192	
Ireland.....	232,449	298,675	317,077	340,829	
England.....	107,478	97,845	96,325	123,483	
Canada.....	555,924	710,900	743,064	811,715	
Other countries.....	19,789	22,788	8,285	13,421	
Total.....	2,167,064	2,668,749	2,833,917	3,153,640	
Quantity (proof gallons):					
Scotland.....	935,432	638,441	1,106,748	966,283	338,857
Ireland.....	180,868	108,490	160,357	101,806	66,962
England.....	63,957	56,011	90,090	43,281	5,571
Canada.....	410,411	317,912	378,022	541,961	384,677
Other countries.....	11,207	6,905	6,980	2,820	200
Total.....	1,571,870	1,327,759	1,742,197	1,676,161	796,267
Value:					
Scotland.....	\$1,907,010	\$1,068,466	\$2,897,116	\$2,877,486	\$1,144,744
Ireland.....	324,278	227,257	325,222	268,352	225,066
England.....	126,528	106,700	180,640	130,961	19,831
Canada.....	808,084	688,267	786,366	1,090,628	1,097,750
Other countries.....	20,782	18,947	18,318	8,059	420
Total.....	3,186,627	2,841,617	3,677,662	4,404,486	2,487,831

¹ Included in "All other spirits, distilled" prior to 1910.

Source: Foreign Commerce and Navigation of the United States.

TABLE 22.—Distilled spirits, gin: General imports into the United States by countries of shipment for fiscal years ended June 30, 1910-18¹

	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (proof gallons):									
Netherlands.....	631,287	341,069	70,913	510,548	225,098	181,167	172,708	66,024	41,832
England.....	559,273	673,620	730,540	711,156	774,519	572,808	604,428	177,025	46,783
Other countries.....	89,102	31,126	23,241	63,075	55,698	18,992	28,621	20,471	24,084
Total.....	1,240,662	1,045,815	824,694	974,779	1,055,315	773,067	805,757	263,520	112,649
Value:									
Netherlands.....	\$316,186	\$172,550	\$30,595	\$123,000	\$121,607	\$81,000	\$121,679	\$58,115	\$48,749
England.....	643,032	783,957	851,458	833,728	843,828	618,428	602,487	354,949	132,451
Other countries.....	55,817	35,543	24,350	48,351	59,880	18,817	79,609	38,180	74,961
Total.....	1,015,035	994,050	915,422	999,081	1,017,315	718,245	794,775	491,244	256,160

¹ Included in "All other spirits, distilled" prior to 1910.

Source: Foreign Commerce and Navigation of the United States.

TABLE 23.—Distilled spirits, brandy: General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Quantity (proof gallons):										
France.....	216,514	258,309	278,012	300,130	336,422	347,213	402,696	536,626	460,442	658,742
Austria-Hungary.....	4,580	5,413	5,210	9,180	9,381	12,002	19,216	27,438	32,651	19,951
Germany.....	3,921	7,679	9,703	6,555	11,195	10,530	9,105	12,390	9,708	32,482
Greece.....	975	827	2,435	5,808	6,158	8,611	11,311	17,768	17,505	15,167
United Kingdom.....	9,776	6,420	5,019	9,207	8,322	9,311	7,524	6,433	4,713	6,674
Other countries.....	8,334	10,753	15,843	17,608	19,444	15,719	20,561	28,679	28,363	30,358
Total.....	244,100	290,301	316,222	348,878	390,968	403,389	470,433	629,333	592,332	764,244
Value:										
France.....	\$625,423	\$771,046	\$833,836	\$901,069	\$1,002,293	\$1,040,292	\$1,167,574	\$1,542,299	\$1,382,943	\$1,817,261
Austria-Hungary.....	5,887	9,888	6,747	10,332	12,041	14,217	22,453	30,366	34,453	20,811
Germany.....	6,019	14,322	12,533	9,713	16,399	14,018	10,223	17,980	15,253	28,293
Greece.....	1,757	1,345	4,799	10,242	10,820	13,697	19,856	29,900	28,452	28,687
United Kingdom.....	39,300	26,678	25,217	44,495	33,050	36,536	37,330	31,149	23,757	27,705
Other countries.....	18,094	20,088	27,287	25,075	24,807	20,369	28,804	35,719	38,954	40,463
Total.....	695,540	843,318	911,419	1,000,997	1,104,410	1,139,129	1,286,270	1,687,473	1,522,842	1,961,170
Quantity (proof gallons):										
France.....		628,617	316,656	411,948	487,445	484,384	323,777	456,858	364,349	218,980
Austria-Hungary.....		29,000	25,867	29,782	40,787	35,696	14,565	1,441		
Germany.....		17,800	5,879	4,761	6,608	5,063	1,655	77	5	
Greece.....		8,752	16,964	23,252	23,840	25,745	34,359	42,611	30,271	
United Kingdom.....		2,110	3,169	3,636	5,635	6,824	2,554	8,410	3,540	269
Other countries.....		29,920	40,707	35,907	46,043	44,961	23,293	26,945	22,402	15,663
Total.....		716,259	409,242	509,296	610,358	602,563	400,203	536,342	420,567	234,912
Value:										
France.....		\$1,754,924	\$856,233	\$1,162,865	\$1,434,780	\$1,419,461	\$912,738	\$1,415,790	\$1,334,837	\$1,083,428
Austria-Hungary.....		35,377	25,937	33,542	49,069	42,399	14,138	1,862		
Germany.....		26,481	10,709	10,096	12,236	9,067	3,158	168	43	
Greece.....		15,703	28,697	39,134	38,832	40,409	47,763	61,254	48,262	
United Kingdom.....		16,184	25,311	18,471	34,395	25,213	17,158	46,333	19,840	1,458
Other countries.....		50,352	69,495	51,921	77,964	79,944	40,607	51,064	49,863	65,083
Total.....		1,899,021	1,018,382	1,316,031	1,647,277	1,617,483	1,035,562	1,576,481	1,502,845	1,149,989

Source: Foreign Commerce and Navigation of the United States.

