

**13.—Total Expenditures and the Percentages Thereof Raised by Taxation and All Revenue, Years Ended Mar. 31, 1936-48**

Year	Total Expenditures	Taxation Revenue	Total Revenue	Percentages of Total Expenditures Provided from—	
				Taxation	All Revenue
				p. c.	p. c.
	\$	\$	\$		
1936.....	532,585,555	317,311,809	372,595,996	59.58	69.96
1937.....	532,005,432	386,550,869	454,153,747	72.66	85.36
1938.....	534,408,118	448,651,061	516,692,749	83.95	96.68
1939.....	553,063,098	435,706,794	502,171,354	78.78	90.80
1940.....	680,793,792	467,684,963	562,093,459	68.70	82.56
1941.....	1,249,601,446	778,175,450	872,169,645	62.28	69.80
1942.....	1,885,066,056	1,360,912,837	1,488,536,342	72.19	78.96
1943.....	4,387,124,117	2,066,719,961	2,249,496,177	47.11	51.27
1944.....	5,322,253,505	2,436,811,484	2,765,017,713	45.78	51.95
1945.....	5,245,611,924	2,154,626,648	2,687,334,799	41.08	51.23
1946.....	5,136,228,506	2,202,358,387	3,013,185,074	42.88	58.67
1947.....	2,634,227,412	2,427,661,313	3,007,876,313	92.16	114.18 <sup>1</sup>
1948.....	2,195,626,454	2,452,075,395	2,871,746,110	111.68 <sup>1</sup>	130.79 <sup>1</sup>

<sup>1</sup> See text at foot of p. 975 for explanation.

As shown in Table 8, the revenues from customs and excise duties, the two most important sources prior to the First World War, amounted in 1948 to only 20 p.c. of the revenue derived from taxation and revenue from income tax formed 43 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 Oct. 1, 1948:—

1. Spirits distilled in Canada, per proof gal... \$11.00	3. Beer or Malt Liquor:—
Canadian brandy, per proof gal..... \$ 9.00	Brewed in whole or part from any substance other than malt, per gal.... \$ 0.45
Except Spirits as follows:—	
(a) Used in a bonded manufactory for medicines, extracts, etc., per proof gal..... \$ 1.50	4. Malt:—
(b) Used in a bonded manufactory for perfumes, per proof gal..... \$ 1.50	(a) Produced in Canada and screened, per lb..... \$ 0.16
(c) Used for chemical compositions approved by Governor in Council, per proof gal..... \$ 0.15	(b) Imported, per lb..... \$ 0.16
(d) Sold to licensed druggists for pharmaceutical preparations, per proof gal..... \$ 1.50	5. Tobacco, Cigars and Cigarettes:—
(e) Distilled from native fruits and used by a licensed wine manufacturer for fortification of native wines, per proof gal..... \$ 1.50	(a) Manufactured tobacco, per lb..... \$ 0.35
2. Spirits imported (in addition to any of the duties otherwise imposed), per proof gal..... \$ 0.30	(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) Canadian raw leaf tobacco, when sold for consumption, per lb..... \$ 0.20

\* Revised by Customs and Excise Division, Department of National Revenue.