663.5
C16a
D
1946

Published by Authority of the Hon. James A. MacKinnon, M.P.,
Minister of Trade and Commerce

CANADA

DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

DOES NOT CIRCULATE
NE PAS PRÊTER

STATISTICS CANADA
STATISTIQUE CANADA
LIBRARY
BIBLIOTHÈQUE

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1946

OTTAWA
1947

Price 50 cents

7-9030

663.5
C16a
D
1946

(6 Dec '46)

DEPARTMENT OF TRADE AND COMMERCE

Canada. DOMINION BUREAU OF STATISTICS

OTTAWA - CANADA

Dominion Statistician: Herbert Marshall

Statistician: L.J. Beehler

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

Historical Summary

The use of alcoholic beverages goes back to antiquity. The dedication of wine to special deities - the god Osiris of the Egyptians, Dionysus of the Greeks, Bacchus of the Romans - indicates its importance to these peoples. Ancient Babylonian records depict the brewing of beer from cereals and indicate its use as a household beverage. The distillation of liquids was known to the ancient Chinese, Hindus, and other Eastern peoples. Arrack, a strong spirit distilled from the fermented juice of the palm tree was made in India as early as 800 B.C.

Of ancient origin, too, are laws to regulate the use of alcoholic beverages. The Code of Hammurabi (c. 2100 B.C.) contains decrees regulating the activities of tavern keepers. From early times, Governments have used the taxation of alcoholic beverages as a means of raising revenue. The social motive in control, too, has been strong. It has been sought to control the evils of intemperance in the interests of health and social welfare. These evils have varied greatly according to differences in climate, diet, economic conditions, habits, social customs and standards.

In general, the methods of legislative control of the liquor traffic have commonly comprised- (a) licensing, the oldest and most widely adopted method; (b) prohibition, either total or limited, the latter usually associated with local option or veto; and (c) monopoly of sale, usually by the State which retains control of the wholesale or retail sale, or both, and takes the profits as public revenue.

The first legislative restriction regarding intoxicating liquor in what is now the Dominion of Canada concerned its sale to the Indians. The spirits given in exchange for furs produced such devastating effects upon the native population that restriction of the traffic became necessary. In New France, an "arret" of 1663 declared that, "since the foundation of the Colony, the sale of liquor had always been prohibited on account of the fury of these people when in a state of intoxication", and imposed penalties on those continuing the traffic.

In the English colonies, too, laws were enacted imposing heavy fines or imprisonment for selling or giving liquor to the Indians. Its sale to the white population was also restricted. The usual method of regulation was the issuing by the local authorities of licences to manufacture or sell alcoholic beverages with more or less strict conditions imposed, the non-observance of which resulted in cancellation of the licence.

In the middle of the nineteenth century, a considerable agitation for the total prohibition of the liquor traffic developed both in the United States and in the British North American provinces. This found expression in various enactments designed to lessen the evils of intemperance. In 1853, the Municipal Councils of Upper Canada were authorized to pass by-laws to regulate licences and to limit their number, or to prohibit the retail sale of liquor within the municipality. These provisions were modified from time to time and, in 1866, the various Acts were revised and consolidated. In 1855, the Municipal Councils of Lower Canada had conferred upon them powers of regulation of the traffic in liquor and prohibition of its sale. In 1856, the County Councils were authorized to pass such by-laws for the whole country; if they failed to do so by a stipulated time, the local councils might act. In 1860 and in 1866, amendments were passed extending the powers of the local councils. New Brunswick, in 1855, passed a law prohibiting the importation, manufacture, and traffic in intoxicating liquors. Provision was made for the annual appointment in each parish of an agent to import, buy, and sell liquors for medicinal, mechanical, or sacramental purposes. The provisions for the enforcement of this Act were so defective, however, that much friction resulted and it was repealed the following year. In 1864, the Dunkin Act, passed by the Legislature of the United Province of Canada, provided that any municipal council could prohibit the retail sale of intoxicating liquors in townships and smaller localities if the majority of the electors within the municipality declared in favour of the law.

The distribution of legislative powers, as set forth in sections 91-95 of the British North America Act, 1867, left some doubt as to the respective jurisdictions of the Dominion and Provincial Governments in respect of liquor control. Control over the importation of liquor was generally conceded to belong to the Dominion. As to regulation of the sale of liquor, it was claimed that the provinces had jurisdiction because to them had been assigned "shop, saloon, tavern, auctioneer, and other licences in order to the raising of a revenue for provincial, local, and municipal purposes", (92-9); "municipal institutions in the province", (92-8); "property and civil rights in the province", (92-13); and, "generally, all matters of a merely local or private nature in the province", (92-16). On the other hand, it was argued that the licences were given to the provinces solely for the purpose of raising a revenue and that, apart from this, the Dominion had jurisdiction as part of "the regulation of trade and commerce", (91-2); or, as coming within the scope of "criminal law" (91-27); or, "of customs and excise", since, it was argued, the right to import and manufacture liquor implied the right to sell. Moreover, the Dominion had the right"to make laws for the peace, order and good government of Canada" in relation to all matters not coming within the classes of subjects assigned exclusively to the legislatures of the provinces.

The uncertainty as to the rights of the Dominion and Provincial Governments in respect of liquor legislation caused much confusion for several years after Confederation. In Ontario, when the Licence Law was separated from the Municipal Act and passed as a separate statute in 1869, the provisions as to prohibition by municipalities were not embodied in it, nor were they inserted in the Municipal Act when it was revised in 1873. In Quebec, the Municipal Code of 1870 retained the provisions of the old law authorizing municipal councils to pass prohibitory by-laws. In 1869, the Nova Scotia Legislature passed a law providing that no licence for the sale of intoxicating liquor should be granted unless the application was accompanied by a petition from two-thirds of the rate-payers of the polling district in which the tavern was to be established. The constitutionality of this law was upheld by the courts. On the other hand, a New Brunswick statute of 1871, providing that no licence should be granted in a municipality where the majority of the rate-payers petitioned against it, was declared ultra vires, chiefly on the ground that it was a regulation of trade and commerce, which belonged exclusively to the Dominion.

In 1876, the Ontario Legislature passed a new licence law, known as the Crooks Act, which took from the municipal councils the power of granting licences, and placed it in the hands of three commissioners, appointed by the Government, in each city or electoral district. The Act also imposed further restrictions in respect of tavern licences, hours of closing, etc.

In response to appeals made, from time to time, for prohibitory legislation that would be applicable to the whole of Canada, the Dominion Government, in 1878, passed the Canada Temperance Act, more commonly known as the Scott Act, which provided that, on a petition from one-fourth of the electors in any county or city, an election was to be held and, if a majority of the votes polled favoured the Act, a proclamation would be issued bringing it into force after the date of expiration of the existing licences. From the date of the adoption of the Act, the sale of intoxicating liquors, except as expressly stated in the Act, was prohibited. Provision was made for sales for medicinal, sacramental, and mechanical purposes, by druggists and other licensed vendors. Distillers, brewers, and wholesalers, might sell in quantities of 10 gallons and upwards, (8 gallons and upwards in the case of wine and beer), at one time, to druggists and other licensed persons, or to such persons "as they had good reason to believe would carry it forthwith beyond the limits of the county or city, or of any adjoining county or city, where the Act was in force". Penalties of $50 for a first offence, $100 for a second offence, and two months' imprisonment for a third and every subsequent offence, were imposed. The Act might be repealed on a similar petition to the above followed by a favourable vote. Decisions either for or against the Act, as decided by a majority vote, were to remain in force for three years. It was further provided that the Dunkin Act should not be brought into force in any new locality and that the bringing into force of the Scott Act should have the effect of superseding any by-law passed under the Dunkin Act.

The constitutionality of the Canada Temperance Act was soon disputed. It was, however, sustained by the Privy Council in 1882 (Russell v. the Queen), for the reason that it did not fall within any of the powers assigned to the provinces and was valid as "maintaining the peace, order and good government of Canada". From this decision the inference was drawn that the Dominion had supreme authority over liquor licences, and that the rights of the provinces were confined to raising revenue therefrom. In the session of 1883, the Dominion Parliament passed the Dominion Licence Act, popularly known as the McCarthy Act, establishing a Dominion system of hotel, shop, vessel, and wholesale licences. This Act, made applicable to all parts of Canada where the Scott Act was not in force, followed largely the lines of the Crooks Act and was, in many respects, more stringent than the liquor licence laws of several of the provinces.

In 1883, the Privy Council, in a test case from Ontario (Hodge v. the Queen), upheld the provincial legislation and regulations on the grounds that they properly came under the head of municipal institutions, the enforcement of provincial laws, and matters of a local or private nature, that they did not interfere

with the regulation of trade and commerce, and did not conflict with the Canada Temperance Act. This decision validated the provincial law but there was still doubt as to whether it voided the Dominion Licence Act. Most of the provinces adhered to their own licence laws and, in some, two sets of licences were issued.

The question of the constitutionality of the Dominion law was finally carried to the Privy Council which decided that both the McCarthy Act and an amending Act of 1884 were ultra vires of the Dominion Parliament.

By the turn of the century, the constitutional dispute had been settled by successive decisions of the Privy Council which established that the provinces have complete control of the retail trade in liquor, the Dominion of its manufacture and importation. The licensing of shops and taverns is within the exclusive jurisdiction of the provinces. The Canada Temperance Act, which provides for local option in counties or districts of the provinces, is within the jurisdiction of the Dominion and the licensing of brewers and distillers, although duly licensed by the Dominion, is also within the competence of provincial legislation. The Canada Temperance Act still stands and under its authority a number of communities in wet provinces remain dry.

The question of the prohibition or regulation of the liquor traffic has figured largely in Canadian politics. Space limitations make it impossible to follow in detail the historical record of each province in dealing with the liquor problem. It is possible merely to indicate a few of the salient features.

The Scott Act was adopted in a large portion of the Maritime Provinces shortly after its enactment and proved generally acceptable. The other provinces made, on the whole, little use of the Act, preferring to develop local option through provincial legislation. During the years 1884 and 1885, the Scott Act was adopted in many counties throughout Ontario. Difficulties soon arose, due mostly to controversy as to whether the Dominion or provincial officers were bound to enforce the Act. This was settled, in 1887, by legislation which provided that the officers and machinery of the Licence Act should be available for the enforcement of the Scott Act. Dissatisfaction had grown so strong, however, that the latter was repealed, in 1888 and 1889, in county after county, by decisive majorities. An agitation was begun for the re-enactment of the prohibitory clauses of the Municipal Act which had been omitted when the municipal and licence laws were separated (see page 2). In 1890, local option provisions were introduced in the Ontario Liquor Licence Act. A municipal council might pass a by-law that no licences to sell liquor might be issued in the municipality. Approval of the by-law by a three-fifths majority of the electors was necessary and it might not be repealed for three years, and then only on a three-fifths majority of the electors approving. Quebec always retained the clauses of the Municipal Code authorizing local councils to pass prohibitory by-laws and refuse licences. Manitoba's licence and local option laws were based on those of Ontario and, in 1892, similar laws were applied to the Northwest Territories. British Columbia, where the number of licences was large in proportion to the population, tightened its licence regulations in 1891. The tendency in all provinces was, in general, towards restrictive legislation and more stringent regulation. In the two decades before World War I, considerable numbers of rural and the smaller urban municipalities throughout Canada adopted local option under provincial statutes. These did not, however, entirely stop the consumption of liquor because they could not prohibit manufacture in one province for export into another.

Agitation for national prohibition had continued. Resolutions in favour of a Dominion prohibitory law were, from time to time, introduced in the Dominion Parliament. During the session of 1884, a resolution declaring "that the right and most effectual legislative remedy for the evils of intemperance is to be found in the enactment and enforcement of a law prohibiting the importation, manufacture and sale of intoxicating liquors for beverage purposes", was adopted by a vote of 122 to 40. However, an amendment declaring that the public sentiment of Canada was then ripe for such legislation was defeated by a vote of 107 to 55. In 1887, a resolution in favour of immediate prohibition was defeated by a vote of 112 to 70, and, in 1889, by 99 to 59. A Royal Commission was appointed in 1892 to inquire into the working of the liquor traffic and prohibitory legislation. It took evidence and conducted inquiries throughout Canada and in several of the United States. Four of the Commissioners reported adversely to prohibition while a fifth presented a minority report strongly in its favour.

Manitoba was the first Canadian province to submit the question of prohibition to a plebiscite. During 1892, a Bill was introduced in the Manitoba Legislature "to enable the electors of Manitoba to vote upon the advisability of introducing a law totally prohibiting the importation, manufacture, and sale of intoxicating liquor as a beverage into or in the province of Manitoba". The result of the vote in an electoral list of 46,669 was: For, 18,637; Against, 7,115. In 1893, the New Brunswick Legislature adopted a resolution in favour of Dominion-wide prohibition "of the importation, manufacture, and sale of intoxicating liquor as a beverage". In Ontario, in the municipal elections of 1894, a vote was taken on the question of "the prohibition by competent authority of the importation, manufacture and sale of intoxicating liquor as a beverage in the province". This vote resulted in a majority for prohibition of 81,769, the total vote polled being 303,209 of a voters' list of 549,202. Similar resolutions were adopted in other provinces and votes on the question taken at different times during the next few years.

A Dominion-wide plebiscite, taken in 1898, showed a majority of 13,886 in favour of a Dominion prohibitory law. The number of votes polled, however, was only 44 per cent of the names on the voters' list. The decision of the Government, as summarized by Sir Wilfrid Laurier, was that "the expression of public opinion as recorded at the polls in favour of prohibition did not represent such a proportion of the electorate as would justify the introduction of a prohibitory measure". The results of the provincial plebiscites, likewise, were not considered decisive enough to warrant the enactment of provincial prohibition laws. It was not until after the outbreak of World War I, in fact, that there was any real departure from the local option system as developed under the Scott Act and the provincial Licence Acts.

During the years 1916 and 1917, as a war policy, legislation prohibiting the sale of alcoholic liquors, except for medicinal and scientific purposes, was passed in all the provinces except Quebec, where similar legislation was passed in 1919. The prohibition extended to the sale of beer and wine except in Quebec. Native wine could be sold, however, in Ontario.

In aid of provincial legislation prohibiting or restricting the sale of intoxicating liquors, the Dominion Government, in May, 1916, passed a law (6-7 Geo. V. c. 19), making it an offence to send intoxicating liquors into any province to be dealt in, contrary to the law of that province. In November 1919, this Act was amended to include manufacture for illegal sale, and the Canada Temperance Act was amended by 10 Geo. V. c.9, to prohibit importation and manufacture for illegal importation in any province, by Order in Council, after an approving referendum had been taken by the Dominion Government, at the request of the Provincial Legislature. A later amendment empowered the Federal Government to forbid export liquor operations, except by brewers and distillers, in provinces which barred liquor imports, provided a request for such action was made by a local legislature.

After World War I, the provinces continued under prohibition for varying periods. Plebiscites were taken, from time to time, to ascertain the will of the electorate as to whether the policy of prohibition, adopted as an emergency measure, should be continued. During 1921, Quebec, British Columbia and Yukon Territory discarded the existing prohibition laws and adopted policies of liquor sale under government control. The same course was followed by Manitoba in 1923, Alberta in 1924, Saskatchewan in 1925, Ontario and New Brunswick in 1927, and Nova Scotia in 1930. Prince Edward Island is the only Canadian province still adhering to a policy of prohibition.

In 1928, the Dominion Government passed "The Importation of Intoxicating Liquors Act", (18-19 George V c. 31), prohibiting the importation into any province of intoxicating liquor, unless consigned to His Majesty, the Executive Government, or government agency vested with the right of selling intoxicating liquor. The provisions of the Act do not apply to the transportation of intoxicating liquor through a province by a common carrier by water or railway, if in unbroken packages; the importation by licensed distillers or brewers for blending purposes only; transfer between distilleries; the importation of intoxicating liquor for sacramental or medicinal purposes; or for manufacturing or commercial purposes other than for the manufacture or use thereof as a beverage.

World War II brought additional controls, designed to further restrict the use of alcoholic beverages in time of war and release manpower and material resources for the requirements of the armed forces, war industry, and essential civilian activity.

War Order No. C.C. 14 prohibited the production of distilled spirits for beverage purposes in Canada, on and after Nov. 1, 1942. The distilling of spirits was placed under the Chemicals Controller, the distilleries, in effect, being commandeered by the Government for the production of alcohol for war purposes, chiefly in the manufacture of munitions and synthetic rubber. From time to time, depending on war exigencies, the production of small quantities of beverage spirits was permitted. War Order C.C. 14 was rescinded by C.C. 14 A, of Aug. 30, 1945.

The Wartime Alcoholic Beverages Order (P.C. 11374, Dec. 16, 1942) prohibited the advertising of spirits, wine, and beer, and limited their importation and sale. Manufacturers' sales of proof spirits were limited to 70 p.c., domestic wine to 80 p.c., and beer to 90 p.c. of the respective amounts sold in the base period (year ended Oct. 31, 1942). Imports of spirits, wine, and beer, were similarly restricted. The sale of alcoholic spirits of strength greater than 70 p.c. proof spirit (except that taken out of bond or bottled prior to the date of the order), and the distilling of spirits for use in fortifying wines, were also prohibited. Advertisements respecting spirits, wine, or beer, also the advertisement of any person as a distiller, manufacturer, or brewer of spirits, wine, or beer, or of a person who sells spirits, wine, or beer, was prohibited, with the exception of labels or information on the containers, or of an advertisement which, in the opinion of the Minister, is in the public interest, or the legal, financial, or other reasonable needs of the distiller, manufacturer, brewer, or seller, requires to be published.

By August 3, 1945, all the restrictions of the Wartime Alcoholic Beverages Order, except the prohibition of advertising, had been removed. On March 19, 1946, so that additional grain might be exported to areas where food shortages were acute, the Wartime Alcoholic Beverages Order was further amended (by authority of The National Emergency Transitional Powers Act, 1945) by P.C. 991 which limited the quantity of spirits which any distiller might produce from grain or malt during the year ending March 31, 1947 to 50 p.c. of the

quantity so produced during the year ending March 31, 1946. Production in any one month was not to exceed 80 p.c. of the quantity produced in the corresponding month of the preceding year. The advertising prohibition lapsed with the lapsing of the wartime control on March 31, 1947.

The Liquor Boards adopted various wartime restrictive measures designed to conserve stocks and to ensure a more even distribution of the available supplies. These included the discontinuance of special permits, reduced selling hours in retail outlets, establishment of quotas, etc. With the removal of the restrictions of the Wartime Alcoholic Beverages Order on sales by manufacturers, the Liquor Boards increased the ration allowance to consumers. However, supplies continued to be limited by shortages of materials and manpower.

The Provincial Liquor Control Acts have been framed to conform to conditions peculiar to the localities where they are in force and there is considerable variation in the regulations. The salient feature of all is the establishment of a provincial monopoly of the retail sale of alcoholic beverages, with the practical elimination of private profit therefrom. Partial exception is made in the retail sale of beer by brewers or others which certain provinces permit while reserving regulative rights and taxing such sales heavily. One province permits local producers to sell wine at retail, under certain restrictions. The original Liquor Control Acts have been modified, from time to time, as deemed advisable. Brief summaries of the legislation under these Acts are given below.

PRINCE EDWARD ISLAND

Under the Prohibition Act, liquor is dispensed by Government vendors to holders of prescriptions given by practising physicians for medicinal use only.

From 1918 to 1935, the enforcement of the Prohibition Act was in the hands of a Commission appointed by the Government. In 1935, the Commission was abolished and the enforcement of the Act placed on the same footing as all other law enforcement in the Province, by transferring it to the Department of the Attorney General. The existing legislation was confirmed by a plebiscite taken in June, 1940.

In 1945, an amendment to the Prohibition Act provided that, where a physician prescribes alcoholic liquors for a period of six months, such prescription may be surrendered and a warrant obtained providing for the sale weekly of spirits, wine, and ale in quantities not exceeding one 26-oz. bottle of spirits, one bottle of wine, or one case of ale. Warrants are cancelled upon conviction for any offence involving alcoholic liquors.

NOVA SCOTIA

Act

The Nova Scotia Liquor Control Act, passed, April 30, 1930.

Administration

The Nova Scotia Liquor Commission has authority to control the possession, sale, transportation, and delivery of liquor; to control, manage, and supervise all government liquor stores and shops and, in all other ways to administer the provisions of the Act. All moneys received from the sale of liquor at government stores, or otherwise arising in the administration of the Act, other than from licence and permit fees, are paid to the Commission. Fees for licences and permits for the purchase and sale of liquor are paid to the Commission through stores and at head office and the moneys received are transmitted by the Commission to the Provincial Treasurer to be accounted for as part of the general revenue of the province and do not form part of the profit and loss account of the Commission. The Commission must make an annual report to the Legislature covering operations for the year ending November 30.

