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COMMODITY INDIRECT TAXES
IN THE
CANADIAN INPUT-OUTPUT ACCOUNTS, 1984

BY
YUSUF SIDDIQI AND P.S.K. MURTY

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INPUT-OUTPUT DIVISION
STATISTICS CANADA
July 6, 1989

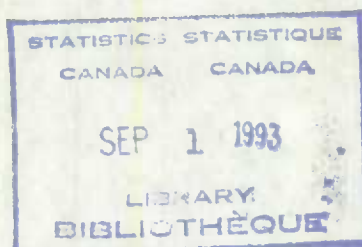
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COMMODITY INDIRECT TAXES
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I. Introduction

Statistics Canada continuously receives enquiries on the conceptual and developmental aspects of the commodity indirect taxes presented in the Canadian Input-Output Accounts. With the completion of a new study¹ on provincial sales tax commodity allocation for 1984, the need for a comprehensive paper on commodity indirect taxes has become more apparent.

The purpose of this paper is to present a comprehensive account of commodity taxes and to explain briefly the potential of the tax database for further analytical studies.

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¹ Provincial Sales Tax Commodity Allocation Project, 1984: Sources and Methods, Input-Output Division, Statistics Canada, January 1989; also, Highlights of the Provincial Sales Tax Commodity Allocation Project, 1984, Input-Output Division, Statistics Canada, January 1989.

Before dealing with the subject proper, some relevant background information is given in the next section. The three sections that follow contain a brief description of commodity indirect taxes, allocation procedures, and highlights. The last section summarizes the paper.

II. Background

The Input-Output Accounts are a part of the System of National Accounts (SNA). The other parts are: The National Income and Expenditure Accounts; Canadian Balance of Payments; and Financial Flow Accounts and National Balance Sheets. At the heart of the Input-Output Accounts and the Income and Expenditure Accounts is the concept of Gross Domestic Product (GDP) at market prices to measure economic production and disposition. While disposition is measured by expenditure-based GDP, production is measured by income-based GDP². Now we will examine how indirect taxes are

² National Income and Expenditure Accounts, Volume 3, A Guide to the National Income and Expenditure Accounts, Definitions - Concepts - Sources - Methods, Statistics Canada, Ottawa, September 1975, Catalogue 13-549E, pp. 67-88. It should be noted that in the System of National Accounts, all taxes (federal, provincial and local) are divided into two main categories: direct and indirect. In general, taxes levied on income (i.e. income taxes) are regarded as "direct taxes"; but those taxes that represent a business cost and which are reflected in the market prices paid by purchasers of goods and services are called "indirect taxes" (i.e. property taxes, excise and sales taxes). Such indirect taxes constitute a part of producers' costs but are not a part of the income of the factors of production.

related to this central GDP concept.

In the expenditure-based GDP,³ purchases of goods and services measured in components such as personal expenditure, government expenditure and gross fixed capital formation include indirect taxes paid directly by purchasers and also those paid by domestic industries on intermediate inputs used to produce goods and services.

In the income-based GDP,⁴ factor income components such as wages and salaries and operating surplus (the sum of corporation profits, interest and miscellaneous investment income, accrued net income of farm operators and non-farm unincorporated business, and inventory valuation) are measured at the gross level; that is, before deducting direct (income) taxes. However, these factor income components do not include indirect taxes, embodied in the market price values of goods and services measured in the expenditure-based GDP. These indirect taxes (e.g. sales and excise taxes, property taxes, etc.) are therefore added as a separate item

³ National Income and Expenditure Accounts, Annual estimates, 1976-1987, Statistics Canada, Ottawa, November, 1988, Catalogue No. 13-201, Table 2 Gross Domestic Product (Expenditure-Based), p.2.

⁴ Ibid., p.2. Table 1 Gross Domestic Product (Income Based), (See Appendix I).

to arrive at total GDP at market prices.⁵

Thus, both expenditure-based GDP and income-based GDP include the same indirect taxes; in other words, the same indirect taxes are implicitly reflected in the expenditure-based GDP, and explicitly added as a separate item in the income-based GDP. This is the general practice adopted for both the Income and Expenditure Accounts and the Input-Output Accounts. However, the articulation of indirect taxes is somewhat different in the Input-Output (I/O) Accounts mainly because of the extensive details of commodities and industries presented. The I/O Accounts display the commodity and industry structure of economic production and disposition. To meet the requirements of the I/O accounts, indirect taxes are classified into commodity and non-commodity taxes. Commodity taxes are associated with the purchase of goods and services and have to be allocated to I/O commodities and their users, as will be explained later in this section. Non-commodity taxes, however, cannot be identified with any particular commodity: in fact, they are payable even if no productive activity takes place (for example, property

⁵

Ibid., p.2. (See Appendix I) In the actual presentation, the positive item of "indirect taxes" is offset by the negative item of "subsidies" and the "net indirect taxes" are shown in the income-based GDP Table 1. The subsidies are not part of market prices in the expenditure-based G.D.P. and therefore they are deducted from the income-based G.D.P.

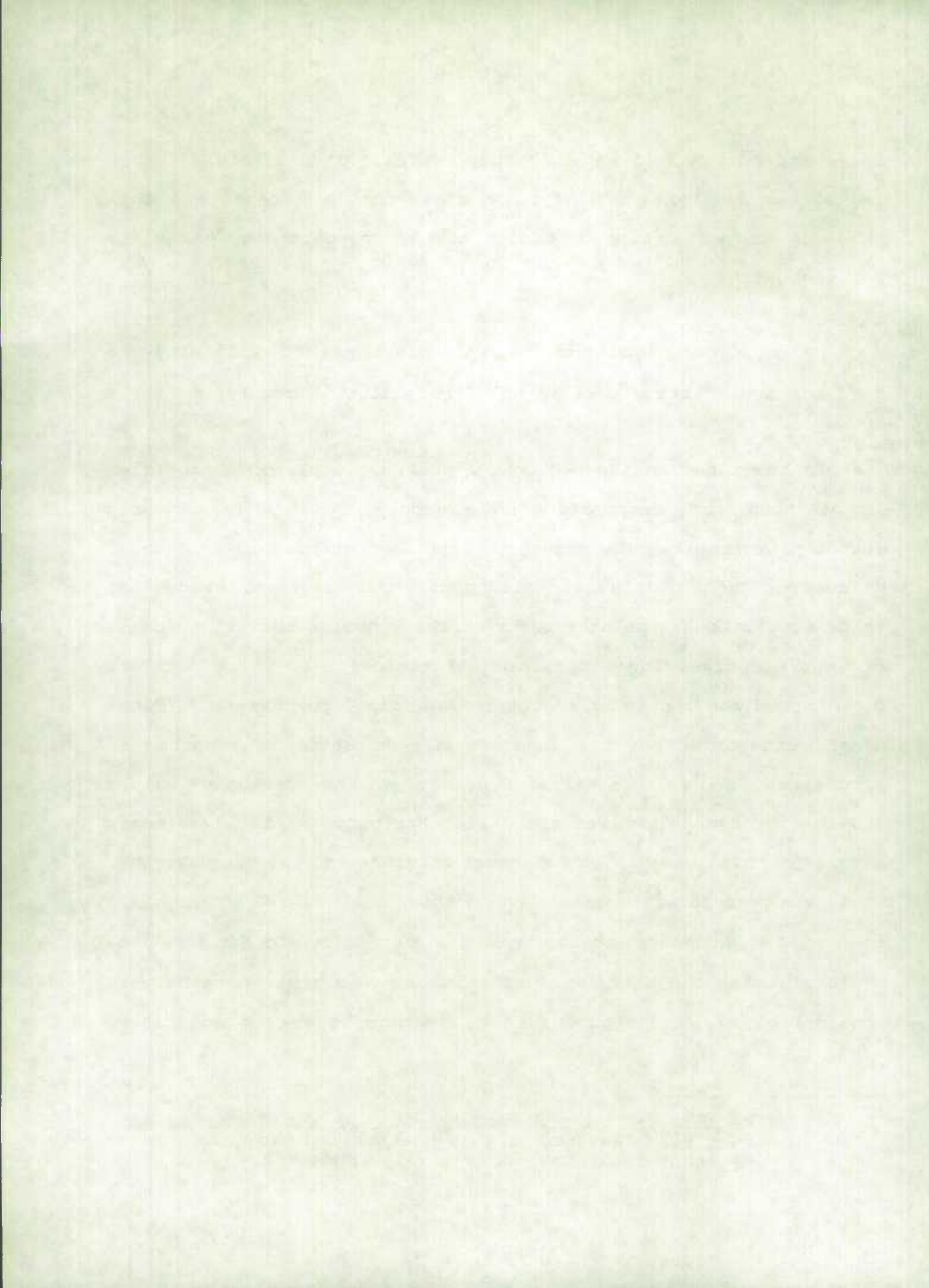
taxes and business licenses).⁶ They are allocated directly to the industries and final demand categories that paid them. As this paper is concerned with commodity taxes, non-commodity taxes are not discussed.

We begin our discussion of commodity taxes by explaining the need for articulating them in the Input-Output Accounts.

In the Canadian Input-Output Accounts, supply of commodities is balanced with disposition. The supply consists of domestic output plus imports. The domestic output is reported in producers' values of the producing establishments. For imports, producers' value equals the value of imports at the Canadian border inclusive of import duties. The disposition of commodities, which consists of intermediate inputs of industries and final purchases of "final demand categories" of the Input-Output Accounts, is reported in purchasers' values. The differences between the producers' values and the purchasers' values are called "margins" -- ie. "wholesale margin", "retail margin", "transport margin", and the "tax margin". Thus, the need to articulate these margins including the tax margin in the I/O Accounts stems from the necessity to balance the commodities at the same level of valuation. As these margins vary considerably from one purchaser to another, there is additional

⁶

The Input-Output Structure of the Canadian Economy, 1961-1981 (Revised data) Statistics Canada, Ottawa, September 1987, Catalogue 15-510, pp 41-42.



need to estimate them by type of purchaser (industry and final demand category) of the I/O Accounts.

As was mentioned earlier, commodity taxes paid by the purchaser (industry and final demand category) must be identified for I/O articulation. The new study of the 1984 provincial sales tax commodity allocation project has made this identification possible and has also established consistency in allocating these taxes in the I/O Accounts. Before the study, all federal and some provincial commodity taxes were allocated by commodity and by user, while most of the provincial sales taxes were routed directly to the industries and final demand categories instead of to the specific commodities. This improvement will remain a part of the annual Input-Output Accounts.

The I/O articulation of commodity taxes and the tax database answer questions of general interest such as: how much tax is embodied in the purchaser price value of commodities; which sector of the economy (industry or final demand category) paid those taxes; and how much was paid.

Commodity taxes of all levels of government -- federal, provincial and local -- are discussed in the next section.

III. Commodity Indirect Taxes

Although, as was mentioned earlier, this paper focusses mainly on the commodity indirect taxes, an overview of total indirect taxes is presented here to provide a context for the main subject. We have chosen 1984 for the database because it is the first year for which commodity allocation is available for the entire set of commodity indirect taxes.

Table 1 shows the total indirect taxes collected by federal, provincial and local governments, which amounted to \$55.0 billion. (See Appendix IA for details). The provincial share was the largest at \$22.4 billion (40.7%); the federal portion was next at \$18.1 billion or 33.0%; and the remaining \$14.5 billion (26.3%) was accounted for by local government indirect taxes.

Based on the Input-Output classification, commodity indirect taxes collected at all levels of government amounted to \$35.6 billion or 64.7% of the total (Table 1). Commodity taxes of both federal and provincial governments stood at the same level (\$17.8 billion).

Table 1 Indirect Taxes, 1984

(See Appendix IA for details)

Part A. Commodity and Non-Commodity Allocation

	<u>Commodity</u>	<u>Non-Commodity</u>	<u>Total</u>	<u>Distribution</u>
		\$ Millions		%
Federal	17,768.7	355.0	18,123.7	33.0
Provincial	17,743.7	4,624.1	22,367.8	40.7
Local	42.4	14,423.4	14,465.8	26.3
Total	<u>35,554.8</u>	<u>19,402.5</u>	<u>54,957.3</u>	<u>100.0</u>
Percentage	64.7%	35.3%	100.0%	

Part B. Breakdown of Commodity Indirect Taxes

	<u>Import duties</u>	<u>Other Commodity Taxes</u>	<u>Total Commodity Taxes Including Import Duties</u>	<u>Distribution</u>
		\$ Millions		%
Federal	3,802.0	13,966.7	17,768.7	50.0
Provincial	-	17,743.7	17,743.7	49.9
Local	-	<u>42.4</u>	<u>42.4</u>	<u>0.1%</u>
Total	<u>3,802.0</u>	<u>31,752.8</u>	<u>35,554.8</u>	<u>100.0</u>
Percentage	10.7%	89.3%	100.0%	

The composition of commodity taxes is shown in Chart 1. For 1984, there were 17 types of commodity taxes. Ten types were federal, five provincial, and two local. If import duties are excluded, there were only 16 types, as summarized in Appendix II. The basis of taxation -- specific or ad valorem -- is also indicated in this appendix. These 16 types of taxes constituted the tax margin for 1984.

A brief description of how each of these 16 types of taxes is allocated to commodities and industries and final demand categories in the I/O Accounts follows:

FEDERAL COMMODITY INDIRECT TAXES

1. Excise duties (TFEXDUTY)

Excise duties, in existence since 1846, are levied under the Excise Act on domestic production of tobacco and its products and alcoholic beverages. According to Revenue Canada, "when goods subject to excise duties are sold, the excise duties form part of the sale price"⁷. Manufacturers of goods subject to excise duties are licensed by Revenue Canada, which maintains a degree of control over the production and distribution of the taxable goods through this licensing process. Exports are exempted from excise duties. In the I/O Accounts, excise duties are allocated to the users of the commodities concerned.

