

A number of articles are subject to special excise taxes in addition to the sales tax. Where these are ad valorem taxes they are levied on the same price or duty-paid value as the general sales tax. Those levied at present are as follows:—

Cigarettes.....	3 cents per 5 cigs.
Cigars.....	17½ p.c. ad valorem
Jewellery, including clocks, watches, 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 cents per lighter
Playing cards.....	20 cents per pack
Radios.....	the greater of \$2 per radio or 15 p.c. ad valorem
Phonographs and television sets.....	15 p.c. ad valorem
Tubes for radios, phonographs and television sets, not including television picture tubes, priced under \$5 per tube.....	10 cents per tube
Television set picture 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.....	90 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
<b>Wines—</b>	
Manufactured in Canada—*	
Wines of all kinds containing not more than 7 p.c. absolute alcohol by volume.....	25 cents per gal.
Non-sparking 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.
Additional tax applying to all wines whether imported or produced in Canada—	
Wines of all kinds containing not more than 7 p.c. of absolute alcohol by volume.....	2½ cents per gal.
Wines of all kinds containing more than 7 p.c. of absolute alcohol by volume.....	5 cents per gal.
Insurance premiums paid to British or foreign companies not authorized to transact business in Canada or to non-resident agents of authorized British or foreign companies.....	10 p.c. of net premium for property, surety, fidelity and liability insurance. (Most other kinds of insurance are exempt.)

All the foregoing items, except the last, are also subject to the general sales tax of 9 p.c. and the old age security tax of 3 p.c. Cigarettes, cigars and tobacco are subject to further taxes, referred to as excise duties (see p. 1018).

### 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 with 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 in industry, or for fuel, light or power, or for any mechanical purpose. The various duties are as follows:—

On every gallon of the strength of proof distilled in Canada.....	\$14.25
On every gallon of the strength of proof used in the manufacture of—	
Medicines, extracts, pharmaceutical preparations, etc.....	\$1.50 per gal.
Approved chemical compositions.....	15 cents per gal.
Spirits sold to a druggist and used in the preparation of prescriptions.....	\$1.50 per gal.
Imported spirits when taken into a bonded manufactory in addition to other duties.....	30 cents per gal.
Approved chemical compositions.....	15 cents per gal.
Spirits sold to a druggist and used in the preparation of prescriptions.....	\$1.50 per gal.
Imported spirits when taken into a bonded manufactory, in addition to other duties.....	30 cents per gal.

\* The customs tariff on wines includes a levy to correspond to these taxes on domestic production.