Matches .... 10 per cent *ad valorem*

Tobacco pipes, cigar and cigarette holders and cigarette rolling devices .... 10 per cent *ad valorem*

Toilet articles, including cosmetics, perfumes, shaving creams, antiseptics, etc. .... 10 per cent *ad valorem*

Wines [4]

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.

Wines (additional excise taxes) [5]

Wines of all kinds containing not more than 7 per cent of absolute alcohol by volume .... $2\frac{1}{2}$ cents a gal.

Wines of all kinds containing more than 7 per cent of absolute alcohol by volume .... 5 cents 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).

All the foregoing items, except insurance premiums, are also subject to the general sales tax of 12 per cent. Cigarettes, cigars and tobacco are subject to additional taxes under the Excise Act (referred to as excise duties).

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(4) These taxes apply only to wines manufactured in Canada.

The customs tariff on wines includes a levy on imported wines to correspond to the taxes on domestic production.

(5) These taxes apply to both domestic and imported wines.