TABLE 24.—Distilled spirits, cordials, liqueurs, etc.: General imports into the United States, by countries of shipment, for fiscal years ended June 30, 1912-18¹

	1912	1913	1914	1915	1916	1917	1918
Quantity (proof gallons):							
France.....	251,575	190,027	160,554	110,695	106,518	96,844	10,914
Italy.....	102,272	168,569	184,788	182,297	117,096	168,873	63
Germany.....	54,124	73,655	75,738	24,644	633	16	-----
Other countries.....	124,180	143,039	144,495	90,454	106,206	94,578	59,148
Total.....	532,151	575,290	515,575	408,090	330,452	357,811	76,120
Value:							
France.....	\$530,250	\$475,998	\$410,616	\$290,436	\$335,655	\$352,304	\$67,779
Italy.....	190,991	324,038	240,967	346,400	225,566	314,236	699
Germany.....	75,741	123,248	122,066	43,056	1,170	39	-----
Other countries.....	255,947	310,416	289,596	178,707	232,152	286,117	147,396
Total.....	1,052,929	1,233,700	1,063,267	858,599	794,553	902,696	215,808

¹ Included in "all other spirits, distilled" prior to 1912.

Source: Foreign Commerce and Navigation of the United States.

TABLE 25.—All other distilled spirits. General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-1918

	1900 ¹	1901 ¹	1902 ¹	1903 ¹	1904 ¹	1905 ¹	1906 ¹	1907 ¹	1908 ¹	1909 ¹
Quantity (proof gallons):										
Netherlands.....	184,890	193,477	165,440	174,127	178,168	181,130	171,658	211,159	192,120	314,209
United Kingdom.....	785,144	813,596	945,600	1,044,343	1,164,932	1,179,384	1,285,125	1,506,525	1,455,255	1,730,058
France.....	112,243	123,113	172,657	143,674	173,012	171,777	206,890	237,412	230,659	264,042
Italy.....	40,607	24,212	45,551	61,580	64,674	92,257	129,380	204,950	186,981	222,150
Germany.....	107,618	151,098	167,174	210,516	164,459	139,387	151,513	167,190	263,697	256,918
Greece.....		185	379	302	497	1,538	3,506	4,284	7,466	11,541
Canada.....	169,061	189,588	188,335	210,483	252,318	310,673	425,263	610,291	574,737	788,926
Mexico.....	2,125	3,037	2,513	1,952	2,154	1,713	3,991	4,329	3,783	3,730
China.....	83,756	74,698	88,606	83,544	88,210	95,231	92,064	128,946	112,902	103,464
Other countries.....	111,612	139,152	133,632	130,636	150,423	193,373	171,290	196,140	188,628	194,026
Total.....	1,580,906	1,712,156	1,900,887	2,061,057	2,238,842	2,366,466	2,639,680	3,270,226	3,216,226	3,889,666
Value:										
Netherlands.....	\$96,482	\$111,228	\$105,166	\$106,120	\$101,321	\$123,319	\$108,110	\$127,753	\$111,169	\$198,829
United Kingdom.....	1,251,200	1,429,344	1,513,393	1,762,996	1,894,695	1,836,480	2,027,586	2,360,337	2,301,578	2,868,727
France.....	288,816	295,356	420,877	309,735	377,252	373,129	433,309	525,228	505,563	588,354
Italy.....	77,707	54,406	87,608	120,031	123,521	168,408	239,888	375,603	350,517	411,229
Germany.....	82,974	117,020	119,159	147,022	110,700	148,408	133,592	141,229	185,339	182,601
Greece.....		141	518	481	800	2,022	6,004	7,608	10,345	18,070
Canada.....	328,348	347,589	354,134	429,693	504,716	594,267	822,948	1,164,651	1,112,350	971,454
Mexico.....	1,799	3,213	2,095	1,416	1,518	1,600	2,751	4,392	4,072	3,344
China.....	26,469	24,262	26,825	25,258	51,035	47,201	53,208	80,796	73,793	59,645
Other countries.....	160,922	141,678	154,273	144,387	148,605	194,109	199,972	249,549	222,579	269,626
Total.....	2,262,717	2,524,237	2,784,048	2,987,179	3,313,735	3,539,044	4,027,368	5,037,146	4,876,325	5,568,879

TABLE 25.—All other distilled spirits. General imports into the United States by countries of shipment for fiscal years ended June 30, 1900–1918—Continued

