

7.—Specified Revenue of the Federal Government from Alcoholic Beverages, Years Ended Mar. 31, 1953-57

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

Nature of Levy	1953	1954	1955	1956	1957
	\$	\$	\$	\$	\$
On Spirits	94,186,963 ¹	97,255,877	99,578,038	104,546,463	114,779,730
Excise duty ²	41,058,349	49,503,239	56,281,510	61,170,329	70,341,062
Licences.....	7,750	7,500	8,000	6,500	7,750
Import duty.....	52,373,987	47,745,138	43,288,528	43,369,634	44,430,918
On Malt and Malt Products	85,996,795	83,656,336	73,948,851	80,880,028	83,221,030
Excise duty on—					
Beer.....	5,294,283 ³	4,799,823 ³	72,676,282 ⁴	80,742,806	83,077,741
Malt.....	80,584,283	78,733,288	1,151,032
Beer licence.....	3,600	3,350	3,450	3,500	3,750
Import duty on beer.....	114,629	119,875	118,088	133,722	139,539
On Wine	3,095,441	3,216,033	3,435,853	3,643,584	3,881,292
Excise taxes.....	2,215,540	2,230,673	2,354,267	2,485,760	2,618,324
Import duty.....	879,901	985,360	1,081,586	1,157,824	1,262,968
Totals	183,279,199	184,128,246	176,962,742	189,070,075	201,882,052

¹ Includes \$746,877 validation fees, discontinued after 1953. ² Collections on liquor imported for blending purposes are included with import duty. ³ Other than malt beer. ⁴ Excise duty on malt abolished Apr. 7, 1954.

Value of Sales of Alcoholic Beverages.—The figures in Table 8 do not always represent the final retail selling price of alcoholic beverages to the consumer because, when sold to licensees, only the selling price to the licensee is known.

8.—Value of Sales of Alcoholic Beverages, Years Ended Mar. 31, 1956 and 1957

Province or Territory	Spirits		Wines		Beer		Total	
	1956	1957	1956	1957	1956	1957	1956	1957
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Newfoundland.....	4,345	4,868	373	382	8,485	9,038	13,203	14,288
Prince Edward Island.....	1,956	1,952	158	158	917	894	3,031	3,004
Nova Scotia.....	13,699	14,644	2,343	2,442	11,893	12,174	27,935	29,260
New Brunswick.....	9,396	10,169	1,711	1,662	8,602	9,072	19,709	20,903
Quebec.....	67,058	74,019	10,377	11,350	94,086	96,492	171,521	181,861
Ontario.....	115,447	127,299	13,318	14,603	149,920	150,941	278,685	292,843
Manitoba.....	14,423	16,189	1,607	1,782	21,383	22,638	37,413	40,609
Saskatchewan.....	13,443	15,057	1,913	1,957	19,617	20,752	34,973	37,766
Alberta.....	25,780	28,295	2,255	2,274	26,735	28,415	54,770	8,984
British Columbia.....	44,668	48,390	3,653	3,806	31,076	36,005	79,397	88,201
Yukon.....	1,000	1,019	72	70	858	906	1,990	1,995
Northwest Territories.....	558	704	43	49	349	362	950	1,115
Canada	311,833	342,605	37,823	40,535	373,921	387,689	723,577	770,829

PART III.—BANKRUPTCIES AND COMMERCIAL FAILURES

The two Sections of this Part, although closely related as far as subject matter is concerned, cover different aspects of the field of bankruptcies and commercial failures; thus the statistics presented in each Section are not comparable with those given in the other Section.

Section 1 is limited to the supervision, by the Superintendent of Bankruptcy, of the administration of bankrupt estates under the Bankruptcy Act (including the Farmers' Creditors Arrangement Act). This Section, however, gives definite information on the