

DEPARTMENT OF NATIONAL REVENUE

(EXCISE DIVISION)

CANADA

DUTIES OF EXCISE

REVISED TO MARCH, 1938

Spirits

	Duty
1846 per Imperial proof gallon.....	2d.
1859 " wine gallon, proof.....	\$.06
1862 " " " ".....	.09
1864 " " " ".....	.30
1867 " " " ".....	.60
1868 " " " ".....	.63
1870 when produced from molasses, per wine gallon, proof.....	.65
1871 " " " " " " " ".....	.63
1874 per wine gallon, proof.....	.75
1875 " Imperial proof gallon.....	.90
Imperial gallon substituted for wine gallon, and duty changed to accord with increased capacity of the measure. The gallon was determined by weight, for warehousing and ex-warehousing of spirits, January 1, 1875.	
1879 per Imperial proof gallon.....	1.00
1880 if made from raw or unmalted grain, per Imperial proof gallon..	1.00
if made from malted barley on which no duty has been paid, per Imperial proof gallon.....	1.02
if made from molasses or other saccharine matter on which no duty of Customs has been paid, per Imperial proof gallon..	1.03
1885 per Imperial proof gallon.....	1.30
" " " " respectively as above.....	1.32
" " " " " " " ".....	1.33
1889 used in bonded factories for production of approved chemical compositions, per Imperial proof gallon.....	.15
1891 The test for duty at closed spirit receiver was changed from gauge to weight, July 1, 1891.	
per Imperial proof gallon, respectively as above.....	1.50
" " " " " " " ".....	1.52
" " " " " " " ".....	1.53
1895 " " " " " " " ".....	1.70
" " " " " " " ".....	1.72
" " " " " " " ".....	1.73
1897 " " " " " " " ".....	1.90
" " " " " " " ".....	1.92
" " " " " " " ".....	1.93
1914 " " " " " " " ".....	2.40
" " " " " " " ".....	2.42
" " " " " " " ".....	2.43

Dtch. Cons. Montreal

Cing. 23 APR. 1938

Lageb. Nr.

Inf.

		Duty
1920	used in bonded factories for production of vinegar, per proof gallon27
An Excise tax of \$2 per proof gallon, in addition to the duties of Customs and Excise, was imposed on July 1, 1920, under the Special War Revenue Act, 1915, on beverage spirits and was repealed as of May 10, 1921.		
1921	per Imperial proof gallon, respectively as above.....	9.00
	" " " " " " " "	9.02
	" " " " " " " "	9.03
1921	Used by Licensed Bonded Manufacturers—	
	When made from raw grain..... per proof gallon	2.40
	When made from malted barley..... " " "	2.42
	When made from imported molasses or other saccharine matter free of Customs Duty	2.43
1921	Spirits for use by any university or scientific and research laboratory for scientific purposes only or by any bona fide hospital for medicinal purposes only are subject to a drawback of 99 per centum of the duty paid.	
1922	Used by licensed druggists to prepare prescriptions for medicines and pharmaceutical preparations:	
	When made from raw grain..... " " "	2.40
	When made from malted barley..... " " "	2.42
	When made from imported molasses or other saccharine matter free of Customs Duty.. " " "	2.43
1932	When made from raw grain..... " " "	7.00
	When made from malted grain..... " " "	7.00
	When made from molasses or other saccharine matter free of Customs Duty..... " " "	7.00
1933	Used by licensed bonded manufacturers.....	2.50
	Distilled from the juices of native fruits and used for fortification of native wine..... " " "	1.00
	Used in bond for manufacture of perfume.. " " "	1.50
	Used by licensed druggists..... " " "	2.50
1934	Imported and taken into a bonded manufactory (in addition to duties otherwise imposed) .. " " "	.30
1935	Spirits	4.00
1936	Used by licensed bonded manufacturers.....	1.50
	Sold to druggists licensed under the Excise Act to be used exclusively in preparation of prescriptions for medicines and pharmaceutical preparations	1.50
	Distilled from wine produced at a registered winery from native fruits and used exclusively by registered wine manufacturers for fortification of native wines.....	Free