	1910 ¹	1911 ²	1912 ²	1913 ²	1914	1915	1916	1917	1918
Quantity (proof gallons):									
Netherlands.....	21,611	34,468	3,160	665	2,335	230	34	162	
United Kingdom.....	66,095	66,765	36,112	40,212	34,503	25,712	27,885	23,453	
France.....	288,904	142,056	6,537	5,656	4,173	1,819	6,311	4,594	565
Italy.....	292,185	237,640	1,500	9,005	8,932	1,485	7,430	8,623	908
Germany.....	274,151	108,733	99,458	95,027	87,317	7,527		1	
Greece.....	18,171	18,939	6,708	9,799	15,003	20,238	38,408	13,598	
Canada.....	11,025	4,665	1,898	419	716	646	264	234	8,670
Mexico.....	5,257	7,996	16,140	12,206	31,614	116,372	185,782	30,364	114
China.....	103,318	115,367	119,351	88,324	111,156	109,095	94,246	120,396	16,426
Other countries.....	164,483	190,912	120,731	117,307	119,101	128,112	178,404	196,509	130,265
Total.....	1,245,200	925,601	411,595	378,623	414,950	411,236	538,759	397,934	157,148
Value:									
Netherlands.....	\$46,022	\$61,134	\$3,664	\$1,122	\$1,010	\$297	\$119	\$336	
United Kingdom.....	106,591	103,085	36,848	38,854	36,581	25,380	33,125	35,504	
France.....	628,728	358,459	15,152	12,211	8,030	2,365	14,828	18,059	1,643
Italy.....	529,225	433,845	2,748	16,373	14,949	2,887	13,461	12,379	968
Germany.....	232,241	57,835	31,288	29,190	26,676	4,424		12	
Greece.....	30,323	31,583	10,764	15,833	24,686	32,773	59,530	22,762	
Canada.....	23,932	8,196	3,628	951	1,323	1,378	703	564	16,830
Mexico.....	5,026	7,518	19,818	11,097	23,094	28,870	48,817	21,247	135
China.....	67,456	88,731	107,915	89,220	113,368	105,920	92,309	180,104	24,825
Other countries.....	228,081	245,362	113,104	127,768	129,185	113,118	170,206	252,593	177,321
Total.....	1,907,605	1,365,748	344,920	339,619	378,902	317,413	433,098	543,620	221,722

¹ Includes gin, whiskey, and cordials, liquors, etc., reported separately after 1910.

² Includes cordials, liquors, etc., reported separately after 1912.

Source: Foreign Commerce and Navigation of the United States.

TABLE 26.—Champagnes and all other sparkling wines in bottles containing not more than 24 percent of alcohol: United States imports for consumption

Year	Quantity	Value	Duty collected	Year	Quantity	Value	Duty collected
Fiscal year ended June 30—	Gallons			Fiscal year ended June 30—con.	Gallons		
1900.....	853,191	\$4,069,763	\$2,275,075	1917.....	618,237	3,627,406	1,978,280
1901.....	885,548	4,318,451	2,360,971	1918.....	371,644	2,160,374	1,188,854
1902.....	992,364	4,904,952	2,646,035	Calendar year—			
1903.....	1,085,262	5,286,544	2,893,995	1919.....	47,694	342,044	152,621
1904.....	1,006,120	4,957,432	2,688,171	1920.....	63,702	419,185	203,846
1905.....	1,071,273	3,303,919	2,856,420	1921.....	70,792	507,729	228,536
1906.....	1,124,946	5,483,490	2,999,644	1922.....	57,339	439,829	195,766
1907.....	1,245,525	6,120,023	3,321,265	1923.....	17,295	119,632	103,770
1908.....	1,001,430	4,795,302	2,397,718	1924.....	4,094	25,911	24,664
1909.....	1,066,422	5,069,526	2,143,273	1925.....	10,880	66,366	65,280
1910.....	1,302,828	6,757,465	3,813,019	1926.....	8,449	47,575	50,694
1911.....	674,967	3,687,979	2,150,065	1927.....	1,921	12,660	11,526
1912.....	834,681	4,634,550	2,670,477	1928.....	1,605	11,273	9,630
1913.....	854,610	4,646,338	2,784,646	1929.....	1,289	10,432	7,614
1914.....	786,918	4,367,336	2,527,614	1930.....	1,246	10,777	7,476
1915.....	420,640	2,469,406	1,345,676	1931.....	813	6,493	4,878
1916.....	582,645	3,408,752	1,864,336	1932.....	1,146	10,487	6,876

