

22.15 Excise taxes collected, by commodity, years ended Mar. 31 (million dollars)

Commodity	1979	1980	1981	1982
Sales tax ¹	4,729	4,698	5,429	6,185
Other excise taxes:				
Cigarettes, tobacco and cigars	397	394	429	404
Jewellery, watches and ornaments	45	54	51	49
Matches and lighters	3	3	3	4
Oil export charge	328	750	842	963
Special excise tax (gasoline)	516	420	454	436
Wine	12	12	54	61
Sundry commodities	39	34	27	33
Interest and penalties	4	5	9	14
Less refunds	-1	-	-1	-1
Total	6,072	6,370	7,297	8,184

¹Includes tax credited to the Old Age Security Fund.

22.16 Special excise tax rates as at Dec. 1981 and Dec. 1982

Item	Tax	
	Dec. 1981	Dec. 1982
Cigarettes (per 5 cigarettes)	3.348¢	3.864¢
Cigars	20.5%	20.5%
Pipe tobacco, cut tobacco, snuff	\$2.2097	\$2.5502
Jewellery, including articles of ivory, amber, shell, precious or semi-precious stones, clocks and watches ¹ , goldsmiths' and silversmiths' products, except gold-plated or silver-plated ware for the preparation or serving of food or drink	10%	10%
Lighters	10¢	10¢
Playing cards (per pack)	20¢	20¢
Slot machines - coin, disc or token-operated games or amusement devices	10%	10%
Matches	10%	10%
Tobacco, pipes, cigar and cigarette holders and cigarette rolling devices	10%	10%
Wines ² (additional excise taxes) ³		
Wines of all kinds containing less than 1.2% absolute alcohol by volume	1.23¢/L	1.42¢/L
Wines of all kinds containing less than 7% absolute alcohol by volume	14.78¢/L	17.03¢/L
Wines of all kinds containing more than 7% absolute alcohol by volume	30.80¢/L	35.48¢/L
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%	10%
Air transportation tax on tickets purchased in or outside of Canada for transportation of persons		
(a) in the taxation area ⁴ (including travel in Canada) (8% max.)	\$17.50	\$23.50
(b) beginning in Canada and ending outside the taxation area ⁵	\$12.50	\$12.50
Automobiles, station wagons and vans designed for use as passenger vehicles - tax applies to vehicles which exceed the specified mass for the vehicle type ⁶		
Automobile mass limit 2 007 kg		
Station wagon and van mass limit 2 268 kg		
Tax rates:		
- for the portion of the mass that exceeds the mass limit but not more than 45 kg ⁷	\$30.00	\$30.00
- for the portion of the mass that exceeds the mass limit by 45 kg but not more than 90 kg	\$40.00	\$40.00
- for the portion of the mass that exceeds the mass limit by 90 kg but not more than 135 kg	\$50.00	\$50.00
- for each additional 45 kg in excess of the mass limit plus 135 kg	\$60.00	\$60.00
Gasoline for personal use ⁸	1.5¢/L	1.5¢/L
Air conditioners designed for use in automobiles, station wagons, vans or trucks	\$100	\$100

Almost all of the foregoing items, except insurance premiums and air transportation, are also subject to the general sales tax. Alcohol and tobacco products are subject to additional taxes under the Excise Act (referred to as excise duties).

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

²These 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.

³These taxes apply to both domestic and imported wines.

⁴Includes Canada, the islands of St. Pierre and Miquelon, and the US except Hawaii.

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

⁶Excludes ambulances, hearses, vehicles for police or firefighting.

⁷The weight limit is 4,425 lb. for automobiles and 5,000 lb. for station wagons and vans.

⁸Reduced from 10¢ to 7¢ a gallon effective Aug. 25, 1978; the rate was converted to metric equivalent effective Jan. 1, 1979.