

The Budget—Appendix

Excise taxes other than the general sales tax were \$7 million or 3 per cent less than in the previous year.

The reduction in the tax on automobiles from 10 per cent to 7½ per cent on December 6, 1957 and reduced sales of automobiles during the year resulted in revenue from this source declining \$12 million. In addition refunds increased by \$3 million over the previous year largely as a result of refunds made to automobile dealers on account of automobiles on hand at the time of the tax reduction in December 1957.

These declines in revenue were partly offset by increases of \$7 million from the taxes on tobacco products and \$2 million from the taxes on television sets, radios, tubes and phonographs.

Customs import duties

The decrease of \$12 million or 2 per cent in customs import duties reflects the decrease in the volume and value of imports during the year.

Excise duties

Excise duties are levied only on alcoholic beverages and tobacco products. (Additional taxes on tobacco products are levied under the Excise Tax Act referred to above.) The collections from the taxes on alcoholic beverages, before deducting refunds, were \$181 million, an increase of \$9 million over the previous year. The gross receipts from the taxes on tobacco products amounted to \$141 million, an increase of \$9 million.

Succession duties

The revenue from this source for the year amounted to \$73 million and as for the previous year was affected by collections from two unusually large estates.

Other taxes

Most of the revenue under this heading was received from the special taxes on the export of electrical energy from Canada, but a small amount was also received from the tax on the export of furs from the Northwest Territories.

