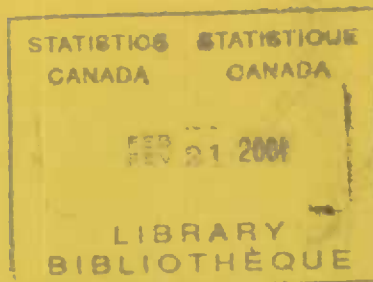


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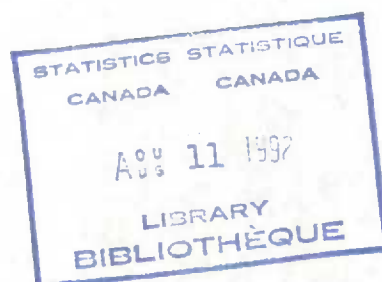
COMMODITY INDIRECT TAXES
IN THE
CANADIAN INPUT-OUTPUT ACCOUNTS, 1984 - 1986
BY
YUSUF SIDDIQI AND P.S.K. MURTY

INPUT-OUTPUT DIVISION
STATISTICS CANADA
February, 1990

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COMMODITY INDIRECT TAXES
IN THE CANADIAN INPUT-OUTPUT ACCOUNTS, 1984 - 1986

by

Yusuf Siddiqi and P.S.K. Murty*

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 the study¹ on provincial sales tax commodity allocation for 1984, the need for a paper on commodity indirect taxes has become more apparent.

The purpose of this paper is to present a comprehensive account of commodity taxes for 1984 - 1986 period and to explain briefly the potential of the tax database for further analytical

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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.

studies.²

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 GDP³. Now we will examine how indirect taxes are

² See also, Commodity Indirect Taxes in the Canadian Input-Output Accounts, 1984, By Yusuf Siddiqi and P.S.K. Murty, Input-Output Division, Statistics Canada, Ottawa, July 6, 1989.

³ 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.

related to this central GDP concept.

In the expenditure-based GDP,⁴ 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,⁵ 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

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.

⁴ 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.

⁵ Ibid., p.2. Table 1 Gross Domestic Product (Income Based), (See Appendix I).

expenditure-based GDP. These indirect taxes (e.g. sales and excise taxes, property taxes, etc.) are therefore added as a separate item to arrive at total GDP at market prices.⁶

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

⁶

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).⁷ 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

⁷ 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.

Tables 2, 3, and 4 show the total indirect taxes collected by federal, provincial and local governments for 1984, 1985 and 1986 respectively. The provincial share was the largest while the federal portion was next in each of the three years as summarized in Table 1.

Table 1: Indirect Tax Shares of Three Levels of Government, 1984, 1985, and 1986. (See Tables 2, 3, and 4 for details)

	1984	1985	1986
<u>Level of Government</u>	<u>Percentages</u>		
Federal	33.0	32.1	32.6
Provincial	40.7	41.6	41.2
Local	26.3	26.3	26.2
Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Table 2 Indirect Taxes, 1984

(See Appendix IIa 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	-	42.4	42.4	0.1%
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%	

Table 3 Indirect Taxes, 1985

(See Appendix IIIa for details)

Part A. Commodity and Non-Commodity Allocation

	<u>Commodity</u>	<u>Non-Commodity</u>	<u>Total</u>	<u>Distribution</u>
		\$ Millions		%
Federal	18,525.6	371.4	18,897.0	32.1
Provincial	19,387.1	5,072.0	24,459.1	41.6
Local	51.3	15,381.5	15,432.8	26.3
Total	<u>37,964.0</u>	<u>20,824.9</u>	<u>58,788.9</u>	<u>100.0</u>
Percentage	64.6%	35.4%	100.0%	

Part B. Breakdown of Commodity Indirect Taxes

			Total Commodity	
		Other Commodity	Taxes Including	
	<u>Import duties</u>	<u>Taxes</u>	<u>Import Duties</u>	<u>Distribution</u>
		\$ Millions		%
Federal	3,910.5	14,615.1	18,525.6	48.8
Provincial	-	19,387.1	19,387.1	51.1
Local	-	<u>51.3</u>	<u>51.3</u>	<u>0.1%</u>
Total	<u>3,910.5</u>	<u>34,053.5</u>	<u>37,964.0</u>	<u>100.0</u>
Percentage	10.3%	89.7%	100.0%	

Table 4 Indirect Taxes, 1986*

(See Appendix IVa for details)

