

As shown in Table 8, the revenues from customs and excise duties, the two most important sources prior to the War of 1914-18, amounted in 1946, to only 14 p.c. of the revenue derived from taxation and revenue from income tax formed 42 p.c. of the tax revenue.

The following analyses of taxation revenues are confined to excise duties, excise taxes and income tax revenue; customs receipts constitute a single item in the "Public Accounts" and cannot be further analysed here.

Excise Duties

Excise duties proper are presented here together with a summary of the excise tariff and statistics arising as a by-product of administration, such as the quantities of grain and other products used in distillation and the quantities of excisable goods taken out of bond.

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as existing at Apr. 1, 1946—

<p>1. Spirits distilled in Canada, per proof gal... \$11-00 Canadian brandy, per proof gal..... \$ 9-00 Except Spirits as follows:— (a) Used in a bonded manufactory for medicines, extracts, etc., per proof gal..... \$ 1-50 (b) Used in a bonded manufactory for perfumes, per proof gal..... \$ 1-50 (c) Used in a bonded manufactory for vinegar, per proof gal..... \$ 0-60 (d) Used for chemical compositions approved by Governor in Council, per proof gal..... \$ 0-15 (e) Sold to licensed druggists for pharmaceutical preparations, per proof gal..... \$ 1-50 (f) Distilled from native fruits and used by a licensed wine manufacturer for fortification of native wines, per proof gal..... \$ 1-50</p> <p>2. Spirits imported (in addition to any of the duties otherwise imposed), per proof gal..... \$ 0-30</p>	<p>3. Beer or Malt Liquor:— Brewed in whole or part from any substance other than malt, per gal..... \$ 0-45</p> <p>4. Malt:— (a) Produced in Canada and screened, per lb..... \$ 0-16 (b) Imported, per lb..... \$ 0-16</p> <p>5. Malt Syrup:— (a) Produced in Canada, per lb..... \$ 0-24 (b) Imported, per lb..... \$ 0-40</p> <p>6. Tobacco, Cigars and Cigarettes:— (a) Manufactured tobacco, per lb..... \$ 0-35 (b) Cigarettes weighing not more than 2½ lb. per M, per M..... \$ 6-00 (c) Cigarettes, weighing more than 2½ lb. per M, per M..... \$11-00 (d) Cigars, per M..... \$ 3-00 (e) Canadian raw leaf tobacco, when sold for consumption, per lb..... \$ 0-20</p>
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A drawback of 99 p.c. of the duty may be granted when domestic spirits, testing not less than 50 p.c. over proof, are delivered in limited quantities to universities, scientific or research laboratories, or to any bona fide public hospital for medicinal purposes only.

Revenues from Excise Duties.—In the year ended Mar. 31, 1946, tobacco, including cigarettes, supplied about 50 p.c. of the revenue from excise duties.

14.—Gross Excise Duties Collected, Years Ended Mar. 31, 1941-46

(As shown in the Report of the Commissioner of Excise)

Item	1941	1942	1943	1944	1945	1946
	\$	\$	\$	\$	\$	\$
Spirits.....	17,695,951	21,994,307	31,612,277	30,908,236	31,576,777	47,766,499
Validation fee.....	664,778	416,576	513,027	441,258	633,523	1,042,625
Beer or malt liquor.....	324,004	414,018	579,859	371,956	7,102,636	6,646,438
Malt syrup.....	108,681	102,730	72,762	222,250	244,266	177,152
Malt.....	16,801,740	25,241,291	33,952,236	35,080,381	35,121,290	41,382,052
Tobacco (incl. cigarettes).....	54,893,927	64,452,468	75,757,280	79,315,378	82,538,590	97,595,346
Cigars.....	522,875	597,488	614,444	590,310	603,483	632,743
Licences.....	45,137	39,336	38,270	36,626	36,705	38,692
Totals¹.....	91,057,693	113,253,214	143,140,155	146,966,395	157,857,270	195,281,547

¹ These totals do not agree with net excise duties as shown in Table 6, due to refunds, drawbacks and, in the case of spirits, a transfer tax being included here.