Disposition of Profits

From the profits arising under the Act, such sums as may be determined by the Governor in Council are to be set aside for the creation of a reserve fund to meet any losses that may be incurred by the Government in connection with the administration of the Act, also such sums as are necessary to cover the expenditures incurred in connection with the Royal Canadian Mounted Police. Expenditures incurred in carrying out and enforcing the provisions of the Act are charged against profits. The remaining net profits are paid into the Consolidated Revenue Fund at the direction of the Provincial Treasurer.

Regulation of Sale

Where Sold. - Liquor may be sold by the Commission in such manner, and at such places and prices as the Commission prescribes. No liquor is to be sold, however, in any municipality in which, under the Plebiscite Act of 1929, a majority of votes was cast against the sale of liquor under a Government Control Act. In consequence of this Act, the sale of liquor is not permitted in the counties of Shelburne and Hants. An amendment of April 18, 1946 to the Nova Scotia Liquor Control Act provides for the appointment of a "Tavern Licence Committee", which is authorized to issue, suspend, revoke, or cancel licences for the sale of beer and wine. This Committee has not yet been appointed and full details have not been worked out.

NOVA SCOTIA - (Cont'd.)

Regulation of Sale - (Cont'd.)

How Sold. - (1) In sealed packages from government liquor stores. Individual permits are required for the purchase of spirits, beer, and wine. Alcohol can be obtained only under a prescription or special permit specifying it.

(2) Limited quantities may be sold by vendors on a doctor's prescription.

To Whom Sold.- (1) Individual permits may be granted to individuals of 21 years of age or over who have resided in the province at least one month previous to the application.

(2) Individual permits for a period of one month may be granted to individuals of the age of 21 years or over temporarily resident or sojourning in the province.

(3) Special permits may be granted to druggists, to persons engaged in manufacturing or scientific pursuits requiring liquor for use therein, or for other stated purposes.

(4) Special permits may be granted to physicians, dentists, veterinaries, persons in charge of hospitals, homes for the aged, etc.

(5) Liquor may not be sold to minors, interdicted persons (except on a doctor's prescription) or to any other persons disqualified by the Commission, or by Act of the Dominion of Canada.

NEW BRUNSWICK

Act

The Intoxicating Liquor Act, 1927, assented to April 20, 1927; main provisions brought into force September 6, 1927.

Administration

The New Brunswick Liquor Control Board has authority "to control all dealings in liquor in the province, to control, manage, and supervise all government liquor stores, and in all other ways to administer the Act". The Board must make to the Government an annual report covering the nature and amount of business transacted during the year ending October 31. All moneys received under the Act are paid to the Board which pays all expenses of administration.

Disposition of Profits

From the profits of the Board there may be set aside such sums as may be specified by the Governor in Council for a reserve fund to meet any loss which the province may incur in the administration of the Act. The net profits of the Board are paid into the Consolidated Revenue Fund of the Province.

Regulation of Sale

Where Sold. - At government liquor stores; beer from beer warehouses or from licensed brewers on order of the Board.

How Sold. - (1) In sealed packages, (a) at government liquor stores; (b) by express or mail from head office mail order department; (c) delivered directly by brewers on order of the Board. In such cases the brewers act as agents of the Board and must make to it a monthly report of gross sales.

(2) Six ounces may be sold by government liquor stores on a physician's prescription.

To Whom Sold. - Liquor may not be sold to minors, interdicted persons, etc., (except on a doctor's prescription), nor to any other persons disqualified by the Board. All other persons may purchase liquor in accordance with the provisions of the Act and Regulations.

QUEBEC

Act

The Alcoholic Liquor Act, assented to February 25, 1921.

Administration

The Quebec Liquor Commission has authority to control liquor sales, to grant permits, to regulate the establishments to which permits are granted, and in other ways to administer the provisions of the Act. All revenue collected under the Act is paid to the Commission which pays all costs of administration. In 1936, the five Commissioners were dismissed and their powers transferred to a General Manager.

Disposition of Profits

Profits of the Commission are paid to the Provincial Treasurer on demand to become a part of the Consolidated Revenue of the Province.

Regulation of Sale

Where Sold. - Spirituous liquors and wines from government liquor stores; beer from brewers or brewers' warehouses to permittees authorized to sell to consumers; in hotels, inns, cafés, boats, dining cars, grocery stores, taverns, clubs, trading posts, at banquets, etc. (See under "How Sold", below).

However, the Commission must refuse to grant any permit for the sale of alcoholic liquor in any municipality where a prohibition by-law is in force. Such a by-law may be revoked as to beer and wine, or beer only, by submission to the electors.

The Commission must refuse to grant any permit for the sale of alcoholic liquor in any city or town whose population exceeds 5,000 (and where a prohibition by-law is not in force) whenever the municipal council has, by a by-law, requested the Commission to refuse to grant any permit.

In addition, the Commission must refuse to grant a permit in a town whose population does not exceed 5,000, or a village or municipality, unless such municipality requests it by by-law approved by a majority of voters.

How Sold. - (1) Spirituous liquors and wines from government liquor stores.

(2) Beer by brewers to permittees authorized to sell beer to consumers. In such cases the brewers act as agents of the Commission and must make to the Commission a monthly report of sales. Those who purchase from brewers must pay, through the brewers to the Commission, a tax equal to 5 cents per gallon of draught beer; 7 cents per dozen of large bottles, and 4 cents per dozen of small bottles.

(3) Spirits, beer or wine by the glass or open bottle in hotels having special licences, in steamboats, dining cars or clubs, with or without meals; in other hotels and in cafés with meals only; beer and wine only in inns having special licences, with or without meals; in other inns and in cafés, with meals only.

In the case of a steamboat, permit is granted only if such boat performs regular service between points in the province at least fifty miles apart.

(4) Beer in quantities of not less than one bottle from licensed grocery stores, such beer not to be consumed on the premises. In villages or rural municipalities, such licence may be granted only to hotels licensed under the Quebec Licence Act and which, at the same time, hold permits for sale with meals.

(5) Beer by the glass in licensed taverns in cities or towns for consumption on the premises.

(6) Beer and wine at banquets for consumption on the premises.

(7) Trading posts or industrial or mining establishments in New Quebec, or other territory in the northern part of the province, designated from time to time by the Lieutenant-Governor in Council, may sell alcoholic liquor at such posts or establishments to their employees and to people living in such territory.

In every case, the alcohol, spirits or wine must have been purchased direct from the Commission by the holder of the permit, and beer from a brewer who is also a holder of a permit. Hospitals, universities, laboratories for industrial and scientific research, retail druggists, and doctors may purchase either from the Commission or direct from distilleries under permit, thus procuring alcohol at a lower price.

QUEBEC - (Cont'd.)

Regulation of Sale - (Cont'd.)

To Whom Sold. - It is forbidden to sell to persons under twenty years of age, or to intoxicated persons, or other persons disqualified by the Commission. All other persons may purchase from government stores or licensed establishments.

ONTARIO

Act

(1) - The Liquor Control Act (Ontario, assented to April 8, 1927).

(2) - The Liquor Licence Act, 1946.

Administration and Distribution of Profits

The Liquor Control Board of Ontario has authority to control, manage, and supervise the government liquor stores, to grant, refuse, suspend, or cancel individual permits for the purchase of liquor; to make necessary regulations, and in other ways carry out the administration of the Act. The Board must make to the Lieutenant-Governor an annual report covering its activities during the year ending March 31. All moneys arising from the application of the Act are paid to the Liquor Board which pays all expenses of administration. The Board may remit to a municipality which has entered into an agreement with the Liquor Licence Board such portion of fees payable by licence holders as may be fixed from time to time by the Lieutenant-Governor in Council. From the profits of the Board there may be taken such sums as are determined by the Lieutenant-Governor in Council for the creation of a reserve fund to meet any loss which the province may incur in the administration of the Act. The remaining profits are paid into the Consolidated Revenue Fund of the province at the direction of the Lieutenant-Governor in Council.

By the Liquor Licence Act, 1946, "The Liquor Licence Board of Ontario", consisting of three members, was created. Its duties are to issue licences for the sale of spirits, beer, and wine in respect of such premises as the regulations may prescribe or define, and to review, consent to the transfer of, suspend, or cancel any such licence. All expenses of the Liquor Licence Board are paid by the Liquor Control Board of Ontario.

Regulation of Sale

Where Sold. - Liquor of all kinds, from government liquor stores; beer from brewers' warehouses and brewers' retail stores; wine from wineries and branch retail sales offices of wineries; liquor of all kinds in hotels, inns, taverns, clubs, military messes, steamboats and trains holding licences from The Liquor Licence Board.

No government liquor store shall be established nor spirits, beer or wine sold in municipalities where, at the time of coming into force of the Ontario Temperance Act, a local option by-law under the Liquor Licence Act (Ontario) was in effect, unless a vote has been taken in such municipalities and a majority of three-fifths of the votes polled is returned in favour of such sale.

In municipalities having a population of less than 50,000, no licences shall be issued for the sale of spirits by the glass unless and until a vote has been taken under the provisions of the Liquor Licence Act in favour of the issuing of such licences. In such municipalities, no public house or dining room licences shall be issued without a vote under the provisions of the Liquor Licence Act in favour of the issuing of such licences unless the establishment requesting the licences had an authority under the Liquor Authority Control Act similar to the licence asked for, or can be classified as a hotel, club, military mess, railway car, or steamship. A majority of three-fifths of the votes polled in favour of the issuing of such licences is required.

How Sold. - (1) Spirits, imported beer, and imported wine, in sealed containers to individual permit holders; Canadian beer and Ontario wine from government liquor stores.

(2) Spirits in limited quantities may be sold from government liquor stores to a patient on a physician's prescription.

(3) Canadian beer, in sealed containers, from the retail premises of licensed brewers, or from a brewer's retail store.

(4) Ontario wine, in sealed containers, from the retail premises of licensed native wine manufacturers.

ONTARIO - (Cont'd.)

Regulation of Sale - (Cont'd.)

How Sold - (5) Wine for sacramental purposes may be sold from government liquor stores or by a licensed sacramental wine vendor to a minister of any religious faith, on a special sacramental or mass wine permit.

(6) Liquor of all kinds with meals, in "Dining Room" and "Dining Lounge", and liquor without meals in lounges of licensed premises.

(7) Beer only in licensed public houses.

To Whom Sold.- Spirits may be sold to-

(1) Holders of individual resident permits, which are procurable by persons of 21 years of age or over who have resided in the province for at least one month.

(2) Holders of individual non-resident permits, which are procurable for a period not exceeding one month from date of issue, by persons 21 years of age or over who are temporarily resident or sojourning in the province.

(3) Holders of special permits which have been granted to druggists, to persons engaged in manufacturing or scientific pursuits requiring liquor for use therein, or to physicians, dentists, veterinaries, persons in charge of hospitals, sanatoria, homes for the aged, etc.

(4) To a patient, by a physician, in a quantity not exceeding six ounces.

(5) Wine may be sold on a special permit to a minister of any religious faith for sacramental purposes.

(6) Liquor may be sold to licence holders for resale and consumption in licensed premises.

(7) Canadian beer and Ontario wine may be sold for residential consumption.

(8) Liquor, beer, and wine may not be sold to minors, interdicted persons, etc. (except on a doctor's prescription), nor to any other person disqualified by the Board or by an Act of the Dominion of Canada. Certain advertising as authorized by the Liquor Control Board of Ontario is permitted. At the present time such advertising is of the type known as institutional or public service advertising and may appear in newspapers, periodicals, and the inside of buses and street cars only.

MANITOBA

Act

The Government Liquor Control Act, 1928, assented to February 17, 1928. This Act replaces the original legislation as in the Government Liquor Control Act which came into force in 1923.

Administration

By the Government Liquor Control Commission which has authority to control the possession, sale, and transportation of liquor, the granting of permits and licences, the operation of liquor stores, and in all other ways to make regulations and administer the provisions of the Act. All moneys received from sale of liquor at liquor stores, or from licence or permit fees, or otherwise arising under this Act, are paid to the Commission which pays all expenses of administration. The Commission must make an annual report to the Attorney General.

Disposition of Profits

From the profits arising from this Act, there may be set aside such sums as are specified by the Lieutenant-Governor in Council for the creation of a reserve fund to repay moneys borrowed for the purpose of administration of this Act and to meet any losses that may be incurred in the working of the Act, or by reason of its repeal. The remaining net profits are paid into the Consolidated Revenue Fund at the direction of the Provincial Treasurer and appropriated to the public service of the province.

MANITOBA - (Cont'd.)

Regulation of Sale

Where and How Sold. - (1) Government Liquor Control Commission stores - spirituous, fermented and malt liquors, to permittees for consumption in residence.

(2) For open consumption in beer parlours (beer only) operated by beer licensees in hotels registered by the Government Liquor Control Commission.

(3) For open consumption in clubs (beer only) licensed by the Government Liquor Control Commission.

(4) For open consumption in military canteens (beer only) licensed by the Government Liquor Control Commission.

(5) Beer vendor licensees, operated in hotels registered by the Government Liquor Control Commission, to permittees (beer only) for consumption in permittees' residence.

(6) By druggists licensed by the Government Liquor Control Commission, spirituous, fermented, or malt liquors, in limited quantities, on doctor's prescription.

(7) By brewer licensees (beer only) for delivery to permittees' residences, Government Liquor Control Commission stores, beer parlour, beer vendor, and canteen licensees, as and when authorized by the Government Liquor Control Commission. Brewers pay a tax of 12½ cents per gallon to the Commission.

(8) By distillers and wineries, for delivery to the Government Liquor Control Commission Stores, as and when authorized.

To Whom Sold. - (1) General permits may be granted to individuals for the purchase of liquor for beverage or medicinal purposes.

(2) Special permits may be granted to druggists, physicians, hospitals, etc.

(3) Banquet permits may be issued for consumption of liquor on the premises, but not more than two during each permit year to any association or individual.

(4) Permits may not be issued to persons under 21 years of age, to Indians, interdicted persons, to corporations, societies, etc., (other than a banquet permit), to more than one person in a hotel or club other than guests, to other than bona fide guests of hotels, to any person disqualified by the Government Liquor Control Act, 1928, or by the Commission.

Amendments to the Government Liquor Control Act, 1928, assented to at the 1934 session of the Legislature, provide there shall be a Provincial Licensing Board consisting of five members, the Chairman of the Commission also acting as Chairman of the Board.

All applications for licences, other than beer waiter licences, require to be approved for issue by the Licensing Board before being considered by the Government Liquor Control Commission.

Further amendments provide that a beer vendor's licence may be issued to any hotel registered with the Commission or, in the case of a hotel located in the city of Winnipeg, duly licensed by the said city.

A beer vendor's licence authorizes such licensee, other than that in the city of Winnipeg, to purchase beer from the Commission for resale to permittees in either twelve or twenty-four bottles in a sealed package for consumption in the permittee's residence, the licensee in the city of Winnipeg being limited to the sale of the same quantities only to a permittee resident in his own hotel.

A permittee may purchase the quantity shown in Section 48 (a) S.S. (1) of Government Liquor Control Act, 1928, R.S. M. 1940, namely, 55 ounces in any one day of spirituous liquors; 1 gal. wine; 1 case of beer (24 pints). Delivery orders are not accepted.

SASKATCHEWAN

Act

The Liquor Act, 1925; assented to January 16, 1925, brought into force April 15, 1925.

Administration

By the Liquor Board which is given the power to have general control and management of all liquor stores, and in other ways to make regulations and administer the provisions of the Act. The Board is required to submit, semi-annually, a financial statement to the Provincial Treasurer by whom it is submitted to the Executive Council. The Board's annual report upon the operation of the system, accompanied by an annual financial statement, is required to be submitted to the Legislative Assembly. Up to March 31, 1945,

SASKATCHEWAN - (Cont'd.)

Administration - (Cont'd.)

moneys received for permit fees were paid to the Provincial Treasurer. These receipts are now placed to the credit of the Liquor Board. All other receipts are placed to the credit of the Liquor Board. The Board pays all expenses of administration including expenses of plebiscites, enforcements, etc.

Disposition of Profits

The Treasury Board determines the disposition of the profits by one or both of the following methods: (1) Setting aside such sums as are deemed necessary for the creation of a reserve fund to meet any loss which may be incurred by the province in case the system or any store shall be discontinued; (2) Paying any amount to the Provincial Treasurer for purposes of the Consolidated Fund. The Treasury Board may make such regulations as it deems expedient regarding the financial conduct of the system.

Regulation of Sale

Where Sold. - (1) At Liquor Board general liquor stores; beer, wine, and spirituous liquors.

(2) At Liquor Board beer and wine stores; beer and wine only.

(3) On licensed premises which are situated in hotels, clubs, and canteens; beer only.

(4) By druggists or physicians, under permit, beer, wine, and spirituous liquors for medicinal purposes only.

The number of cities, towns, and villages, where a general liquor store may be established is limited, and stores are established at 35 such points. No beer and wine store may be established in a town or village which has petitioned against same, and in which a majority of the electors has voted against the establishment of a store in the numbered district containing said town or village, and no such store shall be continued in any town or village in a numbered district where a majority of electors voting in such town or village has voted in favour of discontinuing the store or stores in the district.

How Sold. - From Liquor Board stores in sealed packages only. On licensed premises, beer may be sold by the glass or bottle for consumption on the premises, and by the bottle in sealed packages for consumption elsewhere.

To Whom Sold. - (1) To all persons not being minors, Indians, interdicts, persons under the influence of liquor, or who habitually use liquor to excess, or persons prohibited from purchasing liquor owing to convictions under certain provisions of the Liquor Act.

(2) To druggists and physicians authorized by permit to purchase from the Board and sell for medicinal purposes or use in the practice of their professions.

(3) Dentists, veterinaries, hospitals, manufacturers, educational institutions, may, under permit, purchase liquor from the Liquor Board.

Daily quantities of beer, wine, and spirits may be purchased within the limit of the quantities prescribed by the Liquor Act. Liquor advertising is not permitted.

ALBERTA

Act

The Government Liquor Control Act of Alberta, assented to April 12, 1924, and made effective by proclamation, May 10, 1924.

Administration

By the Alberta Liquor Control Board, in which is vested the administration of this Act, including the management and supervision of all government liquor stores. The Board must report from time to time to the Minister charged with the administration of the Act. All moneys received from permit fees are paid to the Provincial Treasurer, to become part of the general revenue of the province. All other receipts under this Act are paid to the Liquor Board.

ALBERTA - (Cont'd.)

Disposition of Profits

From the profits arising from this Act, there may be set aside such sums as may be specified by the Lieutenant-Governor in Council for the creation of a reserve fund to meet any loss that may be incurred in the administration of the Act, or by reason of its repeal. The remaining net profits are paid into the General Revenue Fund and appropriated to the public service of the province.

Regulation of Sale

Where Sold. - All liquors, including wine and beer, in government liquor stores and warehouses; beer only, in licensed hotels, clubs, and canteens.

Beer or club licences may not be granted in any area in which a plebiscite has been held and a majority of the voters has voted against beer licences. Plebiscites may be held upon petition, signed by 25 per cent of the voters in the electoral area.

How Sold. - (1) Liquor of all kinds by permit in sealed packages from government liquor stores.

(2) Beer by the glass or open bottle, in licensed hotels, in licensed clubs to members, and in military canteens to members, also by the closed bottle in licensed hotel premises in quantities not to exceed two dozen pints or one dozen quarts to any one person on any one day, for consumption in the residence of the purchaser.

(3) Brewers were formerly licensed to sell and deliver beer to holders of subsisting permits and to licensees. Purchasers from brewers had to pay a tax of 15½ cents per gallon (12½ cents prior to April 1, 1932). However, an amendment to the Act passed at the 1936 session of the Legislature provided that brewers who manufacture beer in Alberta may sell only to the Board. All sales, both to beer licensees and to permit holders, are now made through the Board. The gallonage tax is no longer levied.

(4) On a physician's order.

(5) From druggists, on a physician's order, for medicinal purposes, in districts where there are no government liquor stores.

To Whom Sold. - (1) To permit holders. Any person not disqualified under the Act and of the full age of 21 years may obtain a general liquor permit at a cost of fifty cents.

(2) Special permits may be granted to physicians, druggists, etc.

(3) Permits may not be issued to interdicted persons; to any other persons specially prohibited under the provisions of any Act of the Dominion of Canada, or the province of Alberta; nor (except special permits) to any corporation, association, society, or partnership.

BRITISH COLUMBIA

Act

The Government Liquor Act, 1921; assented to April 2, 1921.

