

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.
<b>EXCISE TAXATION—con.</b>					\$ cts.
<b>ADMINISTERED BY THE COMMISSIONER OF EXCISE—con.</b>					
Special War Revenue Act, R.S.C. 1927, Pt. XI, amended 23-24 Geo. V, c. 50.	Toilet preparations.	Manufactured in Canada or imported.	Sale price or duty-paid value.	10 p.c.	D. 891,455.13 I. 55,250.66 T. 946,705.79
" "	Toilet soaps.	" "	" "	5 p.c.	D. 186,921.11 I. 4,142.91 T. 191,064.02
Special War Revenue Act, R.S.C. 1927, Pts. VI, VIII and IX, amended 22-23 Geo. V, c. 54; 23-24 Geo. V, c. 50; 24-25 Geo. V, c. 42.	Stamp tax on cheques, receipts, money orders, etc.	Each cheque, money order, travellers cheque, bank receipt.	Not exceeding \$100.	3 cents.	D. 4,630,343.37 I. " T. 4,630,343.37
" "	" "	" "	Over \$100.	6 cents.	
" "	" "	Each postal note .....	\$1 or less.	1 cent.	
" "	" "	" "	Over \$1.	3 cents.	
" "	" "	Each bill of exchange or promissory note.	\$100 and under	3 cents.	
" "	" "	" "	Over \$100.	6 cents.	D. 4,630,343.37 I. " T. 4,630,343.37
Special War Revenue Act, R.S.C. 1927, Pt. VII, amended 20-21 Geo. V, c. 43; 23-24 Geo. V, c. 50.	Stock transfer tax.	On transfers of stocks, bonds and debentures, excepting Dominion and provincial issues.	On purchase price of stock.	$\frac{1}{10}$ of 1 p.c. to 5 cents per share.	
" "	" "	" "	Shares over \$150.	4 cents per share plus $\frac{1}{10}$ of 1 p.c. of the price in excess of \$150.	
" "	" "	" "	On par value of bond, debenture or debenture stock.	3 cents for every \$100 or fraction thereof.	
Special War Revenue Act, 23-24 Geo. V, c. 50; Pt. X; amended 24-25 Geo. V, c. 42; 1 Edw. VIII, 1936, c. 45.	Cigarette papers.	Manufactured in Canada or imported.	Packages of 100 leaves or fractions	2 cents.	
" "	Cigarette paper tubes.	" "	Packages of 100 tubes or fractions.	2 cents.	D. " I. 1,089,318.53 T. 1,089,318.53