⁷

Revenue Canada, Customs and Excise, Excise Technical Support, Excise Small Business Guide, Ottawa, July 1988, p.8. Excise Act and Excise Tax Act are two different Acts. While the Excise Act levies excise duties on alcoholic beverages and tobacco, the Excise Tax Act levies excise taxes on various commodities.

Chart 1.

Composition of Commodity Indirect Taxes, 1984

Federal		Provincial		Local	
	\$ Millions		\$ Millions		\$ Millions
1. Excise duties	1,423.6	1. Profits of liquor commissions	1,997.7	1. Amusement tax	26.4
2. Excise taxes	844.8	2. Liquor gallonage tax	381.2	2. Retail sales tax	16.0
3. Oil export charge	687.0	3. Gasoline tax	3,175.9		
4. Canadian ownership charge	859.0	4. Amusement tax	184.0		
5. Natural gas and liquid gas tax	68.0	5. Provincial sales tax (includes tobacco tax and liquor tax)	12,004.9		
6. Petroleum compensation fund levy	2,105.0				
7. Gasoline tax	407.7				
8. Air transportation tax	218.0				
9. Federal sales tax	7,353.6				
10. Customs import duties	3,802.0				
Total (including import duties)	<u>17,768.7</u>		<u>17,743.7</u>		<u>42.4</u>
Total (excluding import duties)	<u>13,966.7</u>				

2. Excise taxes (TFEXTAX)

Excise taxes have been in existence since 1915. They are imposed under the Excise Tax Act on both domestic and imported commodities. According to Revenue Canada:

"where goods subject to excise tax are manufactured or produced and sold in Canada, the excise tax becomes payable by the manufacturer or producer at the time of delivery of the goods to the purchaser."⁸
(underlining added)

Another publication, A History of Federal Sales and Excise Taxes, by Revenue Canada (October 1973, p.3), clearly indicates that the excise tax is a consumption tax:

"Excise taxes [were] payable by the purchaser to the vendor on the sale at retail of a list of articles, the extent of which can be gauged by the fact that five pages of the 1920 Act were required to enumerate them. These taxes which came to be commonly known as "luxury taxes", to use the politest term applied to them, were levied at rates which varied from 10% to 50% and which in most instances applied on the total purchase price of the specific article..."

Hence, in the I/O Accounts, excise taxes are allocated to the users of commodities.

⁸ Ibid., p. 13. Excise taxes measured for the Input-Output Accounts include tax on telecommunication programming services also. See Section II. 1 of the Excise Tax Act.

3. Other Taxes under the Excise Tax Act

Different parts of the Excise Tax Act cover different taxes, as shown below.

<u>Taxes</u>	<u>Brief description</u>
(a) <u>Gasoline tax</u> (TFGASTAX)	The federal gasoline tax came into effect on June 25, 1975. See Schedule I of the <u>Excise Tax Act</u> . This is a tax on gasoline-type fuels for use in internal combustion engines other than aircraft engines. This tax is allocated in the I/O Accounts to the personal sector because business and government sectors are deemed to be exempt (i.e. in practice, this exemption is implemented through refunds) from this tax. This allocation to the personal sector implies that businesses entitled to refund did file the claim and received the refund in the same calendar year as their remittance. To the extent that this is not true, the personal sector would have an over-allocation of this tax. This problem is under review for possible correction in the 1985 I/O Accounts.

(b) Oil export charges⁹
(TFOECH)

Oil export charges were levied on the export of bulk crude oil and refined petroleum products from Oct.1, 1973 to May 31, 1985¹⁰. The tax was originally imposed under Part III.1 of the Excise Tax Act, and was called the oil export tax. Effective April 1, 1974, it was imposed under the Petroleum Administration Act and was called the oil export charge. This Act was subsequently renamed the Energy Administration Act. The tax was allocated to exports in the I/O Accounts.

(c) Air transportation tax
(TFAIRTR)

This tax came into effect on December 1, 1974 and is levied on air transportation of persons. See Part II of the Excise Tax Act. It is payable on ticket purchases and is allocated to the purchasing sectors in the I/O Accounts.

⁹ See Sean O'Dell and Jane Pearse, Petroleum Fiscal Systems in Canada, Third edition, Fiscal Analysis Division, Energy, Mines and Resources, Canada, December 1988, pp. 108-111.

¹⁰ Public Accounts of Canada, Vol. 1, 1987/88, p. 3-6.

- (d) Natural gas, and gas
liquids tax
(TFNATGLIQ)

This tax came into effect on Nov. 1, 1980 under Part IV.1 of the Excise Tax Act and was imposed on all sales of natural gas and gas liquids. It was eliminated as of June 1, 1985. The tax was allocated to exports and domestic purchases in the I/O Accounts.

- (e) Federal sales tax
(TFST)

The federal sales tax is levied under Sections 27 of the Excise Tax Act which states that there shall be imposed, levied and collected a consumption or sales tax of --- percent on the sale price of all goods.

Until the First World War, customs duties, excise duties and excise taxes were the only federal indirect taxes. After the war, increased revenues were needed. In 1920, sales tax, also referred to as consumption tax, was introduced. At that time, the sales tax was applied on sales by manufacturers and wholesalers - the manufacturer paid half the rate when selling to a wholesaler, who paid the other half on his sales. This system was abolished in 1924, when the present system of applying the tax only once was

introduced.¹¹

The federal sales tax is levied on the manufacturers' sale price¹² of all goods manufactured or produced in Canada and on the duty-paid value of all imported goods (See Section 27 of the Excise Tax Act). Therefore, the tax base for domestic goods is the selling price of the manufacturers. Here is an extract from a Revenue Canada pamphlet on Federal Sales Tax published under the Small Business Advisors Program, 1987 (See Appendix III):

"When is the tax payable?"

On goods manufactured or produced in Canada, the tax is payable by the manufacturer when the goods are delivered to the purchaser or when the property in the goods passes. For a licensed wholesaler, tax is payable at the time of delivery. For importers, tax is payable when the goods are imported or taken from the warehouse." (Underlining added.)

Thus, the tax applies only when goods are sold by the manufacturer or a licensed wholesaler. Manufacturers and wholesalers are licensed by the Excise Branch of Revenue Canada. They do not pay tax on production or when they buy from each other (unless it is for own-use). They must apply (or charge) the tax on their sales to non-licensed customers, such as retailers or consumers. Licensed wholesalers may import free of sales tax if the goods are

¹¹ C.C.H. Canadian Ltd. and the Canadian Manufacturers' Association, Sales Tax Guide - Canada, 1970-1971, revised to October 1, 1970, Toronto, P 2. Also see Federal Budget 1989: The Goods and Services Tax, April 27, 1989, Department of Finance, Canada, p.3.

¹² The National Finances, 1986-87, Canadian Tax Foundation, Toronto, p. 7:46.

meant for resale. However, they must apply (or charge) the tax when the goods are sold to non-licensed customers.¹³ This basic principle of federal sales tax is also discussed in the tax literature of the Canadian Tax Foundation:

"The Basic Structure of the Sales Tax

The federal sales tax is levied upon the sale by the manufacturer, or in some cases by the wholesaler, of all domestically produced commodities except those specifically exempted, and upon the importation of the same commodities... The tax usually applies only when a taxable good is sold by a licensed firm (manufacturer or wholesaler) to an unlicensed customer."¹⁴

Licensed manufacturers and wholesalers are fully responsible for the remittance of the federal sales tax to the federal government. This is similar to a retailer's responsibility for collecting provincial retail sales tax.

In 1988, there were 75,261 licensees (manufacturers and wholesalers) under the federal Excise Tax Act (see Appendix IV for details). It is worth repeating that these licensees do not pay federal sales tax when sales are between themselves, unless the

¹³ See Canadian Sales and Excise Tax Guide, 13th edition, 1962-63, CCH Canadian Ltd. September 1962, pp. 11-13.

¹⁴ John F. Due, The General Manufacturers Sales Tax in Canada, Canadian Tax Paper No. 3, Canadian Tax Foundation, Toronto, October 15, 1951, p. 41 and p. 73.

goods are purchased for own-use.¹⁵ Exports¹⁶ and inventories of licensees are also non-taxable.

Basic data for federal sales tax are available only in the form of total revenue, but the details by commodity or user (industry and final demand category) are not available. Therefore, the procedures used to estimate the required tax estimates are explained in Section IV.

4. Canadian ownership charge (TFCANOWN)

This was a special charge levied under the Energy Administration Act, Part III.2, from May 1, 1981 to May 31, 1985 on petroleum products and marketable pipeline gas, aimed at increasing public ownership of the oil and gas industry in Canada.¹⁷ For the I/O Accounts, it was allocated to all users of the commodities concerned.

¹⁵ Canadian Sales and Excise Tax Guide, 1962. op. cit. p.11.

¹⁶ See John F. Due, The General Manufacturers Sales Tax in Canada, op. cit., p. 71 for exports.

¹⁷ Public Accounts of Canada, Vol. 1, 1987/88, op. cit p. 3.6.

5. Petroleum compensation charge (TFPETL)

(Also called Petroleum compensation fund levy)

This is a charge intended to subsidize the higher cost of new domestic oil and imports. It existed from 1978 to May 31, 1985.¹⁸ In the I/O Accounts, it was allocated to the I/O commodity crude mineral oils and to the refining industries that paid the levy.

6. Customs import duties (TIMPORT)

These are mostly ad valorem taxes paid on the importation of goods. In the I/O Accounts, they are included in the value of imports to conform to the producer-price concept, and as such are not part of the "tax margin". However, import duties are part of indirect taxes collected by the federal government and are mentioned here only to account for total commodity indirect taxes.

PROVINCIAL COMMODITY INDIRECT TAXES

7. Profits of liquor commissions (TPLCPROF)

Profits of Provincial Liquor Commissions are akin to taxation

¹⁸ Canadian Tax Foundation, The National Finances, 1985-86, Toronto, P 148; and The National Finances, 1986-87, Toronto, P 11:19. Also see, Sean O'Dell and Jane Pearce, Petroleum Fiscal System in Canada, op.cit, P 108. Also see National Income and Expenditure Accounts, Annual Estimates, 1976-1987, op. cit p. 133.

for the System of National Accounts because the publicly-owned Liquor Commissions are government monopolies on the sale of alcoholic beverages. While total trading profit data are available, the breakdown by commodity is not and is estimated for the I/O Accounts.

8. Liquor gallonage taxes (TPRGALTX)

This tax is levied in Newfoundland, Québec, Ontario and British Columbia mostly on the volume of liquor sales. The breakdown of this tax by commodity is estimated based on provincial Public Accounts and other relevant data.

9. Provincial gasoline tax (TPRGASTX)

This tax is levied by all provinces on gasoline and petroleum products. In terms of I/O commodities, this tax covers aviation gasoline, motor gasoline, diesel fuel, natural gas, and petroleum and natural gas liquids. Exemptions and rates vary from province to province, depending on usage. Most provinces exempt home heating oil.¹⁹ The following Acts deal with this tax:

Newfoundland	<u>Gasoline Tax Act</u>
Prince Edward Island	<u>Gasoline and Diesel Oil Tax Act</u>
Nova Scotia	<u>Gasoline and Diesel Oil Tax Act</u>
New Brunswick	<u>Gasoline and Motive Fuel Tax Act</u>
Québec	<u>Fuel Tax Act</u>
Ontario	<u>Gasoline Tax Act</u>
	<u>Fuel Tax Act</u>

¹⁹ Sean O'Dell and Jane Pearse, op. cit. p. 90.

Manitoba	<u>Motive Fuel Tax Act</u>
	<u>Gasoline Tax Act</u>
Saskatchewan	<u>Fuel Petroleum Products Act</u>
Alberta	<u>Fuel Oil Tax Act</u>
British Columbia	<u>Gasoline Tax Act</u>
	<u>Gasoline (Coloured) Tax Act</u>
	<u>Motive Fuel Tax Act</u>
Yukon	<u>Fuel Oil Tax Act</u>
Northwest Territories	<u>Petroleum Products Act</u>

The above provincial statutes contain, among other things, information on rates related to various uses such as on-highway, off-highway, and industrial uses etc. This information along with related data from provincial governments are used for allocating control totals to I/O commodities.

10. Provincial amusement taxes (TPAMUSE)

In most provinces, this is a tax on admissions to movie theatres and other places of entertainment, and on racetrack betting. The tax is allocated to the commodity entitled "amusement and recreation services" of the I/O accounts.

