

### 21.—Federal and Provincial Revenue from Succession Duties and Estate Tax, Years Ended Mar. 31, 1957-60

NOTE.—Statistics for 1948-52 are given in the 1954 Year Book, p. 1080; for 1953-54 in the 1956 edition, p. 1064; and for 1955-56 in the 1959 edition, p. 1071.

Province	1957	1958	1959	1960
	\$'000	\$'000	\$'000	\$'000
Federal.....	79,709	71,608	72,535	88,431 <sup>1</sup>
Provincial— <sup>2</sup>				
Newfoundland.....	—	—	—	—
Prince Edward Island.....	—	—	—	—
Nova Scotia.....	2	12	1	—
New Brunswick.....	4	—	1	—
Quebec.....	35,372	20,637	22,270	22,500
Ontario.....	29,161	31,980	33,518	34,500
Manitoba.....	6	2	1	—
Saskatchewan.....	6	9	4	5
Alberta.....	4	5	2	5
British Columbia.....	—	—	—	—

<sup>1</sup> Estate tax, including succession duties.

<sup>2</sup> Under terms of the 1947, 1952 and 1957 Dominion-Provincial Taxation Agreements all provinces except Ontario and Quebec refrain from levying succession duties; amounts shown for other provinces are arrears. Provincial figures for 1960 are preliminary.

### Excise Taxes

Excise taxes collected by the Excise Division of the Department of National Revenue are given for the years ended Mar. 31, 1956-60 in Table 22.

### 22.—Excise Taxes Collected, by Commodity, Years Ended Mar. 31, 1956-60

(Accrued Revenue)

Commodity	1956	1957	1958	1959	1960
	\$	\$	\$	\$	\$
Domestic—					
Automobiles, tires and tubes.....	63,298,865	69,314,263	62,108,080	47,303,897	47,266,990
Beverages.....	8,607,286	8,848,161	608,851	...	...
Candy and chewing gum.....	8,390,591	9,021,685	712,700	...	...
Carbonic acid gas.....	147,937	139,378	6,463	...	...
Cigars, cigarettes and tobacco.....	125,107,756	130,581,694	140,682,617	146,509,545	183,868,989
Licences.....	82,062	84,520	81,984	19,324	518
Lighters.....	80,674	69,640	60,329	62,833	64,393
Matches.....	597,394	604,431	632,146	628,914	610,733
Other taxes on manufactures.....	4,522,546	5,387,461	4,668,672	4,526,775	4,869,629
Phonographs, radios and tubes.....	4,013,432	5,320,010	5,581,524	5,495,501	5,556,782
Playing cards.....	648,975	635,202	701,555	783,670	786,055
Sales, domestic.....	676,008,159	764,048,020	764,789,901	753,175,577	863,255,893
Television sets and tubes.....	17,627,314	12,443,101	9,927,745	10,033,057	9,139,633
Toilet preparations.....	5,335,626	5,828,044	6,032,146	6,576,040	7,408,815
Wines.....	2,485,760	2,618,324	2,744,237	3,140,180	3,026,623
Penalties and interest.....	315,014	399,648	476,786	427,332	571,638
Totals, Domestic.....	917,269,391	1,015,343,582	999,815,736	978,682,645	1,126,426,690
Imported.....	166,931,249	176,714,583	159,173,870	162,110,151	198,111,452
<b>Grand Totals.....</b>	<b>1,084,200,640</b>	<b>1,192,058,165</b>	<b>1,158,989,606</b>	<b>1,140,792,796</b>	<b>1,324,538,142</b>

### Excise Duties

Gross excise duties collected during the years ended Mar. 31, 1956-60 are given in Table 23 and other data of interest arising as a by-product 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, are given in Table 24. The totals given in Table 23 do not agree with net excise duties as shown in Table 9 because refunds, drawbacks