Administration

The administration of the Act, including the general control, management, and supervision of government liquor stores, is vested in the Liquor Control Board. The Board must make an annual report to the Attorney General, covering operations for the year ending March 31. Moneys received from sale of permits are paid to the Minister of Finance, to be accounted as part of the general revenue of the province. All other moneys received under this Act are paid to the Liquor Board.

Disposition of Profits

From the total profits of the Board there may be set aside such sums as are specified by the Government for the creation of a reserve fund to meet any losses which may be incurred in the administration of this Act or by reason of its repeal, the net profits remaining being paid into the Consolidated Revenue Fund.

BRITISH COLUMBIA - (Cont'd.

Regulation of Sale

Where Sold. - (1) Government liquor stores; liquor of all kinds.

(2) Beer parlours; beer only.

(3) Veterans' clubs; beer only for sale to members and guests for consumption on premises.

(4) Clubs; liquor of all kinds for sale to members and guests

Beer parlours may be established in electoral districts or specific polling divisions which have voted in favour of the sale of beer in licensed premises, and the licence provides for the sale of beer by the glass, or by the bottle, for consumption on the premises, or elsewhere.

How Sold. - (1) Liquor of all kinds, in sealed packages, from government liquor stores.[1/] However, malt liquor need not be sealed.

(2) From liquor stores, or from druggists on a doctor's prescription.

(3) Beer by the glass, or open bottle, for consumption in licensed beer parlours, and beer by the unopened bottle for consumption elsewhere than in the said licensed premises. The licensee must purchase his beer from the Liquor Control Board. No bars are allowed.

(4) Members of licensed clubs may keep liquor on club premises for personal consumption and the club may purchase liquor from a vendor and sell by the glass the liquor so purchased to its members and guests for consumption on the club premises.

(5) Veterans' clubs may obtain licences entitling the holders to purchase beer from vendors, and to sell it by the glass, or open bottle, to bona fide members, for consumption on licensed premises, in accordance with the terms of the licence and the provisions of the Act.

To Whom Sold. - (1) To all persons over the age of 21 years who are not disqualified under the provisions of the "Government Liquor Act". Special permits are issued to druggists, physicians, dentists, veterinaries, hospitals and persons engaged in manufacturing or scientific research, etc.

(2) To beer licensees, who may purchase from the Board and sell by the glass, or open bottle, for consumption on the premises, or by the unopened bottle, for consumption elsewhere than on the licensed premises.

(3) To veterans' club licensees, who may purchase from the Board, and sell by the glass, or unopened bottle, to bona fide members of the veterans' club, for consumption on the licensed premises.

YUKON

Act

The Government Liquor Ordinance, passed September 13, 1921.

Administration

By the Controller of the Territory, in whom is vested the administration of the Ordinance. The Controller may make regulations, subject to the provisions of the Ordinance, for regulating, controlling, and conducting the sale of liquor in government stores. All moneys derived from the sale of liquor by vendors shall be paid to the Territorial Treasurer, as provided by the Regulations, and shall be deposited in the Bank to the credit of the Yukon Consolidated Revenue Fund in a special account designated as "The Liquor Account". Payment for stocks of liquor, and expenses incidental to the business is made from this account, by cheque, signed by the Controller and countersigned by the Territorial Treasurer.

Disposition of Profits

All net profits shall be transferred from such "Liquor Account" to the Yukon Consolidated Revenue Fund, and shall be at the disposal of the Controller in Council.

1/ The use of the Individual liquor permit in connection with the sale of liquor in government liquor stores in British Columbia was eliminated by legislation at the last session of the Legislature.

YUKON - (Cont'd.)

Regulation of Sale

Where Sold. - (1) Government liquor stores (liquor of all kinds).

(2) In licensed hotels (beer only).

(3) In licensed clubs (beer only).

(4) In canteens of the Armed Forces of Canada and the Royal Canadian Mounted Police (beer only).

The Controller may issue licences to bona fide hotels to sell, by retail, beer by the glass or by the bottle, in limited quantities, for consumption on the premises or elsewhere.

How Sold.- (1) Liquor of all kinds, in sealed packages, from government liquor stores. However, malt liquors need not be sealed.

(2) Beer by the glass, or open bottle, for consumption in licensed hotels.

(3) Beer in licensed bona fide clubs, to club members only.

To Whom Sold. - (1) To persons twenty-one years of age or over.

(2) To beer licensees, who may purchase beer by the barrel at a special rate.

(3) Druggists, physicians, dentists, and veterinaries, or hospitals, may purchase alcohol in quantity, one gallon at any one time, upon affidavit being furnished with each purchase.

At the present time (September, 1947) the allowance is 26⅔ ounces Scotch whisky and 76 ounces over-proof rum. There are no restrictions on rye, brandy, gin, under-proof rum, liqueurs, wines or beer.

NORTHWEST TERRITORIES

Act

The Territorial Liquor Ordinance, assented to April 27, 1939, with amendments.

Northwest Territories Act, Chapter 142, R.S.C. 1927, with amendments.

Administration

The only authorized liquor stores in the Northwest Territories are the store opened at Yellowknife on June 27, 1939, and the store opened at Fort Smith on June 24, 1942. They are known as the Territorial Liquor Stores, and are operated by the Saskatchewan Liquor Board as Territorial Liquor Agent for the Northwest Territories Administration. The Board purchases all supplies, employs all necessary labour and handles all the receipts directly connected with the operation of the stores. The net profits are struck at the end of March and September each year and turned over to the Northwest Territories Administration. Convictions for liquor offences are made under both the Territorial Liquor Ordinance and the Northwest Territories Act. The net profits from the liquor stores, and the proceeds of fines under the Territorial Liquor Ordinance are placed in a special account in the Consolidated Revenue Fund. The proceeds of fines under the Northwest Territories Act are credited to ordinary revenue.

The Commissioner of the Northwest Territories, with the advice and consent of the Northwest Territories Council, directs the activities of the Territorial Agent in the operation of the Territorial Liquor Stores and makes all necessary regulations to meet the conditions which arise.

Distribution of Profits

Under the provisions of the Territorial Liquor Ordinance, all moneys and all property acquired in the administration of the Ordinance shall be the property of the Crown in the right of the Northwest Territories, and all profits arising out of the operation of a liquor store shall be applied to territorial purposes.

Regulation of Sale

Where Sold.- (1) Spirituous liquor, wine and beer of all kinds in stock may be purchased from the Territorial Liquor Stores.

(2) Beer only may be purchased from licensed hotel premises and from the premises of Branch 164 of the Canadian Legion of the British Empire Service League at Yellowknife. All beer supplies for such premises under license or permit to sell beer must be purchased from the Territorial Liquor Stores.

NORTHWEST TERRITORIES - (Cont'd.)

Regulation of Sale- (Cont'd.)

How Sold. - (1) In sealed packages only.

(2) To the holders of permits issued under the Territorial Liquor Ordinance.

(3) The maximum quantities of liquor which may be purchased by a permittee, either locally at the liquor stores, or for shipment to points in the Northwest Territories, are determined, from time to time, by the Commissioner of the Northwest Territories.

(4) Beer may be sold in licensed premises for consumption therein, and limited quantities may be sold for consumption elsewhere during dertain periods when the local Territorial Liquor Store is closed. Beer sold in Legion premises is only for consumption therein.

To Whom Sold. - (1) Persons of the full age of twenty-one years, who are otherwise oligible under the Territorial Liquor Ordinance, may purchase Class "A" annual permits-$2.00.

(2) Ministers of the gospel may purchase Class "B" permits (fee not over 50 cents) covering wine for sacramental purposes.

(3) Special permits, Class "C", may be issued for the purchase of liquor from Provincial Liquor Commissions or Control Boards, for importation into the Northwest Territories. Such permits are issued when it is not practicable to obtain liquor supplies from the Territorial Liquor Stores.

Although the supply of liquor for the Northwest Territories' stores has increased since the termination of the War, liquor rationing is still in force. At present (September, 1947) permittees are allowed to purchase at the stores up to one bottle of spirits, one bottle of wine and one case of beer per day. The permittees at the mining settlement of Yellow Knife may also purchase beer in licensed hotel premises and Canadian Legion premises for consumption therein. In the latter case, purchase is restricted to Legion members.

SALES OF ALCOHOLIC BEVERAGES IN CANADA

The gross sales, other revenue and net profits of the Provincial Liquor Control Boards or Commissions, as shown in their annual published reports, are tabulated in Table I.

In addition to the sales of alcoholic beverages made by the Liquor Boards, certain provinces permit brewers to sell beer direct to the public. Wherever possible, such sales are shown separately.

It should be noted that the sales values as shown in Table I do not, in all cases, represent sales to the final consumer since some provinces permit licensed persons to resell certain alcoholic beverages to the public by the glass. Sufficient information to enable the Bureau to publish an accurate estimate of the total price paid by the consumer for liquor bought by the glass is not, at present, available.

In comparing the figures of dollar sales over a series of years, the influence of price variations, changes in tax rates, etc. should be kept in mind.

Further breakdowns of the sales in each province by type of beverage are shown in footnotes a-j of Table I. Wherever possible, quantities as well as values are shown. It will be noted that information as to the quantities of the various beverages sold is not available for all provinces.1/

It should be borne in mind that all the liquor sold in a particular province is not consumed in that province. Nor is all the liquor sold in Canada consumed by Canadians. Tourists and other visitors to Canada number many millions annually. The consumption of alcoholic beverages by these visitors, however small individually, must, in total, reach considerable proportions.

1/ For an estimate of the apparent consumption, in gallons, of spirits, beer, and wine in Canada, see Tables 11-13, pages 40-41.

Table 1. - Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid direct to Provincial Governments	Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
		$	$	$	$	$
Nova Scotia-						
August 18-September 30.....	1930	621,588	7,168	23,151	22,267	45,418
Year ended September 30.....	1931	4,958,232	38,737	728,941	23,870	752,811
	1932	3,767,109	55,213	492,701	32,292	524,993
	1933	2,808,728	8,392	286,681	24,580	311,261
	1934	2,918,612	8,419	369,343	25,007	394,350
14 Months ended November 30.	1935	3,806,835	9,025	671,385	25,858 1/	697,243
Year ended November 30.....	1936	3,831,691	9,314	970,693	25,394 2/	996,087
	1937	4,648,423	48,916	1,285,909	28,085	1,313,994
	1938	4,684,901	58,959	1,337,458	28,356	1,365,814
	1939	5,483,433	63,061	1,691,706	26,719	1,718,425
	1940	8,458,175	109,832	2,256,573	27,656	2,284,229
	1941	11,449,300	171,902	3,324,227	34,008	3,358,235
	1942	15,136,831	241,989	4,843,926	41,439	4,885,365
	1943	15,324,148	118,988	5,496,386	116,981	5,613,367
	1944	17,799,417	56,514	6,546,855	191,226	6,738,081
	1945	19,133,013	92,017	7,223,411	205,500	7,428,911
	1946	23,316,246	63,525	8,888,902	131,763	9,020,665
New Brunswick-						
Year ended October 31.....	1928	3,562,367	26,173	1,042,923	-	1,042,923
	1929	4,511,365	32,954	1,522,497	-	1,522,497
	1930	4,809,734	36,160	1,544,303	-	1,544,303
	1931	3,783,800	28,145	1,220,065	-	1,220,065
	1932	2,794,171	31,168	861,540	-	861,540
	1933	2,176,599	25,363	545,253	-	545,253
	1934	2,296,139	18,232	557,573	-	557,573
	1935	2,375,961	17,756	600,762	-	600,762
	1936	2,695,859	19,823	782,742	-	782,742
	1937	3,535,101	19,957	1,104,717	-	1,104,717
	1938	3,525,215	24,933	1,153,763	-	1,153,763
	1939	3,714,749	21,098	1,275,799	-	1,275,799
	1940	5,209,122	21,729	1,655,739	-	1,655,739
	1941	6,627,025	21,078	2,220,308	-	2,220,308
	1942	8,070,651	34,789	2,950,957	-	2,950,957
	1943	8,428,990	81,090	3,054,932	-	3,054,932
	1944	9,463,966	126,691	3,497,089	-	3,497,089
	1945	10,920,973	152,706	4,247,301	-	4,247,301
	1946	16,628,760	115,608	6,890,562	-	6,890,562

Note:- In Prince Edward Island the sale of alcoholic beverages is prohibited except for medicinal purposes. Such sales amounted to $713,073 in 1945 and to $1,188,855 in 1946 (fiscal years ended March 31).

1/ Twelve months ended September 30, 1935.
2/ Fourteen months ended November 30, 1936.

Table 1. - Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control - (Cont'd.)

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
		$	$	$	$	$
Quebec-						
Year ended April 30.....	1922	15,212,801	1,175,909	4,035,919	-	4,035,919
	1923	19,698,773	1,236,498	4,564,756	-	4,564,756
	1924	19,812,781	1,337,273	5,754,370	-	5,754,370
	1925	17,887,588	1,327,516	5,462,181	-	5,462,181
	1926	19,018,299	1,375,155	5,796,490	-	5,796,490
	1927	22,425,136	1,484,087	6,778,001	-	6,778,001
	1928	24,229,624	1,451,840	7,609,689	-	7,609,689
	1929	27,007,430	1,644,515	9,688,268	-	9,688,268
	1930	27,539,966	1,611,321	10,080,613	-	10,080,613
	1931	22,711,639	1,500,758	8,262,187	-	8,262,187
	1932	17,979,782	1,372,663	6,056,331	-	6,056,331
	1933	12,702,927	1,217,251	5,444,770	-	5,444,770
	1934	11,370,603	1,236,138	3,939,536	-	3,939,536
	1935	11,688,510	1,677,330	5,209,100	-	5,209,100
	1936	12,698,163	1,764,770	4,868,400	-	4,868,400
	1937	14,693,171	1,796,415	5,487,018	-	5,487,018
	1938	17,027,104	1,949,063	6,221,814	-	6,221,814
	1939	17,292,954	1,899,616	6,470,864	-	6,470,864
	1940	17,991,145	2,206,936	7,572,121	-	7,572,121
11 Months ended March 31-	1941	19,583,890	2,274,884	7,270,810	-	7,270,810
Year ended March 31.....	1942	24,645,117	2,988,179	9,474,417	-	9,474,417
	1943	34,213,789	3,335,081	12,332,540	-	12,332,540
	1944	36,562,856	3,097,206	14,034,564	-	14,034,564
	1945	43,610,465	3,533,875	17,120,638	-	17,120,638
	1946	50,233,863	6,900,971	23,095,957	-	23,095,957

Note:- In addition to the above are sales of beer in Quebec, as follows:-

Fiscal Year ended April 30-	Beer Manufactured in Quebec	Beer Imported from Ontario
1922	$ 15,050,819	$ 467,135
1923	13,369,885	393,742
1924	14,639,650	327,690
1925	14,467,494	390,966
1926	16,834,384	587,462
1927	18,743,163	682,674
1928	19,841,455	777,905
1929	21,202,393	938,643
1930	21,653,875	1,097,874
1931	20,934,014	1,024,311
1932	18,377,182	1,149,008
1933	14,176,446	1,090,417
1934	13,129,808	1,010,946
1935	13,603,405	963,284
1936	13,447,882	1,055,081
1937	14,002,742	1,242,130
1938	16,019,116	1,578,668
1939	15,462,175	1,541,834
1940	15,517,627	1,412,787
Fiscal Year ended March 31-		
1941 1/	17,114,364	1,663,556
1942	22,241,830	2,062,061
1943	27,603,117	2,470,760
1944	26,164,207	2,501,563
1945	29,295,719	2,839,683
1946	34,734,066	3,290,743

1/ 11 Months.

Table 1.-Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control - (Cont'd.)

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid direct to Provincial Governments	Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
Ontario-		$	$	$	$	$
June 1-October 31.....	1927	17,533,659	272,165	2,804,760	513,390	3,318,150
	1928	48,995,591	835,692	7,828,088	881,472	8,709,560
	1929	55,360,570	948,833	9,661,449	989,457	10,650,906
	1930	52,283,002	1,016,707	9,315,967	962,659	10,278,626
	1931	45,835,708	953,777	8,491,653	859,517	9,351,170
	1932	36,099,562	864,357	6,632,420	646,639	7,279,059
	1933	30,143,247	714,761	5,423,622	482,736	5,906,358
	1934	27,752,675	1,583,553	5,943,803	435,043	6,378,846
Nov. 1-March 31.....	1935	8,110,589	920,686	2,595,881	207,411	2,803,292
Year ended March 31.....	1936	18,530,658	2,942,605	7,862,719	327,097	8,189,816
	1937	20,733,368	3,100,231	8,960,601	495,066	9,455,667
	1938	22,830,002	3,381,789	9,893,587	556,579	10,450,166
	1939	22,420,061	3,259,768	9,576,021	553,138	10,129,159
	1940	22,820,689	3,789,682	10,564,176	487,736	11,051,912
	1941	26,847,957	4,589,137	11,715,410	578,765	12,294,175
	1942	33,035,844	5,460,542	14,336,994	731,071	15,068,065
	1943	39,460,497	5,827,323	17,482,259	1,064,036	18,546,295
	1944	43,907,838	5,436,241	19,863,390	1,161,513	21,024,903
	1945	38,346,454	7,906,597	18,971,011	210,255 1/	19,181,265
	1946	64,116,310	8,923,559	30,373,016	-	30,373,016

1/ Balance from previous year. An amendment to the Liquor Control Act assented to April 6, 1944, provided that all permit fees shall be payable to the Board and are now included as "Other Revenue".

Note:- In addition to the sales of spirits, beer and wine from Liquor Board stores as shown above were the following:-

		Sales of Beer from Breweries and Brewers' Retail Stores	Sales of Ontario Wines from Sales Offices and Winery Premises
		$	$
July 24-October 31....	1934	8,340,981.65	265,620.35
Nov. 1, 1934-March 31.	1935	6,975,854.18	557,199.10
Year ended March 31...	1936	22,009,099.86	1,407,932.97
	1937	23,715,895.69	1,660,637.35
	1938	26,289,136.05	1,886,530.37
	1939	25,192,225.40	2,025,700.37
	1940	28,435,819.50	2,278,767.81
	1941	34,599,089.80	2,636,513.84
	1942	45,548,177.25	2,903,584.38
	1943	50,523,428.73	3,177,121.93
	1944	48,647,605.09	3,264,069.83
	1945	61,034,601.10	3,504,791.69
	1946	66,879,189.66	4,780,567.98

Table 1. - Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control-(Cont'd.)

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid direct to Provincial Governments	Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
		$	$	$	$	$
Manitoba-						
Year ended August 31.....	1924	3,639,180	369,079	1,346,161	-	1,346,161
September 1-April 30.....	1925	2,962,902	186,151	982,016	-	982,016
Year ended April 30.....	1926	3,745,378	319,018	1,315,185	-	1,315,185
	1927	3,793,772	359,030	1,366,901	-	1,366,901
	1928	3,985,006	338,019	1,345,117	-	1,345,117
	1929	7,372,629	694,887	1,993,107	-	1,993,107
	1930	7,620,265	741,858	2,044,981	-	2,044,981
	1931	6,506,600	677,635	1,866,783	-	1,866,783
	1932	5,399,003	599,136	1,490,041	-	1,490,041
	1933	4,115,534	478,976	1,094,287	-	1,094,287
	1934	3,767,362	442,710	992,068	-	992,068
	1935	4,208,701	472,991	1,086,028	-	1,086,028
	1936	4,539,694	494,108	1,293,288	-	1,293,288
	1937	5,191,393	543,082	1,512,201	-	1,512,201
	1938	5,889,689	597,579	1,753,363	-	1,753,363
	1939	5,947,637	604,548	1,742,075	-	1,742,075
	1940	6,653,342	676,290	1,781,089	-	1,781,089
	1941	7,886,905	764,855	2,056,253	-	2,056,253
	1942	9,983,323	905,840	2,740,498	-	2,740,498
	1943	12,367,759	966,108	3,738,980	-	3,738,980
	1944	12,571,892	1,110,741	3,831,368	-	3,831,368
	1945	15,298,548	1,442,302	4,379,365	-	4,379,365
	1946	20,267,473	1,725,999	6,101,353	-	6,101,353
Saskatchewan-						
Year ended March 31.....	1926	7,812,675	45,677	1,897,758	32,022	1,929,780
	1927	10,305,208	26,346	2,114,867	15,829	2,130,696
	1928	11,708,535	31,210	2,443,891	13,995	2,457,886
	1929	14,067,806	58,178	3,083,947	13,465	3,097,412
	1930	12,380,673	64,693	2,398,414	7,262	2,405,676
	1931	9,158,433	46,834	1,516,246	20,983	1,537,229
	1932	5,774,060	28,779	843,417	29,221	872,638
	1933	4,787,266	47,809	864,657	1,800	866,457
	1934	4,823,511	14,442	918,927	1,242	920,169
	1935	5,203,864	16,299	1,027,573	1,386	1,028,959
	1936	5,735,355	88,662	1,278,731	1,614	1,280,345
	1937	6,718,218	56,364	1,451,275	1,600	1,452,875
	1938	6,042,165	54,488	1,245,518	1,673	1,247,191
	1939	6,012,144	58,310	1,289,717	1,389	1,291,106
	1940	7,273,941	66,670	1,704,858	1,499	1,706,357
	1941	8,509,226	68,658	1,939,784	1,401	1,941,185
	1942	10,094,457	80,425	2,405,911	1,155	2,407,066
	1943	12,092,052	78,816	2,983,504	47,449	3,030,953
	1944	12,155,223	84,632	3,335,872	325,429	3,661,301
	1945	13,623,679	79,333	3,776,246	386,529	4,162,775
	1946	20,602,365	371,598	6,605,448	-	6,605,448

Table 1.-Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control - (Cont'd.)