11. Provincial sales taxes (TPST)

These taxes are levied by all provincial governments, except in Alberta, the Yukon and Northwest Territories. They are paid by consumers of goods and services and are levied under various Acts:

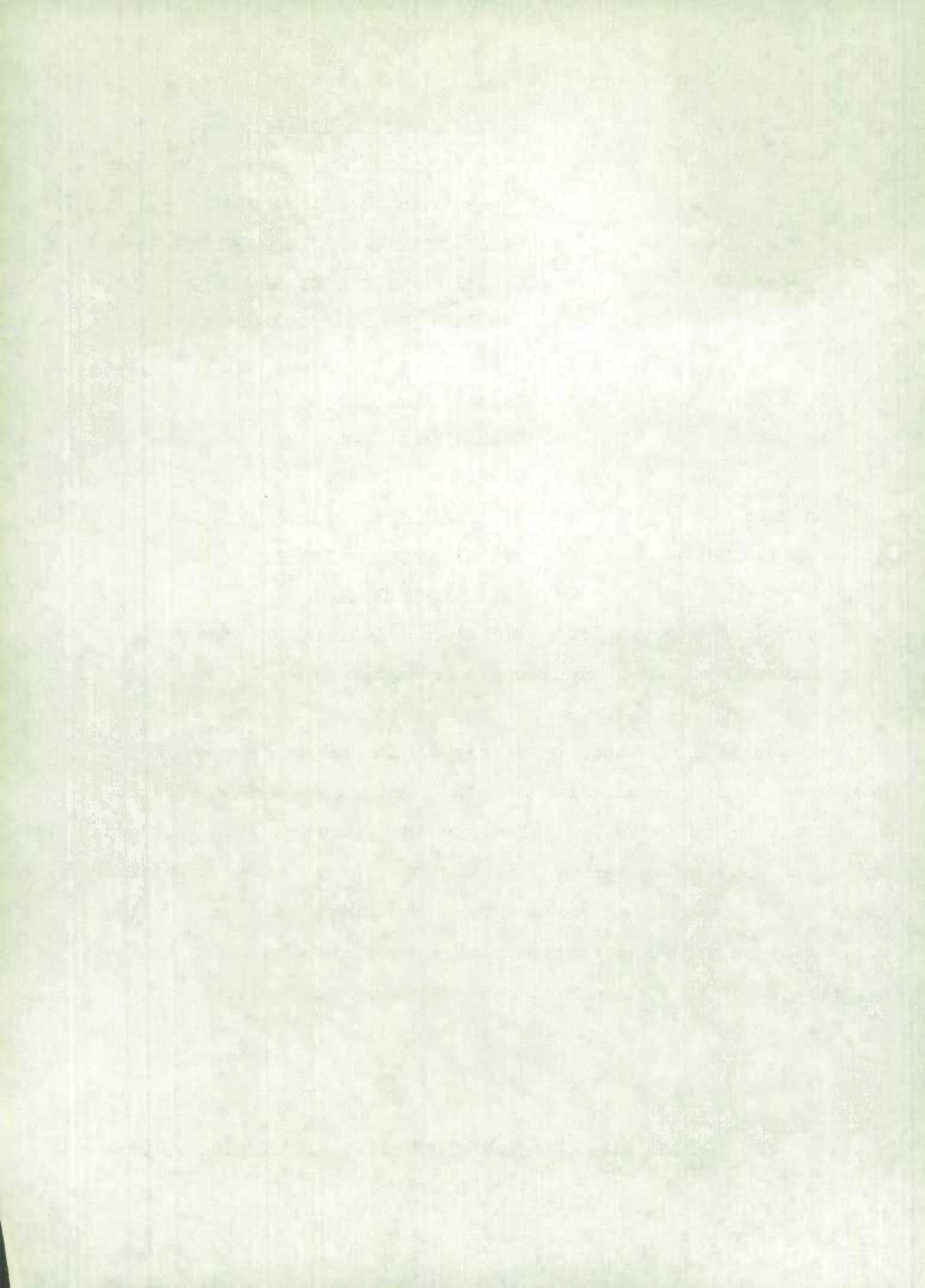
Newfoundland	<u>Retail Sales Act</u>
Prince Edward Island	<u>Revenue Tax Act</u>

Nova Scotia	<u>Health Services Tax Act</u> ; and <u>Theatres and Amusements Act</u> (for cable television tax only).
New Brunswick	<u>Social Services and Education Tax Act</u>
Québec	<u>Retail Sales Tax Act</u> ; <u>Meals and Hotel Tax Act</u> ; and <u>Telecommunications Tax Act</u>
Ontario	<u>Retail Sales Tax Act</u>
Manitoba	<u>Retail Sales Tax Act Revenue Act</u> (for tax on utilities).
Saskatchewan	<u>Education and Health Tax Act</u>
British Columbia	<u>Social Services Tax Act</u> and <u>Hotel Room Tax Act</u>

Although the provinces have different legislation, the purpose of all these Acts is to collect general sales taxes.

In addition to these sales taxes, the tobacco taxes of all provinces including Alberta and the Territories and a separate liquor tax in Prince Edward Island and the Yukon are also included in this Provincial Sales Tax category, as they are also identifiable as sales taxes. The procedures for allocating provincial sales taxes to commodities were discussed fully in a paper released by Statistics Canada's Input-Output Division.²⁰

²⁰ Provincial Sales Tax Commodity Allocation Project, 1984,
op. cit. p.26.



LOCAL COMMODITY INDIRECT TAXES12. Local amusement (TMAMUSE)

and

13. Local retail sales taxes (TMST)

These local taxes are applicable to some provinces only. For example, in 1984, amusement taxes were levied only in Newfoundland, Québec, Manitoba and Saskatchewan. Local retail sales taxes were applicable in Manitoba for natural gas and in Saskatchewan and Manitoba for electricity.

The above brief description of the 16 commodity taxes (excluding import duties) that existed in 1984 (see also chart 1) provides the basis for allocation in the I/O Accounts. Some additional details of the allocation procedures are presented in the next section.

IV. Commodity Tax Allocation Procedures

Commodity taxes are allocated to commodities and purchasers of those commodities in the National Input-Output Accounts using the following information:

- (a) The control totals of each category of tax are established using basic source data such as Public

Accounts, direct correspondence, worksheet details of the Public Institutions Division of Statistics Canada, etc. These control totals represent net collections (gross collections less refunds).

- (b) The commodities to which these taxes are applicable and the sectors (industries and final demand categories) which have paid these taxes are determined based on legislation or basic data sources as noted below. The assumption implicit in this allocation procedure is that net collections represent remittances from taxable sectors on taxable commodities.

<u>Type of tax</u>	<u>Legislation or basic data source</u>
1. Oil export charge (Eliminated as of June 1, 1985)	<u>Public Accounts of Canada</u> These taxes were phased out in 1985-86. Legislation was the source for information on commodity content. See <u>Excise Tax Act</u> and the <u>Energy Administration Act</u> .
2. Petroleum compensation fund levy (Eliminated as of June 1, 1985)	
3. Canadian ownership charge (Eliminated as of June 1, 1985)	
4. Natural gas and gas liquids tax (Eliminated as of June 1, 1985)	
5. Federal gasoline taxes	<u>Excise Tax Act and Annual Reports of Revenue Canada.</u> <u>Annual Reports</u> of Revenue Canada, Excise Branch and monthly information on collections from Revenue Canada.
6. Air transportation tax	
7. Excise taxes	
8. Excise duties	

- | | |
|---|---|
| 9. Provincial gasoline taxes | <u>Public Accounts of</u> |
| 10. Trading profits of provincial government liquor commission | provincial governments supplemented by information obtained from the authorities concerned |
| 11. Liquor gallonage taxes | |
| 12. Provincial amusement taxes | |
| 13. Municipal amusement taxes | <u>Annual Reports of</u> |
| 14. Municipal sales taxes | provincial Departments of Municipal Affairs, and other direct surveys by the Public Institutions Division of Statistics Canada. |
| 15. Federal sales taxes | <u>Excise Tax Act and Public Accounts of Canada.</u> |
| 16. Provincial sales taxes: (includes tobacco taxes and liquor taxes) | <u>Provincial Public Accounts and worksheet details from the Public Institutions Division of Statistics Canada.</u> |

For both federal and provincial sales taxes, (items 15 and 16 above), I/O commodities as well as taxable sectors (industries and final demand categories) were initially determined based on legislation, and were later checked with tax specialists at the federal and provincial levels.²¹

A blueprint of the federal and provincial sales tax status for I/O commodities was developed for 1984. (The Sources and Methods

²¹ For details, see Provincial Sales Tax Commodity Allocation Project, 1984, op. cit.

paper, Provincial Sales Tax Commodity Allocation Project, 1984, contains the methodology used to determine tax status of commodities by sector). The blueprint provides information on the taxability (whether taxable or not) and the taxable portion by commodity and by sector (industry and final demand category).

The I/O Accounts are first balanced at purchasers' prices, and then converted to producers' prices. For purchasers' price balance, a preliminary estimate of taxes by commodity is required. These preliminary estimates are obtained as follows:

- (a) For federal and provincial sales taxes, detailed calculations by commodity are needed. The methodology used is explained below. For all other types of commodity taxes (e.g. excise taxes), basic information by each commodity is available.

- (b) For federal sales taxes, preliminary estimates applicable to each commodity are calculated using the following formula:

$$\begin{array}{rclcl} \text{Federal sales tax} & = & \text{Value* of taxable} & \times & \text{Estimated} \times \text{Federal} \\ \text{by commodity} & & \text{commodity} & & \text{taxable} \quad \text{sales tax} \\ & & & & \text{portion by} \quad \text{rate by} \\ & & & & \text{commodity} \quad \text{commodity} \end{array}$$

* value is derived as follows:

- + Domestic output by commodity
- + imports by commodity
(duty paid value
including import
duties and excluding
transportation
charges to the border)
- exports by commodity
- + withdrawals from
inventories
- addition to
inventories
- + excise duties by
commodity

These preliminary estimates are replaced by calculations based on producer-price values as soon as these data are available.

- (c) The provincial sales taxes are allocated to commodities and to sectors, as outlined in the sources and methods paper.²² As mentioned earlier, the control totals were based on the sales tax collections reported by provincial governments in their Public Accounts. The distribution of the control totals to I/O commodities was based on the following formula:

²² Provincial Sales Tax Commodity Allocation Project, 1984, op. cit.

Provincial sales tax = Expenditures by commodity and sector,
by province x taxable % by commodity and sector, by province
x tax rate by commodity and sector, by province.

After the allocation is completed, the results of the calculations are compared to the control totals by each type of tax. Differences between the two series are reviewed, taking into account commodities that have partial taxability and other factors outlined below.

Appropriate adjustments are made to eliminate differences. Aside from statistical reasons, the following are some of the factors that account for these differences:

(a) Accrual versus cash basis

The control totals are based on cash collections. There is some time-lag between collections by vendors and their cash remittances to the governments. This time-lag could cause some differences, particularly for federal and provincial sales taxes. For example, tax collections by vendors for December 1984 sales might be higher than those for December 1983, but remittances reflecting those higher 1984 sales would not be normally received by the governments until January 1985. Since the control totals of taxes for 1984 are on a cash basis, they would not reflect the higher sales of December.

(b) Refunds of previous year's taxes

The control totals represent net collections (gross collections less refunds) and hence refunds reduce the level of gross collections. While the calculated totals reflect the higher level of gross collections before the offsetting effect of refunds applicable to prior years, the control totals represent the lower level of net collections.

(c) Additional collections due to tax audits for prior years

The control totals also include collections from tax audits of previous years' transactions. These collections make the control totals higher than what expenditures alone would generate.

(d) Other reasons

The reasons already discussed account for most of the differences between the control totals and the calculated totals. Another factor is weaknesses in data: for example, some commodities are partly tax exempt. Tax status in such cases was estimated using available information or through discussions with officials of the data sources. Another example is the level of net collections which is derived by deducting refunds from gross collections. If refunds relating to non-taxable transactions are not reflected in the same year of collections, the control totals

will be different from the calculated totals.

In view of the above, the I/O allocation of taxes to commodities and to industries and final demand categories should be regarded as estimates but not actual data.

This completes our brief description of procedures used in allocating the 16 commodity taxes to the relevant commodities of the Input-Output Accounts.

At the Medium level of aggregation,²³ there were 67 taxable commodities in 1984 - 49 for federal taxes, 66 for provincial taxes, and 3 for local taxes. See Chart 2 and see Appendix V for details.

²³

For further details, see the Input-Output Structure of the Canadian Economy, 1961-81 (Revised data), op.cit, pp 115-122.

V. Highlights of Commodity Taxes for 1984

The highlights presented here cover only areas of general interest. A great deal of data are now available on commodity taxes and a variety of analytical studies could be done.

A. Top 5 Commodities

At the Input-Output Medium level of commodity aggregation, 67 of the 94 commodities²⁴ are taxable and thus have the tax margin (See Appendix V). The federal sales tax (TFST) is applicable to 44 commodities while the provincial sales tax (TPST) is applicable to 65 commodities. Other commodity taxes are applicable only to a few specific commodities (See Appendix II and Chart 2).

²⁴ Ibid, pp 115-122. The total number of Medium level commodities in the Input-Output Accounts are 100, of which six primary inputs (95-100) are not relevant for taxation.

Chart 2. Number of Taxable Medium Level Commodities in I/O Allocation, 1984

Federal (excluding import duties)		Provincial		Local	
1. Excise duties	2	1. Profits of liquor commissions	1	1. Amusement tax	1
2. Excise taxes	7	2. Liquor gallonage tax	1	2. Retail sales tax	2
3. Oil export charge	3	3. Gasoline tax	3		
4. Canadian ownership charge	3	4. Amusement tax	1		
5. Natural gas & liquid gas tax	2	5. Provincial sales tax	65		
6. Petroleum compensation fund levy	1				
7. Gasoline tax	1				
8. Air transportation tax	1				
9. Federal sales tax	44				

Table 2 shows that about 50% of commodity taxes were accounted for by five Medium level commodities: gasoline and fuel oils; crude mineral oils; alcoholic beverages; tobacco; and transportation & storage.

