

The quantity of spirits manufactured has fluctuated greatly since 1920, varying from a low of 2,356,329 proof gal. in that year to a high of 35,555,059 proof gal. recorded in 1945. The total for 1957 was 30,028,834 proof gal.

Alcohol and Tobacco Taken Out of Bond.—The amounts of beverage spirits, malt beer, malt, cigars, cigarettes and other tobacco taken out of bond for consumption are given in Table 36, p. 965.

Excise Taxes Collected

The statistics given in Table 11 represent gross excise tax collection by the Excise Division of the Department of National Revenue.

11.—Excise Taxes Collected by Commodity, Years Ended Mar. 31, 1953-57

(Accrued Revenue)

Commodity	1953	1954	1955	1956	1957
	\$	\$	\$	\$	\$
Domestic—					
Automobiles, tires and tubes.....	78,810,971	92,498,632	71,356,616	63,298,865	69,314,263
Beverages.....	12,342,608	11,577,882	8,078,328	8,607,286	8,848,161
Candy and chewing gum.....	11,216,434	11,812,938	9,121,728	8,390,591	9,021,685
Carbonic acid gas.....	214,538	220,859	158,453	147,937	139,378
Cigars, cigarettes and tobacco.....	100,678,509	110,946,708	112,677,653	125,107,756	130,581,694
Electrical and gas apparatus.....	3,269,802	3,701,518	406,613	...	...
Embossed cheques (departmental).....	334,884	...	...	...	...
Furs.....	5,213,346	3,366,217	54,591	...	...
Licences.....	86,768	86,568	84,160	82,062	84,520
Lighters.....	235,889	218,211	124,684	80,674	69,640
Matches.....	1,071,159	1,019,072	656,642	597,394	604,431
Other taxes on manufactures.....	13,176,366	11,200,616	4,907,621	4,522,546	5,387,461
Phonographs, radios and tubes.....	10,085,974	15,874,817	20,521,374	21,640,746	17,763,111
Playing cards.....	723,600	709,600	649,915	648,975	635,202
Sales, domestic.....	611,362,280	633,817,293	616,558,675	676,008,159	764,048,020
Stamps.....	10,226,135	...	...	...	...
Toilet preparations.....	6,961,538	6,768,726	5,016,582	5,335,626	5,828,044
Wines.....	2,215,540	2,230,673	2,354,267	2,485,760	2,618,324
Penalties and interest.....	374,691	309,888	342,250	315,014	399,648
Totals, Domestic.....	868,601,032	906,360,218	853,070,152	917,269,391	1,015,343,582
Imported.....	135,346,520	146,539,166	137,438,524	166,931,249	176,714,583
Grand Totals.....	1,003,947,546	1,052,899,387	990,508,676	1,084,200,640	1,192,058,165

¹ Includes tax on television sets and tubes of \$11,340,860 in 1954, \$16,668,388 in 1955, \$17,627,314 in 1956 and \$12,443,101 in 1957.

Income Tax

Income Tax Collections by the Department of National Revenue on a Fiscal Year Basis.—Statistics of income tax collections are gathered at the time the payments are made and are therefore up-to-date. Over 85 p.c. of individual taxpayers are wage or salary earners who have almost the whole of their tax liability deducted at the source by their employers. All other taxpayers are required to pay most of their estimated tax during the taxation year. Thus, the greater part of the tax is collected during the same year in which the related income is earned and only a limited residue remains to be collected when the returns are filed. The collections for a given fiscal year include tax deductions and instalments for twelve months, embracing portions of two taxation years, and a mixture of year-end payments for the first of these years and for the preceding year, and cannot therefore be closely related to the statistics for a given taxation year. As little information about a taxpayer is received when the payment is made and as a single cheque from one employer may frequently cover the tax payments of hundreds of employees, the payments cannot be statistically related to taxpayers by occupation or income. Descriptive classifications of taxpayers are available only from tax returns but collection statistics, if interpreted with the current tax structure and the above factors in mind, indicate the trend of income in advance of the final compilation of statistics.