

expenditure and revenue from all sources exceeded expenditure. For 1948 and 1949, revenue from taxation alone exceeded total expenditure by a substantial amount owing to the maintenance of high taxation levels and a greatly increased national income.

11.—Relationship of Total Expenditure to Taxation Revenue and to Total Revenue, Years Ended Mar. 31, 1950-54

NOTE.—Figures for 1940-49 are given in the 1951 Year Book, p. 989.

Year	Total Expenditure	Taxation Revenue	Total Revenue	Percentage to Total Expenditure of—	
				Taxation Revenue	All Revenue
				p. c.	p. c.
1950.....	2,448,615,662	2,323,117,079	2,580,140,615	94.87	105.37
1951.....	2,901,241,698	2,785,349,899	3,112,535,948	96.01	107.28
1952.....	3,732,875,250	3,657,775,082	3,980,908,652	97.99	106.64
1953.....	4,337,275,512	3,997,592,937	4,360,822,789	92.17	100.54
1954.....	4,350,522,378	4,003,584,453	4,396,319,583	92.03	101.05

The following analysis of taxation revenue is confined to excise duties, excise taxes, income tax and succession duties; customs receipts constitute a single item in the *Public Accounts* and cannot be further analysed here.

Excise Duties

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 goods taken out of bond and subject to excise tax.

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as at Aug. 20, 1954:—

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 Imp. gal.	0.42
Spirits used in bond for manufacture of 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	4.00
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	5.00
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
Spirits 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