Table 2. Commodity Taxes on Selected Medium Level Commodities, 1984

Commodity No.	Description	\$ Millions
(i)	62	Gasoline & fuel oils
	(a) Federal gasoline tax	407.7
	(b) Oil export charge	157.0
	(c) Federal sales tax	1,084.1
	(d) Provincial gasoline tax	3,161.7
	(e) Provincial sales tax	<u>15.4</u>
	(f) Subtotal	<u>4,825.9</u>
(ii)	24	Alcoholic beverages
	(a) Federal excise tax	94.6
	(b) Federal excise duty	861.1
	(c) Federal sales tax	434.9
	(d) Provincial liquor gallonege tax	381.2
	(e) Provincial liquor commission profits	1,997.7

Table 2. Commodity Taxes on Selected
Medium Level Commodities, 1984 (cont'd)

Commodity No.	Description	\$ Millions
	(f) Provincial sales tax	<u>671.0</u>
	(g) Subtotal	<u>4,440.5</u>
(iii) 26	Cigarettes & manufactured tobacco	
	(a) Federal excise tax	613.2
	(b) Federal excise duty	562.5
	(c) Federal sales tax	215.8
	(d) Provincial sales tax	<u>1,661.3</u>
	(e) Subtotal	<u>3,052.8</u>
(iv) 10	Crude mineral oils	
	(a) Federal oil export charge	518.0
	(b) Federal petroleum compensation fund levy	2,105.0
	(c) Federal Canadian ownership charge	603.9
	(d) Provincial sales tax	<u>1.3</u>
	(e) Subtotal	<u>3,228.2</u>

Table 2. Commodity Taxes on Selected
Medium Level Commodities, 1984 (cont'd)

Commodity No.	Description	\$ Millions
(v)	74 Transportation & storage	
	Federal air transportation tax	<u>218.0</u>
(vi)	Subtotal of the above	<u>15,765.4</u>
(vii)	Other commodity taxes	<u>15,987.4</u>
(viii)	Total commodity taxes	<u>31,752.8</u>

B. Sectoral Distribution

The sectoral distribution²⁵ of the commodity taxes by type of tax is given in Appendix VI. The personal sector paid \$17,790.3 million or 56.0% of the total, while the business sector paid \$12,890.6 or 40.6%. The government sector paid the balance of \$1,071.9 or 3.4%. Table 3 shows industries and final demand categories (Medium level) that generated \$1 billion or more in tax revenue.

²⁵

The initial allocation of commodity taxes to sectors and industries encompasses all taxable transactions including those classified to fictive (dummy) industries of the Input-Output Accounts. Later the taxes thus allocated to the fictive industries are routed through the relevant sectors and industries. The analysis presented here is based on that database.

Table 3. Selected Industries and Final Demand Categories, 1984

<u>Industry/ Final Demand</u>			<u>Business Sector</u>	<u>\$ Millions</u>	<u>Ratio to Total %</u>
(i)	INDUSTRY	26	Refined petroleum and coal products	2,764.8	8.7
(ii)	INDUSTRY	29	Construction industries	2,796.5	8.8
(iii)	INDUSTRY	30	Transportation industries	1,106.1	3.5
(iv)	FINAL DEMAND	21	Machinery & Equipment: Other business	<u>1,438.4</u>	<u>4.5</u>
(v)	Total:		Business sector (selected items)	<u>8,105.8</u>	<u>25.5</u>
			<u>Personal Sector</u>	<u>Amount \$ Millions</u>	<u>Ratio to Total %</u>
(vi)	PE:1		Motor vehicles, parts and repairs	1,801.2	5.7
(vii)	PE:3		Other durable goods	1,101.1	3.5
(viii)	PE:7		Motor fuels & lubricants	2,457.7	7.7
(ix)	PE:9		Other non-durable goods	<u>8,112.9</u>	25.6
(x)	Total:		Personal sector (selected items)	<u>13,472.9</u>	42.4
(xi)	Total:		Business and personal sectors (selected items)	<u>21,578.7</u>	68.0
(xii)	All others excluding the above: Business, Personal and Government sectors			<u>10,174.1</u>	32.0
(xiii)	Total:		All sectors	<u>31,752.8</u>	100.0

The bulk (68%) of commodity taxes in 1984 was accounted for by the above industries and the expenditure categories of the personal sector.

The sectoral distribution of each type of commodity tax is summarized in Table 4. Two types of federal taxes, Oil Export Charge and Petroleum Compensation Fund Levy, were allocated entirely to the business sector while federal gasoline tax and amusement taxes - both provincial and municipal - were allocated entirely to the personal sector. All other taxes were allocated to the three sectors - Business, Personal and Government.

Table 4: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 -
PERCENTAGES AFTER REALLOCATION OF FICTIVE (DUMMY)
INDUSTRIES TO USERS

		<u>SECTORS</u>			<u>TOTAL</u>
	<u>TYPE OF COMMODITY TAXES</u>	<u>BUSINESS</u>	<u>PERSONAL</u>	<u>GOVERNMENT</u>	
1.	FEDERAL GASOLINE TAX	0.0	100.0	0.0	100.0
2.	FEDERAL NATURAL GAS & GAS LIQUID TAX	73.0	22.9	4.1	100.0
3.	FEDERAL EXCISE TAX	2.2	97.6	0.2	100.0
4.	FEDERAL EXCISE DUTIES	2.8	96.7	0.6	100.0
5.	FEDERAL OIL EXPORT CHARGE	100.0	0.0	0.0	100.0
6.	FEDERAL PETROLEUM FUND LEVY	100.0	0.0	0.0	100.0
7.	FEDERAL AIR TRANSPORTATION TAXES	29.8	62.4	7.8	100.0
8.	FEDERAL CANADIAN OWNERSHIP CHARGE	90.6	8.1	1.3	100.0
9.	FEDERAL SALES TAX	47.3	45.6	7.1	100.0
10.	PROVINCIAL LIQUOR GALLONAGE TAX	2.6	96.7	0.7	100.0
11.	PROVINCIAL LIQUOR COMMISSION PROFITS	4.6	94.5	0.9	100.0
12.	PROVINCIAL GASOLINE TAX	44.9	50.9	4.2	100.0
13.	PROVINCIAL AMUSEMENT TAX	0.0	100.0	0.0	100.0
14.	PROVINCIAL SALES TAX	34.4	62.6	3.0	100.0
15.	MUNICIPAL AMUSEMENT TAX	0.0	100.0	0.0	100.0
16.	MUNICIPAL SALES TAX	71.3	14.5	14.2	100.0
17.	TOTAL ALL COMMODITY TAXES	40.6	56.0	3.4	100.0

C. Federal and Provincial Sales Taxes

- (i) In 1984, total commodity taxes collected by all levels of government amounted to \$31,752.8 million. Of this total, federal sales taxes were \$7,353.6 million (23.2%) and provincial sales taxes were \$12,004.7 million (37.8%). Other commodity taxes were \$12,394.5 million (39.0%).
- (ii) The sectoral distribution of the above is summarized in Table 5. The data presented in this table show:
 - (a) About 47% of federal sales taxes were paid by the business sector while 46% were paid by the personal sector and 7% by the government sector.
 - (b) By contrast, about 63% of provincial sales taxes were paid by the personal sector while 34% were paid by the business sector and 3% by the government sector.
 - (c) About 56% of other commodity taxes were paid by the personal sector while 43% were paid by the business sector and 2% by the government sector.
 - (d) Thus the personal sector paid the bulk of commodity taxes (56%) while the business sector paid about 41%.

The above highlights are only a few that can be drawn from the data.

Table 5. Sectoral Distribution of Federal and Provincial Sales Taxes and other Commodity Taxes, 1984

Sector	Federal Sales <u>Tax</u>	Provincial Sales <u>Tax</u>	Sub-total: Federal and Provincial <u>Sales Taxes</u>	Other Commodity <u>Taxes</u>	Total Commodity <u>Taxes</u>
	\$ Millions				
1. Business	3,478.6	4,131.2	7,609.8	5,280.8	12,890.6
2. Personal	3,356.1	7,519.0	10,875.1	6,915.2	17,790.3
3. Government	<u>518.9</u>	<u>354.5</u>	<u>873.4</u>	<u>198.5</u>	<u>1,071.9</u>
4. Total	<u>7,353.6</u>	<u>12,004.7</u>	<u>19,358.3</u>	<u>12,394.5</u>	<u>31,752.8</u>

B. Percentage Distribution of above by sector

1. Business	47.3	34.4	39.3	42.6	40.6
2. Personal	45.6	62.6	56.2	55.8	56.0
3. Government	<u>7.1</u>	<u>3.0</u>	<u>4.5</u>	<u>1.6</u>	<u>3.4</u>
4. Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

VI. Summary

This paper described the commodity indirect taxes included in the Input-Output Accounts. It also examined sources of basic data and the method of allocating taxes to commodities in the National Input-Output Accounts.

The data for commodity indirect taxes for 1984 were analyzed and some highlights presented. Sales taxes of both federal and provincial governments constituted the bulk of commodity indirect taxes. The federal sales taxes for 1984 amounted to \$7,354 million, while provincial sales taxes were \$12,005 million. Thus, the sales taxes of both federal and provincial governments amounted to \$19,359 million or 54.4% of total commodity indirect taxes of \$35,555 million.

The commodities that contributed a significant portion of commodity indirect taxes in 1984 were: gasoline and fuel oils (\$4,826 million); alcoholic beverages (\$4,441 million); cigarettes and manufactured tobacco (\$3,053 million); and crude mineral oils (\$3,228 million). The programs under which crude mineral oils were taxed were discontinued during 1985 and 1986. If this commodity is excluded from analysis, the three remaining commodities, (gasoline and fuel oils, alcoholic beverages, and cigarettes and manufactured tobacco) alone generated \$12,320 million in taxes for all levels of government, accounting for 34.7% of total commodity taxes.

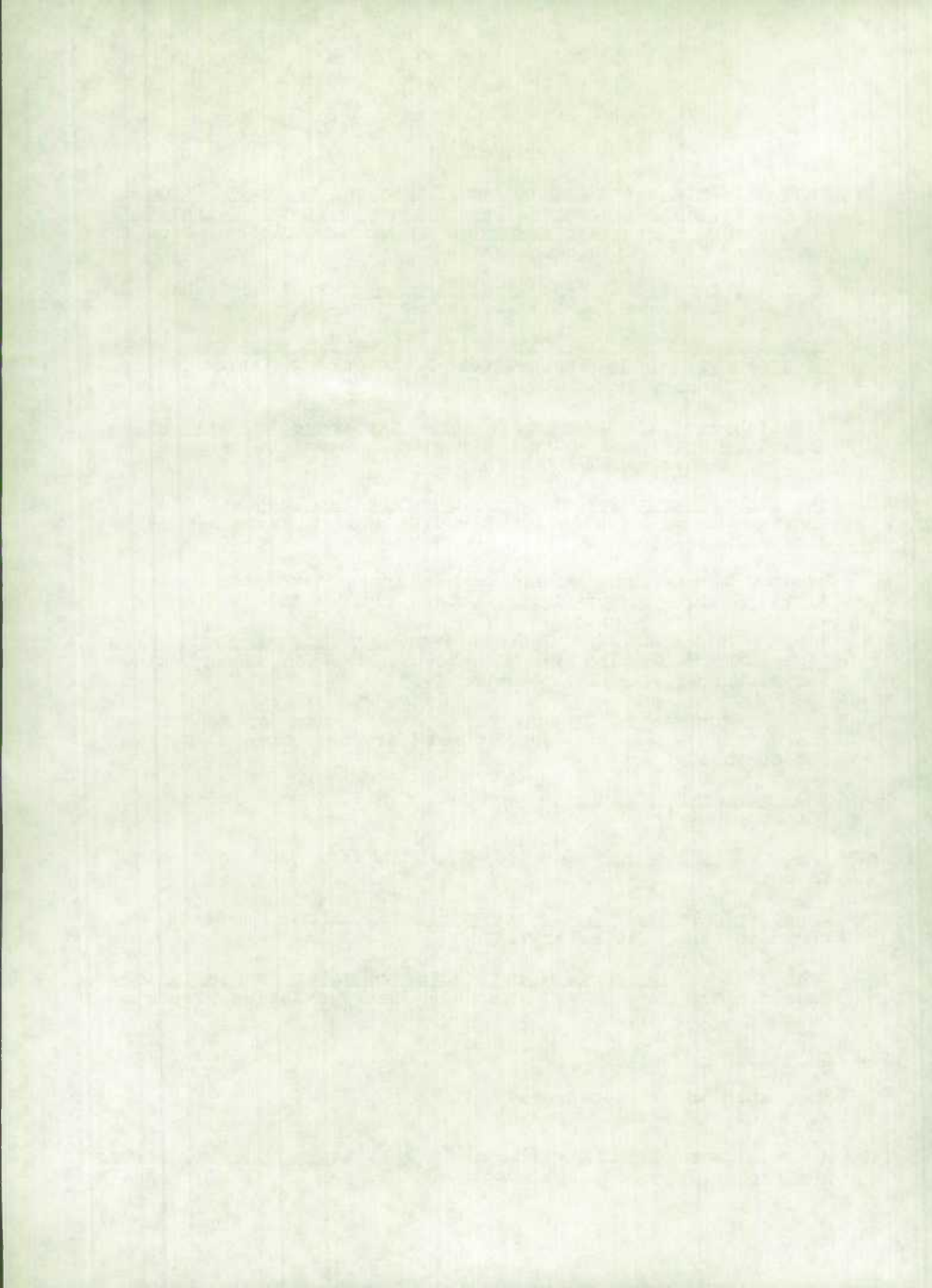
The paper pointed out that liability for federal sales tax

arises at the point of consumption. (See Appendix III and also Federal Budget document The Goods and Services Tax, April 27, 1989, p.7.).

We hope this paper, together with the database developed from 1984 onwards, will give researchers a better understanding of the details of commodity indirect taxes.

