

22.13 Excise taxes collected, by commodity, selected years ended March 31, 1983-84 to 1987-88 (million dollars)

| Commodity | 1983-84 | | | 1985-86 | | | 1987-88 | | |
|--|----------------|----------------|----------------|----------------|-----------------|-----------------|----------------|-----------------|-----------------|
| | Imports | Domestic | Total | Imports | Domestic | Total | Imports | Domestic | Total |
| Sales tax | 1,341.5 | 6,101.0 | 7,442.5 | 1,538.5 | 8,269.8 | 9,808.3 | 2,182.2 | 11,434.2 | 13,616.4 |
| Gasoline | 0.5 | 470.5 | 471.0 | 0.1 | 878.4 | 878.5 | 8.4 | 2,331.9 | 2,340.3 |
| Aviation and diesel fuel | ... | ... | ... | ... | 97.3 | 97.3 | — | 521.2 | 521.2 |
| Other excise taxes | | | | | | | | | |
| Cigars | 0.4 | 6.7 | 7.1 | 0.7 | 8.9 | 9.6 | 0.7 | 9.5 | 10.2 |
| Cigarettes | 4.4 | 503.7 | 508.1 | 5.8 | 1,005.0 | 1,010.8 | 7.1 | 1,183.6 | 1,190.7 |
| Manufactured tobacco | 4.0 | 17.3 | 21.3 | 5.4 | 38.1 | 43.5 | 6.5 | 53.8 | 60.3 |
| Jewellery, clocks, watches, etc. | 6.9 | 40.0 | 46.9 | 10.4 | 49.1 | 59.5 | 14.3 | 40.8 | 55.1 |
| Lighters, matches and smokers' accessories | 1.8 | 3.4 | 5.2 | 1.5 | 4.0 | 5.5 | 1.1 | 4.3 | 5.4 |
| Playing cards | 0.7 | 1.1 | 1.8 | 0.3 | 1.2 | 1.5 | 0.3 | 1.4 | 1.7 |
| Coin games | 3.4 | 0.4 | 3.8 | 1.0 | — | 1.0 | 1.6 | 0.1 | 1.7 |
| Wines | 38.0 | 47.2 | 85.2 | 45.4 | 56.6 | 102.0 | 45.9 | 65.1 | 111.0 |
| Automobiles | 0.5 | 0.2 | 0.7 | 0.5 | 0.6 | 1.1 | 0.5 | 0.6 | 1.1 |
| Automotive air conditioners | 4.2 | 23.5 | 27.7 | 3.4 | 50.7 | 54.1 | 4.5 | 60.0 | 64.5 |
| Licences, interest and miscellaneous | 0.9 | 19.7 | 20.6 | 5.0 | 12.4 | 17.4 | 7.0 | 18.1 | 25.1 |
| Total | 1,407.2 | 7,234.6 | 8,641.8 | 1,617.9 | 10,472.1 | 12,090.0 | 2,280.1 | 15,724.6 | 18,004.7 |

22.14 Special excise tax rates as at December 1986 and December 1987

| Item | Tax | |
|--|-------------------|---------------------------|
| | December 1986 | December 1987 |
| Cigarettes (per 5 cigarettes) | 10.277¢ | 10.688¢ |
| Cigars | 30.0% | 30.0% |
| Pipe tobacco, cut tobacco, snuff | \$6.254/kg | \$6.504/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 | \$2.339 | \$2.433 |
| On cigarettes having a mass of not more than one thousand three hundred and sixty-one grams (1 361 g) per thousand | \$10.120 | \$10.525 |
| On cigarettes having a mass of more than one thousand three hundred and sixty-one grams (1 361 g) per thousand | \$11.946 | \$12.424 |
| On cigars, per thousand | \$5.576 | \$5.799 |
| On Canadian raw leaf tobacco when sold for consumption, per kilogram actual mass | 60.844¢ | 63.278¢ |
| Distilled spirits, per litre of absolute ethyl alcohol distilled in Canada | \$10.733 | \$10.733 |
| Beer ² | | |
| On all beer or malt liquor containing more than 2.5% absolute ethyl alcohol by volume per hectolitre | \$19.323 | \$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 | \$9.660 | \$9.660 |
| On all beer or malt liquor containing not more than 1.2% absolute ethyl alcohol by volume per hectolitre | \$1.789 | \$1.789 |
| Wines ³ (additional excise taxes ⁴) | | |
| Wines of all kinds containing not more than 1.2% absolute alcohol by volume | 1.79¢/L | 1.79¢/L |
| Wines of all kinds containing not more than 7% absolute alcohol by volume | 21.47¢/L | 21.47¢/L |
| Wines of all kinds containing more than 7% absolute alcohol by volume | 44.72¢/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 ⁵ (including travel in Canada) | 10% max. \$50.00 | 10% + \$4.00 max. \$50.00 |
| (b) beginning in Canada and ending outside the taxation area ⁶ | \$15.00 | \$19.00 |