

20.19 Special excise taxes levied as at Dec. 31, 1975

Item	Tax
Cigarettes	3c per 5 cigs.
Cigars	20½% ad valorem
Pipe tobacco, cut tobacco, snuff	90c per lb.
Jewellery, including articles of ivory, amber, shell, precious or semi-precious stones, clocks and watches <sup>1</sup> , goldsmiths' and silversmiths' products, except gold-plated or silver-plated ware for the preparation or serving of food or drink	10% ad valorem
Lighters	10c per lighter
Playing cards	20c 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
Wines <sup>2</sup>	
Wines of all kinds containing not more than 7% absolute alcohol by volume	25c per gal
Non-sparkling wines containing more than 7% absolute alcohol by volume but not more than 40% proof spirit	50c per gal
Sparkling wines	\$2.50 per gal
Wines (additional excise taxes) <sup>3</sup>	
Wines of all kinds containing not more than 7% absolute alcohol by volume	2½c per gal
Wines of all kinds containing more than 7% absolute alcohol by volume	5c 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.)
Air transportation tax on tickets purchased in Canada for transportation of persons	
(a) in the taxation area <sup>4</sup>	8% ad valorem, maximum \$8
(b) beginning in the taxation area and ending outside the taxation area	\$8 <sup>5</sup>
Automobiles, station-wagons and vans designed for use as passenger vehicles <sup>6</sup>	\$20 for the first 100 lb. in excess of the weight limit <sup>7</sup> \$25 for the second 100 lb. in excess of the weight limit \$30 for each additional 100 lb. in excess of the weight limit
Motorcycles with engines that have a displacement of greater than 250 cm <sup>3</sup>	5% ad valorem
Motors exceeding 20 hp (including drive assemblies) for boats	10% ad valorem
Aircraft but not including gliders or aircraft purchased or imported for use exclusively in the provision of such class or classes of air services as the Governor in Council may by regulation prescribe	10% ad valorem
Gasoline for personal use	10c per gal

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).

<sup>1</sup>Special excise tax only applies on the amount by which the sale price or the duty-paid value of the clock or watch exceeds \$50.

<sup>2</sup>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.

<sup>3</sup>These taxes apply to both domestic and imported wines.

<sup>4</sup>Includes Canada, the islands of St. Pierre and Miquelon, and the US except Hawaii.

<sup>5</sup>Reduced to \$4 for a child under 12 travelling at a fare 50% or more below the applicable fare; nil if the fare is 90% below the applicable fare.

<sup>6</sup>Excludes ambulances, hearses, vehicles for police or firefighting, or automobiles designed to carry 12 or more passengers.

<sup>7</sup>The weight limit is 4,500 lb. for automobiles and 5,100 lb. for station-wagons and vans.