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ANNUAL ESTIMATES, 1976-1987, p.2

TABLE 1. Gross Domestic Product

Income Based

No	CANSIM matrix No 005627	1984
millions of dollars		
1	Wages, salaries, and supplementary labour income (1)	238 849
2	Corporation profits before taxes	45 855
3	Interest and miscellaneous investment income	40 888
4	Accrued net income of farm operators from farm production	3 380
5	Net income of non-farm unincorporated business including rent	23 927
6	Inventory valuation adjustment	- 2 625
7	Net domestic income at factor cost	350 274
8	Indirect taxes less subsidies	42 714
9	Capital consumption allowances	50 884
10	Statistical discrepancy	863
11	Gross Domestic Product at market prices	444 735

TABLE 2. Gross Domestic Product

Expenditure Based

No	CANSIM matrix No 005628	1984
millions of dollars		
1	Personal expenditure on consumer goods and services	251 645
2	Durable goods	34 699
3	Semi-durable goods	26 082
4	Non-durable goods	74 632
5	Services	116 232
6	Government current expenditure on goods and services (1)	99 089
7	Government investment	-
8	Fixed capital	11 390
9	Residential construction	20
10	Non-residential construction	8 883
11	Machinery and equipment	2 487
12	Inventories	20
13	Business investment	-
14	Fixed capital	73 309
15	Residential construction	22 328
16	Non-residential construction	24 675
17	Machinery and equipment	26 306
18	Inventories	4 741
19	Non-farm	5 768
20	Farm and grain in commercial channels	- 1 027
21	Exports of goods and services (2)	126 035
22	Merchandise	111 329
23	Non-merchandise	14 706
24	Deduct imports of goods and services	110 632
25	Merchandise	31 492
26	Non-merchandise	19 140
27	Statistical discrepancy	- 862
28	Gross Domestic Product at market prices	444 735
29	Final domestic demand (1 + 6 + 7 + 12)	425 433

APPENDIX 1A: CLASSIFICATION OF 1984 INDIRECT TAXES INTO INPUT-OUTPUT CATEGORIES
(SOURCE: NATIONAL INCOME & EXPENDITURE ACCOUNTS ANNUAL ESTIMATES, 1976-1987)

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CAT. 13-201, ANNUAL AND WORKSHEET DETAILS OF PUBLIC INSTITUTIONS DIVISION)
(\$ MILLIONS)

	COMMODITY TAXES [-----]			NON- COMMODITY TAXES	TOTAL INDIRECT TAXES	IN TABLE 52 CAT. 13-201 TOTAL
	IMPORT DUTIES	OTHER COMMODITY TAXES	TOTAL COMMODITY TAXES			
A. FEDERAL						
1. FEDERAL CUSTOMS IMPORT DUTIES	3802.0		3802.0		3802.0	3802
2. EXCISE DUTIES		1423.6	1423.6		1423.6	1424
3. EXCISE TAXES						
A) SALES TAXES		7353.6	7353.6		7353.6	
B) EXCISE TAXES		844.8	844.8		844.8	
C) NATURAL GAS, LIQUID GAS TAX		68.0	68.0		68.0	
D) GASOLINE TAXES		407.7	407.7		407.7	
E) SUB-TOTAL EXCISE TAXES		8674.1	8674.1		8674.1	8674
4. OIL EXPORT CHARGES		687.0	687.0		687.0	687
5. PETROLEUM COMPENSATION FUND LEVY		2105.0	2105.0		2105.0	2105
6. CANADIAN OWNERSHIP CHARGE		859.0	859.0		859.0	859
7. AIR TRANSPORTATION TAX		218.0	218.0		218.0	218
8. MISCELLANEOUS				355.0	355.0	355
9. TOTAL FEDERAL	3802.0	13966.7	17768.7	355.0	18123.7	18124

APPENDIX 1A: CLASSIFICATION OF 1984 INDIRECT TAXES INTO INPUT-OUTPUT CATEGORIES
(SOURCE: NATIONAL INCOME & EXPENDITURE ACCOUNTS ANNUAL ESTIMATES, 1976-1987)

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08-MAY-1989

CAT. 13-201, ANNUAL AND WORKSHEET DETAILS OF PUBLIC INSTITUTIONS DIVISION)
(\$ MILLIONS)

	COMMOOITY TAXES (-----)			NON- COMMOOITY TAXES	TOTAL INDIRECT TAXES	IN TABLE 52 CAT. 13-201 TOTAL
	IMPORT DUTIES	OTHER COMMOOITY TAXES	TOTAL COMMOOITY TAXES			
B. PROVINCIAL						
1. AMUSEMENT TAX		145.4	145.4		145.4	145
2. CORPORATION TAX (NOT ON PROFITS)				975.6	975.6	976
3. GASOLINE TAX		3176.0	3176.0		3176.0	3176
4. MOTOR VEHICLE LICENCES & PERMITS				606.5	606.5	607
5. MISCELLANEOUS TAXES ON NATURAL RESOURCES				623.1	623.1	623
6. REAL PROPERTY TAX				1195.8	1195.8	1196
7. RETAIL SALES TAX						
A) TOBACCO TAX		1542.5	1542.5		1542.5	
B) LIQUOR TAXES		10.2	10.2		10.2	
C) OTHER RETAIL SALES TAXES		10067.6	10067.6		10067.6	
D) SUB-TOTAL		11620.3	11620.3		11620.3	11620
8. PROFITS OF LIQUOR COMMISSIONS		1997.7	1997.7		1997.7	1998
9. OTH LICENSES, FEES & PERMITS						
A) NATURAL RESOURCE PERMITS				22.2	22.2	
B) LIQUOR LICENCES				59.9	59.9	
C) LIQUOR GALLONAGE TAX		113.1	113.1		113.1	
D) QUEBEC ELEC. INSTALLATION FEES				7.1	7.1	
E) QUEBEC PUBLICITE				6.2	6.2	
F) COMPANY ACT				24.1	24.1	
G) RESIDUAL OF OTH LICENCES & FEES				43.7	43.7	
H) SUB-TOTAL		113.1	113.1	163.2	276.3	276

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COMMODITY TAXES			NON-COMMODITY TAXES	TOTAL INDIRECT TAXES	IN TABLE 52 CAT. 13-201 TOTAL
IMPORT DUTIES	OTHER COMMODITY TAXES	TOTAL COMMODITY TAXES			
1	2	3	4	5	6
7	8	9	10	11	12
13	14	15	16	17	18
19	20	21	22	23	24
25	26	27	28	29	30
31	32	33	34	35	36
37	38	39	40	41	42
43	44	45	46	47	48
49	50	51	52	53	54
55	56	57	58	59	60
61	62	63	64	65	66
67	68	69	70	71	72
73	74	75	76	77	78
79	80	81	82	83	84
85	86	87	88	89	90
91	92	93	94	95	96
97	98	99	100	101	102
103	104	105	106	107	108
109	110	111	112	113	114
115	116	117	118	119	120
121	122	123	124	125	126
127	128	129	130	131	132
133	134	135	136	137	138
139	140	141	142	143	144
145	146	147	148	149	150
151	152	153	154	155	156
157	158	159	160	161	162
163	164	165	166	167	168
169	170	171	172	173	174
175	176	177	178	179	180
181	182	183	184	185	186
187	188	189	190	191	192
193	194	195	196	197	198
199	200	201	202	203	204
205	206	207	208	209	210
211	212	213	214	215	216
217	218	219	220	221	222
223	224	225	226	227	228
229	230	231	232	233	234
235	236	237	238	239	240
241	242	243	244	245	246
247	248	249	250	251	252
253	254	255	256	257	258
259	260	261	262	263	264
265	266	267	268	269	270
271	272	273	274	275	276
277	278	279	280	281	282
283	284	285	286	287	288
289	290	291	292	293	294
295	296	297	298	299	300
301	302	303	304	305	306
307	308	309	310	311	312
313	314	315	316	317	318
319	320	321	322	323	324
325	326	327	328	329	330
331	332	333	334	335	336
337	338	339	340	341	342
343	344	345	346	347	348
349	350	351	352	353	354
355	356	357	358	359	360
361	362	363	364	365	366
367	368	369	370	371	372
373	374	375	376	377	378
379	380	381	382	383	384
385	386	387	388	389	390
391	392	393	394	395	396
397	398	399	400		

10 MISCELLANEOUS					
A) INSURANCE PREMIUMS			328.4	328.4	
B) FIRE PREVENTION			4.6	4.6	
C) CROP INSURANCE			199.1	199.1	
D) PUBLIC UTILITY			0.6	0.6	
E) LAND SPECULATION			0.1	0.1	
F) LAND TRANSFER			128.7	128.7	
G) FARM INCOME ASSURANCE			33.9	33.9	
H) FOREST PROTECTION & TIMBER MANAGEMENT			3.6	3.6	
I) MINERAL LAND TAX			17.9	17.9	
J) MINERAL ACREAGE TAX			3.5	3.5	
K) MINERAL TAX INCREMENT			0.0	0.0	
L) MINERAL RESOURCE TAX			6.0	6.0	
M) GYPSUM TAX			0.8	0.8	
N) FOREST MANAGEMENT			0.9	0.9	
O) HEALTH & EDUCATION PAID BY EMPLOYERS @ 1.5% OF PAYROLL			113.0	113.0	
P) PRIOR REGISTRATION (VEHICLE REGISTRATION FEES)			16.7	16.7	
Q) PROPERTY TRANSFER TAX			1.8	1.8	
R) BC HOTEL TAX	0.6	0.6		0.6	
S) QUEBEC MEALS & HOTEL TAX	294.7	294.7		294.7	
T) QUEBEC TELECOMMUNICATIONS TAX	101.8	101.8		101.8	
U) BC HOTEL & MOTEL ROOM TAX	26.0	26.0		26.0	
V) LIQUOR GALLONAGE TAX	268.1	268.1		268.1	
W) LIQUOR LICENCE TAX			9.1	9.1	
X) PRELEVEMENT (NORMES DES SALAIRES)			29.8	29.8	
Y) RESIDUAL			161.4	161.4	
	SUB-TOTAL	691.2	691.2	1059.9	1751.1
11. TOTAL PROVINCIAL ADJUSTED		17743.7	17743.7	4624.1	22367.8
12. PROVINCIAL SUMMARY					
A) LIQUOR GALLONAGE TAX		381.2	381.2		381.2
B) AMUSEMENT TAX		184.0	184.0		184.0
C) GASOLINE TAX		3176.0	3176.0		3176.0
D) PROFITS OF LIQUOR COMMISSIONS		1997.7	1997.7		1997.7
E) SUB-TOTAL		5738.9	5738.9		5738.9
F) PROVINCIAL SALES TAX		12004.8	12004.8		12004.8
G) OTHER				4624.1	4624.1
H) TOTAL		17743.7	17743.7	4624.1	22367.8

APPENDIX 1A: CLASSIFICATION OF 1984 INDIRECT TAXES INTO INPUT-OUTPUT CATEGORIES
(SOURCE: NATIONAL INCOME & EXPENDITURE ACCOUNTS ANNUAL ESTIMATES, 1976-1987)

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08 MAY 1989

CAT. 13-201, ANNUAL AND WORKSHEET DETAILS OF PUBLIC INSTITUTIONS DIVISION)
(\$ MILLIONS)

	COMMODITY TAXES			NON- COMMODITY TAXES	TOTAL INDIRECT TAXES	IN TABLE 52 CAT. 13-201 TOTAL
	[IMPORT DUTIES	OTHER COMMOOITY TAXES	TOTAL COMMOOITY TAXES			
C. LOCAL						
1. AMUSEMENT TAX		26.4	26.4		26.4	26
2. LICENCES, FEES & PERMITS				166.4	166.4	166
3. REAL & PERSONAL PROPERTY TAX				12651.7	12651.7	12652
4. RETAIL SALES TAX		16.0	16.0		16.0	16
5. MISCELLANEOUS			0.0	1605.3	1605.3	1605
6. TOTAL LOCAL		42.4	42.4	14423.4	14465.8	14465

APPENDIX 1A: CLASSIFICATION OF 1984 INDIRECT TAXES INTO INPUT-OUTPUT CATEGORIES
(SOURCE: NATIONAL INCOME & EXPENDITURE ACCOUNTS ANNUAL ESTIMATES, 1976-1987)

11:48:39 AM
08-MAY-1989

CAT. 13-201, ANNUAL AND WORKSHEET DETAILS OF PUBLIC INSTITUTIONS DIVISION)
(\$ MILLIONS)

	COMMODITY TAXES			NON- COMMODITY TAXES	TOTAL INDIRECT TAXES	IN TABLE 52 CAT. 13-201 TOTAL
	[IMPORT DUTIES	OTHER COMMODITY TAXES	TOTAL COMMODITY TAXES			
D. SUMMARY						
1) FEDERAL	3802.0	13966.7	17768.7	355.0	18123.7	18124
2) PROVINCIAL	0.0	17743.7	17743.7	4624.1	22367.8	22368
3) LOCAL	0.0	42.4	42.4	14423.4	14465.8	14465
4) TOTAL	3802.0	31752.8	35554.8	19402.5	54957.3	54957

