

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 are not further analysed here.

### Excise Duties

Excise duties proper are presented below with a summary of the excise tariff and statistics arising as a byproduct 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 Dec. 15, 1955:—

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.	Free
Spirits used in bond for manufacture of perfume.....	per proof gal.	Free	Beer, all.....	per Imp. gal.	0-38
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

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 for medicinal or research purposes to universities, scientific or research laboratories, bona fide public hospitals, or health institutions in receipt of federal and provincial government aid.

### 11.—Gross Excise Duties Collected, Years Ended Mar. 31, 1951-55

Item	1951	1952	1953	1954	1955
	\$	\$	\$	\$	\$
Spirits.....	60,126,300	45,944,724	48,627,965	69,194,020	72,185,407
Validation fee.....	1,108,252	1,223,933	746,877	—	—
Beer or malt liquor.....	2,745,851	3,812,065	5,294,283	4,799,823	72,676,281
Malt.....	65,409,427	73,748,003	80,584,283	78,733,288	1,151,032 <sup>1</sup>
Tobacco and cigarettes.....	114,282,662	100,547,951	116,701,207	96,724,855	100,511,808
Cigars.....	203,945	162,968	212,817	245,862	241,177
Licences.....	38,009	36,092	38,183	36,519	36,826
<b>Totals<sup>2</sup>.....</b>	<b>243,914,446</b>	<b>225,475,736</b>	<b>252,265,615</b>	<b>249,734,366</b>	<b>246,802,531</b>

<sup>1</sup> Tax on malt replaced by gallonage tax on beer. <sup>2</sup> These totals do not agree with net excise duties as shown in Table 8 owing to refunds and drawbacks and, for spirits, a transfer tax which is included here.