

The special excise taxes levied at present are as follows:

Cigarettes .....	3 cents on 5 cigarettes
Cigars .....	17½ % <u>ad valorem</u>
Jewellery, including articles of ivory, amber, shell, precious or semi-precious stones, clocks, watches, goldsmiths' and silversmiths' products, except gold-plated or silver-plated ware for the preparation of serving of food or drink .....	10 % <u>ad valorem</u>
Lighters .....	10 cents a lighter
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 priced under \$5 a tube for radios, phonographs and television sets, not including television picture tubes ..	10 cents a tube
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 .....	90 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 <sup>(10)</sup>	
Wines of all kinds containing not more than 7% absolute alcohol by volume	25 cents a gallon
Non-sparkling wines containing more than 7% absolute alcohol by volume but not more than 40% proof spirit ..	50 cents a gallon
Sparkling wines .....	\$2.50 a gallon

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