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid direct to Provincial Governments	Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
		$	$	$	$	$
Alberta-						
June 1-December 31.....	1924	2,632,605	374,647	1,043,212	83,255	1,126,467
Year ended December 31.....	1925	3,734,111	551,620	1,559,768	112,240	1,672,008
	1926	4,268,586	587,925	1,803,552	131,128	1,934,680
	1927	4,858,849	565,005	2,038,622	147,335	2,185,957
January 1-March 31.....	1928	1,256,354	143,382	523,887	75,585	599,472
Year ended March 31.....	1929	6,551,523	633,263	2,661,048	194,566	2,855,614
	1930	6,283,507	611,722	2,410,886	186,666	2,597,552
	1931	4,678,109	512,275	1,738,954	148,572	1,887,526
	1932	3,571,279	431,145	1,305,541	117,483	1,423,024
	1933	2,929,946	486,766	1,319,140	93,039	1,412,179
	1934	2,697,855	475,013	1,177,870	91,605	1,269,475
	1935	3,224,145	596,815	1,480,365	57,434	1,537,799
	1936	3,726,056	612,027	1,802,206	52,522	1,854,728
	1937	7,660,709[1/]	167,368	2,331,869	58,944	2,390,813
	1938	8,194,271	171,711	2,532,751	61,203	2,593,955
	1939	8,645,554	178,378	2,676,944	63,180	2,740,124
	1940	9,365,551	200,086	2,873,748	63,478	2,937,226
	1941	10,753,378	224,130	3,136,214	71,413	3,207,627
	1942	13,197,621	263,634	3,812,718	84,457	3,897,175
	1943	16,968,827	301,231	4,908,376	141,840	5,050,216
	1944	17,250,473	259,786	5,112,474	243,633	5,356,107
	1945	20,564,057	339,954	5,820,990	205,122	6,026,112
	1946	27,351,965	440,417	8,051,228	197,586	8,248,814

1/ On April 1, 1936, the privilege granted to the breweries of making direct delivery of beer to licensees and permittees through Distributors Limited was withdrawn, and since that date all sales have been made through the Board.

British Columbia-						
June 16, 1921-March 31.....	1922	6,344,617	130,955	1,772,971	331,115	2,104,086
Year ended March 31.....	1923	9,275,993	180,996	2,325,454	316,074	2,641,528
	1924	11,663,798	128,644	3,037,101	170,367	3,207,468
	1925	11,409,116	143,832	2,689,039	158,183	2,847,222
	1926	13,434,345	279,062	3,331,934	161,261	3,493,195
	1927	13,805,089	251,234	3,469,397	167,036	3,636,433
	1928	13,956,910	309,363	3,769,714	170,281	3,939,995
	1929	15,132,933	254,658	4,192,223	183,943	4,376,165
	1930	16,498,693	232,661	4,640,098	197,083	4,837,181
	1931	14,735,423	246,545	4,022,705	167,859	4,190,564
	1932	11,753,942	203,299	3,293,239	128,622	3,421,861
	1933	8,607,317	183,225	2,224,873	96,862	2,321,735
	1934	9,262,102	123,264	2,270,396	43,949	2,314,345
	1935	10,195,935	134,860	2,448,042	39,301	2,487,343
	1936	11,169,437	140,544	3,015,904	45,925	3,061,829
	1937	12,746,783	145,073	3,555,429	51,904	3,607,333
	1938	14,110,159	150,023	4,042,627	52,538	4,095,165
	1939	13,738,097	152,861	3,841,130	51,011	3,892,141
	1940	14,960,234	157,114	4,403,963	52,985	4,456,948
	1941	17,590,253	169,131	4,781,465	60,017	4,841,482
	1942	20,969,955	161,411	5,863,024	65,420	5,928,444
	1943	28,711,281	170,975	8,023,524	122,271	8,145,795
	1944	24,825,175	154,213	6,699,557	246,697	6,946,254
	1945	29,358,380	167,654	7,721,061	160,436	7,881,497
	1946	38,743,456	182,624	11,051,326	142,861	11,194,187

Table 1.-Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control-(Cont'd.)

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid direct to Provincial Governments	Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
		$	$	$	$	$
Yukon Territory-						
September 15, 1921-March 31....	1922	75,434	66	25,843	-	25,843
	1923	210,781	10	70,283	-	70,283
	1924	218,739	16	71,486	-	71,486
	1925	93,356	1,770	26,647	-	26,647
	1926	170,927	62	50,329	1,330	51,659
	1927	199,387	-	44,515	2,293	46,808
	1928	204,767	-	48,843	1,690	50,533
	1929	233,573	30	67,789	2,637	70,426
	1930	254,346	-	87,789	2,301	90,090
	1931	238,367	308	78,346	1,948	80,294
	1932	188,325	265	60,704	2,029	62,733
	1933	170,788	69	55,504	1,798	57,302
	1934	154,604	192	50,236	1,695	51,931
	1935	160,637	156	51,307	1,974	53,281
	1936	186,492	81	67,221	3,035	70,256
	1937	219,023	192	80,916	3,360	84,276
	1938	233,434	305	86,642	3,165	89,807
	1939	231,457	627	90,570	3,030	93,600
	1940	251,312	856	102,413	3,010	105,423
	1941	244,574	531	92,659	3,725	96,384
	1942	260,866	748	92,366	3,024	95,390
	1943	637,778	1,157	264,820	1,968	266,788
	1944	713,638	32,108	294,555	798	295,353
	1945	623,933	19,025	270,274	2,298	272,572
	1946	838,045	11,586	348,102	2,822	350,724
Northwest Territories-						
June 27, 1939-March 31.....	1940	87,697	3,548	16,637	1,091	17,728
Year ended March 31.....	1941	142,998	1,787	31,190	872	32,062
	1942	166,633	2,324	49,302	474	49,776
	1943	264,051	5,149	94,183	1,208	95,391
	1944	255,234	10,710	108,273	1,269	109,542
	1945	217,266	10,375	89,393	793	90,186
	1946	303,802	10,457	125,485	2,094	127,579

Further breakdowns of liquor sales by type of beverage, where possible, are shown below:-

(a) Nova Scotia- Analysis of Sales

Sales	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits-							
Alcohol	91	130	116	161	115	118	137
Brandy	9,428	5,745	8,398	6,666	7,233	5,415	3,914
Gin	68,608	56,952	56,787	57,416	82,757	67,373	52,742
Rum	172,968	109,023	96,229	69,421	106,769	116,665	83,682
Whisky	168,313	174,852	163,450	167,030	227,904	153,627	90,270
Liqueurs	2,680	2,038	1,595	962	1,250	720	506
Total Spirits	422,088	348,740	326,575	301,656	426,028	343,918	231,251
Wines	140,729	97,344	101,243	93,192	118,528	102,264	201,867
Cider	23,422	15,920	11,797	12,179	16,447	18,540	18,075
Total Wines and Cider	164,151	113,264	113,040	105,371	134,975	120,804	219,942
Beer-							
Domestic-							
N.S. and N.B.	2,962,747	2,439,710	2,221,064	2,014,498	2,149,402	1,659,961	1,361,578
Western	2,117,282	1,982,328	1,899,288	1,489,304	1,196,361	1,007,599	522,733
Imported-	-	959	5,552	7,492	8,226	7,462	5,822
Total Beer	5,080,029	4,422,997	4,125,904	3,511,294	3,353,989	2,675,022	1,890,133
Value-	$	$	$	$	$	$	$
Spirits-							
Alcohol	2,824	4,026	3,603	3,438	2,196	2,210	2,501
Brandy	269,648	160,345	231,215	168,644	145,871	104,158	84,324
Gin	1,716,662	1,378,044	1,372,259	1,259,237	1,395,432	1,034,337	854,825
Rum	4,392,071	2,623,663	2,182,612	1,481,571	1,776,873	1,942,283	1,548,384
Whisky	4,575,509	4,661,827	4,326,749	4,118,914	4,486,960	2,818,144	1,730,381
Liqueurs	85,595	65,207	50,996	27,697	27,896	15,512	10,481
Total Spirits	11,042,309	8,893,112	8,167,434	7,059,501	7,835,228	5,916,644	4,230,816
Wines and Cider	962,928	634,306	634,813	565,001	643,132	548,516	786,517
Beer-							
Domestic-							
N.S. and N.B.	6,066,604	4,686,654	4,249,087	3,963,694	3,786,679	2,778,808	2,285,778
Imported and Western	5,244,378	4,918,922	4,747,988	3,735,804	2,871,576	2,205,285	1,155,032
Total Beer	11,310,982	9,605,576	8,997,075	7,699,498	6,658,255	4,984,093	3,440,810
Miscellaneous	27	19	95	148	216	47	33
TOTAL SALES	23,316,246	19,133,013	17,799,417	15,324,148	15,136,831	11,449,300	8,458,175

(b) New Brunswick- Analysis of Sales

Sales	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Value-	$	$	$	$	$	$	$
Alcohol	3,066	3,580	5,021	17,365	42,400	67,877	56,607
Spirits	9,590,800	5,720,847	4,585,396	4,571,941	4,325,100	3,608,210	2,841,735
Wine	1,256,637	751,321	632,458	656,558	645,702	533,812	470,629
Beer	5,777,742	4,445,203	4,238,953	3,183,090	3,057,549	2,417,597	1,840,211
Containers	515	23	2,138	179	110	187	134
Less return sales	-	-	-	143	210	658	214
Total	16,628,760	10,920,974	9,463,966	8,428,990	8,070,651	6,627,025	5,209,122

(c) Quebec - Analysis of Sales

Sales	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41 (11 months)	1939-40
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits-							
Alcohol, 65 O.P.....	3,939	3,706	10,212	266,577	272,400	198,457	213,424
Alcohol, 30 U.P.....	39,149	147,813	337,795	27,159	-	-	-
White Whisky.....	-	1,705	16,977	42,841	87,459	68,061	77,001
Brandy- (Canadian)..	7,997	10,608	26,619	10,686	920	-	-
(Imported)..	129,131	84,371	63,129	99,432	79,515	65,889	57,818
Gin- (Canadian)..	784,154	663,066	464,555	466,540	314,490	258,369	239,040
(Imported)..	2,107	3,097	9,699	17,780	16,647	14,966	18,494
Irish Whisky.....	-	-	-	-	-	360	390
Liqueurs- (Canadian)..	11,232	11,044	7,656	8,646	2,808	-	-
(Imported)..	1,001	159	759	907	814	5,086	4,795
Rum.....	190,480	145,419	58,377	64,507	64,245	41,274	24,598
Rye.....	560,015	557,842	362,249	158,634	100,895	66,473	64,174
Scotch- (Canadian)..	149,909	155,513	175,522	243,000	145,355	88,346	77,077
(Imported)..	131,798	140,760	123,345	194,515	177,622	167,275	182,419
Miscellaneous.....	3,127	2,366	2,378	3,886	4,232	2,468	1,685
Total Spirits.....	2,014,039	1,927,469	1,659,272	1,605,110	1,267,402	977,024	960,915
Wines-							
Champagne.....	2,862	60	77	216	2,027	8,245	7,932
Claret - (Canadian)..	1,707	3,419	3,731	1,352	-	-	-
(Imported)..	8,071	7,050	4,082	6,241	8,709	17,339	17,456
Sauterne - (Canadian)..	1,550	2,190	6,490	2,312	-	-	-
(Imported)..	14,663	8,607	6,436	9,682	13,483	29,495	28,793
Port - (Canadian)..	284,589	266,916	278,925	350,774	282,079	283,317	274,958
(Imported)..	102,873	69,623	76,276	98,049	69,175	64,324	66,851
Sherry- (Canadian)..	637,491	762,019	531,667	881,610	743,735	688,653	538,605
(Imported)..	82,554	34,752	31,047	49,191	32,636	30,837	31,512
Burgundy- (Canadian)..	14,488	14,166	9,472	7,548	5,576	2,935	-
(Imported)..	11,773	6,409	5,874	9,830	6,011	12,929	15,923
Vermouth - (Canadian)..	22,321	21,471	16,591	13,329	9,830	5,988	-
(Imported)..	10,117	3,637	2,689	2,852	1,605	11,626	10,575
Miscellaneous.....	56,880	54,739	52,866	42,707	46,488	53,187	72,086
Total Wines.....	1,251,939	1,255,058	1,026,223	1,475,693	1,221,354	1,208,875	1,064,691
Value	$	$	$	$	$	$	$
Spirits-							
Alcohol, 65 O.P.....	143,193	124,337	390,933	6,346,766	5,421,775	3,940,458	3,861,298
Alcohol, 30 U.P.....	665,766	2,269,433	5,120,560	374,055	-	-	-
White Whisky.....	1	22,110	217,521	409,925	747,747	582,149	611,264
Brandy- (Canadian)..	187,599	234,681	571,151	168,546	14,019	-	-
(Imported)..	3,253,941	1,970,173	1,447,487	1,733,080	1,419,901	1,320,536	1,113,299
Gin- (Canadian)..	16,480,764	13,017,662	9,117,106	7,582,961	4,612,807	3,781,506	3,323,904
(Imported)..	55,975	78,700	256,935	388,017	334,035	287,485	328,663
Irish Whisky.....	-	-	-	-	7,398	7,919	8,170
Liqueurs- (Canadian)..	270,119	244,068	164,323	152,368	48,459	-	-
(Imported)..	36,097	4,116	27,094	35,652	21,234	127,718	107,559
Rum.....	4,879,966	2,526,846	1,313,349	1,300,186	1,118,016	718,954	426,457
Rye.....	12,562,859	11,658,435	7,739,203	2,876,330	1,667,890	1,104,989	1,024,066
Scotch- (Canadian)..	3,559,618	3,484,839	3,851,992	4,494,129	2,459,104	1,489,041	1,285,901
(Imported)..	4,102,801	4,164,156	3,478,674	4,766,145	3,956,419	3,527,098	3,595,810
Miscellaneous.....	69,685	50,255	49,793	64,853	66,629	41,366	28,390
Total Spirits.....	46,268,384	39,849,811	33,746,121	30,693,013	21,895,433	16,929,219	15,714,781
Wines-							
Champagne.....	116,783	1,747	2,149	6,194	53,024	191,484	163,926
Claret - (Canadian)..	8,348	14,714	17,138	4,486	-	-	-
(Imported)..	66,742	51,617	29,830	43,436	56,714	72,710	59,234
Sauterne - (Canadian)..	7,390	9,398	26,872	7,520	-	-	-
(Imported)..	112,359	64,725	46,657	67,628	89,315	142,047	117,329
Port - (Canadian)..	1,172,286	901,970	909,076	913,028	674,628	577,236	556,923
(Imported)..	751,303	438,332	425,153	506,584	333,531	275,397	267,999
Sherry- (Canadian)..	2,579,621	2,545,697	1,694,479	2,211,510	1,745,398	1,398,280	1,047,906
(Imported)..	592,136	266,792	209,320	306,226	240,076	200,409	220,726
Burgundy- (Canadian)..	196,354	179,799	113,085	97,828	68,590	30,963	-
(Imported)..	132,823	65,561	51,805	78,573	53,802	85,038	104,200
Vermouth - (Canadian)..	198,713	161,325	116,446	88,956	62,702	30,406	-
(Imported)..	103,836	50,629	31,397	32,044	15,895	99,211	88,435
Miscellaneous.....	231,552	205,214	197,893	159,151	172,768	193,185	258,703
Total Wines.....	6,270,226	4,957,520	3,871,300	4,523,164	3,566,443	3,296,366	2,885,381

(c) Quebec- Analysis of Sales (Concl'd).
Sales of Beer in Quebec, Fiscal Years 1922-46

Fiscal Year ended April 30-	Beer Manufactured and Sold within the Province		Beer Imported from Ontario		Beer Exported from the Province		Revenue from Tax on Sales Paid to the Liquor Commission
	Gal.	$	Gal.	$	Gal.	$	$
1922	21,741,963	15,050,819	579,385	467,135	241,660	166,717	784,234
1923	22,017,621	13,369,885	588,836	393,742	207,413	127,500	694,557
1924	25,238,355	14,639,650	492,022	327,690	498,111	311,536	763,944
1925	26,111,658	14,467,494	579,069	390,966	537,896	448,840	765,766
1926	25,511,627	16,834,384	829,891	587,462	170,809	147,710	878,477
1927	26,812,338	18,743,163	949,018	682,674	163,141	126,068	977,945
1928	27,555,605	19,841,455	1,077,258	777,905	448,688	369,706	1,053,638
1929	27,909,277	21,202,393	1,106,023	958,643	1,454,080	1,150,798	1,164,521
1930	28,630,804	21,653,875	1,305,459	1,097,874	1,702,186	1,328,504	1,204,015
1931	27,668,675	20,934,014	1,299,421	1,024,311	1,652,263	1,287,590	1,162,238
1932	24,420,391	18,377,182	1,476,473	1,149,008	1,556,906	1,199,510	1,036,265
1933	18,734,987	14,176,446	1,396,231	1,090,417	1,319,541	1,128,729	819,780
1934	17,576,048	13,129,808	1,297,137	1,010,946	1,294,539	1,114,353	762,755
1935	18,288,799	13,603,405	1,154,871	963,284	3,617,068	3,315,035	894,086
1936	18,184,161	13,447,882	1,199,265	1,055,081	4,158,107	3,841,168	918,206
1937	18,741,258	14,002,742	1,385,972	1,242,130	4,570,054	3,934,054	958,946
1938	21,291,283	16,019,116	1,721,032	1,578,668	5,228,668	4,458,086	1,102,793
1939	20,630,997	15,462,175	1,680,166	1,541,834	4,830,251	4,173,809	1,059,226
1940	19,767,731	15,517,627	1,565,536	1,412,787	5,405,860	4,797,013	1,173,330
1941 1/	20,257,638	17,114,364	1,814,168	1,663,556	6,658,467	6,130,981	1,213,949
1942 2/	24,881,008	22,241,830	2,210,007	2,062,061	14,046,480	13,898,568	1,490,005
1943 2/	28,493,611	27,603,117	2,510,546	2,470,760	15,291,934	16,296,950	1,705,229
1944 2/	25,712,187	26,164,207	2,464,027	2,501,563	15,514,731	16,278,727	1,549,692
1945 2/	29,429,762	29,295,719	2,816,716	2,839,683	16,549,785	19,091,363	1,773,555
1946 2/	32,346,781	34,734,066	3,040,179	3,290,743	16,973,864	19,755,326	4,476,841

1/ 11 months ended March 31. 2/ Fiscal year ended March 31.

(d) Ontario- Analysis of Sales

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic-							
Brandy	41,784	29,807	37,091	31,176	35,629	23,349	13,859
Gin	412,540	151,248	268,912	300,693	326,321	273,504	275,093
Whisky	1,604,584	1,012,439	1,268,848	1,311,159	1,194,479	927,416	817,195
Liqueur	8,965	9,224	13,445	11,652	8,384	3,887	1,954
Miscellaneous	8,245	6,682	3,497	10,109	11,331	7,972	7,352
Total	2,076,118	1,209,400	1,591,793	1,664,789	1,576,144	1,236,128	1,115,419
Spirits, Imported-							
Brandy	84,105	53,190	52,522	37,643	38,186	32,111	31,874
Gin	6,185	5,306	15,866	14,792	15,753	14,331	16,400
Rum	291,046	95,123	84,125	79,127	66,937	43,234	28,351
Whisky	202,723	154,263	196,132	193,774	211,088	189,060	191,828
Liqueur	783	719	986	1,142	2,015	4,700	4,513
Miscellaneous	74	66	207	246	1,078	1,148	1,194
Total	584,916	308,667	349,838	326,724	335,057	284,584	274,159
Wines- Domestic	838,075	698,507	633,284	973,167	820,680	872,877	765,599
Imported	105,462	44,782	43,901	75,105	49,851	62,333	58,554
Beer- Domestic	780,843	1,366,943	678,310	938,778	846,566	677,068	572,474
Imported	20,944	29,888	21,641	28,192	24,290	21,327	21,293
Total Sales from Liquor Stores	4,406,358	3,658,187	3,318,767	4,006,755	3,652,588	3,154,317	2,807,483
B. & B.W. Sales (Domestic Beer)	50,248,243	45,785,337	37,807,947	40,650,522	37,640,744	30,626,640	26,756,549
Wineries' sales (Domestic Wines)	1,195,109	880,883	864,060	1,040,949	1,054,881	1,101,193	998,100
Grand Total	55,849,710	50,324,407	41,990,774	45,698,226	42,348,213	34,882,150	30,562,132

(d) Ontario - Analysis of Sales (Concl'd.)

