

- (b) approved chemical compositions, 15¢ a gallon,
 - (c) spirits sold to a druggist and used in the preparation of prescriptions, \$1.50 a gallon,
 - (d) imported spirits when taken into a bonded manufactory in addition to other duties, 30¢ a gallon.
2. Canadian Brandy - Canadian brandy, a spirit distilled exclusively from juices of native fruits without the addition of sweetening materials, is subject to a duty of \$11.00 a gallon.
3. Beer - All beer or other malt liquor is subject to a duty of 38¢ a gallon.
4. Tobacco, Cigars and Cigarettes - The excise duties make up nearly as large a part of the total tax on tobacco products as the special excise taxes which have already been described. The rates of duty are as follows:
- (a) on manufactured tobacco of all descriptions, except cigarettes, 35¢ a pound;
 - (b) cigarettes weighing not more than three pounds a thousand, \$4 a thousand (nearly all the cigarettes used in Canada are of this type);
 - (c) cigarettes weighing more than three pounds a thousand, \$5 a thousand;
 - (d) cigars, \$2.00 a thousand;
 - (e) Canadian raw leaf tobacco when sold for consumption, 10¢ a pound.

Total taxes on tobacco products

Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act gives the following total taxes:

- Cigarettes - \$9.00 a thousand (or 18¢ a pack of 20 cigarettes) plus the 11 percent sales tax on the manufacturer's sale price.
- Manufactured - Tobacco - \$1.15 a pound plus the 11 percent sales tax on the manufacturer's sale price.
- Cigars - \$2.00 a thousand plus the 15 percent special excise tax and the 11 percent sales tax on the manufacturer's sale price.