

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.
EXCISE TAXATION—con.					\$ cts.
ADMINISTERED BY THE COMMISSIONER OF EXCISE—con.					
Special War Revenue Act, R.S.C. 1927, Pt. X, amended 23-24 Geo. V, c. 50.	Matches.....	On every package of matches manufactured in Canada or imported.	According to size of packages.	$\frac{3}{20}$, $\frac{3}{16}$, $\frac{3}{8}$, $\frac{3}{4}$ of 1 cent.	D. 1,566,896.25 I. 6,068.72 T. 1,572,964.97
Special War Revenue Act, R.S.C. 1927, Pt. XI, amended 1 Edw. VIII, 1936, c. 45.	Automobiles..	On sale price when manufactured in Canada or on duty-paid value when imported.	Valued at not more than \$650.	Free.	D. 271,250.12 I. 78,623.38 T. 349,873.50
" "	" "	" "	Valued at more than \$650—on the amount in excess of \$650.	5 p.c., provided that the tax collected shall in no case exceed \$250 per unit.	T. 349,873.50
Special War Revenue Act, R.S.C. 1927, Pt. XI, amended 23-24 Geo. V, c. 50.	Tires of rubber.	Manufactured in Canada or imported.	Per lb.	2 cents.	D. 990,668.18 I. 13,715.42 T. 1,004,383.60
" "	Inner tubes...	" "	"	3 cents.	T. 1,004,383.60
Special War Revenue Act, R.S.C. 1927, Pt. XII.	Playing cards.	Manufactured in Canada or imported.	Per pack.	10 cents.	D. 278,090.00 I. 4,433.80 T. 282,523.80
Special War Revenue Act, R.S.C. 1927, Pt. XI.	Cigars.....	Manufactured in Canada or imported (duty-paid value).	Up to \$40 per M.	50 cents per M.	D. 124,836.42 I. 3,143.82 T. 127,980.24
" "	"	"	Over \$40 per M.	\$3 to \$16 per M.	T. 127,980.24
Special War Revenue Act, R.S.C. 1927, Pt. XII, amended 24-25 Geo. V, c. 42.	Wines.....	Manufactured in Canada and sold for consumption.	Non-sparkling or when containing not more than 40 p.c. proof spirit, per gal.	7½ cents.	D. 194,526.16 I. - T. 194,526.16
" "	"	"	Champagne or sparkling wines, per gal.	75 cents.	D. 8,939.73 I. - T. 8,939.73
Special War Revenue Act, R.S.C. 1927, Pt. XI, amended 24-25 Geo. V, c. 42.	Sugar glucose.	When manufactured in Canada or imported.	Per lb.	1 cent.	D. 10,037,792.06 I. 260,009.67 T. 10,297,801.73
" "	Grape sugar..	" "	" "	½ cent.	T. 10,297,801.73

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