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Value-	$	$	$	$	$	$	$
Spirits, Domestic-							
Brandy	865,632	538,216	660,874	455,004	443,890	303,660	165,437
Gin	8,240,437	3,014,027	5,177,652	4,654,972	4,348,575	3,613,323	3,255,846
Whisky	34,272,137	21,292,253	24,777,327	21,464,665	16,939,065	13,063,358	10,729,678
Liqueur	216,355	221,234	310,491	228,006	147,591	54,579	26,361
Miscellaneous	165,918	134,811	82,453	130,708	124,802	89,901	79,811
Total	43,760,479	25,200,541	31,008,797	26,933,355	22,003,923	17,124,821	14,257,133
Spirits, Imported-							
Brandy	1,876,774	1,152,370	1,139,401	694,992	677,278	613,402	550,060
Gin	150,429	130,135	385,280	307,622	299,801	269,849	276,930
Rum	6,786,816	2,167,132	2,008,685	1,638,059	1,279,965	828,549	525,406
Whisky	5,871,707	4,403,749	5,578,032	4,770,953	4,582,588	4,075,154	3,856,895
Liqueur	24,734	21,711	34,534	35,941	52,426	120,602	100,343
Miscellaneous	949	1,771	6,343	6,343	24,853	27,147	24,119
Total	14,711,409	7,876,868	9,152,275	7,453,911	6,916,911	5,934,703	5,333,753
Wines- Domestic	3,003,845	2,369,193	2,085,189	2,774,557	2,181,094	2,000,957	1,672,474
Imported	1,228,843	431,623	413,040	647,344	471,636	611,370	553,170
Beer- Domestic	1,327,434	2,333,746	1,153,193	1,533,670	1,372,422	1,099,143	927,426
Imported	84,300	134,483	95,344	117,659	89,858	76,963	76,734
Total Sales from Liquor Stores	64,116,310	38,346,454	43,907,838	39,460,496	33,035,844	26,847,957	22,820,690
B. and B.W. Sales (Domestic Beer, exclusive of container value)	66,879,190	61,034,601	48,647,605	50,523,429	45,548,177	34,599,090	28,435,819
Wineries' Sales (Domestic Wines)	4,780,568	3,504,792	3,264,070	3,177,122	2,903,584	2,636,513	2,278,768
Grand Total	135,776,068	102,885,847	95,819,513	93,161,047	81,487,605	64,083,560	53,535,277

Sales of Domestic Beer in Ontario, Fiscal Years 1939-46

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales from Liquor Stores' Stock	780,808	1,366,886	678,044	933,142	839,827	672,064	558,962
Beer orders taken at Liquor Stores for delivery by breweries and brewers' warehouses	35	57	267	5,636	6,739	5,004	13,512
Sales from breweries and brewers' warehouses	50,248,243	45,785,337	37,807,947	40,650,522	37,640,744	30,626,640	26,756,549
Total, Ontario Sales of domestic beer	51,029,086	47,152,280	38,486,258	41,589,300	38,487,310	31,303,708	27,329,023
Sales to other provinces	4,251,807	3,874,106	3,460,560	3,269,717	2,923,485	2,344,029	1,914,210
Export sales	1,401,483	1,704,639	2,071,002	1,280,491	1,394,525	133,610	58,033
Grand Total	56,682,376	52,731,025	44,017,820	46,139,508	42,805,320	33,781,347	29,301,266

Sales of Ontario Wines, Fiscal Years 1939-46

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales at Wineries	1,195,109	880,883	864,060	1,040,949	1,054,881	1,101,193	998,100
Sales to the Board	817,770	681,371	614,675	856,741	834,519	896,801	764,326
Total Ontario Sales	2,012,879	1,562,254	1,478,735	1,897,690	1,889,400	1,997,994	1,762,426
Sales to other provinces	1,850,650	1,554,265	1,542,432	1,806,083	1,537,579	1,850,008	1,455,432
Export sales	58,581	49,769	61,602	5,315	4,766	5,892	2,136
Grand Total	3,962,110	3,166,288	3,082,769	3,709,088	3,431,745	3,853,894	3,219,994

(e) Manitoba- Analysis of Sales

Sales	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits	326,870	214,608	214,771	273,613	273,463	225,163	192,895
Beer- Domestic	8,346,703	6,767,773	4,803,497	4,361,877	4,240,896	3,953,674	3,118,659
Imported	15	4,038	2,614	4,108	3,999	3,969	4,259
Wines	194,130	176,293	169,897	246,609	228,033	194,113	186,830
Value-	$	$	$				
Spirits	7,961,394	5,209,650	5,136,461	Information not available prior to 1943-44			
Beer	11,337,074	9,275,741	6,712,504				
Wines	969,005	813,158	722,927				
Total Sales	20,267,473	15,298,549	12,571,892				

(f) Saskatchewan- Analysis of Sales

Sales	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity-							
Spirits-	Gal.	Gal.	Gal.	Gal.			
Domestic-							
Brandy	-						
Gin	61,122	24,304	27,556	31,059			
Whisky	89,593	87,706	141,281 1/	146,056 1/			
Liqueurs	2,022	2,470	2,503 1/	2,107 1/			
Miscellaneous	1,555	-	-	-		Information	
Imported-							
Brandy	11,755	7,804	7,055	9,625		not	
Gin	1,214	-	-	-			
Rum	42,506	9,280	10,503	9,591		available	
Whisky	43,042	33,028	2/	2/			
Liqueur	120	198	2/	2/			
Miscellaneous	-	-	-	-			
Wines - Domestic	233,815	228,546	260,809	341,995			
Imported	29,760	23,348					
Beer - Domestic	5,863,054	3,853,394	3,218,961	2,866,616			
Imported			-	-			
Value-							
Spirits-	$	$	$	$			
Domestic-							
Brandy	-						
Gin	1,452,878						
Whisky	2,272,205						
Liqueurs	54,446						
Miscellaneous	26,656			Information not available			
Imported-							
Brandy	294,287						
Gin	34,362						
Rum	1,289,793						
Whisky	1,399,539						
Liqueurs	4,233						
Miscellaneous	-						
Total Spirits	6,828,399						
Wines- Domestic	1,197,786						
Imported	259,608					Information	
Total Wines	1,457,394					not	
Total Spirits and Wines	8,285,793	5,799,646	6,301,207	5,788,995			
Beer- Domestic	12,316,572	7,824,033	5,854,016	6,303,057		available	
Imported	-	-	-	-			
Grand Total	20,602,365	13,623,679	12,156,223	12,092,052			

1/ Includes imported.
2/ Included with domestic.

(g) Alberta- Analysis of Sales

Sales	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits, Domestic-							
Alcohol, 65 O.P.....	107	121	195	-	-	-	-
Alcohol, Proof.....	-	-	24	1,107[1]	969[1]	900[1]	1,400[1]
Alcohol, Absolute...	13	8	7	-	-	-	-
Spirits.....	216,500	154,000	116,500	-	-	-	-
Liqueurs.....	2,300	1,400	2,350	307,253[2]	262,706[2]	226,000[2]	217,000[2]
Spirits, Imported-							
Spirits.....	127,000	88,000	117,000	-	-	-	-
Liqueurs.....	400	1,000	1,080	-	-	-	-
Wines- Domestic.....	110,000	121,600	112,750	178,980[2]	138,156[2]	129,000[2]	110,600[2]
Imported.....	20,000	16,300	13,800	-	-	-	-
Beer, Ale and Stout...	9,325,000	7,253,700	5,600,000	5,701,070	4,917,381	4,033,000	3,596,398
Value-	$	$	$	$	$	$	$
Liquor.....	10,066,155	7,403,832	7,492,678	7,545,318	5,708,901	4,847,839	4,330,165
Beer.....	17,285,809	13,160,225	9,757,795	9,423,509	7,488,720	5,905,539	5,035,386
Total Sales.....	27,351,964	20,564,057	17,250,473	16,968,827	13,197,621	10,753,378	9,365,551

1/ Alcohol (including sales for hospitals, druggists, manufacturers, etc.).
2/ Includes Imports.

The beer taxes paid to the Board during the years 1924-36, when the breweries were allowed to sell direct to licensees, are shown below. In this connection, it should be noted that the Board also paid the beer tax on its purchases from the brewers, and the beer sold by the Board is included in the gross sales shown on page 18.

Fiscal Year	Tax	Fiscal Year	Tax	Fiscal Year	Tax	Fiscal Year	Tax
	$		$		$		$
1924	485,470	1928	117,120[1]	1932	355,452	1936	459,035
1925	444,979	1929	547,428	1933	398,729		
1926	474,190	1930	531,967	1934	386,634		
1927	452,078	1931	440,184	1935	445,066		

1/ January-March, 1928.

(h) British Columbia- Analysis of Sales

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41	1939-40
Value-	$	$	$	$	$	$	$
Spirits-							
Spirits, Rye Whisky, Bourbon Whisky, Brandy, Gin, Rum, Alcohol...	20,093,642	13,527,386	11,752,824	14,826,052	11,214,026	9,458,909	8,087,818
Liqueurs, Cocktails, Vermouth, Bitters....	70,211	55,785	82,941	144,372	111,541	113,982	108,430
Total.....	20,163,853	13,583,171	11,835,765	14,970,424	11,325,567	9,572,891	8,196,248
Wines-							
British Empire Wines-							
British Columbia.....	571,769	578,816	600,988	822,806	669,788	586,133	520,876
Australian.....	149,192	96,989	104,244	834,188[1]	167,348	135,209	114,446
Ontario.....	26,178	13,510	14,885	17,157	11,577	8,192	8,266
South Africa.....	21,454	-	1,154	161,154[1]	86,939	88,835	73,504
Total.....	768,593	689,315	721,271	1,835,305	935,652	818,369	717,092
Other-							
Port, Sherry and Still Burgundy.....	230,456	134,803	124,113	133,555	92,056	106,624	108,626
Claret and Sauterne..	-	-	-	77	6,139	12,082	9,855
Champagne and Sparkling Wines.....	16,229	-	45	1,200	14,740	30,175	30,555
Total.....	246,685	134,803	124,158	134,832	112,935	148,881	149,036
Oriental Liquors.....	-	67	7	1,897	69,621	170,121	162,830
Malt Liquors-							
B.C. Beer, Ale & Stout-							
To Licensees.....	7,139,904	5,726,089	5,707,799	6,726,489	5,120,173	4,442,235	3,603,005
To Permit Holders...	9,846,040	8,863,442	6,195,522	4,767,866	3,250,945	2,311,328	2,024,013
Eastern Canadian Beer and Ale.....	577,384	269,109	172,772	204,540	65,920	34,842	29,665
Great Britain and Ireland Ale and Stout...	997	92,384	67,881	69,928	89,142	91,586	78,345
Total.....	17,564,325	14,951,024	12,143,974	11,768,823	8,526,180	6,879,991	5,735,028
Grand Total.....	38,743,456	29,358,380	24,825,175	28,711,281	20,969,955	17,590,253	14,960,234

1/ Includes rum and brandy not shown in the spirits section of this classification.

(i) Yukon Territory- Analysis of Sales

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits-						
Alcohol	-	2	2	2	1	-
Brandy	376	406	32	129	284	425
Gin	2,256	595	1,295	2,240	1,171	1,330
Rum	3,432	1,578	1,699	1,326	1,065	876
Rye Whisky	10,060	7,485	4,170	10,179	774	709
Scotch Whisky	1,615	2,189	2,386	3,071	2,306	2,247
Total Spirits	17,739	12,255	9,584	16,947	5,601	5,587
Wines-						
Domestic	1,378	1,595	1,943	1,582	632	351
Imported	286	287	378	547	319	385
Liqueurs-						
Cocktails, Vermouth, Bitters	27	18	20	135	118	95
Malt Liquors-						
Sold to private individuals	20,053	28,810	7,444	4,226	2,643	1,846
Sold to licensees	57,080	19,476	26,344	30,073	29,572	16,219
Value-	$	$	$	$	$	$
Spirits-						
Alcohol	5	37	53	32	15	10
Brandy	13,543	16,495	1,018	3,516	9,555	14,838
Gin	56,390	15,788	48,882	55,819	29,317	29,938
Rum	102,955	56,778	66,464	52,713	40,611	32,257
Rye Whisky	271,614	222,232	351,392	281,062	20,030	17,840
Scotch Whisky	55,720	81,658	89,943	104,448	68,585	67,537
Total Spirits	500,227	392,988	557,752	497,590	168,113	162,420
Wines-						
Domestic	10,334	11,965	10,578	11,147	3,893	2,185
Imported	3,434	3,448	7,387	5,591	4,185	5,052
Liqueurs-						
Cocktails, Vermouth, Bitters	484	329	436	2,987	2,904	2,227
Malt Liquors-						
Sold to private individuals	95,252	138,842	35,398	16,054	10,921	8,988
Sold to licensees	228,318	76,361	102,087	104,409	70,850	63,728
Total Sales	838,049	623,933	713,638	637,778	260,866	244,571

(j) Northwest Territories- Analysis of Sales

	1945-46	1944-45	1943-44	1942-43	1941-42	1940-41
Quantity-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits	5,112	3,496	4,185	5,452	2,778	2,470
Wines	1,273	2,651	494	1,780	1,289	365
Ale and stout	2,756	2,648	1,654	3,929	2,217	-
Beer to public at store	17,546	13,517	15,516	5,693	5,036	4,825(cases)
Beer to licensee	3,303	5,257	8,356	14,256	13,973	5,008(cases)
Value-	$	$	$	$	$	$
Spirits and Wines	200,473	136,799	167,210	200,661	105,841	85,795
Beer-						
To public	103,329	80,466	88,024	63,390	60,792	29,681
To licensee						27,544
Total	303,802	217,265	255,234	264,051	166,633	142,998

DOMINION REVENUE FROM ALCOHOLIC BEVERAGES

Dominion revenue from alcoholic beverages, comprising excise duties, excise taxes, customs duties, and various fees and licences for specified years are shown in Table 2. Additional revenue is received from the sales tax, income, and excess profits taxes, but separate figures for these are not available.

Table 2 (a) - Excise and Import Duty Revenue and Licence Fees on Spirits Collected by the Dominion Government, Fiscal Years 1923-47

Fiscal Year	Excise Duty	Validation Fee	Licences	Import Duty	Total
	$	$	$	$	$
1923	7,983,059	-	2,750	11,739,541	19,725,350
1924	9,367,887	-	3,375	12,288,813	21,660,075
1925	9,389,536	-	4,125	11,237,093	20,630,754
1926	10,928,078	-	4,500	13,679,152	24,611,730
1927	13,899,584	-	5,000	15,365,435	29,270,019
1928	18,261,412	-	6,125	23,085,747	41,353,284
1929	19,337,427	-	6,625	25,150,208	44,494,260
1930	18,527,456	-	7,750	23,577,674	42,112,880
1931	11,814,738	-	6,125	19,069,440	30,890,303
1932	8,154,287	-	7,125	13,617,437	21,778,849
1933	7,201,375	-	6,250	6,537,315	13,744,940
1934	7,176,513	323,482	5,750	5,894,311	13,400,056
1935	8,155,162	443,550	5,000	5,748,342	14,352,054
1936	7,401,581	600,417	4,750	4,871,941	12,878,689
1937	8,316,669	1,055,719	4,500	5,569,017	14,945,905
1938	9,844,227	918,607	5,250	6,430,436	17,198,520
1939	9,929,585	390,763	5,250	6,259,622	16,585,220
1940	12,478,114	374,117	5,250	10,764,127	23,621,608
1941	17,695,951	664,778	5,000	11,823,312	30,189,041
1942	21,994,307	416,576	4,500	10,899,784	33,315,167
1943	31,612,277	513,027	5,125	12,052,485	44,182,914
1944	30,908,236	441,258	5,250	9,692,345	41,047,089
1945	31,576,776	633,523	6,375	12,390,526	44,607,200
1946	47,766,498	1,042,625	5,500	21,584,538	70,399,161
1947	51,729,636	947,710	6,625	25,693,184	78,377,155

Table 2 (b) - Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Dominion Government, Fiscal Years 1923-47

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	$	$	$	$	$	$	$	$
1923	59,631	3,300	2,548,201	1,400	-	22,820	2,617,360	5,252,712
1924	85,074	3,200	3,278,407	1,850	-	40,571	4,245,735	7,654,637
1925	106,234	4,050	3,539,021	1,600	-	38,669	4,681,261	8,370,835
1926	108,638	4,250	3,839,174	1,600	-	63,963	5,485,487	9,503,112
1927	218,347	4,125	3,809,757	1,800	-	64,304	5,217,713	9,316,046
1928	234,220	5,025	4,274,966	2,100	-	95,029	6,349,341	10,960,681
1929	346,540	4,900	4,755,295	1,650	-	101,259	7,983,694	13,193,338
1930	342,098	5,550	4,493,801	1,850	-	108,201	7,508,222	12,459,722
1931	384,035	4,725	4,138,910	1,450	-	96,725	6,570,407	11,196,252
1932	385,503	4,300	3,633,438	1,450	-	82,198	6,320,613	10,427,502
1933	302,539	4,275	2,875,779	1,250	-	40,415	4,982,813	8,207,071

Table 2 (b) - Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Dominion Government, Fiscal Years 1923-47 (Concl'd.)

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Extract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
	$	$	$	$	$	$	$	$
1934	234,877	4,825	2,773,984	1,550	-	30,321	4,937,934	7,983,491
1935	1,143,910	4,275	6,263,464	1,500	168,705	32,714	1,840,227	9,454,795
1936	408,760	4,300	7,691,832	1,600	163,710	29,956	1/	8,300,158
1937	390,277	3,825	8,050,380	1,400	160,175	28,040		8,634,097
1938	363,208	3,625	8,852,924	1,400	132,210	22,481		9,375,848
1939	254,819	3,400	8,177,299	1,400	113,127	20,994		8,571,039
1940	281,164	3,800	11,402,151	1,400	123,446	21,063		11,833,024
1941	324,004	3,350	16,801,740	1,200	108,681	20,017		17,258,992
1942	414,018	3,325	25,241,291	1,200	102,730	12,961		25,775,525
1943	579,858	3,300	33,952,237	1,200	72,762	12,782		34,622,139
1944	371,956	3,325	35,080,381	1,200	222,250	27,736		35,706,848
1945	7,102,636	3,350	35,121,290	1,400	244,266	34,312		42,507,254
1946	6,646,438	3,200	41,382,052	1,400	177,152	18,429		48,228,671
1947	2,511,311	3,450	49,208,816	1,400	91,700	8,898		51,825,575

1/ Excise tax on ale, beer, etc. repealed July 1, 1934.

Table 2 (c) - Excise Taxes and Import Duty Revenue on Wine Collected by the Dominion Government, Fiscal Years, 1923 - 47.

Fiscal Year	Excise Taxes on Wine	Import Duty on Wine	Total
	$	$	$
1923	159,370	525,833	685,203
1924	151,580	742,593	894,173
1925	66,839	793,473	860,312
1926	95,458	863,280	958,738
1927	118,080	992,869	1,110,949
1928	170,987	1,637,307	1,808,294
1929	211,717	1,709,433	1,921,150
1930	299,465	1,357,539	1,657,004
1931	262,225	927,391	1,189,616
1932	258,061	682,667	940,728
1933	195,369	492,501	687,870
1934	213,631	429,675	643,306
1935	248,425	422,364	670,789
1936	203,466	339,040	542,506
1937	207,191	340,090	547,281
1938	239,787	333,257	573,044
1939	230,209	293,311	523,520
1940	419,839	289,241	709,080
1941	658,033	293,392	951,425
1942	1,444,915	183,276	1,628,191
1943	2,006,816	150,000	2,156,816
1944	1,710,217	219,538	1,929,755
1945	1,772,375	239,737	2,012,112
1946	2,066,109	541,123	2,607,232
1947	2,393,718	916,660	3,310,378

A brief summary of the wartime changes in the duties and taxes on alcoholic beverages, follows. The complete historical record of customs and excise duties cannot be set out here owing to space limitations. Further details may be obtained upon application to the Department of National Revenue.