Part A. Commodity and Non-Commodity Allocation

	<u>Commodity</u>	<u>Non-Commodity</u>	<u>Total</u>	<u>Distribution</u>
		\$ Millions		%
Federal	20,325.5	533.6	20,859.1	32.6
Provincial	20,820.6	5,597.8	26,418.4	41.2
Local	55.2	16,721.9	16,777.1	26.2
Total	<u>41,201.3</u>	<u>22,853.3</u>	<u>64,054.6</u>	<u>100.0</u>
Percentage	64.3%	35.7%	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	4,168.9	16,156.6	20,325.5	49.3
Provincial	-	20,820.6	20,820.6	50.6
Local	-	55.2	55.2	0.1%
Total	<u>4,168.9</u>	<u>37,032.4</u>	<u>41,201.3</u>	<u>100.0</u>
Percentage	10.1%	89.9%	100.0%	

*Data of 1986 are preliminary.

Based on the Input-Output classification, commodity indirect taxes collected at all levels of government amounted to about \$36 billion in 1984, \$38 billion 1985, and \$41 billion in 1986.

Table 5. Commodity Indirect Tax Shares of Three Levels of Government, 1984, 1985, and 1986. (See Tables 2, 3, and 4 for details)

Level of Government	1984	1985	1986
	<u>Percentages</u>		
Federal	50.0	48.8	49.3
Provincial	49.9	51.1	50.6
Local	0.1	0.1	0.1
Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

The decline in the shares of federal government in 1985 and 1986 is attributable mostly to the oil export charge, Canadian ownership charge, Natural gas and Liquid gas tax, and Petroleum compensation fund levy which were phased out.

Chart 1 shows the composition of commodity taxes by type of tax and by level of government for 1984, 1985 and 1986.

Chart 1. Composition of Commodity Indirect Taxes, 1984, 1985, 1986. (See Appendices IIa, IIIa, and IVa)

A. Federal	1984 \$ Millions	1985 \$ Millions	1986 \$ Millions
1. Excise duties	1,423.6	1,513.0	1,436.6
2. Excise taxes	844.8	1,138.8	1,469.2
3. Oil export charge	687.0	419.0	0.0
4. Canadian ownership charge	859.0	327.6	0.0
5. Natural gas and liquid gas tax	68.0	0.0	0.0
6. Petroleum compensation fund levy	2,105.0	1,380.6	3.0
7. Gasoline tax	407.7	568.1	1,379.8
8. Air transportation tax	218.0	252.2	327.3
9. Federal sales tax	7,353.6	9,015.8	11,540.7
10. Customs import duties	3,802.0	3,910.5	4,168.9
11. Total Federal (including import duties)	<u>17,768.7</u>	<u>18,525.6</u>	<u>20,325.5</u>
12. Total Federal (excluding import duties)	<u>13,966.7</u>	<u>14,615.1</u>	<u>16,156.6</u>
B. Provincial			
1. Profits of liquor commissions	1,997.7	2,130.0	2,149.6
2. Liquor gallonage tax	381.2	387.5	446.4
3. Gasoline tax	3,176.0	3,241.7	3,274.8
4. Amusement tax	184.0	189.9	195.0
5. Provincial sales tax (includes tobacco tax and liquor tax)	12,004.9	13,438.1	14,754.8
6. Total Provincial	<u>17,743.7</u>	<u>19,387.1</u>	<u>20,820.6</u>
C. Local			
1. Amusement tax	26.4	26.8	29.0
2. Retail sales tax	<u>16.0</u>	<u>24.5</u>	<u>26.2</u>
3. Total Local	<u>42.4</u>	<u>51.3</u>	<u>55.2</u>
D. Total Federal (including import duties), Provincial and Local	<u>35,554.8</u>	<u>37,964.0</u>	<u>41,201.3</u>
E. Total Federal (excluding import duties), Provincial and Local	<u>31,752.8</u>	<u>34,053.5</u>	<u>37,032.4</u>

In 1984, there were 17 types of commodity taxes including import duties. Ten types were federal, five provincial, and two local. If import duties are excluded, there were only 16 types, as summarized in Appendix V. 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.

In 1985, there were no collections for Natural gas and Liquid gas tax as it was phased out. Hence, only 16 types of commodity taxes including import duties - 9 federal, 5 provincial, and 2 local -- existed in that year (Chart 1).

In 1986, there were no collections for oil export charge and Canadian ownership charge as they were also phased out; there was only an insignificant amount (\$3 million) for Petroleum compensation fund levy. Therefore, only 14 types of commodity taxes including import duties -- 7 federal, 5 provincial, and 2 local -- existed in that year.

A brief description of how these commodity taxes are allocated to commodities, industries and final demand categories in the I/O Accounts is given below:

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"⁸. 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.

