

SUMMARY OF THE DOMINION GOVERNMENT TAX SYSTEM AS OF JULY, 1936,
TOGETHER WITH GROSS REVENUE COLLECTED UNDER EACH DIVISION—con.

Administration and Legal Citation.	Class of Commodity, etc., Taxed.	Basis of the Tax.	Unit upon which Taxation is Based or how Tax is Applied.	Rate of Duty and Tax.	Revenue from Duty and Tax during the Fiscal Year 1936. — D.—Domestic. I.—Importation. T.—Total.
					\$ cts.
EXCISE TAX- ATION—con.					
ADMINISTERED BY THE COMMISSIONER OF EXCISE—con.					
1 Edw. VIII, 1935, c. 37—concluded.					
Schedules:—					
	Non-potable spirits.	When used— for pharmaceutical preparations.	Per proof gal.	\$ 1.50	950,031.03
	“ “	for perfumes.....	“ “	\$ 1.50	
	“ “	for vinegar.....	“ “	\$ 0.27	
	“ “	for chemical com- positions approved by the Governor in Council.	“ “	\$ 0.15	
	“ “	by licensed druggists	“ “	\$ 1.50	
“	Spirits, im- ported.	When taken into bond in addition to duties otherwise imposed.	“ “	\$ 0.30	7,691,832.00
“	Malt.....	Screened, manufactur- ed in Canada and en- tered for consumption	Per lb.	\$ 0.06	
“	“	Imported into Canada and entered for con- sumption.	“ “	\$ 0.06	
“	“	Imported, crushed or ground and entered for consumption.	“ “	\$ 0.08	
“	Beer, malt or liquor.	Brewed in whole or in part from any sub- stance other than malt.	Per gal.	\$ 0.22	402,566.23
“	“ “	Imported into Canada and entered for con- sumption.	“	\$ 0.07	6,193.65
“	Malt syrup...	Suitable for the brew- ing of beer manu- factured or produced in Canada.	Per lb.	\$ 0.10	145,730.09
“	“ “	Imported into Canada and entered for con- sumption.	“	\$ 0.16	17,979.44
“	Cigars.....		Per M.	\$ 3.00	373,668.10
“	Cigarettes...	When manufactured in Canada or entered for consumption.	Not more than 3 lb. per M.	\$ 4.00	21,322,684.36
“	“	“ “	More than 3 lb. per M.	\$11.00	
“	Tobacco.....		Per lb.	\$ 0.20	4,633,721.70
Special War Re- venue Act, R.S.C. 1927, Pt. XIII, amended 21-22 Geo. V, c. 54; 22- 23 Geo. V, c. 54; 24-25 Geo. V, c. 42; 1 Edw. VIII 1936, c. 45.	Sales tax....	On sale price of all goods produced or manufactured in Can- ada or on duty-paid value when imported ²	Sale price or duty-paid value.	8 p.c.	D. 70,259,941.34 I. 10,918,243.10 T. 81,178,184.44

For footnotes, see end of table, p. 817.