Duties and Taxes on Domestic Spirituous Liquor, Beer, and Wine

A. Under the Excise Act

(1) On spirits used for beverage purposes, with the exception of Canadian brandy, $11.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from $4.00 to $7.00, effective as from September 3, 1939. On June 24, 1942 it was increased to $9.00, and on March 3, 1943, to $11.00).

(2) On Canadian brandy, $9.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from $3.00 to $6.00 effective as from September 3, 1939. On June 24, 1942 it was increased to $7.00, and on March 3, 1943, to $9.00).

(3) On malt contained in beer manufactured from malt alone, 16 cents per pound. (The Budget of September 12, 1939, raised the excise duty from 6 to 10 cents per pound. On April 30, 1941, it was increased to 12 cents per pound, and on June 24, 1942, to 16 cents per pound).

(4) On beer, manufactured in whole or in part from substances other than malt, 45 cents per gallon. (The Budget of September 12, 1939, raised the excise duty from 22 cents to 30 cents per gallon. On April 30, 1941, it was raised to 35 cents, and on June 24, 1942, to 45 cents).

(5) On malt syrup to be used for beverage purposes, manufactured from duty-paid malt, 24 cents per pound. (The Budget of September 12, 1939, increased the excise duty from 10 to 15 cents per pound. On April 30, 1941, it was raised to 18 cents, and on June 24, 1942 to 24 cents).

B. Under the Special War Revenue Act.

(1)a. A tax of 50 cents per gallon on wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit. (Under the Budget of September 2, 1939, the tax was 15 cents per gallon. On April 30, 1941, it was increased to 40 cents, and on June 24, 1942, to 50 cents).

b. A tax of $2.50 per gallon on champagne and all other sparkling wines. (Under the Budget of September, 1939, the tax was $1.50 per gallon. On April 30, 1941, it was increased to $2.00 and on June 24, 1942, to $2.50).

(2) A consumption or sales tax of 8 per cent, payable on the sales price of all domestic spirituous liquor, beer, and wine, by the manufacturer or producer. (The sales price includes excise duties and, in the case of wine, the excise tax).

Duties and Taxes on Imported Spirituous Liquor, Beer, Wine, and Malt for the Manufacture of Beer

A. Under the Customs Tariff

(1) Customs duties on spirituous liquors, e.g., whisky, brandy, gin, rum, etc., and on wines containing over 40 per cent proof spirit, range from $3.00 per proof gallon to $10.00 per proof gallon, depending on the country from which imported and, under existing Treaties, the kind of liquor imported.

(2) In addition, spirituous liquors under (1) above are subject to a customs duty of $7.00 per proof gallon under all Tariffs. (The Budget of September 12, 1939, imposed effective September 3, 1939, a duty of $3.00 per proof gallon under all Tariffs. On June 24, 1942, it was increased to $5.00, and on March 3, 1943, to $7.00).

(3) Ale, beer, porter, and stout, when imported in casks or otherwise than in bottle, are dutiable at 25 cents per imperial gallon under the British Preferential Tariff, and at 35 cents per imperial gallon under the Intermediate and General Tariffs. Ale, beer, porter, and stout, when imported in bottles, are dutiable at 15 cents per imperial gallon under the British Preferential Tariff, and at 50 cents per imperial gallon under the Intermediate and General Tariffs.

(4) In addition, ale, beer, porter, and stout, under (3) above, are subject to a customs duty of 30 cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 9 cents per imperial gallon. On June 24, 1942, this was increased to 30 cents).

(5) Wines- Medicinal or medicated wines, including vermouth and ginger wine containing not more than 40 per cent proof spirit, are dutiable at 80 per cent ad valorem.

(6) Other still wines are subject to various rates of customs duties, depending on the strength and on the country from which imported.

(7) In addition, all still wines under (5) and (6) above, are subject to a customs duty of 42½ cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 7½ cents. On April 30, 1941, this was increased to 32½ cents, and on June 24, 1942, to 42½ cents).

(8) Champagne and other sparkling wines are subject to customs duties at rates depending on the country from which imported, and on the size of the bottles.

(9) In addition, champagne and other sparkling wines, under (8) above, are subject to a customs duty of $1.75 per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 75 cents. On April 30, 1941, it was increased to $1.25, and on June 24, 1942, to $1.75).

(10) Malt, whole, crushed or ground, and malt flour, containing not less than 50 per cent in weight of malt, is dutiable at 1/3 cents per pound, British Preferential Tariff; ½ cent per pound, Intermediate Tariff; and ¾ cent per pound, General Tariff. Barley malt, whole, crushed, or ground, from "most favoured nations" is dutiable at 2/5 cent per pound.

(11) Malt flour containing less than 50 per centum in weight of malt; extracts of malt, fluid or not; grain molasses; malt syrup or malt syrup powder, not otherwise provided for- are all subject to a duty of 25 per cent ad valorem under the British Preferential Tariff; 5 cents per pound and 30 per cent ad valorem under the Intermediate Tariff; and 10 cents per pound and 35 per cent ad valorem under the General Tariff.

(12) Malt syrup, malt syrup powder, or other starch conversion products produced by the action of enzymes on starch, not including any such products used in the brewing of beer - are subject to a duty of 20 per cent ad valorem under the British Preferential Tariff; 25 per cent ad valorem under the Intermediate Tariff; and 30 per cent ad valorem under the General Tariff.

B. Under the Excise Act.

(1) Ale, beer, porter, and stout- The Budget of April 30, 1941 increased the duty from 7 cents to 12 cents. This duty was removed by the June 24, 1942 Budget.

(2) Malt, whole, 16 cents per pound. (The Budget of September 12, 1939, increased the duty from 6 to 10 cents. On April 30, 1941, it was raised to 12 cents and on June 24, 1942, to 16 cents).

(3) Malt, crushed or ground, including malt syrup, 40 cents per pound. (The Budget of September 12, 1939, increased the duty from 15 to 21 cents. On June 25, 1940, it was increased to 25 cents; on April 30, 1941, it was increased to 30 cents, and on June 24, 1942, to 40 cents).

C. Under the Special War Revenue Act.

(1) On all spirituous liquors, beer, and wine, a consumption or sales tax of 8 per cent is levied on the customs duty-paid value.

(2) On all spirituous liquors, beer, and wine, the War Exchange Tax of 10 per cent (effective June 24,1940) was levied on the value for duty unless the goods were entitled to entry under the British Preferential Tariff or under Trade Agreements between Canada and other British countries. This tax was repealed, effective October 13, 1945.

(3) On all spirituous liquors, beer, and wine, subject to duty under the General Tariff, a special excise tax of 3 per cent is levied on the customs duty-paid value.

PRODUCTION AND STOCKS

Production figures on spirits and beer, as given in Table 3, are from the Department of National Revenue, to which the distillers, brewers and liquor warehouses are required to make regular reports. Data on the output of wine, Table 4, are from the Dominion Bureau of Statistics Industrial Census. As the bulk of the spirits and part of the malt liquor go into warehouses it has been considered necessary to show warehouse statistics in detail; these data, Tables 5, 6, and 7, are also from the Department of National Revenue.

Table 3. - Production of Spirits and Beer in Canada, Fiscal Years 1913 - 47

Fiscal Year ended March 31-	Spirits	Beer	Fiscal Year ended March 31-	Spirits	Beer
	Pf.Gal.	Gal.		Pf.Gal.	Gal.
1913	6,458,452	52,314,400	1931	9,286,780	59,073,685
1914	6,972,583	56,060,846	1932	7,099,637	52,297,431
1915	6,116,580	48,023,580	1933	4,345,834	40,664,625
1916	3,450,011	39,603,080	1934	6,411,230	40,920,623
1917	6,400,119	34,949,683	1935	4,321,457	52,078,590
1918	3,566,955	28,717,539	1936	6,553,190	57,154,948
1919	4,187,109	26,247,562	1937	8,723,005	60,308,148
1920	2,356,329	36,984,278	1938	10,198,330	67,381,250
1921	4,194,691	36,194,626	1939	9,642,830	63,331,620
1922	5,050,188	38,641,746	1940	11,821,317	66,496,129
1923	3,828,879	36,902,066	1941	14,641,842	79,006,028
1924	4,411,896	44,080,490	1942	17,569,476	101,081,682
1925	7,287,691	48,389,995	1943	19,657,698	108,980,613
1926	5,434,329	52,448,853	1944	27,203,337	104,062,427
1927	9,121,051	51,755,840	1945	35,555,059	122,530,269
1928	11,596,200	58,397,913	1946	34,625,339	138,941,170
1929	16,816,312	65,837,410	1947	21,571,074	155,800,830
1930	16,813,433	63,450,516			

Table 4. - Production of Fermented Wines in Canada, Calendar Years 1919-45

Calendar Year	Gallons	Calendar Year	Gallons	Calendar Year	Gallons
1919	807,425	1932	2,912,985 1/	1939	3,998,232 1/
1920	515,280		2,707,960 2/		3,424,668 2/
1921	421,713	1933	1,920,587 1/	1940	5,153,380 1/
1922	756,520		2,718,530 2/		4,348,193 2/
1923	858,651	1934	3,690,994 1/	1941	4,840,977 1/
1924	1,144,559		3,292,643 2/		4,188,797 2/
1925	1,388,265	1935	2,559,505 1/	1942	4,352,403 1/
1926	2,725,745		2,666,524 2/		4,612,892 2/
1927	2,731,748	1936	1,630,393 1/	1943	3,449,726 1/
1928	4,351,123		2,750,293 2/		3,600,525 2/
1929	6,162,774	1937	3,481,884 1/	1944	4,213,550 1/
1930	5,718,354		3,283,989 2/		3,735,095 2/
1931	3,205,334 1/	1938	3,975,617 1/	1945	4,133,735 1/
	3,499,881 2/		3,045,554 2/		3,862,963 2/

1/ Wine produced during the year but placed in storage for maturing.
2/ Fermented wine bottled or sold in bulk.

Table 5. - Transactions in the Distilleries of Canada, Fiscal Years 1920 - 47.

Fiscal Year ended March 31 -	In Process Including Deficiencies Brought Forward.	Manufactures Including Surpluses	Returned to Distilleries for Redistillation	Received from Other Sources	Total	Warehoused	Spirits and Fusel Oil Written Off	Deficiencies on which Duty was Collected	In Process Including Deficiencies Carried Forward	Total
	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.
1920	667,068	2,356,329	1,640,324	9,849	4,673,570	4,266,940	29,233	388	377,009	4,673,570
1921	377,009	4,194,691	1,460,721	6,823	6,039,244	5,711,178	23,422	3,451	301,192	6,039,243
1922	301,192	5,050,188	1,300,512	29,474	6,681,366	6,140,188	23,179	6,747	511,252	6,681,366
1923	511,252	3,828,879	706,526	16,888	5,063,545	4,544,516	20,085	204	498,740	5,063,545
1924	498,740	4,411,896	1,198,012	48,867	6,157,515	5,615,401	59,065	638	482,411	6,157,515
1925	482,412	7,287,691	1,462,169	46,841	9,279,113	8,646,683	14,399	3,795	614,236	9,279,113
1926	614,236	5,434,329	1,756,259	139,781	7,944,605	7,328,232	29,754	6,036	580,583	7,944,605
1927	580,583	9,121,051	1,803,383	211,220	11,716,237	10,842,001	12,757	1,585	859,893	11,716,236
1928	859,893	11,596,200	1,847,567	255,938	14,559,598	13,851,317	19,345	3,818	685,118	14,559,598
1929	685,118	16,816,312	2,058,543	293,997	19,853,970	18,794,370	18,636	131	1,040,833	19,853,970
1930	1,040,833	16,813,433	1,985,908	327,273	20,167,447	19,269,025	21,156	312	876,954	20,167,447
1931	876,954	9,286,780	1,291,321	222,425	11,677,480	11,145,524	16,583	965	514,408	11,677,480
1932	514,408	7,099,637	1,385,671	125,680	9,125,396	8,657,897	26,700	9,643	431,156	9,125,396
1933	431,156	4,345,834	1,872,160	92,752	6,741,902	6,195,337	17,535	575	528,455	6,741,902
1934	528,455	6,411,230	1,516,504	134,892	8,591,081	8,093,226	29,803	297	467,755	8,591,081
1935	467,755	4,321,457	1,891,767	139,131	6,820,110	6,429,171	15,000	80	375,859	6,820,110
1936	375,859	6,553,190	2,194,533	167,396	9,290,978	8,635,090	16,784	664	638,440	9,290,978
1937	638,440	8,723,005	2,343,876	80,037	11,785,358	11,105,964	30,918	678	647,798	11,785,358
1938	647,798	10,198,330	2,857,011	137,754	13,840,893	13,804,316	35,727	848	2	13,840,893
1939	2	9,642,830	2,503,119	88,972	12,234,923	12,091,019	143,833	71	--	12,234,923
1940	--	11,821,317	2,721,419	525,693	15,068,429	14,925,492	142,797	--	140	15,068,429
1941	140	14,641,842	3,751,338	217,793	18,611,113	18,440,627	170,346	140	--	18,611,113
1942	--	17,569,476	5,267,363	215,091	23,051,930	22,839,028	212,902	--	--	23,051,930
1943	--	19,657,698	5,046,628	139,082	24,843,408	24,617,829	225,579	--	--	24,843,408
1944	--	27,203,337	3,947,672	109,526	31,260,535	30,971,542	288,993	--	--	31,260,535
1945	--	35,555,058	4,097,272	243,926	39,896,256	39,536,950	359,306	--	--	39,896,256
1946	--	34,625,339	5,894,725	548,195	41,068,259	40,640,266	427,993	--	--	41,068,259
1947	--	21,571,074	6,283,433	649,092	28,503,599	28,217,354	286,245	--	--	28,503,599

Table 6. - Warehousing Transactions in Spirits, Fiscal Years 1920-47

Fiscal Year ended March 31 -	In Warehouse at beginning of Year Including Transits	Warehoused during the Year - ex Distillery	Otherwise Warehoused	Total	Entered for Consumption		Exported in Bond	Otherwise Accounted For	Taken for Re-distillation	In Warehouse at end of Year Including Transits	Total
					Matured	Unmatured					
	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.
1920	10,675,566	4,266,940	305,004	15,247,510	3,816,124	454,951	1,603,889	788,851	1,640,324	6,943,371	15,247,510
1921	6,943,371	5,724,822	1,684,136	14,352,329	2,816,071	442,935	1,072,397	2,384,588	1,460,721	6,175,617	14,352,329
1922	6,175,616	6,140,188	34,797	12,350,601	730,474	1,057,035	192,327	912,620	1,300,376	8,157,769	12,350,601
1923	8,157,769	4,544,516	207,649	12,909,934	729,678	1,366,483	315,213	1,114,745	706,526	8,677,289	12,909,934
1924	8,677,289	5,615,401	164,677	14,457,367	899,291	1,244,249	875,699	1,521,588	1,198,038	8,718,502	14,457,367
1925	8,718,502	8,646,683	41,696	17,406,881	910,316	1,053,472	803,535	1,485,894	1,462,169	11,691,495	17,406,881
1926	11,691,495	7,328,232	119,972	19,139,699	1,082,785	1,109,295	499,007	1,894,957	1,756,259	12,797,396	19,139,699
1927	12,797,396	10,842,001	156,677	23,796,074	1,404,111	1,170,059	571,792	2,438,928	1,810,783	16,400,401	23,796,074
1928	16,400,401	13,851,317	11,016	30,262,734	1,896,357	1,069,622	579,420	3,101,771	1,847,567	21,767,997	30,262,734
1929	21,767,997	18,794,370	33,063	40,595,430	2,016,802	1,034,875	1,143,276	3,495,228	2,058,542	30,846,707	40,595,430
1930	30,846,797	19,269,025	16,866	50,132,688	1,926,063	1,054,307	1,810,197	3,504,923	1,985,908	39,851,290	50,132,688
1931	39,851,290	11,145,524	102,960	51,099,774	1,180,536	1,088,844	2,558,327	3,040,337	1,291,321	41,940,409	51,099,774
1932	41,940,409	8,657,898	100,874	50,699,181	781,612	1,082,046	2,276,137	2,695,857	1,385,671	42,477,858	50,699,181
1933	42,477,858	6,195,337	8,737	48,681,932	769,527	905,505	1,991,994	2,368,138	1,872,160	40,774,608	48,681,932
1934	40,774,608	8,172,867	8,522	48,955,997	933,946	827,699	2,478,975	3,133,602	1,516,504	40,065,271	48,955,997
1935	40,065,271	6,429,171	54,570	46,549,012	1,063,928	813,388	2,215,332	3,567,168	1,891,767	36,997,429	46,549,012
1936	36,997,429	8,635,090	62,272	45,694,791	1,621,286	866,974	3,006,544	3,816,606	2,194,533	34,188,848	45,694,791
1937	34,188,848	11,105,964	25,191	45,320,003	1,900,714	908,970	5,280,885	4,745,476	2,343,876	30,140,082	45,320,003
1938	30,140,082	13,804,316	36,450	43,980,848	2,277,703	891,895	4,620,950	5,116,901	2,857,011	28,216,388	43,980,848
1939	28,216,388	12,091,019	36,393	40,343,800	2,299,474	927,037	1,956,358	3,956,320	2,503,119	28,701,492	40,343,800
1940	28,701,492	14,925,492	16,348	43,643,332	2,032,987	857,697	1,876,964	3,632,960	2,721,419	32,521,305	43,643,332
1941	32,521,305	18,440,627	33,827	50,995,759	2,371,633	889,529	3,327,365	4,617,529	3,751,338	36,038,365	50,995,759
1942	36,038,365	22,839,028	35,156	58,912,549	2,944,391	1,069,215	2,096,392	8,784,691	5,267,363	38,750,497	58,912,549
1943	38,750,497	24,617,830	9,786	63,378,113	3,445,872	1,048,296	3,401,542	9,666,051	5,046,628	40,769,724	63,378,113
1944	40,769,724	30,971,542	7,086	71,748,352	2,620,297	1,178,384	17,392,892	10,176,196	3,947,672	36,432,910	71,748,351
1945	36,432,909	39,536,950	9,241	75,979,100	2,676,482	1,276,252	15,876,537	9,462,017	4,097,272	42,590,540	75,979,100
1946	42,590,540	40,640,266	142,288	83,373,094	4,087,690	1,668,333	11,884,061	7,098,503	5,894,725	52.739,782	83.373.094
1947	52,739,782	28,217,354	86,104	81,043,240	4,446,128	1,745,212	4,757,373	7,760,607	6,283,433	56,050,487	81,043,240

Table 7. - Warehousing Transactions in Beer, Fiscal Years 1920 - 47

Fiscal Year ended March 31-	In Warehouse from last Year	Warehoused	Imported	Total	Entered for Consumption	Exported in Bond	Ships' Stores	Written Off	Remaining in Warehouse	Total
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1920	32,222	32,310	-	64,532	17,750	22,210	-	-	24,572	64,532
1921	24,572	65,052	-	89,624	6,974	54,278	-	-	28,372	89,624
1922	28,372	97,578	-	125,950	1,764	63,359	-	-	60,827	125,950
1923	60,827	10,800	-	71,627	2,702	53,279	-	-	15,646	71,627
1924	15,646	172,674	-	188,320	9,789	148,459	-	240	29,832	188,320
1925	29,832	363,548	-	393,380	209,398	116,907	-	-	67,075	393,380
1926	67,075	394,989	-	462,064	344,641	32,410	-	-	85,013	462,064
1927	85,013	1,292,087	-	1,377,100	1,291,954	19,371	-	-	65,775	1,377,100
1928	65,775	1,325,630	-	1,391,405	1,343,986	13,197	-	-	34,222	1,391,405
1929	34,222	1,812,444	-	1,846,666	1,712,615	8,928	-	8,244	116,879	1,846,666
1930	116,878	1,864,625	-	1,981,503	1,738,663	7,981	99	11,342	223,418	1,981,503
1931	223,418	1,832,803	-	2,056,221	1,831,625	8,577	2,075	-	213,944	2,056,221
1932	213,944	2,020,540	-	2,234,484	1,977,892	11,944	2,226	-	242,422	2,234,484
1933	242,422	1,412,309	-	1,654,731	1,491,735	23,916	1,507	4	137,569	1,654,731
1934	137,569	1,324,494	-	1,462,063	974,161	367,619	2,532	56	117,695	1,462,063
1935	117,695	11,169,798	72,720	11,360,213	11,176,838	29,047	2,589	20,362	131,377	11,360,213
1936	131,377	886,488	87,841	1,105,706	875,759	53,621	3,419	22,077	150,830	1,105,706
1937	150,830	914,614	97,350	1,162,794	912,436	110,701	6,064	9,583	124,010	1,162,794
1938	124,010	809,089	104,869	1,037,968	765,187	155,430	5,122	-	112,229	1,037,968
1939	112,229	678,425	97,871	888,525	675,909	119,966	4,557	-	88,093	888,525
1940	88,093	753,067	92,729	933,889	646,399	196,389	9,139	-	81,962	933,889
1941	81,962	751,781	99,722	933,465	533,470	285,196	73,367	-	41,432	933,465
1942	41,432	6,777,839	82,969	6,902,240	755,456	5,887,288	165,389	-	94,107	6,902,240
1943	94,107	6,813,251	29,011	6,936,369	1,197,658	5,626,526	59,113	1,240	51,832	6,936,369
1944	51,832	7,536,054	640	7,588,526	726,817	6,744,055	63,988	-	53,666	7,588,526
1945	53,667	12,591,822	-	12,645,489	6,177,745	5,948,641	64,098	-	455,005	12,645,489
1946	455,005	6,910,528	-	7,365,533	2,596,574	4,566,786	67,318	-	134,855	7,365,533
1947	134,855	5,763,200	-	5,898,055	1,035,203	4,496,273	23,785	-	342,794	5,898,055

IMPORTS AND EXPORTS

Data on imports and exports, as shown in Tables 8 to 10, have been taken from the Bureau's reports on the Trade of Canada. It will be noted that the figures on exports of spirits do not agree with the warehouse exports given in Table 6; the latter cover only exports in bond. It is not possible to estimate smuggling or illegal traffic in liquor, nor to estimate the quantities carried across the border by tourists leaving the country.