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."⁹
(underlining added)

⁸ 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.

⁹ 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.

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.

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 was reviewed and corrected from 1985 onwards.

(b) Oil export charges¹⁰
(TFOECH)

Oil export charges were levied on the export of bulk crude oil and refined petroleum products from Oct.1, 1973 to May 31, 1985¹¹. 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.

¹⁰ 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.

¹¹ Public Accounts of Canada, Vol. 1, 1987/88, p. 3-6.

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.

(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.¹²

The federal sales tax is levied on the manufacturers' sale price¹³ 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

¹² 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.

¹³ The National Finances, 1986-87, Canadian Tax Foundation, Toronto, p. 7:46.

Business Advisors Program, 1987 (See Appendix VI, Page 77):

"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 meant for resale. However, they must apply (or charge) the tax when the goods are sold to non-licensed customers.¹⁴ 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."¹⁵

¹⁴ See Canadian Sales and Excise Tax Guide, 13th edition, 1962-63, CCH Canadian Ltd. September 1962, pp. 11-13.

¹⁵ 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.

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 VI A for details). It is worth repeating that these licensees do not pay federal sales tax when sales are between themselves, unless the goods are purchased for own-use.¹⁶ Exports¹⁷ 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 (Page 26).

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

¹⁶ Canadian Sales and Excise Tax Guide, 1962. op. cit. p.11.

¹⁷ See John F. Due, The General Manufacturers Sales Tax in Canada, op. cit., p. 71 for exports.

on petroleum products and marketable pipeline gas, aimed at increasing public ownership of the oil and gas industry in Canada.¹⁸ For the I/O Accounts, it was allocated to all users of the commodities concerned.

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, 1985.¹⁹ 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

¹⁸ Public Accounts of Canada, Vol. 1, 1987/88, op. cit p. 3.6.

¹⁹ 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 Pearse, Petroleum Fiscal System in Canada, op.cit, P 108. Also see National Income and Expenditure Accounts, Annual Estimates, 1976-1987, op. cit p. 133.

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 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.²⁰ 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>
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</u> <u>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.²¹

LOCAL COMMODITY INDIRECT TAXES

12. 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 commodity taxes excluding import duties that existed in 1984 (see 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.

²¹ Provincial Sales Tax Commodity Allocation Project, 1984,
op. cit. p.26.

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> |
| 6. | Air transportation tax | <u>Annual Reports</u> of Revenue
Canada, Excise Branch and
monthly information on
collections from Revenue
Canada. |
| 7. | Excise taxes | |
| 8. | Excise duties | |
| 9. | Provincial gasoline taxes | <u>Public Accounts</u> of
provincial governments
supplemented by
information obtained from
the authorities concerned |
| 10. | Trading profits of provincial
government liquor commission | |
| 11. | Liquor gallonage taxes | |
| 12. | Provincial amusement taxes | |
| 13. | Municipal amusement taxes | <u>Annual Reports</u> of
provincial Departments
of Municipal Affairs, and
other direct surveys by
the Public Institutions
Division of Statistics
Canada. |
| 14. | Municipal sales taxes | |
| 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</u>
and worksheet details from
the Public Institutions
Division of Statistics
Canada. |

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.²²

Blueprints of the federal and provincial sales tax status for I/O commodities were developed for 1984 and they were updated to 1986. (See the Sources and Methods paper, Provincial Sales Tax Commodity Allocation Project, 1984, which contains the methodology used to determine tax status of commodities by sector). The blueprints provide 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.

²²

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

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

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

* 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.²³ 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

²³ Provincial Sales Tax Commodity Allocation Project, 1984, op. cit.

to I/O commodities was based on the following formula:

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,²⁴ there were 67 taxable commodities in 1984 - 49 for federal taxes, 66 for provincial taxes, and 3 for local taxes. (See Appendix V for details.)

V. Highlights of Commodity Taxes

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 7 Commodities

At the Input-Output Medium level of commodity aggregation, 67

²⁴ For further details, see the Input-Output Structure of the Canadian Economy, 1961-81 (Revised data), op.cit, pp 115-122.

of the 94 commodities²⁵ are taxable and thus have the tax margin (See Appendices VII, VIII, and IX). In 1986, the federal sales tax (TFST) is applicable to 47 commodities while the provincial sales tax (TPST) is applicable to 65 commodities. Other commodity taxes are applicable only to a few specific commodities (See Chart 2, Page 34).