TABLE 27.—Champagne and other sparkling wines: General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906
Quantity (dozen quarts):							
France.....	291,712	288,817	310,740	380,392	312,099	341,419	381,628
United Kingdom.....	6,462	9,299	11,337	11,640	10,241	14,741	16,918
Germany.....	5,656	7,686	6,523	7,167	10,097	9,941	9,236
Other countries.....	6,319	5,846	6,656	8,745	3,806	5,710	7,612
Total.....	310,149	311,078	335,256	407,944	336,245	371,811	415,394
Value:							
France.....	\$3,853,547	\$4,251,218	\$4,529,837	\$5,428,481	\$4,607,479	\$5,248,050	\$5,613,311
United Kingdom.....	119,061	182,323	243,566	241,621	206,813	304,925	334,870
Germany.....	53,619	82,040	64,049	74,394	109,403	99,329	93,973
Other countries.....	89,681	73,913	93,316	117,193	45,940	71,460	84,906
Total.....	4,115,908	4,589,494	4,930,768	5,861,689	4,969,635	5,723,764	6,127,062
	1907	1908	1909	1910	1911	1912	
Quantity (dozen quarts):							
France.....	375,272	339,473	419,177	364,480	187,184	247,938	
United Kingdom.....	18,996	9,450	1,066	5,666	17,868	19,227	
Germany.....	11,679	10,122	11,578	16,682	8,946	10,251	
Other countries.....	13,456	7,624	4,787	4,175	4,497	3,718	
Total.....	419,403	366,669	436,628	391,003	218,495	281,134	
Value:							
France.....	\$5,562,695	\$4,839,764	\$6,670,810	\$5,986,864	\$3,036,860	\$4,065,398	
United Kingdom.....	383,411	193,075	23,731	115,210	386,737	439,347	
Germany.....	111,348	104,759	109,803	160,994	99,227	116,690	
Other countries.....	170,827	83,472	59,441	39,309	44,000	46,665	
Total.....	6,228,281	5,221,070	6,863,785	6,302,377	3,566,824	4,668,090	

TABLE 27.—*Champagne and other sparkling wines: General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-18—Con.*

	1913	1914	1915	1916	1917	1918
Quantity (dozen quarts):						
France.....	246,361	241,241	87,738	175,111	176,809	115,655
United Kingdom.....	18,644	15,263	18,148	25,557	14,044	6,639
Germany.....	12,451	10,576	5,803	49	164	.....
Other countries.....	3,372	2,923	3,441	5,493	4,097	1,895
Total.....	280,828	270,002	114,630	206,210	195,714	124,230
Value:						
France.....	\$4,027,922	\$3,923,768	\$1,503,152	\$2,814,874	\$3,015,037	\$1,963,414
United Kingdom.....	429,842	343,909	405,757	616,375	300,038	178,012
Germany.....	140,360	118,221	48,956	437	8,574	.....
Other countries.....	38,067	33,060	46,816	100,336	63,996	26,201
Total.....	4,636,191	4,418,958	2,004,680	3,532,023	3,442,645	2,167,627

Source: Foreign Commerce and Navigation of the United States.

TABLE 28.—*Still wines, including ginger wine or ginger cordial, vermouth, and rice wine or sake, and similar beverages, not specially provided for: United States imports for consumption*

Year	Quantity	Value	Duty collected	Year	Quantity	Value	Duty collected
Fiscal year ended June 30—	<i>Gallons</i>			Calendar year—	<i>Gallons</i>		
1900.....	3,442,080	\$3,286,795	\$1,541,024	1919.....	666,739	\$934,749	\$379,841
1901.....	3,894,874	3,596,640	1,620,475	1920.....	364,300	589,781	297,615
1902.....	4,454,163	3,997,938	1,845,029	1921.....	783,627	1,236,027	480,224
1903.....	4,999,555	4,336,982	2,069,210	1922.....	607,029	934,920	384,896
1904.....	5,232,417	4,269,782	2,140,780	1923.....	185,371	306,063	231,714
1905.....	5,354,342	4,467,340	2,183,691	1924.....	99,556	144,809	124,445
1906.....	6,048,739	4,855,609	2,464,961	1925.....	92,883	134,399	116,104
1907.....	7,045,226	5,584,199	2,721,086	1926.....	40,268	66,773	50,335
1908.....	7,289,647	5,489,927	2,787,682	1927.....	32,128	66,272	40,160
1909.....	7,708,590	5,457,459	2,906,818	1928.....	52,771	72,708	40,064
1910.....	9,179,461	6,502,198	3,594,665	1929.....	32,207	69,707	40,259
1911.....	9,908,215	6,228,739	3,262,262	1930.....	28,108	60,941	32,632
1912.....	8,372,776	4,628,285	2,070,845	1931.....	28,967	57,089	29,984
1913.....	6,354,693	4,282,373	1,483,216	1932.....	26,505	57,788	36,881
1914.....	7,113,433	5,500,059	2,909,064				
1915.....	5,869,799	3,911,434	1,682,806				
1916.....	5,104,236	4,412,822	2,876,710				
1917.....	4,778,089	3,060,904	1,682,484				
1918.....	3,108,621	3,585,263	1,709,214				

