

22.15 Special excise tax rates as at December 1985 and December 1986

Item	Tax	
	December 1985	December 1986
Cigarettes (per 5 cigarettes)	9.695¢	10.277¢
Cigars	30.0%	30.0%
Pipe tobacco, cut tobacco, snuff	\$5.90/kg	\$6.254/kg
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	4¢ for each 1,000	4¢ for each 1,000
Tobacco, pipes, cigar and cigarette holders and cigarette rolling devices	10%	10%
Tobacco		
On manufactured tobacco of all descriptions except cigarettes, per kilogram actual mass	\$2.207	\$2.339
On cigarettes having a mass of not more than one thousand three hundred and sixty-one grams (1 361 g) per thousand	\$9.547	\$10.120
On cigarettes having a mass of more than one thousand three hundred and sixty-one grams (1 361 g) per thousand	\$11.27	\$11.946
On cigars, per thousand	\$5.260	\$5.576
On Canadian raw leaf tobacco when sold for consumption, per kilogram actual mass	\$7.40¢	60.844¢
Distilled spirits, per litre of absolute ethyl alcohol distilled in Canada	\$10.32	\$10.733
Beer		
On all beer or malt liquor containing more than 2.5% absolute ethyl alcohol by volume per hectolitre	\$18.58	\$19.323
On all beer or malt liquor containing more than 1.2% but not more than 2.5% absolute ethyl alcohol by volume per hectolitre	\$9.288	\$9.660
On all beer or malt liquor containing not more than 1.2% absolute ethyl alcohol by volume per hectolitre	\$1.720	\$1.789
Wines ² (additional excise taxes) ³		
Wines of all kinds containing not more than 1.2% absolute alcohol by volume	1.72¢/L	1.79¢/L
Wines of all kinds containing not more than 7% absolute alcohol by volume	20.64¢/L	21.47¢/L
Wines of all kinds containing more than 7% absolute alcohol by volume	43.04¢/L	44.72¢/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)	9% no max.	10% max. \$50.00
(b) beginning in Canada and ending outside the taxation area ⁵	\$15.00	\$15.00
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	3.5¢/L	3.5¢/L
Diesel fuel and aviation jet fuel	2.0¢/L	2.0¢/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).

¹ 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.

² 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.

³ These taxes apply to both domestic and imported wines.

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

⁵ Reduced 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.

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

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