²⁵ 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, 1985, 1986

A. Federal (excluding import duties)			
	1984	1985	1986
1. Excise duties	2	2	2
2. Excise taxes	7	7	7
3. Oil export charge	3	3	0
4. Canadian ownership charge	3	3	0
5. Natural gas & liquid gas tax	2	0	0
6. Petroleum compensation fund levy	1	1	1
7. Gasoline tax	1	1	1
8. Air transportation tax	1	1	1
9. Federal sales tax	44	47	47
B. Provincial			
1. Profits of liquor commissions	1	1	1
2. Liquor gallonage tax	1	1	1
3. Gasoline tax	3	3	3
4. Amusement tax	1	2	2
5. Provincial sales tax	65	65	65
C. Local			
1. Amusement tax	1	2	2
2. Retail sales tax	2	2	2

Table 6 shows that the bulk of commodity taxes were accounted for by seven Medium level commodities: gasoline and fuel oils; crude mineral oils; alcoholic beverages; tobacco; motor vehicles and appliances and receivers: household.

Table 6. Commodity Taxes on Selected
Medium Level Commodities, 1984-1986
(See Appendices VII, VIII, and IX)

		1984	1985	1986
<u>Commodity</u> <u>No.</u>	<u>Description</u>	<u>\$ Millions</u>		
(i) 62	Gasoline & fuel oils			
	(a) Federal gasoline tax	407.7	568.1	1,379.8
	(b) Oil export charge	157.0	57.1	0
	(c) Federal sales tax	1,084.1	1,220.4	1,559.6
	(d) Provincial gasoline tax	3,161.7	3,227.3	3,259.7
	(e) Provincial sales tax	15.4	14.4	65.8
	(f) Subtotal	<u>4,825.9</u>	<u>5,087.3</u>	<u>6,264.9</u>
(ii) 24	Alcoholic beverages			
	(a) Federal excise tax	94.6	101.0	100.3
	(b) Federal excise duty	861.1	904.0	885.7
	(c) Federal sales tax	434.9	491.5	597.9
	(d) Provincial liquor gallonage tax	381.2	387.4	446.4
	(e) Provincial liquor commission profits	1,997.7	2,130.0	2,149.6

Table 6. Commodity Taxes on Selected
Medium Level Commodities, 1984 - 1986 (cont'd)

Commodity No.	Description	1984	1985	1986
		\$ Millions		
	(f) Provincial sales tax	671.0	722.7	775.1
	(g) Subtotal	<u>4,440.5</u>	<u>4,736.6</u>	<u>4,955.0</u>
(iii) 26	Cigarettes & manufactured tobacco			
	(a) Federal excise tax	613.2	870.8	1,161.2
	(b) Federal excise duty	562.5	609.0	550.8
	(c) Federal sales tax	215.8	242.0	268.4
	(d) Provincial sales tax	1,661.3	1,943.5	2,092.5
	(e) Subtotal	<u>3,052.8</u>	<u>3,665.3</u>	<u>4,072.9</u>
(iv) 10	Crude mineral oils			
	(a) Federal oil export charge	518.0	358.0	0
	(b) Federal petroleum compensation fund levy	2,105.0	1,380.6	3.0
	(c) Federal Canadian ownership charge	603.9	214.6	0
	(d) Provincial sales tax	1.3	1.7	1.0
	(e) Subtotal	<u>3,228.2</u>	<u>1,954.9</u>	<u>4.0</u>

Table 6. Commodity Taxes on Selected
Medium Level Commodities, 1984 - 1986 (cont'd)

		1984	1985	1986
Commodity No.	Description	\$ Millions		
(v) 55	Motor Vehicles			
	(a) Federal excise tax	37.1	51.2	58.6
	(b) Federal sales tax	1,035.6	1,319.5	1,712.5
	(c) Provincial sales tax	1,016.1	1,307.6	1,446.6
	(d) Subtotal	<u>2,088.8</u>	<u>2,678.3</u>	<u>3,217.7</u>
(vi) 58	Appliances, receivers: household			
	(a) Federal sales tax	360.2	430.8	544.7
	(b) Provincial sales tax	432.6	484.5	530.9
	(c) Subtotal	<u>792.8</u>	<u>915.3</u>	<u>1,075.6</u>
(vii) 54	Other industrial machinery			
	(a) Federal sales tax	522.7	661.5	819.7
	(b) Provincial sales tax	505.7	586.6	620.8
	(c) Subtotal	<u>1,028.4</u>	<u>1,248.1</u>	<u>1,440.5</u>
(viii)	Subtotal of commodity taxes for the above 7 commodities	<u>19,907.4</u>	<u>20,285.8</u>	<u>21,030.6</u>
(ix)	Commodity taxes for other commodities	<u>11,845.4</u>	<u>13,767.7</u>	<u>16,001.8</u>
(x)	Total commodity taxes	<u>31,752.8</u>	<u>34,053.5</u>	<u>37,032.4</u>
(xi)	% of (viii) to (x)	62.7	59.6	56.8

Thus, the above 7 commodities generated a major portion of total commodity taxes -- 62.7% in 1984 (\$19,907.4 million), 59.6% in 1985 (\$20,285.8 million), and 56.8% in 1986 (\$21,030.6 million).