TABLE 29.—Still wines in casks: General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Quantity (gallons):										
Italy.....	267,469	251,934	372,059	689,626	974,190	1,077,594	1,420,484	1,860,227	2,119,697	2,739,653
Spain.....	659,354	697,685	820,796	851,304	877,414	801,284	928,924	1,079,839	1,089,758	1,164,635
Germany.....	913,740	884,890	913,046	1,030,982	1,011,708	990,189	960,141	950,633	845,783	728,740
Portugal.....	80,145	109,822	112,997	123,798	138,717	138,992	135,874	154,396	157,122	176,820
France.....	438,441	393,671	518,104	418,209	395,746	369,335	379,949	427,767	407,622	369,943
Japan.....	28,338	293,813	441,716	506,755	452,109	443,271	527,409	593,456	640,953	421,360
Other countries.....	146,341	154,385	121,809	182,567	157,807	146,314	129,718	147,140	183,717	118,075
Total.....	2,539,828	2,785,890	3,300,026	3,753,211	4,007,691	3,973,919	4,482,499	5,213,468	5,443,782	5,747,056
Value:										
Italy.....	\$102,919	\$97,545	\$126,492	\$248,762	\$330,704	\$353,614	\$462,939	\$684,330	\$717,199	\$729,620
Spain.....	523,291	561,170	684,120	644,022	706,513	648,270	740,448	825,507	857,251	875,308
Germany.....	618,012	638,233	622,752	685,452	651,730	653,575	626,838	624,795	563,711	500,761
Portugal.....	95,963	136,915	127,996	137,556	144,309	139,997	143,314	159,032	169,085	179,617
France.....	267,719	228,051	283,177	218,283	222,581	217,813	209,082	229,506	207,424	195,233
Japan.....	12,628	146,731	230,949	243,338	212,223	208,376	280,851	328,542	357,633	264,985
Other countries.....	124,274	133,677	107,947	114,902	118,658	128,840	104,290	117,363	146,743	93,023
Total.....	1,744,736	1,942,322	2,143,433	2,292,297	2,387,018	2,382,485	2,567,712	2,986,164	3,008,996	2,836,282
Quantity (gallons):										
	1910	1911	1912	1913	1914	1915	1916	1917	1918	
Italy.....	3,470,612	2,196,619	1,573,127	1,912,500	2,931,719	2,191,118	1,522,026	1,474,994	1,134,600	
Spain.....	1,710,575	991,291	767,579	998,400	957,991	719,225	990,925	914,438	594,373	
Germany.....	728,957	617,184	593,149	499,035	457,297	246,246	77,492	.....	.....
Portugal.....	269,871	128,598	112,956	144,459	142,019	101,678	187,243	170,534	184,778	
France.....	337,349	250,953	215,003	232,152	223,751	181,137	316,998	290,998	217,538	
Japan.....	456,822	487,789	550,596	512,095	383,991	305,033	274,491	268,326	196,984	
Other countries.....	136,466	140,353	141,660	138,489	123,612	116,736	86,581	58,111	29,589	
Total.....	7,100,661	4,812,787	3,864,070	4,427,130	5,220,380	3,860,273	3,456,756	3,167,400	2,357,862	
Value:										
Italy.....	\$918,055	\$732,410	\$608,441	\$799,370	\$1,012,106	\$713,974	\$794,640	\$1,081,952	\$839,637	
Spain.....	1,273,245	748,540	623,206	773,587	735,684	565,047	775,937	808,205	622,289	
Germany.....	504,025	489,638	444,658	417,025	365,011	187,163	40,928	.....	.....
Portugal.....	272,119	127,061	115,679	138,962	139,996	104,017	173,986	161,368	233,233	
France.....	172,339	143,728	189,479	149,703	142,241	109,770	244,208	262,640	331,650	
Japan.....	284,166	282,067	334,319	324,220	364,952	292,228	171,826	180,328	151,512	
Other countries.....	103,947	114,595	112,968	115,178	97,444	86,388	66,586	63,563	41,689	
Total.....	3,527,896	2,638,089	2,488,740	2,718,045	2,757,434	1,968,587	2,267,561	2,558,086	2,209,960	

Source: Foreign Commerce and Navigation of the United States.

TABLE 30.—Still wines in other coverings: General imports into the United States, by countries of shipment, for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Quantity (dozen quarts):¹										
France.....	136,503	141,325	155,647	170,360	153,277	162,922	192,024	214,966	204,410	223,587
Italy.....	66,661	97,150	85,242	112,946	127,432	153,137	164,747	196,785	226,636	219,213
Germany.....	86,963	89,611	115,199	128,044	128,701	127,439	143,132	161,273	141,481	151,865
Spain.....	2,966	5,159	8,916	9,065	9,962	12,440	12,876	21,818	21,433	21,766
United Kingdom.....	7,204	4,265	6,242	4,074	29,254	7,913	4,724	8,424	3,895	4,791
Portugal.....	1,441	2,042	3,073	2,752	2,397	2,463	3,590	4,167	5,459	5,484
Japan.....	8,060	22,606	7,572	8,043	7,322	7,823	9,704	13,878	14,143	12,480
Other countries.....	11,118	12,184	15,826	10,585	12,818	14,636	15,891	15,607	11,061	11,675
Total.....	315,920	373,882	397,818	440,869	477,153	496,773	546,668	626,928	628,428	660,861
Value:										
France.....	\$723,661	\$734,619	\$789,982	\$965,803	\$729,879	\$850,576	\$983,200	\$963,720	\$902,473	\$994,702
Italy.....	190,219	269,300	238,166	325,374	341,902	443,202	456,269	546,312	629,809	611,407
Germany.....	507,227	535,964	650,475	744,668	723,610	733,060	771,311	839,772	748,742	741,482
Spain.....	15,366	19,222	40,880	39,435	44,849	48,314	55,578	94,138	97,096	84,544
United Kingdom.....	47,451	29,254	55,480	35,627	80,665	55,692	40,200	68,382	34,846	40,533
Portugal.....	13,137	16,120	18,280	18,577	17,095	14,930	22,722	22,330	29,459	29,549
Japan.....	4,142	29,675	11,015	12,586	11,426	13,184	15,708	23,205	24,964	23,235
Other countries.....	59,648	80,157	41,649	53,290	55,591	55,814	52,211	55,487	49,072	49,144
Total.....	1,560,851	1,687,420	1,846,937	2,095,360	2,035,217	2,165,672	2,296,194	2,614,346	2,516,461	2,574,566

¹ In dozen quarts or equivalent.

