

Specified revenue of the Government of Canada from alcoholic beverages comprising excise duties, excise taxes, customs duties and certain fees and licences in that connection are shown in Table 7. Federal Government revenues from the general sales tax on alcoholic beverages, however, are not available.

7.—Specified Revenue of the Federal Government from Alcoholic Beverages, Years Ended Mar. 31, 1949-53

NOTE.—Figures exclude revenue from the 10-p.c. sales tax which is not available by commodities.

Nature of Levy	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$
On Spirits—					
Excise duty.....	40,634,698	46,547,587	60,126,300	42,066,718	41,058,349
Validation fees.....	825,371	790,587	1,108,252	1,223,932	746,877
Licences.....	6,750	7,250	8,000	7,375	7,750
Import duty ¹	28,592,975	27,249,087	30,975,045	38,798,542	52,373,987
Totals, on Spirits.....	70,059,794	74,594,511	92,217,597	82,096,567	94,186,963
On Malt and Malt Products—					
Excise duty on—					
Beer ²	3,740,065	3,678,316	2,745,851	3,812,065	5,294,283
Malt.....	55,853,055	56,018,292	65,409,427	73,748,003	80,584,283
Malt extract.....	51,825	—	—	—	—
Licences—					
Beer.....	3,550	3,550	3,650	3,500	3,600
Malt.....	600	—	—	—	—
Import duty on beer.....	43,955	54,388	75,547	106,916	114,629
Totals, on Malt and Malt Products.....	59,693,050	59,754,546	68,234,475	77,670,484	85,996,795
On Wine—					
Excise taxes.....	2,059,639	2,125,606	2,224,885	2,167,267	2,215,540
Import duty.....	580,327	587,451	696,436	771,733	879,901
Totals, on Wine.....	2,639,966	2,713,057	2,921,321	2,939,000	3,095,441
Grand Totals.....	132,392,810	137,062,114	163,373,393	162,706,051	183,279,199

¹ Collections on liquor imported for blending purposes are included with import duty.

² Other than malt beer.

Value of Sales of Alcoholic Beverages.—The figures in Table 8 do not represent the final retail selling price of alcoholic beverages because when sold to licensees, only the selling price to the licensee is known. Furthermore, these sales figures should not be construed as representing the amount spent by individual Canadian consumers because sales to non-residents visiting Canada and sales to businesses, governments and foreign embassies in Canada are included.