

Excise Taxes

The statistics given in Table 18 represent gross collections by the Excise Division of the Department of National Revenue; they differ from the figures shown in Table 10 (in the column "Sales and Other Excise Taxes"), which represent net revenues received, by the amounts of the refunds shown in footnote 1 to Table 18.

18.—Excise Taxes collected, by Commodities and Provinces, Years Ended Mar. 31, 1945-50

(Accrued Revenue)

Commodity or Province	1945	1946	1947	1948	1949	1950
	\$	\$	\$	\$	\$	\$
Commodity						
Domestic—						
Amusements.....	14,188,083	15,575,309	17,061,849	17,887,217	2,587,398	...
Automobiles.....	6,294,009	6,296,296	12,147,218	26,203,014	32,976,441	32,988,931
Beverages.....	19,437,772	16,653,926	18,629,492	23,751,434	27,684,207	1,627,142
Candy and chewing gum...	12,859,816	11,416,787	12,793,120	17,138,611	19,543,584	1,030,143
Carbonic acid gas.....	255,469	284,872	296,050	352,073	332,677	...
Cigarette papers and tubes	4,901,009	4,284,457	6,508,877	6,124,539	6,706,224	6,887,020
Cigars, cigarettes and tobacco.....	62,246,563	70,128,642	76,137,520	68,450,719	77,529,716	82,574,363
Electrical and gas apparatus.....	3,604,480	1,207,069	6,918	2,164,381	3,619,983	...
Embossed cheques (departmental).....	324,670	341,590	370,072	372,698	409,974	359,617
Furs.....	4,902,513	4,509,286	2,732,627	2,860,355	3,570,044	2,773,723
Gasoline.....	29,523,926	29,482,040	35,013,531	2,193,131	...	...
Licences.....	71,398	79,841	91,227	90,139	90,007	84,004
Lighters.....	123,814	285,060	318,822	350,099	403,537	269,302
Matches.....	2,968,664	3,291,926	3,616,155	3,498,106	2,994,124	756,837
Other manufactures tax.....	10,797,247	13,107,424	15,759,737	14,855,135	16,739,711	6,911,797
Phonographs, radios and tubes.....	975,035	596,968	2,202,202	4,863,237	3,499,260	3,065,057
Playing cards.....	640,785	729,000	691,400	512,414	614,400	648,000
Sales, domestic.....	372,428,104	296,610,969	278,824,448	323,670,079	342,075,177	363,308,872
Stamps.....	12,642,984	14,472,033	15,901,819	15,514,256	13,605,236	9,014,763
Sugar.....	11,557,494	9,672,143	10,877,731	10,100,679	...	...
Toilet preparations.....	6,188,703	6,820,578	7,106,755	6,813,907	7,582,907	4,246,481
Transportation and transmission.....	24,205,479	26,893,391	27,930,562	27,530,884	29,034,392	3,967,088
Wines.....	1,772,375	2,066,109	2,393,718	2,341,585	2,059,639	2,125,606
Penalties and interest.....	297,323	221,904	222,078	286,070	291,819	286,054
Totals, Domestic.....	603,207,715	535,027,620	547,633,928	577,924,762	593,950,456	522,924,800
Imported.....	134,576,183	75,887,696	61,234,900	73,516,745	55,058,635	60,317,200
Grand Totals¹.....	737,783,898	610,915,316	608,868,828	651,441,507	649,009,091	583,242,000
Province						
Newfoundland.....	...	...	...	...	...	2,928,142
Prince Edward Island.....	432,082	450,411	537,640	498,170	354,308	175,093
Nova Scotia.....	13,546,842	9,498,914	8,816,771	10,409,922	9,712,259	7,297,503
New Brunswick.....	10,653,358	8,230,070	7,815,692	8,721,379	6,092,221	4,765,769
Quebec.....	293,206,071	240,290,038	242,967,151	249,820,294	259,953,961	234,362,155
Ontario.....	352,331,247	292,357,960	279,023,635	306,183,730	311,081,866	285,628,445
Manitoba.....	18,199,488	17,703,441	21,403,741	22,214,291	20,255,931	15,186,782
Saskatchewan.....	6,099,620	5,826,579	6,806,167	6,952,275	5,207,665	3,712,245
Alberta.....	12,548,696	11,712,080	13,878,365	14,071,770	10,760,329	7,784,071
British Columbia.....	30,036,809	24,210,187	26,897,614	31,746,420	24,972,027	20,785,415
Yukon.....	185,383	120,262	189,513	202,788	203,284	208,220
General for Canada—						
Departmental sales.....	324,732	344,925	488,296	616,845	409,974	359,620
Miscellaneous.....	4,833	3,815	1,925	3,060	2,334	46,268
British post-office parcels.....	73	191	642	563	2,932	2,272
Departmental War Exchange Tax.....	214,664	166,443	41,776	...	...	...

¹ Includes refunds and drawbacks of \$194,718,627 in 1945; \$114,005,355 in 1946; \$29,845,228 in 1947. \$10,683,238 in 1948; \$12,871,403 in 1949; and \$11,784,520 in 1950.