

Excise Duties and Taxes

Excise duties proper are presented below 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 at Apr. 8, 1952:—

Spirits.....	per proof gal.	\$12-00	Canadian brandy.....	per proof gal.	10-00
Spirits used by licensed bonded manufacturers.....	per proof gal.	1-50	Malt, all, when brought into a brewery.....	per lb.	0-21
Spirits used in bond for manufacture of perfume.....	per proof gal.	Free	Malt Liquor or Beer, when brewed in whole or in part from any substance other than malt.....	per Imperial gal.	0-42
Spirits used in bond for manufacture approved chemical compositions.....	per proof gal.	0-15	Tobacco, manufactured, all descriptions except cigarettes	per lb.	0-35
Spirits sold to druggists licensed under the Excise Act to be used exclusively in preparation of prescriptions for medicines and pharmaceutical preparations.....	per proof gal.	1-50	Cigarettes, weighing not more than two and one-half pounds	per M	6-00
Spirits distilled from wine produced from native fruits, and used in any bonded manufactory for the treatment of domestic wine.....	per proof gal.	Free	Cigarettes, weighing more than two and one-half pounds.....	per M	11-00
Spirits imported and taken into a bonded manufactory (in addition to duties otherwise imposed).....	per proof gal.	0-30	Cigars, all.....	per M	1-00
Used directly in the manufacture of toilet preparations or cosmetics on which excise tax is applicable under Schedule I of The Excise Tax Act.....	per proof gal.	Free	Raw leaf tobacco, imported, now dutiable under the customs tariff only.		
			Canadian raw leaf tobacco, when sold for consumption..	per lb.	0-20

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.

Revenue from Excise Duties.—In the year ended Mar. 31, 1952, tobacco, including cigarettes, supplied about 45 p.c. of the revenue from excise duties.

14.—Gross Excise Duties collected, Years Ended Mar. 31, 1947-52

Item	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$
Spirits.....	45,060,831	39,391,092	40,634,697	46,547,587	60,126,300	45,944,724
Validation fee.....	947,710	770,880	825,371	790,587	1,108,252	1,223,933
Beer or malt liquor.....	2,511,311	3,819,875	3,740,065	3,678,316	2,745,851	3,812,065
Malt syrup.....	91,700	67,878	51,825	—	—	—
Malt.....	49,208,816	53,625,293	55,853,055	56,018,292	65,409,427	73,748,003
Tobacco (incl. cigarettes)...	100,867,668	101,900,638	106,033,181	115,778,732	114,282,662	100,547,951
Cigars.....	294,844	215,479	207,823	203,043	203,945	162,968
Licences.....	39,690	37,468	39,115	38,241	38,009	36,092
Totals	199,023,370	199,828,603	207,385,132	223,054,798	243,914,446	225,475,736

¹ These totals do not agree with net excise duties as shown in Table 8 owing to refunds and drawbacks and in the case of spirits, a transfer tax which is included here.