

Special excise taxes now levied are listed as follows:—

Automobiles, for passenger use .....	7½ p.c. ad valorem
Cigarettes .....	2½ cents per 5 cigs.
Cigars .....	15 p.c. ad valorem
Jewellery, including clocks, watches, jewellery, articles of ivory, amber, shell, precious or semi-precious stones, goldsmiths' and silversmiths' products except gold-plated or silver-plated ware for the preparation or serving of food or drink .....	10 p.c. ad valorem
Lighters .....	10 p.c. ad valorem
Playing cards .....	20 cents per pack
Radios, phonographs, television sets and tubes .....	15 p.c. ad valorem
Slot machines—coin, disc, or token operated games or amusement devices .....	10 p.c. ad valorem
Matches .....	10 p.c. ad valorem
Tobacco—pipe tobacco, cut tobacco and snuff .....	80 cents per lb.
Tobacco pipes, cigar and cigarette holders and cigarette rolling devices .....	10 p.c. ad valorem
Toilet articles, including cosmetics, perfumes, shaving creams, antiseptics, etc. ....	10 p.c. ad valorem
Wines— <sup>s</sup>	
Wines of all kinds containing not more than 7 p.c. of absolute alcohol by volume .....	25 cents per gal.
Non-sparkling wines containing more than 7 p.c. absolute alcohol by volume but not more than 40 p.c. proof spirit .....	50 cents per gal.
Sparkling wines .....	\$2.50 per gal.
Premiums of British or foreign insurance companies not authorized to transact business in Canada (not including marine insurance) .....	10 p.c. of net premium.

\* These taxes apply only to wines manufactured in Canada. The customs tariff on imported wines includes a levy to correspond to these taxes on domestic production.

All the above items, with the exception of premiums of insurance companies, are also subject to the general sales tax of 8 p.c. and the old age security tax of 3 p.c. Cigarettes, cigars and tobacco are subject to further taxes under the Excise Act (referred to as excise duties).

### Excise Duties

The Excise Act levies taxes (referred to as excise duties) upon alcohol, alcoholic beverages and tobacco products produced in Canada. These duties are not levied on imported goods but the customs tariff on these products includes a levy to correspond to the duties levied on domestic production. These duties are not levied on goods exported.

*Spirits.*—The duties are on a per-gallon basis in proportion to the strength of proof of the spirits. These duties do not apply to denatured alcohol intended for use in the arts and industries, or for fuel, light or power, or any mechanical purpose. The various duties are as follows:—

On every gallon of the strength of proof distilled in Canada .....	\$13.00
On every gallon of the strength of proof used in the manufacture of—	
Medicines, extracts, pharmaceutical preparations, etc., per gallon .....	\$ 1.50
Approved chemical compositions, per gallon .....	15 cents
Spirits sold to a druggist and used in the preparation of prescriptions, per gallon .....	\$ 1.50
Imported spirits when taken into a bonded manufactory in addition to other duties, per gallon .....	30 cents.