

22.11 Excise taxes collected, by commodity, years ended Mar. 31, 1976-78 (million dollars)

Commodity	1976	1977	1978
Sales tax ¹	3,515	3,929	4,427
Other excise taxes			
Cigarettes, tobacco and cigars	370	405	379
Jewellery, watches and ornaments	32	30	34
Matches and lighters	3	3	3
Oil export charge	1,063	661	432
Oil export tax	—	—	—
Special excise tax (gasoline)	425	600	598
Wines	12	10	11
Sundry commodities	19	35	42
Interest and penalties	3	3	4
Less refunds	-1	-1	-1
Total	5,441	5,675	5,929

¹Includes tax credited to the Old Age Security Fund.**22.12 Liabilities of provincial and territorial governments as at Mar. 31, 1977 and 1978 (thousand dollars)**

Province or territory and year	Short-term bank loan and over-drafts	Payables	Loans and advances	Treasury bills	Savings bonds	Bonds and debentures	Other securities	Deposits and other liabilities	Total
Newfoundland	1977 61,654	17,201	96,598	38,252	—	1,608,088	18,688	7,563	1,848,044
	1978 50,102	21,741	97,680	63,821	—	1,687,895	14,639	9,659	1,945,537
Prince Edward Island	1977 7,051	20,997	14,235	6,000	—	139,227	—	22,790	210,300
	1978 9,605	28,725	22,161	4,000	—	158,997	—	20,279	243,767
Nova Scotia	1977 13,462	164,972	160,787	—	—	1,293,200	5,001	78,730	1,716,152
	1978 113	190,107	163,215	—	—	1,410,369	6,001	60,492	1,830,297
New Brunswick	1977 5,000	128,557	51,407	—	—	925,230	—	40,798	1,150,992
	1978 5,845	152,231	54,865	—	—	1,108,110	—	46,016	1,367,067
Quebec	1977 130,917	1,358,389	1,065,440	—	702,221	4,813,486	21,021	475,556	8,567,030
	1978 87,233	1,264,394	1,161,357	—	655,254	5,354,406	314,998	859,785	9,697,427
Ontario	1977 —	46,054	351,920	130,000	—	13,063,747	—	448,573	14,040,294
	1978 5,907	44,064	392,748	130,000	—	14,911,471	—	467,335	15,951,525
Manitoba	1977 117,225	61,871	101,112	91,468	65,507	1,410,188	—	265,578	2,112,949
	1978 117,416	95,463	140,493	89,969	91,765	1,766,985	—	192,399	2,494,490
Saskatchewan	1977 59,890	24,588	11,942	26,612	3,325	1,446,138	3,282	68,551	1,644,328
	1978 80,300	24,042	10,098	77,337	—	1,676,016	—	59,999	1,927,792
Alberta	1977 90,817	207,297	53,634	38,793	—	1,988,576	—	154,094	2,533,211
	1978 50,390	243,185	53,518	26,523	—	2,365,813	—	224,537	2,963,966
British Columbia	1977 54,571	190,827	—	422	—	1,311,419	—	84,924	1,642,163
	1978 85,484	181,302	—	—	—	1,489,126	—	119,733	1,875,645
Yukon	1977 —	5,694	53,446	—	—	—	—	841	59,981
	1978 —	7,858	58,988	—	—	—	—	1,115	67,961
Northwest Territories	1977 —	15,231	124,953	—	—	—	—	2,905	143,089
	1978 —	15,640	122,348	—	—	—	—	2,340	140,328
Canada	1977 540,587	2,241,678	2,085,474	331,547	771,053	27,999,299	47,992	1,650,903	35,668,533
	1978 492,395	2,268,752	2,277,471	391,650	747,019	31,929,188	335,638	2,063,689	40,505,802

22.13 Liabilities guaranteed by provincial and territorial governments¹ as at Mar. 31, 1977 and 1978 (thousand dollars)

Province or territory and year	Bonds and debentures	Bank loans	Other	Total
Newfoundland	1977 220,266	154,129	132,747	507,142
	1978 309,509	126,888	140,966	577,363
Prince Edward Island	1977 7,315	2,269	688	10,272
	1978 6,654	1,244	672	8,570
Nova Scotia	1977 545,439	45,743	20,984	612,166
	1978 656,605	54,423	20,984	732,012
New Brunswick	1977 894,746	28,351	49,400	972,497
	1978 1,110,135	24,941	52,371	1,187,447
Quebec	1977 6,987,781	994,441	146,490	8,128,712
	1978 8,655,385	959,892	279,448	9,894,725
Ontario	1977 5,513,349	97,071	184,950	5,795,370
	1978 5,977,107	87,104	141,760	6,205,971