Source; Foreign Commerce and Navigation of the United States.

TABLE 10.—Still wines in other coverings: General imports into the United States, by countries of shipment, for fiscal years ended June 30, 1900-18—Continued

	1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (dozen quarts):¹									
France.....	232,000	189,355	206,022	227,273	234,828	159,941	174,798	163,290	92,083
Italy.....	330,690	209,137	169,050	236,134	270,503	324,359	261,083	253,588	233,146
Germany.....	192,734	131,529	119,369	124,412	114,727	52,831	6,473	168	.....
Spain.....	28,375	22,928	28,766	28,798	31,424	23,050	25,988	26,555	20,178
United Kingdom.....	5,287	4,632	6,557	6,515	10,131	11,968	14,707	22,629	3,054
Portugal.....	7,788	4,962	5,044	6,523	7,165	7,906	6,217	7,350	6,139
Japan.....	15,351	20,803	27,229	32,842	38,918	35,639	45,001	49,583	51,229
Other countries.....	9,928	13,175	15,207	15,634	20,607	11,172	11,852	11,230	4,662
Total.....	822,243	596,521	577,244	678,131	728,303	626,865	546,119	534,402	415,491
Value:									
France.....	\$669,836	\$839,853	\$906,857	\$994,884	\$1,057,514	\$685,867	\$872,094	\$922,811	\$724,920
Italy.....	943,080	577,373	502,056	688,099	793,415	980,081	863,832	1,006,219	1,111,273
Germany.....	961,677	637,238	664,921	669,904	653,513	271,293	21,052	1,493	.....
Spain.....	122,390	90,461	118,257	126,564	115,265	93,374	112,900	127,817	92,797
United Kingdom.....	53,378	52,221	69,344	68,866	100,433	99,766	131,851	205,889	76,780
Portugal.....	38,373	23,614	22,979	29,002	35,442	24,068	33,104	36,710	36,141
Japan.....	31,602	42,510	59,549	80,354	102,988	96,003	109,815	131,949	161,513
Other countries.....	57,314	63,480	70,658	66,798	81,707	43,464	52,663	52,126	33,692
Total.....	3,177,020	2,326,750	2,414,621	2,724,471	2,940,277	2,273,916	2,197,311	2,485,014	2,237,116

¹ In dozen quarts or equivalent.

Source: Foreign Commerce and Navigation of the United States.

TABLE 31.—Ale, beer, stout, and porter: United States imports for consumption

Year	Quantity	Value	Duty col- lected	Year	Quantity	Value	Duty col- lected
Fiscal year end- ed June 30—	<i>Gallons</i>			Calendar year—	<i>Gallons.</i>		
1900.....	3,316,690	\$1,733,806	\$382,253	1919.....	11,996	10,493	3,834
1901.....	3,526,153	1,879,043	950,818	1920.....	8	8	4
1902.....	3,703,731	1,689,518	962,311	1921.....	69	74	29
1903.....	4,203,963	2,046,323	1,089,811	1922.....	37	35	28
1904.....	4,836,648	2,326,219	1,289,267	1923.....	2,796	6,010	2,796
1905.....	5,200,556	2,404,017	1,318,382	1924.....	46	53	46
1906.....	5,962,262	2,721,315	1,508,628	1925.....	28	76	28
1907.....	7,171,472	3,390,119	1,836,484	1926.....	263	585	263
1908.....	7,313,711	3,328,890	1,823,976	1927.....	1,689	2,203	1,689
1909.....	7,110,350	3,284,647	1,791,769	1928.....	567	958	567
1910.....	7,301,417	3,287,182	2,027,251	1929.....	816	1,682	816
1911.....	7,240,066	3,423,391	2,075,028	1930.....	444	735	444
1912.....	7,169,358	3,260,394	2,014,343	1931.....	330	541	330
1913.....	7,668,846	3,273,832	2,078,937	1932.....	178	235	138
1914.....	7,170,504	2,966,543	1,915,608				
1915.....	3,336,609	1,638,074	962,720				
1916.....	2,579,673	1,452,741	782,060				
1917.....	2,299,938	1,430,525	686,282				
1918.....	744,387	688,469	284,874				