Canadian Brandy

	Duty
1936 Per proof gallon.....	\$ 3.00

Malt

1867	Per lb.	.01
1877	" "	.02
1879	" "	.01
1891	" "	.02
1894	" "	.01 ¹ / ₂
1914	" "	.03
1930	Screened, per lb.	.03
1934	" " "	.06

Malt, Imported (Ground or Crushed)

1904	Per lb02
1914	" "05
1934	" "08

Malt Syrup

1934	Suitable for the brewing of beer, per lb.....	.10
	Imported, per lb.....	.16

Malt Liquor

1867	When brewed in whole or in part from any substance other than malt, per wine gallon.....	.034
1877	When brewed in whole or in part from any substance other than malt, per Imperial gallon.....	.08
1883	When brewed in whole or in part from any substance other than malt, per Imperial gallon.....	.04
1891	When brewed in whole or in part from any substance other than malt, per Imperial gallon.....	.10
1914	When brewed in whole or in part from any substance other than malt, per Imperial gallon.....	.15
1934	When brewed in whole or in part from any substance other than malt, per Imperial gallon.....	.22
	All beer, when imported, per Imperial gallon.....	.07

Tobacco (Manufactured from Foreign Leaf)

1867	Per lb.	10
1870	" "	15
1874	" "	20
1883	" "	12
	When put up in packages of less than 1/20 lb., per lb.	20
1885	Per lb.	20
	When put up in packages of less than 1/20 lb., per lb.	35
1891	All tobacco irrespective of size of package, per lb.	25
1908	All tobacco, whether the product of foreign or domestic leaf, per lb.	05
1914	" " " " " " " "	10
1918	" " " " " " " "	20

Tobacco (Manufactured from Canadian Leaf)

1880	Per lb	.14
1882	" "	.08
1883	" "	.02
1885	" "	.05

In 1908 distinction between products of foreign and domestic tobacco was removed.

Tobacco (Canadian Raw Leaf)

	Duty
1918 Per lb.....	.05
1922 Duty on Canadian Raw Leaf abolished.	

Tobacco (Imported Raw Leaf)

1897 Unstemmed, per lb.....	\$.10
Stemmed, per lb.....	.14
1898 Duty placed on standard weight.	
1908 Unstemmed, per lb.....	.28
Stemmed, per lb.....	.42
1914 In all tobacco manufactories where less than fifty per cent of Canadian raw leaf tobacco is used, and where ten per cent, or more, of other materials is used, such materials shall be subject to a duty of sixteen cents per pound actual weight.	
1918 Unstemmed, per lb.....	.40
Stemmed, per lb.....	.60
In all tobacco manufactories where less than fifty per cent of Canadian raw leaf tobacco is used, and where ten per cent, or more, of other materials is used, such materials shall be subject to a duty of twenty-three cents per pound, actual weight.	
1927 Duty on "other materials" as above repealed.	
1936 Dutiable under Customs Tariff only.	

Tobacco (Canada Twist)

1867 Per lb.....	.05
1870 " ".....	.07
1874 " ".....	.10
1879 " ".....	.04
1883 " ".....	.02
1885 " ".....	.05
1914 " ".....	.10
1918 " ".....	.20

Cigars (Made from Foreign Leaf)

1867 If not over \$10 per M in value, per M.....	1.00
" over \$10 per M in value but not over \$15, per M.....	2.00
" " \$15 " " " " \$20, ".....	3.00
" " \$20 " " " " \$40, ".....	4.00
" " \$40 " " per M.....	5.00
1870 Per lb.....	.30
1874 " ".....	.40
1883 May 1 to June 30, per lb.....	.30
After June 30, per M.....	3.00
1885 Per M.....	6.00
1888 " ".....	6.00
When in packages of less than 10 cigars, per M.....	7.00

Cigars (Made from Domestic Leaf)

1880 Per lb.....	.30
1882 " ".....	.20
1883 May 1 to June 30, per lb.....	.15
After June 30, per M.....	1.50
1885 Per M.....	3.00

Cigars (All Distinction between Products of Foreign and Domestic Leaf Tobacco being Removed)

		Duty
1908	Per M.....	\$ 2.00
	When in packages of less than 10 cigars, per M.....	3.00
1914	Per M.....	3.00
	When in packages of less than 10 cigars, per M.....	4.00
1918	Per M.....	6.00
	When in packages of less than 10 cigars, per M.....	7.00
1922	Per M.....	3.00
	When in packages of less than 10 cigars, per M.....	4.00
1926	On all cigars, per M.....	3.00

Cigarettes

Duty the same as upon tobacco until 1888.

