

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, 1941-46

(Accrued Revenue)

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

Commodity or Province	1941	1942	1943	1944	1945	1946
	\$	\$	\$	\$	\$	\$
Domestic—						
Amusements.....	—	8,792,169	12,065,716	13,701,496	14,188,083	15,575,309
Automobiles.....	10,286,147	16,045,994	2,924,340	5,921,754	6,294,009	6,296,296
Beverages.....	—	6,246,618	14,117,819	19,057,382	19,437,772	16,653,926
Candy and chewing gum.....	—	—	8,183,680	12,602,157	12,859,816	11,416,787
Carbonic acid gas.....	304,402	292,572	198,231	241,647	255,469	284,872
Cigarette papers and tubes	1,313,173	3,689,840	3,531,201	1,963,258	4,901,009	4,284,457
Cigars, cigarettes and						
tobacco.....	240,038	329,310	26,286,288 ¹	54,673,051	62,246,563	70,128,642
Electrical and gas appar-						
atus.....	—	8,079,958	4,995,015	2,860,270	3,604,480	1,207,069
Embossed cheques (De-						
partmental).....	270,054	339,881	364,869	346,042	324,670	341,590
Furs.....	—	—	3,129,701	4,146,248	4,902,513	4,509,286
Gasoline.....	—	23,803,222	24,336,052	24,760,040	29,523,266	29,482,040
Licences.....	51,315	72,185	64,986	66,172	71,398	79,841
Lighters.....	88,395	154,074	162,900	63,380	123,814	285,060
Matches.....	1,940,178	2,554,602	2,661,665	2,767,790	2,968,664	3,291,926
Other manufactures tax.....	2,847,338	171,462	3,059,897	9,188,358	10,797,247	13,107,424
Phonographs, radios and						
tubes.....	—	2,337,772	1,150,821	408,285	975,035	596,968
Playing cards.....	250,049	372,337	563,829	627,100	640,785	729,000
Sales, domestic.....	156,749,423	214,948,427	224,289,399	302,755,414	372,428,104	296,610,969
Stamps.....	4,304,349	4,552,989	12,209,804 ²	12,652,793	12,642,984	14,472,033
Sugar.....	11,546,715	21,402,383	14,571,572	12,769,384	11,557,494	9,672,143
Toilet preparations.....	1,443,653	3,454,910	4,484,050	5,295,317	6,188,703	6,820,578
Transportation and trans-						
mission.....	1,848,158	8,131,330	16,083,059	22,379,096	24,205,479	26,893,391
Wines.....	658,033	1,444,916	2,006,816	1,710,217	1,772,375	2,066,109
Penalties and interest.....	119,575	129,187	189,727	264,524	297,323	221,904
Totals, Domestic.....	194,260,995	327,346,138	381,631,437	511,221,175	603,207,715	535,027,620
Importations—						
Sales.....	27,786,710	31,604,839	26,189,039	36,500,217	31,680,400	29,641,830
Excise.....	4,014,219	3,109,055	3,406,789	5,819,572	4,186,627	4,260,189
Special excise 3 p.c.....	1,007,988	860,812	480,381	507,635	544,729	787,464
War exchange tax.....	61,932,028	100,873,982	94,553,780	118,912,840	98,164,427	61,198,213
Grand Totals.....	289,001,940³	463,794,826³	506,261,426³	672,961,439³	737,783,898³	610,915,316³
Prince Edward Island.....	154,255	212,425	339,638	513,280	432,082	450,411
Nova Scotia.....	5,943,809	9,086,603	10,701,947	14,057,972	13,546,842	9,498,914
New Brunswick.....	4,765,012	8,238,695	7,506,656	10,632,423	10,653,358	8,230,076
Quebec.....	86,303,018	133,929,154	179,651,152	259,893,903	293,206,071	240,290,038
Ontario.....	161,514,970	260,244,795	251,494,398	319,213,251	352,331,247	292,357,960
Manitoba.....	8,093,605	13,046,036	14,759,663	17,277,555	18,199,488	17,703,441
Saskatchewan.....	2,432,145	3,689,087	4,507,622	5,741,723	6,099,620	5,826,579
Alberta.....	5,166,848	10,015,676	10,919,172	11,965,263	12,548,696	11,712,080
British Columbia.....	14,156,759	24,685,120	25,698,955	32,962,343	30,036,809	24,210,187
Yukon.....	75,701	130,241	130,361	171,533	185,383	120,262
Departmental sales.....	271,724	343,890	366,036	346,513	324,732	344,925
Miscellaneous.....	11	—	470	4,377	4,833	3,815
British post office parcels.....	978	282	85	70	73	191
Departmental War Exchange						
Tax.....	123,105	172,822	185,271	181,233	214,664	166,443

¹ New tax imposed on cigarettes and tobacco. ² Increase due largely to use of excise stamps in paying taxes on places of entertainment. ³ Includes refunds of \$4,834,909 in 1941, \$10,369,721 in 1942, \$17,549,001 in 1943, \$34,342,147 in 1944, \$194,718,627 in 1945 and \$114,005,355 in 1946.