

### 21.—Federal and Provincial Revenue from Succession Duties and Estate Taxes, Years Ended Mar. 31, 1958-61

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 1955-57 in the 1959 edition, p. 1071.

Province	1958	1959	1960	1961
	\$'000	\$'000	\$'000	\$'000
Federal.....	71,608	72,535	88,431 <sup>1</sup>	84,879 <sup>1</sup>
Provincial— <sup>2</sup>				
Newfoundland.....	—	—	—	—
Prince Edward Island.....	—	—	—	—
Nova Scotia.....	12	1	—	—
New Brunswick.....	—	1	—	—
Quebec.....	20,637	22,270	22,496	22,846
Ontario.....	31,980	33,518	33,736	37,603
Manitoba.....	2	1	2	—
Saskatchewan.....	9	4	5	5
Alberta.....	5	2	7	2
British Columbia.....	—	—	—	—

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

<sup>2</sup> Under terms of the 1947, 1952, 1957 and 1961 Dominion-Provincial Taxation Agreements all provinces except Ontario and Quebec refrain from levying succession duties; amounts shown for other provinces are collection of arrears.

### Excise Taxes

Excise taxes collected by the Excise Division of the Department of National Revenue are given for the years ended Mar. 31, 1957-61 in Table 22.

### 22.—Excise Taxes Collected, by Commodity, Years Ended Mar. 31, 1957-61 (Accrued Revenue)

Commodity	1957	1958	1959	1960	1961
	\$	\$	\$	\$	\$
Domestic—					
Automobiles, tires and tubes.....	60,314,263	62,108,080	47,303,897	47,266,990	44,854,366
Beverages.....	8,848,161	608,851	...	...	...
Candy and chewing gum.....	9,021,685	712,700	...	...	...
Carbonic acid gas.....	139,378	6,463	...	...	...
Cigars, cigarettes and tobacco.....	130,581,694	140,682,617	146,509,545	183,868,989	191,918,772
Licences.....	84,520	81,984	19,324	518	—
Lighters.....	69,640	60,329	62,393	64,393	83,290
Matches.....	604,431	632,146	628,914	610,733	509,603
Other taxes on manufactures.....	5,387,461	4,668,672	4,526,775	4,869,629	5,956,062
Phonographs, radios and tubes.....	5,320,010	5,581,524	5,495,501	5,556,782	4,656,242
Playing cards.....	635,202	701,555	783,670	786,055	704,800
Sales, domestic.....	764,048,020	764,789,901	753,175,577	863,255,893	856,258,282
Television sets and tubes.....	12,443,101	9,827,745	10,033,057	9,139,633	8,140,295
Toilet preparations.....	5,828,044	6,032,146	6,576,040	7,408,815	8,145,786
Wines.....	2,618,324	2,744,237	3,140,180	3,026,623	3,223,761
Penalties and interest.....	399,648	476,766	427,332	571,638	730,477
Totals, Domestic.....	1,015,343,582	999,815,736	978,682,645	1,126,426,690	1,125,181,736
Imported.....	176,714,583	159,173,870	162,110,151	198,111,452	190,271,710
Grand Totals.....	1,192,058,165	1,158,989,606	1,140,792,796	1,324,538,142	1,315,453,446

### Excise Duties

Gross excise duties collected during the years ended Mar. 31, 1957-61 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 duty, 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 and draw-backs are included. 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, public hospitals, or health institutions in receipt of federal and provincial government aid.