

**18.—Spirits, Malt Liquor, Malt, and Tobacco Taken Out of Bond for Consumption, Fiscal Years 1921-40**

NOTE.—For years prior to 1900, see 1916-17 Year Book, p. 528; for 1901-10, see 1933 Year Book, p. 840; and for 1911-20, the 1938 Year Book, p. 855.

Year	Spirits	Malt Liquor	Malt	Cigars	Cigarettes	Tobacco <sup>1</sup>
	gal.	gal.	lb.	No.	No.	lb.
1921.....	2,816,071 <sup>2</sup>	35,509,757	82,210,351	214,262,197	2,439,832,278	19,389,268
1922.....	730,474	38,404,346	87,561,176	181,255,533	2,450,397,154	20,528,228
1923.....	729,678	36,789,195	84,922,024	183,965,151	1,917,773,908	22,072,709
1924.....	899,291	43,717,823	105,446,169	198,042,909	2,420,052,731	21,172,307
1925.....	910,316	48,106,177	118,237,385	168,097,387	2,531,693,150	20,870,651
1926.....	1,082,785	52,443,505	127,789,729	174,363,188	2,853,448,160	21,595,483
1927.....	1,404,111	51,726,251	126,967,976	175,335,838	3,333,999,860	21,589,772
1928.....	1,896,357	58,391,360	142,543,947	181,730,614	3,927,022,325	21,907,747
1929.....	2,016,802	65,719,129	158,490,019	190,981,166	4,607,500,425	21,973,221
1930.....	1,926,063	62,992,156	149,746,711	196,251,957	5,035,878,655	22,195,455
1931.....	1,180,536	58,641,404	137,997,652	177,841,987	5,082,314,590	22,520,345
1932.....	781,612	52,001,768	121,257,234	152,159,301	4,401,628,765	22,801,035
1933.....	769,527	40,632,084	95,604,954	122,664,715	3,728,832,089	22,815,839
1934.....	933,946	40,105,883	92,819,768	115,988,080	4,342,728,835	22,315,295
1935.....	1,063,928	51,703,781	117,985,480	125,519,841	4,958,250,855	22,891,129
1936.....	1,621,286	56,913,069	128,204,424	124,570,870	5,310,132,016	23,113,501
1937.....	1,900,714	59,920,298	134,154,965	123,956,872	5,855,935,609	24,122,763
1938.....	2,302,210	67,019,336	147,568,751	136,275,443	6,848,693,442	25,155,143
1939.....	2,299,474	63,069,959	136,284,405	127,756,146	6,912,920,315	25,929,546
1940.....	2,032,987	65,912,495	143,056,382	139,698,605	7,301,419,960	28,403,208

<sup>1</sup> Figures include snuff.

<sup>2</sup> Exclusive of imported spirits but inclusive of non-potable spirits.

**War-Tax Revenue.**—An account of the various war taxes imposed in 1915, and thereafter, is given at p. 743. Amounts received from these taxes since first instituted are given in Table 19. The taxes imposed on banks, trust and loan companies and insurance companies are collected by the Department of Finance; excise taxes and income taxes are collected by the Department of National Revenue.

**19.—War-Tax Revenues Received by the Receiver General, Fiscal Years 1915, 1919, 1920 and 1926-40**

NOTE.—Statistics for the intervening years from 1916 to 1925 will be found at p. 851 of the 1938 Year Book. Receipts for these years are included in the totals.

Year	Banks <sup>1</sup>	Trust and Loan Companies <sup>1</sup>	Insurance Companies <sup>2</sup>	Business Profits <sup>3</sup>	Income Tax	Sales and Other Excise Taxes	Total War-Tax Revenue
	\$	\$	\$	\$	\$	\$	\$
1915.....	Nil	Nil	Nil	Nil	Nil	98,057	98,057
1919.....	1,099,764	323,340	546,114	32,970,062	9,349,720	11,888,508	56,177,508
1920.....	1,170,223	274,216	638,731	44,145,184	20,263,740	15,587,707	82,079,801
1926.....	1,176,869	326,714	950,221	1,173,449	55,571,962	98,097,106	157,296,321
1927.....	1,174,665	335,368	947,830	710,102	47,386,309	105,613,160	156,167,434
1928.....	1,224,645	345,430	999,003	956,031	56,571,047	90,222,931	150,319,087
1929.....	1,242,399	7,641	894,864	455,232	59,422,323	83,007,283	145,029,742
1930.....	1,408,420	Nil	74,416	173,300	69,020,726	63,409,143	134,086,005
1931.....	1,429,264	6	74,250	34,430	71,048,022	34,734,661	107,320,633
1932.....	1,390,121	Nil	12,152	3,000	61,254,400	59,606,391	122,266,064
1933.....	1,327,535	"	826,150	54	62,066,697	82,191,575	146,412,011
1934.....	1,335,546	"	741,681	Nil	61,399,171	106,575,575	170,051,973
1935.....	1,368,480	"	750,100	"	66,808,066	112,192,069	181,118,715
1936.....	1,280,933	"	760,843	"	82,709,803	112,733,048	197,484,627
1937.....	1,209,894	"	774,363	"	102,365,242	152,473,422	256,822,921
1938.....	1,106,859	"	866,820	"	120,365,531	180,818,767	303,157,977
1939.....	1,013,776	"	891,539	"	142,026,138	161,710,572	305,642,025
1940.....	948,987	"	925,936	"	134,448,566	166,027,944	302,351,433
<b>Totals, 1915-40.....</b>	<b>30,688,987</b>	<b>3,922,644</b>	<b>17,185,942</b>	<b>198,544,083</b>	<b>1,517,367,251</b>	<b>2,108,241,130</b>	<b>3,875,890,037</b>

<sup>1</sup> The figures are for special taxation only, imposed in 1915 as outlined at p. 743.

<sup>2</sup> Exclusive of life and marine insurance companies.

<sup>3</sup> Although this tax was not charged upon profits accruing after Dec. 31, 1920 (see 14-15 Geo. V, c. 10), belated revenue therefrom continued to be received until 1933.