Table 8. - Imports into Canada of Alcoholic Beverages, Fiscal Years 1921 - 47

Fiscal Year ended March 31-	Spirits		Beer		Wines	
	Pf.Gal.	$	Gal.	$	Gal.	$
1921	3,510,574	32,089,969	74,105	143,737	714,980	2,412,501
1922	1,348,603	23,164,485	49,160	114,810	384,211	1,244,907
1923	1,193,123	19,704,693	54,241	120,362	359,273	1,110,243
1924	1,261,541	20,137,492	96,647	214,992	598,125	1,133,955
1925	1,161,169	17,763,865	91,928	181,891	706,717	1,177,873
1926	1,410,637	23,481,927	152,255	316,446	736,311	1,455,700
1927	1,587,475	27,277,008	153,105	333,383	845,074	1,701,924
1928	2,374,885	42,033,919	234,701	428,673	1,147,225	3,437,595
1929	2,604,769	44,750,649	242,100	495,531	1,221,406	3,597,931
1930	2,446,800	41,283,758	259,003	541,961	1,290,957	3,200,768
1931	1,990,574	32,662,269	230,995	482,357	1,050,775	2,290,011
1932	1,421,214	23,798,052	195,664	388,319	877,591	1,743,509
1933	732,306	12,226,849	106,587	218,257	669,849	1,188,885
1934	718,016	13,065,871	93,602	194,234	523,866	963,794
1935	713,346	13,058,393	97,572	200,535	542,019	1,091,887
1936	976,563	7,209,119 1/	88,851	175,700	506,707	1,007,548
1937	1,126,440	6,911,081 1/	97,725	173,717	472,887	1,009,666
1938	1,297,925	6,259,438 1/	104,778	154,090	507,669	1,016,100
1939	1,265,909	5,776,438 1/	97,374	130,675	450,953	898,377
1940	1,612,906	5,551,248 1/	92,873	124,756	468,098	835,686
1941	1,479,606	5,487,562 1/	98,403	136,731	502,354	881,054
1942	1,390,192	5,326,270 1/	86,122	115,629	434,888	733,988
1943	1,284,116	5,908,062 1/	85,211	119,536	434,699	729,759
1944	823,422	4,214,462 1/	61,634	94,478	290,691	534,818
1945	1,043,709	5,193,244 1/	76,225	120,565	303,153	649,905
1946	1,775,935	7,925,334 1/	26,550	25,925	595,732	1,647,551
1947	2,097,427	10,085,704 1/	17,015	23,973	928,664	2,661,066

1/ The excise duty which was included in the value of distilled spirits, chiefly whisky, imported into Canada from countries entitled to the British Preferential Tariff since the fiscal year 1930-31, is excluded as from April 1, 1935. This lowers the import values and renders them not strictly comparable with those of previous years.

Table 9. - Exports from Canada of Canadian-made Alcoholic Beverages, Fiscal Years 1921 - 47

Fiscal Year ended March 31-	Spirits		Beer		Wines	
	Gal.	$	Gal.	$	Gal.	$
1921	901,014	2,287,894	793,172	912,964	2,441	6,774
1922	198,393	937,306	472,735	849,285	2,100	3,658
1923	413,525	3,037,948	1,509,763	2,866,351	870	2,027
1924	1,239,454	9,510,874	3,192,491	5,335,668	1,949	7,633
1925	1,260,748	11,337,659	3,142,048	4,860,984	6,277	26,890
1926	1,359,441	15,961,168	3,786,164	5,156,103	20,896	90,506
1927	1,583,365	19,164,764	4,252,583	5,554,092	34,179	119,197
1928	1,826,089	21,776,877	3,825,003	5,401,429	32,184	108,831
1929	2,389,543	24,389,885	4,110,698	5,608,366	40,046	120,656
1930	2,974,822	26,333,167	1,481,215	1,995,990	36,598	115,081
1931	3,288,506	18,877,041	270,102	337,210	11,441	71,793
1932	2,521,108	11,639,864	25,458	24,129	1,778	2,346
1933	1,996,113[1/]	9,930,482	35,667	40,764	994	1,365
1934	2,551,030[1/]	16,061,621	404,939	435,546	38,153	89,132
1935	2,205,249[1/]	13,414,386	69,994	75,450	19,948	58,109
1936	2,995,181[1/]	16,296,877	51,887	53,348	3,262	5,188
1937	5,289,344[1/]	21,784,910	112,902	113,157	4,694	15,549
1938	4,734,678[1/]	18,840,677	156,053	163,062	4,987	11,470
1939	2,087,956[1/]	9,468,483	123,726	119,496	2,347	4,575
1940	1,704,410[1/]	8,191,896	192,612	186,870	2,291	5,139
1941	3,463,772[1/]	8,921,475	256,970	233,406	5,945	9,387
1942	2,079,458[1/]	10,467,827	5,639,946	5,312,889	4,952	10,605
1943	2,536,605[1/]	13,872,210	5,839,905	5,296,213	7,385	15,236
1944	2,182,628[1/]	12,381,838	6,604,977	6,231,288	42,493	75,331
1945	3,129,788[1/]	17,860,978	5,968,602	5,391,767	51,167	107,959
1946	4,810,848[1/]	26,766,855	4,567,667	4,468,762	51,913	89,313
1947	4,757,607[1/]	29,865,798	4,108,944	4,376,028	29,977	57,170

1/ Proof gallons.

Table 10. - Re-exports from Canada of Imported Alcoholic Beverages, Fiscal Years 1921- 47

Fiscal Year ended March 31 -	Spirits		Beer		Wines	
	Gal.	$	Gal.	$	Gal.	$
1921	8,730	92,050	-	-	2,906	29,288
1922	32,497	660,457	119	306	797	14,668
1923	89,710	1,051,556	1,756	4,291	2,663	41,179
1924	39,105	843,599	4,326	8,976	540	9,955
1925	14,637	270,135	-	-	753	5,220
1926	21,277	442,504	-	-	1,962	46,192
1927	143,043	2,843,010	12	144	19,321	324,489
1928	247,506	5,166,139	388	719	132,748	2,365,545
1929	245,185	5,206,934	634	2,340	195,227	2,983,155
1930	171,483	3,737,710	2,117	7,956	150,056	2,152,312
1931	26,258	521,228	4,366	7,303	18,573	298,179
1932	110	2,387	-	-	76	597
1933	45[1/]	1,043	-	-	45	386
1934	1,238[1/]	8,994	12	22	5,783	17,953
1935	45[1/]	990	302	660	1,970	8,918
1936	54[1/]	717	-	-	61	383
1937	462[1/]	4,106	-	-	173	1,938
1938	141[1/]	928	-	-	107	1,309
1939	121[1/]	1,029	-	-	67	382
1940	38[1/]	678	32	101	91	520
1941	42[1/]	471	2	2	35	187
1942	3,077[1/]	8,837	-	-	1,094	6,176
1943	69[1/]	1,432	-	-	35	180
1944	3[1/]	27	-	-	11,005	57,732
1945	273[1/]	2,536	-	-	-	-
1946	113[1/]	420	-	-	12	45
1947	382[1/]	3,533	-	-	-	-

1/ Proof gallons.

Apparent Consumption of Alcoholic Beverages in Canada

Accurate measurement of the consumption of alcoholic beverages by Canadians is practically imposeible. Temporary additions to the resident population through tourist travel are, at certain seasons, extremely large. In 1946, for example, more than 20 million visitors crossed the international boundary into Canada. Sales of alcoholic beverages to certain of these visitors undoubtedly reach considerable proportions. Precise measurement is impossible since no separate record is kept of sales to non-residents of Canada.

In Tables 11, 12, and 13, an attempt has been made to indicate the apparent consumption in Canada of spirits, beer, and wine, respectively, on the basis of the quantities produced, imported, exported, etc. It should be noted that these figures take no account of increases or decreases in the quantities held in stock by the Boards or by licensees. For instance, the Boards may, in certain years, buy heavily to replenish stocks or create reserves; such purchases would unduly weight the consumption figures for these years. The method of estimation is explained in detail below:

Spirits.- Practically the total production of spirits is placed in bonded warehouses, from where it is released for various purposes, as indicated in "Warehouse Transactions". (See Table 6). The quantities shown as "Entered for Consumption" are released from warehouse, duty paid, presumably for consumption for beverage purposes in Canada. In certain years, however, particularly in the late 1920's, the total domestic exports were considerably greater than the exports in bond. (See Table 11.). The difference, presumably, was made up from exports out of the quantities "Entered for Consumption". The apparent consumption of spirits in the years 1920-42 was estimated by assuming that the total supply of spirits available for home consumption or for export was the sum of the quantities shown under "Entered for Consumption"; "Imports"; and "Exports in Bond". From this total available supply the total "Domestic Exports" and "Re-exports of Imported Goods", were deducted, the remainder indicating the "Apparent Consumption of Spirits" in Canada.

World War II introduced a new factor, namely, the export of large quantities of non-potable spirits for war use. For instance, spirits exported in bond were 3.4 million proof gallons in the fiscal year 1943; 17.4 million proof gallons in 1944; 15.9 million proof gallons in 1945; and 11.9 million proof gallons in 1946; while exports of beverage spirits were 2.6 million proof gallons; 2.2 million proof gallons; 3.2 million proof gallons; and 4.8 million proof gallons, respectively, in those years. Hence, from 1943 onwards, the addition of the quantities "Entered for Consumption", and "Imports", less "Re-exports of Imported Spirits", is thought to provide the most accurate estimate of the consumption of beverage spirits in Canada.

Beer. - Only a small part of the output of beer is placed in warehouses. The available supply is, therefore, made up of, "Production"; changes in "Warehouse Stocks"; and "Imports"; and by deducting the "Domestic Exports" and "Re-exports of Imported Goods" from this total supply, the "Apparent Consumption of Beer" in Canada is obtained.

Wine. - The "Apparent Consumption of Domestic Wine" is obtained by dividing the rates of excise tax into the total tax collections. This is believed to furnish a better measure of consumption than subtracting exports from production, since part of each year's production is not consumed in that year but placed in storage for maturing. The "Apparent Consumption of Imported Wine" is arrived at by deducting, from the "Imports" into Canada, the "Re-exports" of foreign supplies.

Table 11. - Apparent Consumption of Spirits in Canada, Fiscal Years 1922 - 47

Year ended March 31-	Entered for Consumption	Add Exports in Bond	Add Imports	Deduct Re-exports of Imported Spirits 1/	Deduct Total Domestic Exports	Apparent Consumption
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1922	730,474	192,327	1,348,603	24,373	158,714	2,088,317
1923	729,678	315,213	1,193,123	67,283	330,820	1,839,911
1924	899,291	875,699	1,261,541	29,329	991,563	2,015,639
1925	910,316	803,535	1,161,169	10,978	1,008,583	1,855,459
1926	1,082,785	499,007	1,410,637	15,958	1,087,553	1,888,918
1927	1,404,111	571,792	1,587,475	107,282	1,266,692	2,189,404
1928	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
1929	2,016,802	1,143,276	2,604,769	183,889	1,911,634	3,669,324
1930	1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
1931	1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
1932	781,612	2,276,157	1,421,214	83	2,016,886	2,461,994
1933	769,527	1,991,994	732,306	45	1,996,113	1,497,669
1934	933,946	2,478,975	718,016	1,238	2,551,030	1,578,669
1935	1,063,928	2,215,332	713,346	45	2,205,249	1,787,312
1936	1,621,286	3,006,544	976,563	54	2,995,181	2,609,158
1937	1,900,714	5,280,885	1,126,440	462	5,289,344	3,018,233
1938	2,302,210	4,620,950	1,297,925	141	4,734,678	3,486,266
1939	2,299,474	1,956,358	1,265,909	121	2,087,956	3,433,664
1940	2,032,987	1,876,964	1,612,906	38	1,704,410	3,818,409
1941	2,371,633	3,327,365	1,479,606	42	3,463,772	3,714,790
1942	2,944,391	2,096,392	1,390,192	3,077	2,079,458	4,348,440
1943	3,445,872	2/	1,284,116	69	2/	4,729,919
1944	2,620,297	2/	823,422	3	2/	3,443,716
1945	2,676,482	2/	1,043,709	273	2/	3,719,918
1946	4,087,690	2/	1,775,935	113	2/	5,863,512
1947	4,446,128	2/	2,097,427	382	2/	6,543,173

1/ Prior to 1933 export figures as given in the trade returns were in imperial gallons. These were converted to proof gallons, as follows: Canadian manufacture at 20 under proof; foreign origin at 25 under proof.

2/ See under Spirits, page 39.

Table 12. - Apparent Consumption of Beer in Canada, Fiscal Years 1920-47

Year ended March 31-	Production	Add Quantities Entered for Consumption from Warehouses	Add Imports	Deduct Quantities placed in Warehouses	Deduct Exports (Domestic)	Deduct Re-exports of imported Goods	Apparent Consumption
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1922	38,541,746	1,764	49,160	97,578	472,735	119	38,022,238
1923	36,902,066	2,702	54,241	10,800	1,509,763	1,756	35,436,690
1924	44,080,490	9,789	96,647	172,674	3,192,491	4,326	40,817,435
1925	48,389,995	209,398	91,928	363,548	3,142,048	-	45,185,725
1926	52,448,853	344,641	152,255	394,989	3,786,164	-	48,764,596
1927	51,755,840	1,291,954	153,105	1,292,087	4,252,583	12	47,656,217
1928	58,397,913	1,343,986	234,701	1,325,630	3,825,003	388	54,825,579
1929	65,837,410	1,712,615	242,100	1,812,444	4,110,698	634	61,868,349
1930	63,450,516	1,738,663	259,003	1,864,625	1,481,215	2,117	62,100,225
1931	59,073,685	1,831,625	230,995	1,832,803	270,102	4,366	59,029,034
1932	52,297,431	1,977,892	195,664	2,020,540	25,458	-	52,424,989
1933	40,664,625	1,491,735	106,587	1,412,309	35,667	-	40,814,971
1934	40,920,623	974,161	93,602	1,324,494	404,939	12	40,258,941
1935	52,078,590	11,176,838	97,572	11,169,798	69,994	302	52,112,906
1936	57,154,948	875,759	88,851	886,488	51,887	-	57,181,183
1937	60,308,148	912,436	97,725	914,614	112,902	-	60,290,793
1938	67,361,250	765,187	104,778	809,089	156,053	-	67,266,073
1939	63,331,620	675,909	97,374	678,425	123,726	-	63,302,752
1940	66,496,129	646,399	92,873	753,067	192,612	32	66,289,690
1941	79,006,028	535,470	98,403	751,781	256,970	2	78,629,148
1942	101,081,682	755,456	86,122	6,777,839	5,639,946	-	89,505,475
1943	108,980,613	1,197,658	85,211	6,813,251	5,839,905	-	97,610,326
1944	104,062,427	726,817	61,634	7,536,054	6,604,977	-	90,709,847
1945	122,530,269	6,177,745	76,225	12,591,822	5,968,602	-	110,223,815
1946	138,941,170	2,596,574	26,550	6,910,528	4,567,667	-	130,086,099
1947	163,800,860	1,065,256	17,016	8,753,200	4,100,944	-	152,030,904

Table 13. - Apparent Consumption of Wines in Canada, Fiscal Years, 1921 - 47

Year ended March 31-	Native	Imported			Apparent Consumption Native and Imported
	Apparent Consumption (Estimated from Excise Tax Collections)	Imports	Less Re-exports	Apparent Consumption	
	Gal.	Gal.	Gal.	Gal.	Gal.
1921	242,319	714,980	2,906	712,074	954,393
1922	409,913	384,211	797	383,414	793,327
1923	528,355	359,273	2,663	356,610	884,965
1924	922,715	598,125	540	597,585	1,520,300
1925	806,846	706,717	753	705,964	1,512,810
1926	1,182,775	736,311	1,962	734,349	1,917,124
1927	1,482,686	845,074	19,321	825,753	2,308,439
1928	2,171,887	1,147,225	132,748	1,014,477	3,186,364
1929	2,770,117	1,221,406	195,227	1,026,179	3,796,296
1930	3,920,261	1,290,957	150,056	1,140,901	5,061,162
1931	3,408,973	1,050,775	18,573	1,032,202	4,441,175
1932	3,337,556	877,591	76	877,515	4,215,071
1933	2,478,387	669,849	45	669,804	3,148,191
1934	2,679,619	523,866	5,783	518,083	3,197,702
1935	3,187,504	542,019	1,970	540,049	3,727,553
1936	2,605,602	506,707	61	506,646	3,112,248
1937	2,693,456	472,887	173	472,714	3,166,170
1938	3,120,381	507,669	107	507,562	3,627,943
1939	3,010,981	450,953	67	450,886	3,461,867
1940	3,544,910	468,098	91	468,007	4,012,917
1941	4,310,295	502,354	35	502,319	4,812,614
1942	3,733,449	434,888	1,094	433,794	4,167,243
1943	4,192,903	434,699	35	434,664	4,627,567
1944	3,314,260	290,691	11,005	279,686	3,593,946
1945	3,409,303	303,153	--	303,153	3,712,456
1946	3,979,857	595,732	12	595,720	4,575,577
1947	4,655,734	928,664	--	928,664	5,584,398

ALCOHOLISM AND CRIME

In the popular mind there is the belief that crime is associated with the consumption of liquor. In examining statistics to support this assumption it must be remembered that the information given in the table "Use of Liquor", in the Bureau's Report on Criminal and Other Offences, gives but a doubtful picture of the use of alcohol by convicted persons for the following reasons:-

(a) There are no statistics available which show the use of liquor by non-criminals with which the figures could be compared.

(b) The table includes columns for "temperate" and "intemperate" but the meaning attached to them by the criminal courts is probably not the same in all cases.

(c) The reliability of the figures is open to question since there is no reason to believe that the convicted person is being truthful and in most cases his admission cannot be verified.

Table 14 shows the use of liquors as reported by persons convicted of indictable crimes. These figures would lead one to believe that either alcoholism has little influence over criminality, that by far the greatest percentage of crime is committed by moderate or non-drinkers, or else that people do not own up to over-indulgence.

It should also be noted that, although a person may admit moderate or immoderate use of liquor, it cannot be taken for granted that, at the time of the crime, he or she was intoxicated.

Table 15 shows, for the ten-year period 1937-1946, convictions for offences related to the use of liquor, both indictable (serious breaches of the law) and non-indictable (offences of a minor nature, which are dealt with by Police Magistrates and Justices of the Peace), as compared with convictions for all offences.

It is reasonable to suppose that wartime restrictions on the sale of cars, tires, and gasoline accounted to some extent for the decrease in the years 1942, 1943, 1944, and 1945, in the number of cases of "driving a car while drunk". With the lifting of these regulations, the figure has reached pre-war proportions and, in 1946, was 49.6 per cent higher than in 1945.

Table 16 shows total convictions for drunkenness and rates per 10,000 adult population, by provinces, 1937-46, based on the 1931 and 1941 censuses and as estimated for intercensal years.

The number of convictions for drunkenness, which declined slightly in 1943 and 1944, increased in 1945 by 12.6 per cent, and again in 1946 by 37.1 per cent, which may to some extent be due to the return of men from overseas and to ready money in peoples' pockets. The increase in 1946 was distributed across the country except in Quebec and the Yukon, both of which showed decreases.

