

TABLE B

Special Excise Taxes - 1959

<u>Item</u>	<u>Rate</u>
Automobiles - for passenger use	7½ <u>ad valorem</u>
Cigarettes	2½ for 5 cigarettes
Cigars	15% <u>ad valorem</u>
Jewellery - including clocks, watches, jewellery, 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	10% <u>ad valorem</u>
Playing cards	20¢ a pack
Radios, phonographs, television sets and 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¢ 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	
(a) non-sparkling - containing not more than 40 per cent proof spirits	50¢ a gallon
(b) non-sparkling - containing more than 7 per cent absolute alcohol by volume	25¢ a gallon
(c) sparkling wines -	\$2.50 a gallon

(These taxes apply only to wines manufactured in Canada. The customs tariff on wines is set to take into account these taxes on domestic production.)