

**22.14 Special excise tax rates as at December 1986 and December 1987 (concluded)**

Item	Tax	
	December 1986	December 1987
Automobiles, station wagons and vans designed for use as passenger vehicles — tax applies to vehicles which exceed the specified mass for the vehicle type <sup>7</sup>		
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 <sup>8</sup>	\$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	5.5¢/L
Diesel fuel, aviation jet fuel and gasoline for business use	2.0¢/L	4.0¢/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).

<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> Mixed beverages produced in a distillery that contain not more than 7.0% absolute ethyl alcohol by volume per litre.

<sup>3</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>4</sup> These taxes apply to both domestic and imported wines.

<sup>5</sup> Includes Canada, the islands of St. Pierre and Miquelon, and the US except Hawaii.

<sup>6</sup> 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.

<sup>7</sup> Excludes ambulances, hearses, and vehicles for police or firefighting.

<sup>8</sup> The weight limit is 4,425 lb. for automobiles and 5,000 lb. for station wagons and vans.

**22.15 Liabilities of provincial and territorial governments, years ended March 31 (million dollars)**

Year and province or territory	Short-term bank loans and overdrafts	Payables	Loans and advances	Treasury bills	Savings bonds	Bonds and debentures	Other securities	Deposits and other liabilities	Total
Canada									
1984	493	5,897	2,945	4,388	1,939	73,194	3,414	13,481	105,751
1985	569	6,678	3,105	4,247	2,671	80,932	6,340	15,495	120,037
1986	2,450	8,217	3,463	4,339	2,733	89,405	8,431	17,932	136,970
1987									
Newfoundland	82	113	296	128	—	4,098	65	13	4,795
Prince Edward Island	7	56	14	—	—	493	—	49	619
Nova Scotia	50	361	159	—	—	5,322	125	26	6,043
New Brunswick	16	330	46	30	—	3,730	98	299	4,549
Quebec	419	4,518	2,342	1,555	2,806	21,861	1,455	10,012	44,968
Ontario	1,992	63	380	650	—	34,706	6	7,308	45,105
Manitoba	29	480	248	325	2	8,143	399	468	10,094
Saskatchewan	171	100	10	650	—	7,183	2,036	164	10,314
Alberta	5	1,288	4	650	—	7,926	3,777	1,220	14,870
British Columbia	190	1,213	50	650	—	5,097	5,060	1,506	13,766
Yukon	—	35	10	—	—	—	—	13	58
Northwest Territories	9	110	—	—	—	—	—	—	119
Canada	2,970	8,667	3,559	4,638	2,808	98,559	13,021	21,078	155,300