TABLE 32.—Malt liquors in bottles or jugs: General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Quantity (gallons):										
United Kingdom.....	1,082,389	1,125,348	1,129,559	1,201,094	1,333,424	1,284,401	1,500,790	1,897,243	1,833,405	1,697,889
Germany.....	9,419	12,722	44,914	52,205	103,514	36,014	41,321	64,279	54,858	44,984
Sweden.....	4,210	3,115	4,395	7,649	11,377	28,421	31,412	52,680	62,698	25,394
Other countries.....	15,800	10,706	19,547	31,527	19,441	13,253	9,098	27,516	28,539	19,895
Total.....	1,081,818	1,151,891	1,198,466	1,282,475	1,467,756	1,362,089	1,582,619	2,041,698	1,980,332	1,801,063
Value:										
United Kingdom.....	\$1,064,827	\$1,145,128	\$1,108,188	\$1,180,000	\$1,306,189	\$1,228,730	\$1,408,203	\$1,793,632	\$1,739,010	\$1,632,231
Germany.....	4,395	8,620	23,351	41,936	87,909	28,458	25,549	46,116	39,749	31,788
Sweden.....	2,987	2,055	2,795	4,951	7,632	18,522	21,545	36,659	30,855	25,899
Other countries.....	15,804	10,299	17,301	28,180	14,088	11,866	7,631	26,248	20,309	15,599
Total.....	1,079,723	1,166,122	1,161,965	1,252,047	1,365,813	1,285,576	1,468,228	1,902,655	1,829,917	1,695,747
		1910	1911	1912	1913	1914	1915	1916	1917	1918
Quantity (gallons):										
United Kingdom.....		1,683,893	1,723,616	1,546,815	1,345,659	1,130,622	750,155	826,215	610,252	291,204
Germany.....		39,453	108,120	51,163	49,002	32,340	12,922			
Sweden.....		33,188	32,678	25,708	30,610	26,316	11,875	8,730	8,272	
Other countries.....		21,907	20,678	27,827	27,457	24,042	24,984	37,467	13,540	7,189
Total.....		1,727,541	1,954,092	1,651,564	1,452,728	1,212,320	799,946	872,402	632,064	298,393
Value:										
United Kingdom.....		\$1,537,521	\$1,685,519	\$1,495,430	\$1,294,208	\$1,082,975	\$732,820	\$813,457	\$769,357	\$410,845
Germany.....		29,392	88,892	37,177	36,779	23,498	9,409			
Sweden.....		516	22,351	18,229	21,351	18,145	8,962	6,150	6,710	
Other countries.....		430	28,740	20,500	30,499	17,967	17,702	31,308	10,586	6,531
Total.....		1,606,919	1,790,492	1,571,336	1,372,838	1,132,586	768,933	850,913	717,653	417,376

Source: Foreign Commerce and Navigation of United States.

1 Includes imports from Norway.

TABLE 33.—Malt liquors in other coverings: General imports into the United States by countries of shipment for fiscal years ended June 30, 1900-18

	1900	1901	1902	1903	1904	1905	1906	1907	1908	1909
Quantity (gallons):										
Austria-Hungary	681,248	819,740	989,556	1,182,034	1,228,234	1,624,060	2,108,328	2,577,230	2,815,466	2,609,357
Germany	845,751	929,458	1,027,999	1,147,500	1,199,451	1,462,621	1,569,529	1,835,780	1,995,513	1,861,531
United Kingdom	695,332	695,099	563,510	634,739	684,084	718,625	709,755	697,636	781,209	549,399
Other countries	6,171	3,348	2,070	2,070	4,236	81,161	7,430	6,281	2,486	4,075
Total	2,228,502	2,447,645	2,583,135	2,966,343	3,197,965	3,886,457	4,395,082	5,165,929	5,594,773	5,106,662
Value:										
Austria-Hungary	\$187,538	\$226,315	\$274,042	\$344,643	\$301,945	\$489,162	\$634,533	\$809,583	\$876,371	\$857,067
Germany	189,065	200,758	218,791	241,078	264,770	319,728	346,516	412,189	457,242	445,136
United Kingdom	269,322	261,007	224,652	249,319	268,479	288,138	285,622	232,439	300,068	215,369
Other countries	1,608	1,012	898	654	2,813	22,743	5,896	1,897	1,073	2,073
Total	647,533	719,092	718,383	835,694	837,997	1,119,768	1,272,627	1,506,108	1,634,754	1,519,660
Quantity (gallons):										
Austria-Hungary		2,723,361	2,636,331	2,599,998	2,981,468	2,960,333	1,116,409			
Germany		2,027,878	1,832,444	1,871,828	1,960,979	1,869,968	628,583			
United Kingdom		808,696	826,205	1,035,964	1,267,864	1,067,168	785,069	1,306,681	1,355,097	463,676
Other countries		5,616	44,820	16,184	45,891	46,512	20,808	432,682	233,016	
Total		5,567,491	5,320,800	5,523,974	6,265,922	5,963,913	2,551,168	1,740,333	1,608,113	463,676
Value:										
Austria-Hungary		\$967,936	\$851,092	\$881,347	\$978,414	\$969,803	\$355,910			
Germany		481,402	484,315	449,361	472,702	471,136	168,511			
United Kingdom		308,667	319,121	371,372	451,330	357,313	287,437	\$494,956	\$490,445	\$302,321
Other countries		2,029	1,348	6,590	14,966	16,179	8,647	111,024	62,396	
Total		1,658,034	1,656,874	1,708,669	1,917,442	1,814,431	818,505	606,060	662,843	292,321

Source: Foreign Commerce and Navigation of the United States.