Table 17 shows offences against the Liquor Acts and the number per 10,000 adult population, by provinces, 1937-46. Offences against the Liquor Acts usually represent a breach of the conditions of sale. Such conditions have varied greatly under different methods of control. (See pages 1-15). In 1946, the number of convictions for offences against the Liquor Acts reached the highest figure on record, an increase of 50 per cent over 1945.

Table 18 shows the age and sex of persons committed for driving while drunk and for operating illicit stills from 1937 to 1946.

Table 19 shows the number and sex of juveniles convicted of drunkenness and breaches of the Liquor Acts, by provinces, for the period 1937 to 1946.

It must be remembered that non-indictable offences are affected more than indictable offences by extraneous circumstances and varying methods of law enforcement in different areas and in different years. Differences of this nature, apart from the drinking habits of the average Canadian may affect the statistics of convictions. Conduct, formerly legal, may, by a change in law, become criminal; offences may be changed from a less to a more serious category or the reverse, as for instance "driving a car while drunk", which in 1937 was changed from a non-indictable offence to an indictable crime. Again, statistics in wartime are less reliable for comparative purposes because of special restrictions and new laws, shortage of personnel in law enforcement departments, shifting of population for overseas service and war industries and the substitution of military for civil courts.

Considerations such as the above illustrate the difficulty of obtaining adequate statistical proof of any direct relation between increases or decreases in crime and methods of liquor control. The reader is, therefore, cautioned against superficial comparisons of statistics and hasty generalizations without taking into consideration differences in the age and sex distribution of the population and other factors, extraneous to changes in drinking habits, which may affect the crime rate.

Note:- This section has been revised with the assistance of Miss Ruth Harvey, Chief, Criminal Statistics Branch. The 1946 figures are tentative.

Table 14. - The Use of Liquor by Convicted Persons and Percentage to Total Convictions for Indictable Crimes, Canada, 1922-46

Year	Moderate	Per Cent	Immoderate	Per Cent	Not Stated	Per Cent	Total Convictions
1922	8,990	57.2	1,196	7.6	5,534	35.2	15,720
1923	8,710	57.4	1,011	6.7	5,467	36.0	15,188
1924	9,015	55.5	941	5.8	6,302	38.8	16,258
1925	9,519	55.3	1,330	7.7	6,370	37.0	17,219
1926	9,121	52.3	1,158	6.6	7,169	41.1	17,448
1927	10,848	57.6	1,399	7.4	6,589	35.0	18,836
1928	11,629	53.5	1,952	9.0	8,139	37.5	21,720
1929	12,919	53.6	1,914	7.9	9,264	38.5	24,097
1930	17,305	60.8	2,167	7.6	8,985	31.6	28,457
1931	17,753	56.3	2,121	6.7	11,668	37.0	31,542
1932	22,498	71.7	2,749	8.8	6,136	19.6	31,383
1933	23,938	72.7	2,645	8.0	6,359	19.3	32,942
1934	22,809	72.0	2,199	6.9	6,676	21.1	31,684
1935	26,827	80.0	2,528	7.5	4,176	12.5	33,531
1936	30,561	84.7	3,487	9.7	2,011	5.6	36,059
1937	32,838	88.4	3,637	9.8	673	1.8	37,148
1938	35,625	81.7	5,702	13.1	2,272	5.2	43,599
1939	40,231	83.6	5,990	12.4	1,886	3.9	48,107
1940	39,634	84.8	5,730	12.3	1,359	2.9	46,723
1941	35,618	83.5	5,113	12.0	1,915	4.5	42,646
1942	31,793	80.9	4,927	12.5	2,589	6.6	39,309
1943	33,448	80.1	4,525	10.8	3,779	9.0	41,752
1944	35,717	84.0	4,540	10.7	2,254	5.3	42,511
1945	34,446	82.1	4,876	11.6	2,643	6.3	41,965
1946	35,966	76.6	5,919	12.6	5,054	10.8	46,939

Table 15. - Convictions - Specified Indictable and Non-Indictable Offences, Canada, 1937-46

Year ended Sept. 30-	Indictable Offences			Non-indictable Offences		
	All Indictable Offences	Illicit Stills	Driving while drunk	All Non-indictable Offences	Drunkenness	Violations of Liquor and Temperance Acts
1937	37,148	460	1,439	420,212	34,606	11,142
1938	43,599	440	1,877	414,664	36,894	12,442
1939	48,107	324	1,736	428,608	36,007	13,513
1940	46,723	444	1,794	456,109	37,826	12,946
1941	42,646	325	1,984	547,556	40,002	15,369
1942	39,309	183	1,720	581,364	44,801	16,898
1943	41,752	116	1,266	465,315	42,292	15,099
1944	42,511	172	1,155	430,727	41,521	17,093
1945	41,965	278	1,269	455,918	46,745	22,237
1946	46,939	172	1,898	659,672	64,076	33,362

Table 16. - Number of Convictions for Drunkenness and Number per 10,000 Population, 16 Years of Age and Over, by Sex, for Canada and Provinces, 1937 - 46

Years	Canada		Prince Edward Island		Nova Scotia		New Brunswick		Quebec		Ontario		Manitoba		Saskatchewan		Alberta		British Columbia		Yukon		Northwest Territories	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
	Number of Convictions																							
1937.....	32,556	2,050	542	17	2,479	98	2,662	147	6,966	578	15,185	775	973	77	409	16	858	71	2,454	266	11	3	17	2
1938.....	34,907	1,987	575	20	2,539	89	2,607	123	6,756	464	16,697	888	1,179	107	834	14	867	55	2,828	225	17	-	8	2
1939.....	34,199	1,808	523	23	2,375	88	2,076	103	6,193	234	17,225	895	866	119	876	19	1,053	77	2,977	249	23	-	12	1
1940.....	35,695	2,131	454	13	3,499	108	2,410	105	6,706	280	16,728	1,095	1,398	129	555	25	1,155	116	2,748	256	18	3	24	1
1941.....	37,660	2,342	524	15	3,550	104	3,188	144	7,785	507	16,662	1,169	1,363	109	567	24	1,293	60	2,662	209	23	-	43	1
1942.....	41,956	2,845	583	23	4,225	162	4,080	137	9,791	609	16,367	1,255	1,369	211	545	25	1,258	135	3,683	281	36	7	19	-
1943.....	39,262	3,030	314	18	2,294	86	3,357	132	9,727	636	16,103	1,379	1,679	206	725	53	1,316	146	3,686	369	47	4	14	1
1944.....	38,515	3,006	383	12	1,962	106	4,143	149	8,337	506	15,847	1,411	1,281	170	794	70	1,401	138	4,305	439	49	5	13	-
1945.....	43,294	3,451	590	22	2,899	165	3,984	174	9,754	582	18,158	1,415	1,837	203	937	73	1,293	222	3,759	583	73	12	10	-
1946.....	59,820	4,256	1,423	55	4,574	180	7,513	241	6,781	386	27,672	2,026	2,460	225	1,737	110	2,374	222	5,173	801	76	9	37	1
	Convictions per 10,000 Population, 16 Years of Age and Over																							
1937.....	82	6	164	6	128	5	182	11	69	6	113	6	37	3	12	1	29	3	76	10				
1938.....	87	5	171	6	130	5	175	9	66	5	122	7	44	4	25	1	29	2	86	8				
1939.....	84	5	157	7	120	5	137	7	59	2	125	7	32	5	26	1	35	3	89	9		1/		
1940.....	87	6	134	4	173	6	157	7	62	3	119	8	51	5	17	1	38	5	82	9				
1941.....	90	6	155	5	174	5	205	10	71	5	118	8	50	4	17	1	43	2	78	7	92	-	98	3
1942.....	99	7	181	8	202	8	258	9	87	5	113	9	50	8	17	1	42	6	103	9				
1943.....	92	7	96	6	107	4	212	9	85	6	110	10	61	8	23	2	43	6	101	11				
1944.....	89	7	117	4	91	5	262	10	71	4	107	10	46	7	25	3	45	5	115	13		1/		
1945.....	99	8	179	7	133	8	251	12	82	5	122	10	66	8	29	3	41	8	101	17				
1946.....	135	10	426	18	214	9	465	16	56	3	182	13	92	9	56	4	79	9	130	22				

1/ Estimates of the population of the Yukon and Northwest Territories by age groups for intercensal years are not available, hence the convictions per 10,000 population 16 years of age and over in the Territories are shown only for the Census Year 1941.

Note:- M. = Male. F. = Female.

Table 17. - Number of Convictions for Offences Against the Liquor Acts, and Number per 10,000 Population, 16 Years of Age and Over, by Sex, for Canada and Provinces, 1937 - 46

Years	Canada		Prince Edward Island		Nova Scotia		New Brunswick		Quebec		Ontario		Manitoba		Saskatchewan		Alberta		British Columbia		Yukon		Northwest Territories	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
	Number of Convictions																							
1937.....	10,045	1,097	156	10	636	70	528	68	1,210	166	4,339	449	719	130	684	50	959	59	784	90	23	5	7	-
1938.....	11,454	988	318	15	737	57	454	33	1,631	206	5,436	437	813	73	558	48	772	38	716	77	14	2	5	2
1939.....	12,287	1,226	226	4	1,093	88	586	33	2,138	285	4,742	402	844	208	558	35	831	82	1,220	87	24	-	25	2
1940.....	11,630	1,316	197	18	1,067	82	348	31	1,805	297	4,860	512	824	173	875	52	780	51	812	91	33	4	29	5
1941.....	13,892	1,477	228	22	1,132	141	381	50	2,791	415	5,827	519	476	148	836	58	1,252	46	917	77	24	1	28	-
1942.....	15,471	1,427	172	16	1,218	105	420	57	2,595	442	6,386	515	1,021	109	924	58	1,251	43	1,428	80	23	1	33	1
1943.....	13,897	1,202	98	20	1,276	93	430	43	1,856	214	6,233	518	973	113	1,031	68	1,042	64	878	66	46	1	34	2
1944.....	15,897	1,196	56	-	2,117	123	763	51	1,168	119	7,753	579	938	119	962	48	1,046	62	957	90	115	4	22	1
1945.....	20,408	1,829	141	14	2,164	160	855	56	2,203	423	9,832	823	1,304	125	1,351	65	1,374	80	1,132	83	39	-	13	-
1946.....	31,324	2,038	339	35	3,287	149	1,353	58	1,996	278	14,831	948	1,856	203	2,598	99	2,406	108	2.465	150	56	1	137	9
	Convictions per 10,000 Population 16 Years of Age and Over																							
1937.....	25	3	47	3	33	4	36	5	12	2	32	3	27	5	20	2	32	3	24	3				
1938.....	29	3	94	5	38	3	30	2	16	2	40	3	30	3	17	2	26	2	22	3				
1939.....	30	3	68	1	55	5	39	2	20	3	34	3	31	8	17	1	28	3	37	3			1/	
1940.....	28	3	58	6	53	4	23	2	17	3	35	4	30	7	26	2	26	2	24	3				
1941.....	33	4	67	7	55	7	24	3	25	4	41	4	17	6	25	2	41	2	27	3	95	9	64	-
1942.....	37	4	53	6	58	5	27	4	23	4	44	4	37	4	29	2	42	2	40	3				
1943.....	32	3	30	7	59	5	27	3	16	2	43	4	35	5	32	3	34	3	24	2				
1944.....	36	3	17	-	98	6	48	3	10	1	52	4	34	5	30	2	33	2	26	3			1/	
1945.....	47	4	43	5	100	8	54	4	19	4	66	6	47	5	42	2	44	3	30	2				
1946.....	71	5	101	11	154	7	84	4	17	2	97	6	69	8	84	4	80	4	62	4				

1/ Estimates of the population of the Yukon and Northwest Territories by age groups for intercensal years are not available, hence, the convictions per 10,000 population 16 years of age and over in the Territories are shown only for the Census Year 1941.

Note:- M. = Male. F. = Female.

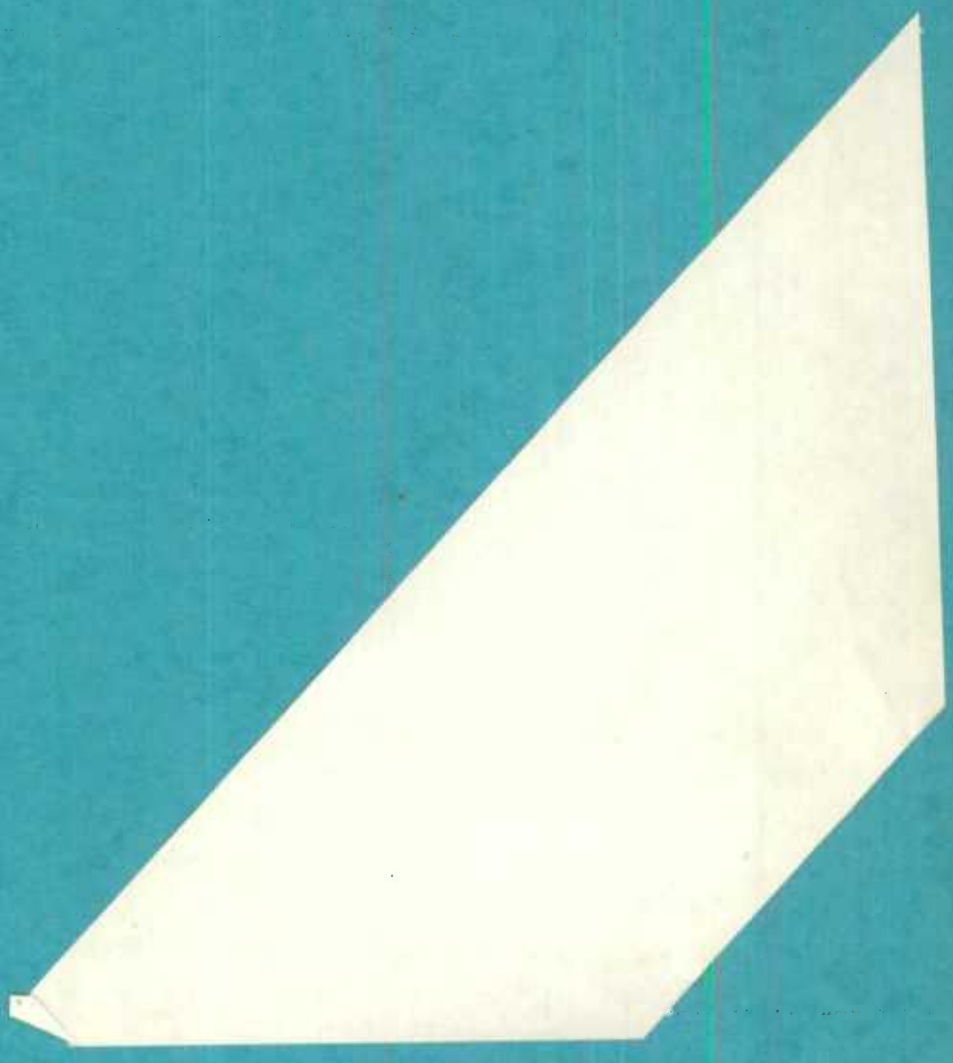
Table 18. - Convictions for Driving while Drunk, and Illicit Stills, by Specified Age Groups, Canada, 1937-46

Year	Age and Sex of the Convicted																							
	16-18 yrs.		19-20 yrs.		21-24 yrs.		25-29 yrs.		30-34 yrs.		35-39 yrs.		40-44 yrs.		45-49 yrs.		50-59 yrs.		60yrs. & over		Not given		Total	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
	Driving While Drunk																							
1937	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,423	16
1938	5	-	9	-	263[1/]	31[1/]	-	-	-	-	-	-	109[2/]	-	-	-	-	-	14	-	1,459	15	1,859	18
1939	6	-	20	-	135	-	234	4	244	1	247	3	160	2	114	-	139	2	29	-	392	4	1,720	15
1940	11	-	38	-	153	-	272	4	279	4	262	6	221	1	155	1	152	-	38	-	195	2	1,776	18
1941	47	-	36	1	177	1	278	5	268	7	287	8	235	2	188	-	177	1	57	-	208	1	1,958	26
1942	19	-	43	-	125	2	227	4	213	2	204	1	207	1	140	2	147	11	40	-	321	11	1,686	34
1943	13	-	35	-	87	3	142	1	169	3	156	2	158	2	94	-	129	2	34	-	231	5	1,248	18
1944	12	3	30	1	83	-	121	1	138	2	176	1	123	-	84	2	95	1	34	-	241	7	1,137	18
1945	21	-	27	1	97	1	124	3	130	1	167	1	130	1	94	3	111	1	43	-	306	7	1,250	19
1946	11	-	51	-	217	-	266	1	219	1	184	2	165	-	130	1	141	2	63	1	447	6	1,884	14
	Illicit Stills																							
1937	2	-	2	-	148[1/]	15[1/]	-	-	-	-	-	-	140[2/]	6[2/]	-	-	-	-	17	2	120	8	429	31
1938	3	-	3	-	146[1/]	14[1/]	-	-	-	-	-	-	124[2/]	12[2/]	-	-	-	-	27	3	103	5	406	34
1939	5	-	7	1	19	-	34	1	34	-	46	2	24	1	28	-	43	2	18	3	54	2	312	12
1940	4	2	9	-	24	3	44	2	48	5	57	2	52	2	50	4	55	4	35	1	39	2	417	27
1941	8	-	5	2	18	-	42	1	32	-	39	1	35	1	26	4	41	5	26	3	35	1	307	18
1942	1	1	8	1	9	-	16	1	19	1	17	3	20	1	8	1	27	3	16	-	30	-	171	12
1943	-	-	1	-	6	1	7	1	17	-	9	1	9	-	8	1	15	2	7	1	25	5	104	12
1944	4	-	1	-	13	-	8	-	14	-	19	4	27	4	12	4	29	1	11	-	20	1	158	14
1945	3	-	5	-	9	-	10	-	15	1	35	2	16	1	13	-	13	1	13	-	138	3	270	8
1946	2	-	2	-	3	-	6	-	8	1	8	1	26	-	12	-	14	-	6	1	79	3	166	6

1/ 21-39 years, inclusive. 2/ 40-59 years, inclusive.

Table 19. - Convictions of Juvenile Offenders (Ages 15 and Under), Male and Female, for Drunkenness and Breaches of Liquor Acts, by Provinces, 1937-46

Year	Canada		Prince Ed. Island		Nova Scotia		New Brunswick		Quebec		Ontario		Manitoba		Saskatchewan		Alberta		British Columbia	
	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.	M.	F.
	Drunkenness																			
1937	5	1	-	-	-	-	-	-	-	-	1	-	2	1	-	-	-	-	2	-
1938	7	-	-	-	-	-	1	-	-	-	4	-	-	-	-	-	2	-	-	-
1939	3	3	-	-	-	-	-	-	-	1	-	1	1	1	-	-	1	-	1	-
1940	3	2	-	-	-	-	-	-	-	-	1	1	1	-	-	-	-	-	1	1
1941	6	1	-	-	1	-	-	-	-	-	2	1	3	-	-	-	-	-	-	-
1942	3	2	-	-	-	-	-	-	1	-	1	-	-	1	-	-	1	-	-	1
1943	6	7	-	-	-	-	-	-	1	2	-	1	2	3	-	-	-	-	3	1
1944	10	2	-	-	-	-	-	-	2	-	2	1	1	-	-	-	-	-	5	1
1945	12	7	-	-	-	-	-	1	2	1	1	1	-	-	3	-	-	-	6	4
1946	17	5	-	-	-	-	1	-	2	-	3	-	1	-	-	-	-	-	10	5
	Breaches of Liquor Acts																			
1937	3	-	-	-	-	-	-	-	-	-	1	-	-	-	-	-	2	-	-	-
1938	7	1	-	-	2	-	2	-	1	-	1	-	-	-	-	-	1	-	-	1
1939	8	1	1	-	1	-	-	-	1	1	3	-	2	-	-	-	-	-	-	-
1940	14	1	-	-	-	-	-	-	1	-	2	-	9	-	-	-	1	-	1	1
1941	14	2	-	-	-	-	-	-	-	-	1	2	9	-	-	-	4	-	-	-
1942	12	11	-	-	-	-	-	-	-	-	-	9	6	2	3	-	-	-	3	-
1943	37	3	-	-	2	-	-	-	-	-	13	2	10	-	4	1	8	-	-	-
1944	22	2	-	-	5	-	1	-	-	-	7	1	3	1	3	-	1	-	2	-
1945	27	7	-	-	1	-	1	1	2	-	14	3	4	-	2	-	-	2	3	1
1946	21	1	1	-	2	-	-	-	-	-	9	-	3	-	-	-	2	-	4	1



STATISTICS CANADA LIBRARY
BIBLIOTHÈQUE STATISTIQUE CANADA
1010741751