

cosmetics, toilet articles, radios, record players and television sets. Tobacco products and wines are also taxed under the Excise Tax Act.

The special excise taxes levied at present are as follows:

Cigarettes .....	2½ cents on 5 cigs.
Cigars .....	15% <u>ad valorem</u>
Jewellery, including clocks, watches, articles of ivory, amber, shell, precious or semi-precious stones, goldsmiths' and silversmiths' products, except gold-plated or silver-plated ware for the preparation or serving of food or drink .....	10% <u>ad valorem</u>
Lighters .....	the greater of 10 cents a lighter or 10% <u>ad valorem</u>
Playing cards .....	20 cents a pack
Radios .....	the greater of \$2 a radio or 15% <u>ad valorem</u>
Phonographs and television sets .....	15% <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 cents a tube or 15% <u>ad valorem</u>
Television set picture tubes .....	15% <u>ad valorem</u>
Slot machines - coin, disc or token-operated games or amusement devices .....	10% <u>ad valorem</u>
Matches .....	10% <u>ad valorem</u>
Tobacco - pipe tobacco, cut tobacco and snuff .....	80 cents a lb.
Tobacco pipes, cigar and cigarette holders and cigarette-rolling devices .....	10% <u>ad valorem</u>
Toilet articles, including cosmetics, perfumes, shaving creams, antiseptics, etc. ....	10% <u>ad valorem</u>
Wines*	
Wines of all kinds containing not more than 7 per cent absolute alcohol by volume .....	25 cents a gal.
Non-sparkling wines containing more than 7 per cent absolute alcohol by volume but not more than 40 per cent proof spirit .....	50 cents a gal.
Sparkling wines .....	\$2.50 a gal.
Insurance premiums paid to British or foreign companies not authorized to transact business in Canada or to non-resident agents of authorized British or foreign companies .....	10 per cent of net premium for property surety, fidelity and liability insurance. (Most other kinds of insurance are exempt.)

\* 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.