1888	Weighing not more than three lbs. per M, per M.....	.60
	“ more “ “ “ “	1.00
1889	“ not more than “ “ “ “	1.50
	“ more “ “ “ “ “	6.00
1897	Weighing not more than three lbs. per M, and being the product solely of domestic leaf tobacco, per M.....	1.50
	Weighing not more than three lbs. per M, and being the product solely of foreign leaf tobacco, per M.....	3.00
	Weighing more than three lbs. per M, whether the product of foreign or domestic leaf tobacco, per M.....	8.00
1908	Weighing not more than three lbs. per M, per M.....	2.40
	“ more “ “ “ “ “	7.00
1914	Weighing not more than three lbs. per M, per M.....	3.00
	“ more “ “ “ “ “	8.00
1918	Weighing not more than three lbs. per M, per M.....	6.00
	“ more “ “ “ “ “	11.00
1922	Weighing not more than three lbs. per M, per M.....	7.50
	“ more “ “ “ “ “	12.50
1923	Weighing not more than three lbs. per M, per M.....	6.00
	“ more “ “ “ “ “	11.00
1932	Weighing not more than three lbs. per M, per M.....	4.00

Snuff

1867	Per lb.....	.10
1870	“ “.....	.15
1874	“ “.....	.20
1883	When containing over forty per cent of moisture, per lb.....	.08
	“ “ not more than forty per cent moisture, per lb....	.12
1885	When containing over forty per cent of moisture, and when put up in packages of five pounds each and over, per lb.....	.14
	Damp or moist snuff, when put up in packages of less than five pounds, per lb.....	.20
1888	All snuff when containing not more than forty per cent of moisture, per lb.....	.20

Petroleum

Vinegar (Manufactured in Bond)

Methylated Spirits

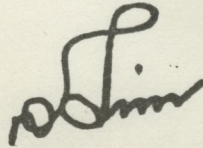
Acetic Acid

Summary of Duties of Excise (Revised to March 31, 1938)

Spirits	per proof gallon	4.00
“ used by licensed bonded manufacturers	“ “ “	1.50
“ “ in bond for manufacture of perfume	“ “ “	1.50
“ “ “ “ “ “ vinegar	“ “ “	.27
“ “ “ “ “ “ approved	“ “ “	.15
“ chemical compositions	“ “ “	.15
“ sold to druggists licensed under the Excise Act to be used exclusively in preparation of prescriptions for medicines and pharmaceutical preparations	“ “ “	1.50
“ used by native wine manufacturers for the fortification of native wine	“ “ “	Free
“ imported and taken into a bonded manufactory (in addition to duties otherwise imposed)	“ “ “	.30

Summary of Duties of Excise (Revised to March 31, 1938)—Concluded.

	<i>Duty</i>
Canadian Brandy..... per proof gallon	\$ 3.00
Malt, screened..... per lb.	.06
“ imported..... “ “	.06
“ imported (crushed or ground)..... “ “	.08
Malt syrup, suitable for brewing of beer..... “ “	.10
“ “ imported..... “ “	.16
Malt Liquor or Beer, when brewed in whole or in part from any substance other than malt.. per Imperial gallon	.22
All beer, when imported..... “ “ “	.07
Tobacco, manufactured, all descriptions except cigarettes..... per lb.	.20
Cigarettes, weighing not more than three pounds per M..... “ M.	4.00
Cigarettes, weighing more than three pounds per M..... “ “	11.00
Cigars, all..... “ “	3.00
Raw Leaf Tobacco, imported, now dutiable under the Customs Tariff only.	



Commissioner of Excise.