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APPENDIX 1B: CONTROL TOTALS FOR PROVINCIAL COMMODITY TAXES, 1984
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NWT	CANADA
1. PROFITS OF LIQUOR COMMISSIONS	35587	7682	101503	66602	330905	594883	128877	110420	297287	310462	4315	9188	1997711
2. GASOLINE TAXES	65337	19144	121792	110149	1001096	1195796	139792	27628	6640	473944	4393	10299	3176010
3. PROVINCIAL AMUSEMENT TAX	59	1304	5228	2461	42802	62175	4756	2275	9602	14757	0	0	145419
ADJUSTMENTS:													
A) AMUSEMENT TAX FOR ONTARIO INCLUDED IN RETAIL SALES TAX	0	0	0	0	0	40700	0	0	0	0	0	0	40700
B) NOVA SCOTIA CABLE TAXES TRANSFERRED TO RETAIL SALES TAX	0	0	-2100	0	0	0	0	0	0	0	0	0	-2100
C) SUB-TOTAL ADJUSTED PROVINCIAL AMUSEMENT TAX	59	1304	3128	2461	42802	102875	4756	2275	9602	14757	0	0	184019
4. LIQUOR GALLONAGE TAX	37162	0	0	0	57265	232232	0	0	0	54579	0	0	381238
5. A) PROVINCIAL SALES TAXES													
1) PROVINCIAL (INCL ONTARIO AMUSEMENT TAX)	331083	60015	364858	343339	2520164	4397371	392127	337675	0	1320922	0	0	10067554
2) TOBACCO	41223	5372	41188	47157	440980	580598	57695	56229	105802	161411	1304	3537	1542496
3) SPECIAL LIQUOR TAX IN P.E.I. & YUKON	0	8864	0	0	0	0	0	0	0	0	1344	0	10208
4) SUB-TOTAL OF 5.A	372306	74251	406046	390496	2961144	4977969	449822	393904	105802	1482333	2648	3537	11620258
B) NEW ITEMS TRANSFERRED FROM PROVINCIAL MISCELLANEOUS CATEGORY													
1) QUE MEALS & HOTEL TAX	0	0	0	0	294743	0	0	0	0	0	0	0	294743
2) QUE TELECOM TAX (1)	0	0	0	0	101839	0	0	0	0	0	0	0	101839
3) BC & NWT FUEL OIL TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
4) BC HOTEL & MOTEL ROOM TAX	0	0	0	0	0	0	0	0	0	26555	0	0	26555
5) NS LONG DISTANCE TELE TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
6) OTHER ADJUSTMENTS	0	-2000	25129	0	-15000	-61729	15000	0	0	0	0	0	-38600
7) SUB-TOTAL OF 5.B	0	-2000	25129	0	381582	-61729	15000	0	0	26555	0	0	384537
C) CONTRDL TOTAL - PROVINCIAL RETAIL SALES TAXES (5.A + 5.B)	372306	72251	431175	390496	3342726	4916240	464822	393904	105802	1508888	2648	3537	12004795
6. TOTAL (1 TO 5)	510451	100381	657598	569708	4774794	7042026	738247	534227	419331	2362630	11356	23024	17743773

(1) QUEBEC TELECOMMUNICATIONS TAX INCLUDES TAX ON CABLE, LONG DISTANCE AND OTHER COMMUNICATIONS (COMPUTER LINES, TELEGRAPH LINES); NOTE THAT THE TAX ON LOCAL TELEPHONE IS PART OF RETAIL SALES TAX

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APPENDIX IC: CONTROL TOTALS FOR MUNICIPAL COMMODITY TAXES, 1984
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NWT	CANADA
1. LOCAL AMUSEMENT TAXES	421	0	0	0	23535	0	1401	1048	0	0	0	0	26405
2. RETAIL SALES TAX													
A) 039 - LOCAL NATURAL GAS	0	0	0	0	0	0	2238	0	0	0	0	0	2238
B) 546 - LOCAL ELECTRIC POWER	0	0	0	0	0	0	5433	8345	0	0	0	0	13778
C) SUB-TOTAL RETAIL SALES TAX	0	0	0	0	0	0	7671	8345	0	0	0	0	16016
	---	--	--	--	-----	--	----	----	--	--	--	--	-----
3. TOTAL	421	0	0	0	23535	0	9072	9393	0	0	0	0	42421
	---	--	--	--	-----	--	----	----	--	--	--	--	-----

APPENDIX II: TYPES OF COMMODITY TAXES, 1984

ABBREVIATION	FULL TITLE	NUMBER OF TAXABLE MEDIUM LEVEL COMMODITIES BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS (SEE APPENDIX V FOR DETAILS)	BASIS OF TAXATION
1 TFGASTAX	FEDERAL GASOLINE TAX	1	SPECIFIC
2 TFWATGLIQ	FEDERAL NATURAL GAS & GAS LIQUID TAX	2	SPECIFIC
3 TFEXTAX	FEDERAL EXCISE TAX	7	MAINLY SPECIFIC
4 TFEXDUTY	FEDERAL EXCISE DUTIES	2	SPECIFIC
5 TFOECH	FEDERAL OIL EXPORT CHARGE	3	SPECIFIC
6 TFPETL	FEDERAL PETROLEUM FUND LEVY	1	SPECIFIC
7 TFAIRTR	FEDERAL AIR TRANSPORTATION TAXES	1	AD VALOREM & SPECIFIC
8 TFCANOWN	FEDERAL CANADIAN OWNERSHIP CHARGE	3	SPECIFIC
9 TFST	FEDERAL SALES TAX	44	AD VALOREM
10 TPRGALTX	PROVINCIAL LIQUOR GALLONAGE TAX	1	MAINLY AD VALOREM
11 TPLCPROF	PROVINCIAL LIQUOR COMMISSION PROFITS	1	(NOT APPLICABLE)
12 TPRGASTX	PROVINCIAL GASOLINE TAX	3	AD VALOREM & SPECIFIC
13 TPAMUSE	PROVINCIAL AMUSEMENT TAX	1	AD VALOREM & SPECIFIC
14 TPST	PROVINCIAL SALES TAX	65	MAINLY AD VALOREM
15 TMAMUSE	MUNICIPAL AMUSEMENT TAX	1	AD VALOREM & SPECIFIC
16 TMST	MUNICIPAL SALES TAX	2	AD VALOREM
17 TIMPORT	IMPORT DUTIES (IMPORT DUTIES ARE NOT A PART OF TAX MARGIN, BUT THEY ARE A PART OF PRODUCER PRICE VALUES OF IMPORTS.)		AD VALOREM & SPECIFIC

Federal Sales Tax

WHAT IS FEDERAL SALES TAX?

Federal Sales Tax is a general sales tax imposed on goods manufactured or produced in Canada or imported into Canada.

WHO PAYS THE TAX?

Licensed manufacturers, licensed wholesalers and importers pay Federal Sales Tax. The tax is imposed once on any goods and a system of exemptions and refunds ensures its single application.

WHEN IS THE TAX PAYABLE?

On goods manufactured or produced in Canada, the tax is payable by the manufacturer when the goods are delivered to the purchaser or when the property in the goods passes. For a licensed wholesaler, tax is payable at the time of delivery. For importers, tax is payable when the goods are imported or taken from the warehouse.

ARE ALL GOODS TAXABLE?

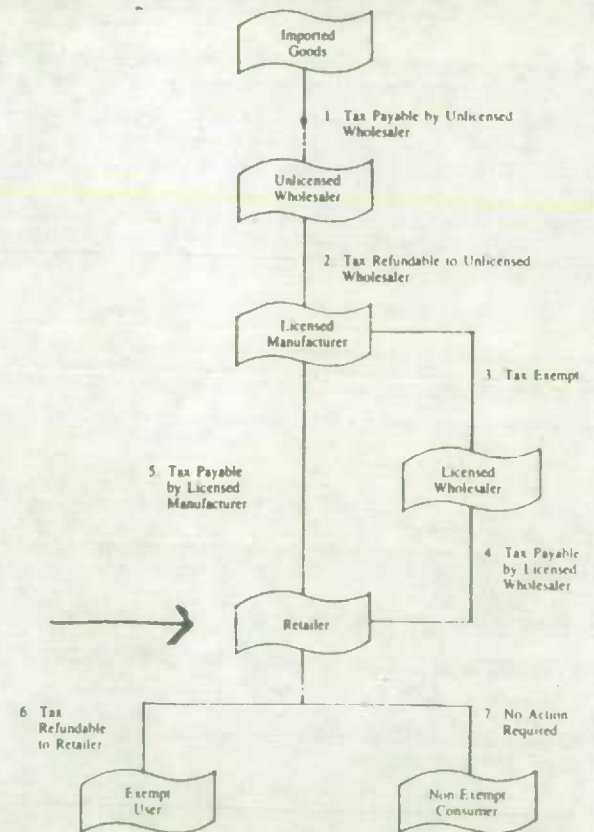
The tax is imposed on sales of all goods except those for which there is specific provision for exemption. These exemptions can be categorized into production goods, necessities of life, administrative convenience, purchases by public institutions and exports.

HOW IS THE TAX ADMINISTERED?

Manufacturers or producers of goods in Canada, if they meet certain conditions, are required to apply to their local Excise office for a licence and are required to remit

tax on the value of goods sold or manufactured for their own use. On imported goods, tax is collected by Customs at the point of entry into Canada.

HOW DOES THE TAX WORK?



APPENDIX III

- (1) The goods are imported into Canada by an unlicensed wholesaler. The wholesaler pays Federal Sales Tax on the duty-paid value at time of import.
- (2) The wholesaler sells the goods to a licensed manufacturer entitled to purchase the goods tax free. The wholesaler sells the goods tax free and applies to the local Excise office for a refund of the tax paid.
- (3) The licensed manufacturer sells finished goods to a licensed wholesaler entitled to purchase the goods tax exempt. Because the components of the finished goods were purchased tax exempt by the manufacturer, the goods continue to move in a tax-free status.
- (4) The licensed wholesaler sells to a non-exempt party, in this case a retailer, and accounts for tax on purchase price. This provides tax equality between the licensed manufacturer and the licensed wholesaler.
- (5) The licensed manufacturer sells to a non-exempt party, in this case a retailer, and accounts for tax on sale price. The manufacturer remits the tax to the local Excise office.
- (6) The retailer, who must purchase tax paid, sells to an exempt person and applies to the local Excise office for a refund.

- (7) The retailer sells to a non-exempt consumer. Federal Sales Tax has been paid and no action is required.

WHERE CAN YOU GET MORE INFORMATION?

Please note that this pamphlet contains general information and is not intended as a formal interpretation of the *Excise Tax Act* and Regulations. Information on matters relating to your operations is available from your local Excise office.

APPENDIX IV: LICENSEES BY NATIONAL REVENUE REGIONS, 1988

NATIONAL REVENUE REGION	PROVINCE	TOTAL NUMBER OF LICENSEES	DISTRIBUTION %
1. HALIFAX	NEWFOUNDLAND PRINCE EDWARD ISLAND NEW BRUNSWICK NOVA SCOTIA	3,283	4.4
2. QUEBEC		5,503	
3. MONTREAL		13,124	
4. SUB-TOTAL	QUEBEC	18,627	24.7
5. OTTAWA		3,621	
6. TORONTO		20,785	
7. LONDON		10,707	
8. SUB-TOTAL	ONTARIO	35,113	46.6
9. WINNIPEG	MANITOBA SASKATCHEWAN	3,956	5.3
10. CALGARY	ALBERTA	5,555	7.4
11. VANCOUVER	BRITISH COLUMBIA	8,727	11.6
12. TOTAL		75,261	100.0

SOURCE: REVENUE CANADA, CUSTOMS & EXCISE

APPENDIX V: TAX DISTRIBUTION BY COMMODITY, 1984 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANDWN	TFST	TPRGALTX
2	LIVE ANIMALS	0	0	0	0	0	0	0	0	0
3	OTHER AGRICULTURAL PRODUCTS	0	0	0	13	0	0	0	0	0
4	FDRESTRY PRDDUCTS	0	0	0	0	0	0	0	0	0
8	OTHER METAL ORES & CONCENTRAT	0	0	0	0	0	0	0	0	0
9	CDAL	0	0	0	0	0	0	0	0	0
10	CRUDE MINERAL DILS	0	0	0	0	518000	2104999	0	603877	0
11	NATURAL GAS	0	49176	0	0	0	0	0	220995	0
12	NON-METALLIC MINERALS	0	0	0	0	0	0	0	8492	0
13	SERVICES INCIDENTAL TO MINING	0	0	0	0	0	0	0	0	0
18	FEEDS	0	0	0	0	0	0	0	0	0
22	MISC. FOOD PRODUCTS	0	0	0	0	0	0	0	4146	0
23	SOFT DRINKS	0	0	0	0	0	0	0	0	0
24	ALCDHOLIC BEVERAGES	0	0	94559	861113	0	0	0	434895	381239
26	CIGARETTES & TOBACCO MFG.	0	0	613200	562472	0	0	0	215815	0
27	TIRES & TUBES	0	0	0	0	0	0	0	85584	0
28	OTHER RUBBER PRDDUCTS	0	0	0	0	0	0	0	28115	0
29	PLASTIC FABRICATED PRODUCTS	0	0	0	0	0	0	0	134704	0
30	LEATHER & LEATHER PRODUCTS	0	0	0	0	0	0	0	23149	0
31	YARNS & MAN MADE FIBRES	0	0	0	0	0	0	0	5469	0
32	FABRICS	0	0	0	0	0	0	0	26015	0
33	OTHER TEXTILE PRDDUCTS	0	0	0	0	0	0	0	151656	0
34	HOSIERY & KNITTED WEAR	0	0	0	0	0	0	0	0	0
35	CLOTHING & ACCESSORIES	0	0	0	0	0	0	0	0	0
36	LUMBER & TIMBER	0	0	0	0	0	0	0	49723	0
37	VENEER & PLYWOOD	0	0	0	0	0	0	0	21996	0
38	OTHER WOOD FABRICATED MATERIAL	0	0	0	0	0	0	0	97690	0
39	FURNITURE & FIXTURES	0	0	0	0	0	0	0	247302	0
41	NEWSPRINT & OTHER PAPER STOCK	0	0	0	0	0	0	0	18585	0
42	PAPER PRODUCTS	0	0	0	0	0	0	0	252871	0
43	PRINTING & PUBLISHING	0	0	0	0	0	0	0	257703	0
44	ADVERTISING, PRINT MEDIA	0	0	0	0	0	0	0	0	0
45	IRON & STEEL PRDDUCTS	0	0	0	0	0	0	0	62510	0
46	ALUMINUM PRDDUCTS	0	0	0	0	0	0	0	2063	0
47	COPPER & COPPER ALLOY PRODUCTS	0	0	0	0	0	0	0	2757	0
48	NICKEL PRODUCTS	0	0	0	0	0	0	0	222	0
49	OTHER NON FERROUS METAL PRODUC	0	0	0	0	0	0	0	3526	0
50	BDILERS, TANKS & PLATES	0	0	0	0	0	0	0	24928	0
51	FABRICATED STRUCTURAL METAL PR	0	0	0	0	0	0	0	99438	0
52	OTHER METAL FABRICATED PRODUCT	0	0	0	0	0	0	0	291152	0
53	AGRICULTURAL MACHINERY	0	0	0	0	0	0	0	8647	0
54	OTHER INDUSTRIAL MACHINERY	0	0	0	0	0	0	0	522662	0
55	MOTDR VEHICLES	0	0	37132	0	0	0	0	1035595	0
56	MOTDR VEHICLE PARTS	0	0	0	0	0	0	0	205961	0
57	OTHER TRANSPORT EQUIPMENT	0	0	0	0	0	0	0	140018	0
58	APPLIANCES & RECEIVERS, HOUSEHO	0	0	0	0	0	0	0	360221	0
59	OTHER ELECTRICAL PRDDUCTS	0	0	0	0	0	0	0	414535	0
60	CEMENT & CONCRETE PRDDUCTS	0	0	0	0	0	0	0	28140	0
61	OTHER NON-METALLIC MINERAL PRO	0	0	0	0	0	0	0	84783	0
62	GASOLINE & FUEL OIL	407700	0	0	0	156969	0	0	1084080	0
63	OTHER PETROLEUM & CDAL PRDD.	0	18824	0	0	12031	0	0	34128	88825

