

6.—Provincial Revenue from Administration of Liquor Control, Year Ended Mar. 31, 1954 and Totals for 1953

NOTE.—Figures include revenue collected directly by the provincial and territorial governments as well as revenues of the liquor authorities, but exclude general sales tax.

Province or Territory	Net Income from Retail Sales ¹	Taxes	Licences and Permits ²	Fines and Confiscations ³	Commission on General Sales Tax Collections	Total Revenue Mar. 31—	
						1954	1953
	\$	\$	\$	\$	\$	\$	
Newfoundland.....	2,198,666	...	891,055 ³	21,519	3,749	3,114,989	2,824,420
Prince Edward Island..	870,459	270,147	27,531	14,650	...	1,182,787	1,219,256
Nova Scotia.....	9,458,176	...	289,293	68,596	...	9,816,065	9,531,082
New Brunswick.....	6,428,953	...	15,293	25,193	20,905	6,490,344	6,426,287
Quebec.....	21,774,558	1,524,435	12,160,310	250,508	...	35,709,811	35,288,898
Ontario.....	32,019,215	...	14,918,509	98,748	...	47,036,472	47,609,999
Manitoba.....	6,481,253	...	2,153,030	85,716	...	8,719,999	8,556,538
Saskatchewan.....	11,175,891	...	108,734 ⁴	74,341	49,238	11,408,204	11,060,070
Alberta.....	14,420,155	...	1,016,267	206,647	...	15,643,069	15,156,938
British Columbia.....	21,034,671	...	302,676	...	49,224	21,386,571	20,882,949
Totals	125,861,997	1,794,582	31,882,698	845,918	123,116	160,508,311	158,637,437
Yukon Territory.....	660,005	69,349	6,600	6,100	...	742,054	712,539 ^r
Northwest Territories..	260,507	...	4,739	1,873	...	267,119	289,325
Canada	126,782,509	1,863,931	31,894,037	853,891	123,116	161,517,484	159,639,301

¹ After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Nfld. \$1,959; P.E.I. \$1,000; N.S. \$40,739; N.B. \$10,508; Que. \$92,435; Ont. \$3,562,904; Man. \$16,001; Sask. \$31,029; Alta. \$74,721; and B.C. \$127,485. Also deducted are expenses incurred by liquor authorities in the collection of other revenue.

² Before deducting any payments to municipalities out of liquor control authority revenue.

³ Includes \$318,607 commission on beer sold direct from local provincial breweries to the public through licensed outlets under controlled price.

⁴ Includes commission on liquor sold at Yellowknife and Fort Smith, N.W.T. of \$46,008.

Specified revenue of the Government of Canada from alcoholic beverages comprising excise duties, excise taxes, customs duties and certain fees and licences in that connection are shown in Table 7. Federal Government revenues from the general sales tax on alcoholic beverages are not available.

7.—Specified Revenue of the Federal Government from Alcoholic Beverages, Years Ended Mar. 31, 1950-54

NOTE.—Figures exclude revenue from the 10 p.c. sales tax which is not available by commodities.

Nature of Levy	1950	1951	1952	1953	1954
	\$	\$	\$	\$	\$
On Spirits	74,594,511	92,217,597	82,096,567	94,186,963	97,255,877
Excise duty ¹	46,547,587	60,126,300	42,066,718	41,058,349	49,503,239
Validation fees.....	790,587	1,108,252	1,223,932	746,877	²
Licences.....	7,250	8,000	7,375	7,750	7,500
Import duty.....	27,249,087	30,975,045	38,798,542	52,373,987	47,745,138
On Malt and Malt Products	59,754,546	68,234,475	77,670,484	85,996,795	83,656,336
Excise duty on—					
Beer ²	3,678,316	2,745,851	3,812,065	5,294,283	4,799,823
Malt.....	56,018,292	65,409,427	73,748,003	80,584,283	78,733,288
Beer licence.....	3,550	3,650	3,500	3,600	3,350
Import duty on beer.....	54,388	75,547	106,916	114,629	119,875
On Wine	2,713,057	2,921,321	2,939,000	3,095,441	3,216,033
Excise taxes.....	2,125,606	2,224,885	2,167,267	2,215,540	2,230,673
Import duty.....	587,451	696,436	771,733	879,901	985,360
Totals	137,062,114	163,373,393	162,706,051	183,279,199	184,128,246

¹ Collections on liquor imported for blending purposes are included with import duty.

² Abolished.

³ Other than malt beer.