Distilled spirits and wines: United States general imports by countries, 5-year average, fiscal years 1910-14

	Brandy	Cordials li- queurs, bitters, etc. ¹	Gin	Whisky	All other dis- tilled spirits	Cham- pagne	Still wines in casks	Still wines in other cover- ings
	Proof gallons	Proof gallons	Proof gallons	Proof gallons	Proof gallons	Dozen quarts	Gallons	Dozen quarts
Albania.....								
Austria-Hungary.....	32,206	18,530	984	187	567	66	46,042	3,981
Azores and Madeira Islands.....	4		1	15	905	1	9,209	454
Belgium.....	248	1,004	2,720	992	41	1,039	4,388	982
Bulgaria.....								
Czechoslovakia.....								
Denmark.....	7,042	6,815		132	1,002	15	23	9
Estonia.....								
Finland.....	21	38						
France.....	465,812	200,719	1,768	1,086	5,453	257,442	249,942	217,914
Germany.....	8,082	67,839	19,784	4,213	93,924	11,781	559,126	136,554
Gibraltar.....		8	1				63	9
Greece.....	19,711	14,847	203	37	10,508		21,464	2,370
Hungary.....								
Iceland.....								
Irish Free State.....								
Italy.....	7,547	135,210	197	115	6,479	1,950	2,416,917	243,108
Latvia.....								
Lithuania.....								
Malta, Goso, and Cyprus.....	1						56	1
Netherlands.....	2,528	14,678	295,900	777	2,053	95	8,406	1,970
Norway.....	1,628	6,424	1	34	3,023	14	359	31
Poland and Danzig.....								
Portugal.....	40	18		1	95	1	159,581	6,296
Rumania.....	6							2
Soviet Russia in Europe.....	5,079	13,623		109	2,111	1	8	6
Spain.....	4,935	8,847	132	23	110	227	1,065,168	28,098
Sweden.....	6,124	6,391		42	2,302	2	5	12
Switzerland.....	473	3,112	7		30	62	3,435	2,891
United Kingdom.....	4,275	17,330	690,323	986,204	36,942	15,334	20,614	6,235
Yugoslavia.....								
Canada.....	2,038	1,134	16,234	372,945	1,011	285	475	1,530
British Honduras.....				3				
Costa Rica.....				8				
Guatemala.....								
Honduras.....						4	4	2
Nicaragua.....				5				
Panama.....				1	1		4	7
Salvador.....								
Greenland.....								
Mexico.....	283	919	5	273	19,968	12	551	127
Miquelon and St. Pierre Islands.....								
Newfoundland and Labrador.....			24	6			6	44
Bermudas.....	2	17	2	485	126	4		74
Barbados.....								
Jamaica.....								
Trinidad and Tobago.....	5	11,770	19	44	7,663	1		13
Other British West Indies.....								
Cuba.....	43	2,387	232	2	5,590		396	398
Dominican Republic.....					1			
Danish West Indies.....	4	65	37	155	7,334			21
French West Indies.....	1	3			3			
Haiti, Republic of.....	1	1			25			
Dutch West Indies.....					6			
Argentina.....		59					5	5
Bolivia.....								
Brazil.....	1	2			4			1
Chile.....	1							18
Colombia.....								
Ecuador.....								
Falkland Islands.....								
British Guiana.....								1
Surinam (Dutch Guiana).....								
French Guiana.....								
Paraguay.....								
Peru.....	5	1			47		2	1
Uruguay.....								
Venezuela.....		3			1			

¹ 3-year average, 1912-14.

Distilled spirits and wines: United States general imports by countries, 5-year average, fiscal years 1910-14.—Continued

	Brandy	Cordials li- queurs, bitters, etc.	Gin	Whisky	All other dis- tilled spirits	Cham- pagne	Still wines in casks	Still wines in other cover- ings
	Proof gallons	Proof gallons	Proof gallons	Proof gallons	Proof gallons	Deers quarts	Gallons	Deers quarts
Aden.....								
Arabia.....								
British India.....								
British Malaya.....								
Ceylon.....								
China.....		15		13	106,260			9
Netherland East Indies.....								
French Indo-China.....								
Hong Kong.....	66	8,751	71	163	85,253		1,136	
Iraq.....								
Japan.....			213	56	2,551	4	478,268	27,626
Kwantung.....								
Palestine.....								
Persia.....								
Philippine Islands.....				96				
Siam.....							16	
Soviet Russia in Asia.....					6			21
Syria.....								
Turkey in Asia and Europe.....	7,372	313	24		235		15,195	4
Other Asia.....								
Australia and Tasmania.....		65				2		10
British Oceania.....								
French Oceania.....					16			2
New Zealand.....								
Ethiopia.....								
Belgian Congo.....								
British East Africa.....								
Union of South Africa.....								
Other British South Africa.....							1	5
Gov. Coast.....								
Nigeria.....								
Other British West Africa.....								
Egypt.....	2	28						
Tripoli.....	4							
Madagascar.....		19				2	1,264	5
Other French Africa.....								
Italian Africa.....								
Liberia.....								
Morocco.....								
Mozambique.....								
Other Portuguese Africa.....								
Canary Islands.....								
Other Spanish Africa.....								
Total.....	569,549	541,006	1,028,206	1,366,167	401,723	268,266	5,085,607	629,466

SUMMARY BY GRAND GEOGRAPHIC DIVISIONS

Europe.....	569,171	513,480	1,011,625	993,969	165,573	268,266	5,085,607	629,166
North America.....	2,578	18,265	16,545	373,227	41,749	268	2,467	2,312
South America.....	7	37			63		6	26
Asia.....	6,920	9,089	269	176	194,639	4	693,265	27,626
Oceania.....				96	16	2		13
Africa.....	6	28				2	1,370	5



UNITED STATES TARIFF COMMISSION

COMPARISON OF RATES OF IMPORT DUTIES (ACTS OF 1930-1913-1909) AND ESTIMATED DOMESTIC COSTS OF PRODUCTION AND EXCISE TAXES ON BEER, SPIRITS AND WINES.