APPENDIX V. TAX DISTRIBUTION BY COMMODITY, 1984 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANDWN	TFST	TPRGALTX
64 INDUSTRIAL CHEMICALS	0	0	0	0	0	0	0	0	13775	0
65 FERTILIZERS	0	0	0	0	0	0	0	0	0	0
66 PHARMACEUTICALS	0	0	0	0	0	0	0	0	23638	0
67 OTHER CHEMICAL PRODUCTS	0	0	966	0	0	0	0	0	294268	0
68 SCIENTIFIC EQUIPMENT	0	0	18821	0	0	0	0	0	192859	0
69 OTHER MANUFACTURED PRODUCTS	0	0	38861	0	0	0	0	0	296540	0
74 TRANSPORTATION & STORAGE	0	0	0	0	0	0	218000	0	0	0
75 RADIO & TELEVISION BROADCASTIN	0	0	41261	0	0	0	0	0	0	0
76 TELEPHONE & TELEGRAPH	0	0	0	0	0	0	0	0	0	0
78 ELECTRIC POWER	0	0	0	0	0	0	0	0	0	0
81 RETAIL MARGINS	0	0	0	0	0	0	0	0	0	0
83 OTHER FINANCE, INS., REAL ESTATE	0	0	0	0	0	0	0	0	0	0
84 BUSINESS SERVICES	0	0	0	0	0	0	0	0	5811	0
87 AMUSEMENT & RECREATION SERVICE	0	0	0	0	0	0	0	0	2736	0
88 ACCOMMODATION & FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
89 OTHER PERSONAL & MISC. SERVICE	0	0	0	0	0	0	0	0	0	0
94 UNALLOCATED IMPORTS & EXPORTS	0	0	0	0	0	0	0	0	0	0
TOTAL	407700	68000	844800	1423598	687000	2104999	218000	859000	7353600	381239

APPENDIX V: TAX DISTRIBUTION BY COMMOOITY, 1984 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

		TPLCPROF	TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTAL
2	LIVE ANIMALS	0	0	0	2822	0	0	2822
3	OTHER AGRICULTURAL PRODUCTS	0	0	0	51043	0	0	51056
4	FORESTRY PRODUCTS	0	0	0	1915	0	0	1915
8	OTHER METAL ORES & CONCENTRAT	0	0	0	110	0	0	110
9	COAL	0	0	0	250	0	0	250
10	CRUDE MINERAL OILS	0	0	0	1280	0	0	3228156
11	NATURAL GAS	0	5121	0	24514	0	2242	302048
12	NON-METALLIC MINERALS	0	0	0	28412	0	0	36904
13	SERVICES INCIDENTAL TO MINING	0	0	0	2363	0	0	2363
18	FEEDS	0	0	0	25540	0	0	25540
22	MISC. FOOD PRODUCTS	0	0	0	64841	0	0	68987
23	SOFT DRINKS	0	0	0	79741	0	0	79741
24	ALCOHOLIC BEVERAGES	1997711	0	0	670964	0	0	4440481
26	CIGARETTES & TOBACCO MFG.	0	0	0	1661298	0	0	3052785
27	TIRES & TUBES	0	0	0	98473	0	0	184057
28	OTHER RUBBER PRODUCTS	0	0	0	35320	0	0	63435
29	PLASTIC FABRICATED PRODUCTS	0	0	0	128564	0	0	263268
30	LEATHER & LEATHER PRODUCTS	0	0	0	80997	0	0	104146
31	YARNS & MAN MADE FIBRES	0	0	0	8456	0	0	13925
32	FABRICS	0	0	0	24809	0	0	50824
33	OTHER TEXTILE PRODUCTS	0	0	0	165371	0	0	317027
34	HOSIERY & KNITTED WEAR	0	0	0	105996	0	0	105996
35	CLOTHING & ACCESSORIES	0	0	0	319605	0	0	319605
36	LUMBER & TIMBER	0	0	0	103589	0	0	153312
37	VENEER & PLYWOOD	0	0	0	40825	0	0	62821
38	OTHER WOOD FABRICATED MATERIAL	0	0	0	165754	0	0	263444
39	FURNITURE & FIXTURES	0	0	0	208754	0	0	456056
41	NEWSPRINT & OTHER PAPER STOCK	0	0	0	28598	0	0	47183
42	PAPER PRODUCTS	0	0	0	223873	0	0	476744
43	PRINTING & PUBLISHING	0	0	0	176039	0	0	433742
44	ADVERTISING, PRINT MEDIA	0	0	0	724	0	0	724
45	IRON & STEEL PRODUCTS	0	0	0	76542	0	0	139052
46	ALUMINUM PRODUCTS	0	0	0	952	0	0	3015
47	COPPER & COPPER ALLOY PRODUCTS	0	0	0	2282	0	0	5039
48	NICKEL PRODUCTS	0	0	0	322	0	0	544
49	OTHER NON FERROUS METAL PRODUC	0	0	0	4291	0	0	7817
50	BOILERS, TANKS & PLATES	0	0	0	33271	0	0	58199
51	FABRICATED STRUCTURAL METAL PR	0	0	0	142008	0	0	241446
52	OTHER METAL FABRICATED PRODUCT	0	0	0	360150	0	0	651302
53	AGRICULTURAL MACHINERY	0	0	0	22285	0	0	30932
54	OTHER INDUSTRIAL MACHINERY	0	0	0	505671	0	0	1028333
55	MOTOR VEHICLES	0	0	0	1016069	0	0	2088796
56	MOTOR VEHICLE PARTS	0	0	0	269551	0	0	475512
57	OTHER TRANSPORT EQUIPMENT	0	0	0	78557	0	0	218575
58	APPLIANCES & RECEIVERS, HOUSEHO	0	0	0	432596	0	0	792817
59	OTHER ELECTRICAL PRODUCTS	0	0	0	466663	0	0	881198
60	CEMENT & CONCRETE PRODUCTS	0	0	0	111939	0	0	140079
61	OTHER NON-METALLIC MINERAL PRO	0	0	0	162063	0	0	246846
62	GASOLINE & FUEL OIL	0	3161728	0	15387	0	0	4825864
63	OTHER PETROLEUM & COAL PROD.	0	9161	0	90860	0	0	253829

APPENDIX V: TAX DISTRIBUTION BY COMMODITY, 1984 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TPLCPROF	TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTAL
64 INDUSTRIAL CHEMICALS	0	0	0	19089	0	0	32864
65 FERTILIZERS	0	0	0	278	0	0	278
66 PHARMACEUTICALS	0	0	0	82412	0	0	106050
67 OTHER CHEMICAL PRODUCTS	0	0	0	343643	0	0	638877
68 SCIENTIFIC EQUIPMENT	0	0	0	192566	0	0	404246
69 OTHER MANUFACTURED PRODUCTS	0	0	0	416815	0	0	752216
74 TRANSPORTATION & STORAGE	0	0	0	0	0	0	218000
75 RADIO & TELEVISION BROADCASTING	0	0	0	38502	0	0	79763
76 TELEPHONE & TELEGRAPH	0	0	0	535421	0	0	535421
78 ELECTRIC POWER	0	0	0	318431	0	13758	332189
81 RETAIL MARGINS	0	0	0	82470	0	0	82470
83 OTHER FINANCE, INS., REAL ESTATE	0	0	0	8101	0	0	3101
84 BUSINESS SERVICES	0	0	0	41536	0	0	47347
87 AMUSEMENT & RECREATION SERVICE	0	0	184019	0	26405	0	213160
88 ACCOMMODATION & FOOD SERVICES	0	0	0	1005022	0	0	1005022
89 OTHER PERSONAL & MISC. SERVICE	0	0	0	574950	0	0	574950
94 UNALLOCATED IMPORTS & EXPORTS	0	0	0	28173	0	0	28173
TOTAL	1997711	3176010	184019	12004702	26405	16000	31752783

APPENDIX VI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOWN	TFST
1 AGRICULTURAL & RELATED SERVICES	0	1105	0	4	0	0	9	2048	91325
2 FISHING & TRAPPING INDUSTRIES	0	11	0	0	0	0	0	47	6336
3 LOGGING & FORESTRY INDUSTRIES	0	40	12	94	0	0	205	74	31247
4 MINING INDUSTRIES	0	1307	31	291	0	0	595	4533	30667
5 CRUDE PETROLEUM & NATURAL GAS	0	467	32	406	0	0	947	1627	37402
6 QUARRY & SAND PIT INDUSTRIES	0	27	1	20	0	0	33	78	3995
7 SERVICE RELATED TO MINERAL EXTRA	0	68	63	283	0	0	644	274	41448
8 FOOD INDUSTRIES	0	1573	168	2154	0	0	3201	6266	33441
9 BEVERAGE INDUSTRIES	0	356	66	1016	0	0	1316	1493	9771
10 TOBACCO PRODUCTS INDUSTRIES	0	21	9	291	0	0	240	93	2175
11 RUBBER PRODUCTS INDUSTRIES	0	181	23	228	0	0	358	758	5221
12 PLASTIC PRODUCTS INDUSTRIES	0	119	32	394	0	0	834	480	4971
13 LEATHER & ALLIED PRODUCTS IND.	0	45	5	73	0	0	126	194	1190
14 PRIMARY TEXTILE & TEXTILE PROD.	0	486	26	333	0	0	598	1934	7057
15 CLOTHING INDUSTRIES	0	58	25	389	0	0	679	305	3742
16 WOOD INDUSTRIES	0	611	18	208	0	0	420	2249	39334
17 FURNITURE & FIXTURE INDUSTRIES	0	108	15	201	0	0	366	428	2741
18 PAPER & ALLIED PRODUCTS INDUSTRI	0	2361	147	438	0	0	843	9954	43971
19 PRINTING, PUBLISHING & ALLIED IN	0	147	91	1267	0	0	2604	526	13341
20 PRIMARY METAL INDUSTRIES	0	3069	60	291	0	0	589	12904	36655
21 FABRICATED METAL PRODUCT INDUSTR	0	732	97	643	0	0	1300	3008	36252
22 MACHINERY INDUSTRIES	0	265	42	409	0	0	762	1099	7765
23 TRANSPORTATION EQUIPMENT INDUSTR	0	953	121	1176	0	0	1753	4134	74857
24 ELECTRICAL & ELECTRONIC PRODUCTS	0	404	1297	1107	0	0	2192	1638	17029
25 NON-METALLIC MINERAL PRODUCTS IN	0	1606	35	269	0	0	550	6795	35794
26 REFINED PETROLEUM & COAL PRODUCT	0	3286	39	303	0	2104999	230	627804	9888
27 CHEMICAL & CHEMICAL PRODUCTS IND	0	15528	201	2306	0	0	3139	42924	30392
28 OTHER MANUFACTURING INDUSTRIES	0	166	2067	653	0	0	1045	663	9016
29 CONSTRUCTION INDUSTRIES	0	430	44	986	0	0	1559	562	1022111
30 TRANSPORTATION INDUSTRIES	0	1449	73	1541	0	0	2576	3862	301020
31 PIPELINE TRANSPORT INDUSTRIES	0	3374	6	102	0	0	223	15393	1954
32 STORAGE & WAREHOUSING INDUSTRIES	0	56	2	34	0	0	63	146	5596
33 COMMUNICATION INDUSTRIES	0	138	35	767	0	0	1234	202	68166
34 OTHER UTILITY INDUSTRIES	0	998	8	188	0	0	226	4163	12274
35 WHOLESALE TRADE INDUSTRIES	0	762	516	5613	0	0	10042	1249	142570
36 RETAIL TRADE INDUSTRIES	0	1216	255	3811	0	0	3235	2752	147537
37 FINANCE & REAL ESTATE INDUSTRIES	0	2304	231	4873	0	0	8060	9157	77345
38 INSURANCE INDUSTRIES	0	29	34	623	0	0	1219	90	8484
40 OWNER OCCUPIED DWELLINGS	0	0	0	0	0	0	0	0	49
41 BUSINESS SERVICE INDUSTRIES	0	150	143	2429	0	0	4995	430	42291
42 EDUCATIONAL SERVICE INDUSTRIES	0	68	13	141	0	0	251	228	3508
43 HEALTH SERVICES INDUSTRY	0	116	71	593	0	0	1231	383	34918
44 ACCOMMODATION & FOOD SERVICE IND	0	872	911	825	0	0	1259	4512	33204
45 AMUSEMENT & RECREATIONAL SERVICE	0	72	55	976	0	0	1796	255	15577
46 PERSONAL & HOUSEHOLD SERVICE IND	0	106	154	160	0	0	148	238	26397
47 OTHER SERVICE INDUSTRIES	0	132	95	681	0	0	1269	351	32226
16 CON HOUSING & REAL ESTATE COM	0	0	0	0	0	0	0	0	11403
19 M&E MANUFACTURING	0	0	1263	0	0	0	0	0	81733
20 M&E MINING, QUARRYING & OIL WELLS	0	0	239	0	0	0	0	0	14538
21 M&E OTHER BUSINESS	0	0	9822	0	0	0	0	0	728652
24 DOMESTIC EXPORTS	0	2266	0	0	687000	0	0	0	0

