

| <u>Item</u> | <u>Rate</u> |
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| Lighters | the greater of 10¢ a lighter or 10 percent <u>ad valorem</u> |
| Playing cards | 20¢ a pack |
| Radios | the greater of \$2 a radio or 15 percent <u>ad valorem</u> |
| Phonographs and television sets | 15 percent <u>ad valorem</u> |
| Tubes for radios, phonographs and television sets (not including television picture tubes) priced under \$5 a tube | the greater of 10¢ a tube or 15 percent <u>ad valorem</u> |
| Television-set picture tubes | 15 percent <u>ad valorem</u> |
| Slot machines - coin, disc, or token-operated games or amusement devices | 10 percent <u>ad valorem</u> |
| Matches | 10 percent <u>ad valorem</u> |
| Tobacco - pipe tobacco, cut tobacco and snuff | 80¢ a lb. |
| Tobacco pipes, cigar and cigarette holders and cigarette-rolling devices | 10 percent <u>ad valorem</u> |
| Toilet articles - including cosmetics, perfumes, shaving creams, antiseptics, etc. | 10 percent <u>ad valorem</u> |
| Wines | |
| (a) wines of all kinds containing not more than 7 percent of absolute alcohol by volume | 25¢ a gal. |
| (b) non-sparkling wines containing more than 7 percent absolute alcohol by volume but not more than 40 percent proof spirit | 50¢ a gal. |
| (c) sparkling wines | \$2.50 a gal. |

(These taxes apply only to wines manufactured in Canada. The customs tariff on wines includes a levy to correspond to these taxes on domestic production.)

NOTE - all the above items are also subject to the general sales tax of 8 percent and the old-age security tax of 3 percent.

Cigarettes, cigars, and tobacco are subject to further taxes under the Excise Act (referred to as excise duties).