

16.—Spirits, Malt Liquor, Malt and Tobacco Taken Out of Bond for Consumption, Years Ended Mar. 31, 1930-45

NOTE.—For years prior to 1900, see 1916-17 Year Book, p. 523; for 1901-10, see 1933 Year Book, p. 840; for 1911-21, the 1938 Year Book, p. 855; and 1922-29, the 1945 edition, p. 936.

Year	Spirits	Malt Liquor	Malt	Cigars	Cigarettes	Tobacco ¹
	gal.	gal.	lb.	No.	No.	lb.
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	92,319,768	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	22,891,120
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
1941.....	2,371,633	78,731,132	168,025,398	173,484,743	7,776,291,482	31,254,234
1942.....	2,944,391	94,992,330	213,199,222	198,595,682	9,018,272,219	31,626,932
1943.....	3,445,872	103,291,141	228,029,691	204,699,110	10,803,185,549	31,510,083
1944.....	2,620,297	97,192,032	219,242,999	196,407,845	11,405,842,655	32,264,175
1945.....	2,676,482	116,009,457	219,529,938	200,879,906	11,982,675,329	30,876,112

¹ Figures include snuff.

Excise Taxes

The statistics given in Table 17 represent gross collections by the Excise Division of the Department of National Revenue; they differ from the figures shown in Table 8 (in the column "Sales and Other Excise Taxes"), which represent net revenues received, by the amounts of the refunds shown in footnote 3 to Table 17.

17.—Excise War Taxes Collected, by Commodities and Provinces, Years Ended Mar. 31, 1940-45

(Accrued Revenue)

NOTE.—Dashes in this table indicate that there was no tax imposed on the corresponding item in the years so indicated.

Commodity	1940	1941	1942	1943	1944	1945
	\$	\$	\$	\$	\$	\$
Domestic—						
Amusements.....	—	—	8,792,169	12,065,716	13,701,496	14,188,083
Automobiles.....	1,314,622	10,286,147	16,045,994	2,924,340	5,921,754	6,294,009
Beverages.....	—	—	6,246,618	14,117,819	19,057,382	19,437,772
Candy and chewing gum..	—	—	—	8,183,680	12,602,157	12,859,816
Carbonic acid gas.....	53,243	304,402	292,572	198,231	241,647	255,469
Cigarette papers and tubes	536,151	1,313,173	3,689,840	3,531,201	1,963,258	4,901,009
Cigars, cigarettes and tobacco.....	126,876	240,038	329,310	26,286,288 ¹	54,673,051	62,246,563
Electrical and gas apparatus.....	—	—	8,079,958	4,995,015	2,860,270	3,604,480
Embossed cheques (Departmental).....	232,340	270,054	339,881	364,869	346,042	324,670
Furs.....	—	—	—	3,129,701	4,146,248	4,902,513
Gasoline.....	—	—	23,803,222	24,336,052	24,760,040	29,523,926
Licences.....	46,880	51,315	72,185	64,986	66,172	71,398
Lighters.....	27,496	88,395	154,074	162,900	63,380	123,814
Matches.....	2,032,649	1,940,178	2,554,602	2,661,665	2,767,790	2,968,664
Other manufactures tax...	—	2,847,338	171,462	3,059,897	9,188,358	10,797,247
Phonographs, radios and tubes.....	—	—	2,337,772	1,150,821	408,285	975,035
Playing cards.....	249,530	250,049	372,337	563,829	627,100	640,785
Sales, domestic.....	119,392,244	156,749,423	214,948,427	224,289,399	302,755,414	372,428,104

For footnote, see end of table, p. 897.