

20.25 Special excise taxes levied as at Dec. 31, 1972

Item	Tax
Cigarettes	3¢ per 5 cigs.
Cigars	17½% ad valorem
Pipe tobacco, cut tobacco, snuff	90¢ per lb.
Jewellery, including articles of ivory, amber, shell, precious or semi-precious stones, clocks, watches, goldsmiths' and silversmiths' products, except gold-plated or silver-plated ware for the preparation or serving of food or drink	10% ad valorem
Lighters	10¢ per lighter
Playing cards	20¢ per pack
Slot machines — coin, disc or token-operated games or amusement devices	10% ad valorem
Matches	10% ad valorem
Tobacco, pipes, cigar and cigarette holders and cigarette rolling devices	10% ad valorem
Toilet articles, including cosmetics, perfumes, shaving creams, antiseptics, etc.	10% ad valorem
Wines ¹	
Wines of all kinds containing not more than 7% absolute alcohol by volume	25¢ per gal
Non-sparkling wines containing more than 7% absolute alcohol by volume but not more than 40% proof spirit	50¢ per gal
Sparkling wines	\$2.50 per gal
Wines (additional excise taxes) ²	
Wines of all kinds containing not more than 7% absolute alcohol by volume	2½¢ per gal
Wines of all kinds containing more than 7% absolute alcohol by volume	5¢ 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% of net premium for property surety, fidelity and liability insurance. (Most other kinds of insurance are exempt.)

All the foregoing items, except insurance premiums, are also subject to the general sales tax of 12%. Cigarettes, cigars and tobacco are subject to additional taxes under the Excise Act (referred to as excise duties).

¹ These taxes apply only to wines manufactured in Canada. The customs tariff on wines includes a levy on imported wines to correspond to the taxes on domestic production.

² These taxes apply to both domestic and imported wines.

Sources

- 20.1 - 20.6 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
 20.7 - 20.8 *Public accounts of Canada*.
 20.9 - 20.12 Statistics Section, Systems and Planning Branch, Department of National Revenue, Taxation.
 20.13 - 20.14 Business Finance Division, General Statistics Branch, Statistics Canada. *Corporation taxation statistics*, Cat. No. 61-208.
 20.15 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
 20.16 *Public accounts of Canada*.
 20.17 - 20.23 Public Finance Division, Institutional and Public Finance Statistics Branch, Statistics Canada.
 20.24 - 20.25 Personal, Commodity and Estate Tax Division, Department of Finance.