CON=CONSTRUCTION
M&E=MACHINERY
& EQUIPMENT

SUB-TOTAL BUSINESS SECTOR

0 49638 18633 39590 687000 2104999 64964 778303 3478576

APPENDIX VI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 - (\$000)

TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)

AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TPRGALTX	TPLCPROF	TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTAL
1 AGRICULTURAL & RELATED SERVICES	1	11	6989	0	30769	0	201	132462
2 FISHING & TRAPPING INDUSTRIES	0	0	2307	0	334	0	1	9036
3 LOGGING & FORESTRY INDUSTRIES	29	214	4321	0	24633	0	1	60870
4 MINING INDUSTRIES	87	663	17515	0	30643	0	1677	88009
5 CRUDE PETROLEUM & NATURAL GAS	135	919	2209	0	41486	0	1032	86662
6 QUARRY & SAND PIT INDUSTRIES	5	45	5361	0	3338	0	8	12911
7 SERVICE RELATED TO MINERAL EXTRA	93	646	4251	0	28940	0	174	76884
8 FOOD INDUSTRIES	504	5004	23522	0	44908	0	511	121252
9 BEVERAGE INDUSTRIES	215	2371	5194	0	12582	0	82	34462
10 TOBACCO PRODUCTS INDUSTRIES	45	659	521	0	2749	0	0	6803
11 RUBBER PRODUCTS INDUSTRIES	56	529	1120	0	7010	0	0	15484
12 PLASTIC PRODUCTS INDUSTRIES	120	898	2336	0	8135	0	25	18344
13 LEATHER & ALLIED PRODUCTS IND.	19	168	340	0	2462	0	8	4630
14 PRIMARY TEXTILE & TEXTILE PROD.	90	771	1516	0	10815	0	5	23631
15 CLOTHING INDUSTRIES	102	892	1844	0	6555	0	27	14618
16 WOOD INDUSTRIES	61	474	19475	0	35571	0	102	98523
17 FURNITURE & FIXTURE INDUSTRIES	55	462	1341	0	4477	0	18	10212
18 PAPER & ALLIED PRODUCTS INDUSTRI	125	1003	6827	0	76972	0	216	142857
19 PRINTING, PUBLISHING & ALLIED IN	382	2898	5669	0	18070	0	58	45053
20 PRIMARY METAL INDUSTRIES	86	668	4830	0	52797	0	166	112115
21 FABRICATED METAL PRODUCT INDUSTR	190	1471	6237	0	21700	0	71	71701
22 MACHINERY INDUSTRIES	114	940	2550	0	11767	0	80	25793
23 TRANSPORTATION EQUIPMENT INDUSTR	276	2725	7025	0	42963	0	78	136061
24 ELECTRICAL & ELECTRONIC PRODUCTS	324	2534	4731	0	25004	0	57	56317
25 NON-METALLIC MINERAL PRODUCTS IN	80	610	9531	0	19679	0	162	75111
26 REFINED PETROLEUM & COAL PRODUCT	45	720	1152	0	16241	0	75	2764782
27 CHEMICAL & CHEMICAL PRODUCTS IND	504	5376	11086	0	47505	0	560	159521
28 OTHER MANUFACTURING INDUSTRIES	162	1514	3146	0	10291	0	13	28736
29 CONSTRUCTION INDUSTRIES	242	2287	146360	0	1621848	0	93	2796522
30 TRANSPORTATION INDUSTRIES	395	3562	589249	0	202121	0	251	1106099
31 PIPELINE TRANSPORT INDUSTRIES	32	230	1667	0	6504	0	301	29786
32 STORAGE & WAREHOUSING INDUSTRIES	9	78	1195	0	3611	0	303	11093
33 COMMUNICATION INDUSTRIES	190	1774	20186	0	74342	0	134	167168
34 OTHER UTILITY INDUSTRIES	37	440	35778	0	12750	0	69	66931
35 WHOLESALE TRADE INDUSTRIES	1516	12937	176440	0	119534	0	305	471484
36 RETAIL TRADE INDUSTRIES	607	9016	118372	0	113024	0	1416	401241
37 FINANCE & REAL ESTATE INDUSTRIES	1239	11272	54828	0	204008	0	1781	375098
38 INSURANCE INDUSTRIES	180	1428	3955	0	20090	0	38	36170
40 OWNER OCCUPIED DWELLINGS	0	0	0	0	41	0	0	90
41 BUSINESS SERVICE INDUSTRIES	733	5555	31588	0	74096	0	51	162461
42 EDUCATIONAL SERVICE INDUSTRIES	38	325	1176	0	6490	0	23	12261
43 HEALTH SERVICES INDUSTRY	179	1354	19324	0	42814	0	51	101034
44 ACCOMMODATION & FOOD SERVICE IND	196	1916	15074	0	54312	0	1000	114081
45 AMUSEMENT & RECREATIONAL SERVICE	269	2247	5422	0	26002	0	54	52725
46 PERSONAL & HOUSEHOLD SERVICE IND	28	379	8702	0	26700	0	79	63091
47 OTHER SERVICE INDUSTRIES	189	1565	32491	0	33948	0	58	102945
16 CON HOUSING & REAL ESTATE CDM	0	0	0	0	0	0	0	11403
19 M&E MANUFACTURING	0	0	0	0	124552	0	0	207548
20 M&E MINING, QUARRYING & OIL WELLS	0	0	0	0	26051	0	0	40828
21 M&E OTHER BUSINESS	0	0	0	0	699925	0	0	1438399
24 DOMESTIC EXPORTS	0	0	0	0	0	0	0	689266

CON=CONSTRUCTION
M&E=MACHINERY
& EQUIPMENT

SUB-TOTAL BUSINESS SECTOR 9984 91550 1424753 0 4131159 0 11415 12890564

APPENDIX VI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 - (\$'000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPEIL	TFAIRTR	TFCANOWN	TFST	TPRGALTX	TPLCPROF
PERSONAL SECTOR											
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	0	25005	0	0	0	0	0	727258	0	0
2 PE FURNITURE, HOUSEHLD APPLIANCES	0	0	0	0	0	0	0	0	361884	0	0
3 PE OTHER DURABLE GOODS	0	0	44708	0	0	0	0	0	426679	0	0
4 PE CLOTHING & FOOTWEAR	0	0	0	0	0	0	0	0	12548	0	0
5 PE OTHER SEMI-DURABLE GOODS	0	0	7489	0	0	0	0	0	373214	0	0
6 PE FOOD, NON-ALCOHOLIC BEVERAGES	0	0	0	0	0	0	0	0	6069	0	0
7 PE MOTOR FUELS & LUBRICANTS	407700	398	0	0	0	0	0	484	460739	0	0
8 PE ELECTRICITY, GAS & OTHER FUELS	0	14793	0	0	0	0	0	68465	8274	0	0
9 PE OTHER NON-DURABLE GOODS	0	0	706289	1374355	0	0	0	0	931392	368257	1884072
11 PE RESTAURANTS & HOTELS	0	0	0	0	0	0	0	0	0	0	0
13 PE OTHER SERVICES	0	353	40700	1651	0	0	135977	994	48073	495	3773
SUB-TOTAL PERSONAL SECTOR	407700	15544	824191	1376006	0	0	135977	69943	3356130	368752	1887845
GOVERNMENT SECTOR											
22 M&E GOVERNMENT	0	0	741	0	0	0	0	0	141361	0	0
27 GOVT GROSS CURRENT EXPENDITURES	0	2801	1221	8023	0	0	17063	10739	377528	2485	18309
SUB-TOTAL GOVERNMENT SECTOR	0	2801	1962	8023	0	0	17063	10739	518889	2485	18309
SUMMARY											
BUSINESS SECTOR	0	49638	18633	39590	687000	2104999	64964	778303	3478576	9984	91550
PERSONAL SECTOR	407700	15544	824191	1376006	0	0	135977	69943	3356130	368752	1887845
GOVERNMENT SECTOR	0	2801	1962	8023	0	0	17063	10739	518889	2485	18309
TOTAL ALL SECTORS	407700	67983	844786	1423619	687000	2104999	218004	858985	7353595	381221	1997704
PERCENTAGE BY SECTOR											
BUSINESS SECTOR	0.0	73.0	2.2	2.8	100.0	100.0	29.8	90.6	47.3	2.6	4.6
PERSONAL SECTOR	100.0	22.9	97.6	96.7	0.0	0.0	62.4	8.1	45.6	96.7	94.5
GOVERNMENT SECTOR	0.0	4.1	0.2	0.6	0.0	0.0	7.8	1.3	7.1	0.7	0.9
TOTAL ALL SECTORS	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0	100.0
PERCENTAGE BY TYPE OF TAX											
BUSINESS SECTOR	0.0	0.4	0.1	0.3	5.3	16.3	0.5	6.0	27.0	0.1	0.7
PERSONAL SECTOR	2.3	0.1	4.6	7.7	0.0	0.0	0.8	0.4	18.9	2.1	10.6
GOVERNMENT SECTOR	0.0	0.3	0.2	0.7	0.0	0.0	1.6	1.0	48.4	0.2	1.7
TOTAL ALL SECTORS	1.3	0.2	2.7	4.5	2.2	6.6	0.7	2.7	23.2	1.2	6.3

APPENDIX VI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

	PERSONAL SECTOR	TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTAL
1 PE MOTOR VEHICLES, PARTS, REPAIR		0	0	1048927	0	0	1801190
2 PE FURNITURE, HOUSEHLD APPLIANCES		0	0	385603	0	0	747487
3 PE OTHER DURABLE GOODS		0	0	629697	0	0	1101084
4 PE CLOTHING & FOOTWEAR		0	0	498103	0	0	510651
5 PE OTHER SEMI-DURABLE GOODS		0	0	518293	0	0	898996
6 PE FOOD, NON-ALCOHOLIC BEVERAGES		0	0	144905	0	0	150974
7 PE MOTOR FUELS & LUBRICANTS	1565090	0	23284	0	1	2457696	
8 PE ELECTRICITY, GAS & OTHER FUELS	19604	0	142314	0	2187	255637	
9 PE OTHER NON-DURABLE GOODS	0	0	2848502	0	0	8112867	
11 PE RESTAURANTS & HOTELS	0	0	873899	0	0	873899	
13 PE OTHER SERVICES	31729	184019	405488	26405	133	879790	
SUB-TOTAL PERSONAL SECTOR	1616423	184019	7519015	26405	2321	17790271	
GOVERNMENT SECTOR							
22 M&E GOVERNMENT	0	0	69396	0	0	211498	
27 GOVT GROSS CURRENT EXPENDITURES	134841	0	285138	0	2264	860412	
SUB-TOTAL GOVERNMENT SECTOR	134841	0	354534	0	2264	1071910	
SUMMARY							
BUSINESS SECTOR	1424753	0	4131159	0	11415	12890564	
PERSONAL SECTOR	1616423	184019	7519015	26405	2321	17790271	
GOVERNMENT SECTOR	134841	0	354534	0	2264	1071910	
TOTAL ALL SECTORS	3176017	184019	12004708	26405	16000	31752745	
PERCENTAGE BY SECTOR							
BUSINESS SECTOR	44.9	0.0	34.4	0.0	71.3	40.6	
PERSONAL SECTOR	50.9	100.0	62.6	100.0	14.5	56.0	
GOVERNMENT SECTOR	4.2	0.0	3.0	0.0	14.2	3.4	
TOTAL ALL SECTORS	100.0	100.0	100.0	100.0	100.0	100.0	
PERCENTAGE BY TYPE OF TAX							
BUSINESS SECTOR	11.1	0.0	32.0	0.0	0.1	100.0	
PERSONAL SECTOR	9.1	1.0	42.3	0.1	0.0	100.0	
GOVERNMENT SECTOR	12.6	0.0	33.1	0.0	0.2	100.0	
TOTAL ALL SECTORS	10.0	0.6	37.8	0.1	0.1	100.0	

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