The federal gasoline tax increased substantially from 1985 to 1986 due to a tax on diesel fuel for the first time at 2¢ per litre with an equivalent increase of 2¢ per litre on gasoline, effective september 3, 1985.

The federal taxes on crude mineral oils were phased out in 1985 and 1986. If this commodity is excluded, the remaining 6 commodities -- gasoline, alcoholic beverages, tobacco products, motor vehicles, and household appliances and receivers -- accounted for \$16,679.2 million or 52.5 % in 1984, \$18,330.9 million or 53.8% in 1985, and \$21,026.6 million or 56.8% in 1986.

B. Sectoral Distribution

The sectoral distribution²⁶ of the commodity taxes by type of tax is given in Appendices X, XI, and XII and the data are summarized in Table 7. The personal sector's share which was 56.0% of the total in 1984 rose to 61.7% by 1986.

²⁶

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 7: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 - 1986 PERCENTAGES AFTER
REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(See Appendices X, XI, and XII)
SECTORS

	TYPE OF COMMODITY TAXES	<u>BUSINESS</u>			<u>PERSONAL</u>			<u>GOVERNMENT</u>			<u>TOTAL</u>		
		1984	1985	1986	1984	1985	1986	1984	1985	1986	1984	1985	1986
1.	FEDERAL GASOLINE TAX	0.0	27.3	46.1	100.0	71.0	50.2	0.0	1.7	3.7	100.0	100.0	100.0
2.	FEDERAL NATURAL GAS & GAS LIQUID TAX	73.0	0.0	0.0	22.9	0.0	0.0	4.1	0.0	0.0	100.0	0.0	0.0
3.	FEDERAL EXCISE TAX	2.2	2.0	1.8	97.6	97.8	98.1	0.2	0.2	0.1	100.0	100.0	100.0
4.	FEDERAL EXCISE DUTIES	2.8	2.7	2.9	96.6	96.7	96.5	0.6	0.6	0.6	100.0	100.0	100.0
5.	FEDERAL OIL EXPORT CHARGE	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	0.0
6.	FEDERAL PETROLEUM FUND LEVY	100.0	100.0	100.0	0.0	0.0	0.0	0.0	0.0	0.0	100.0	100.0	100.0
7.	FEDERAL AIR TRANSPORTATION TAXES	29.8	28.9	28.4	62.4	63.2	64.5	7.8	7.9	7.1	100.0	100.0	100.0
8.	FEDERAL CANADIAN OWNERSHIP CHARGE	90.6	89.3	0.0	8.1	9.3	0.0	1.3	1.4	0.0	100.0	100.0	0.0
9.	FEDERAL SALES TAX	47.3	46.4	46.5	45.6	46.4	47.1	7.1	7.2	6.4	100.0	100.0	100.0
10.	PROVINCIAL LIQUOR GALLONAGE TAX	2.6	2.6	2.6	96.7	96.7	96.8	0.7	0.7	0.6	100.0	100.0	100.0
11.	PROVINCIAL LIQUOR COMMISSION PROFITS	4.6	4.6	4.7	94.5	94.5	94.4	0.9	0.9	0.9	100.0	100.0	100.0
12.	PROVINCIAL GASOLINE TAX	44.9	43.9	43.9	50.9	51.8	51.6	4.2	4.3	4.5	100.0	100.0	100.0
13.	PROVINCIAL AMUSEMENT TAX	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0
14.	PROVINCIAL SALES TAX	34.4	34.1	34.1	62.6	63.1	63.1	3.0	2.8	2.8	100.0	100.0	100.0
15.	MUNICIPAL AMUSEMENT TAX	0.0	0.0	0.0	100.0	100.0	100.0	0.0	0.0	0.0	100.0	100.0	100.0
16.	MUNICIPAL SALES TAX	71.3	75.5	75.6	14.5	10.2	10.1	14.2	14.3	14.3	100.0	100.0	100.0
17.	TOTAL ALL COMMODITY TAXES	40.6	37.3	34.5	56.0	59.1	61.7	3.4	3.6	3.8	100.0	100.0	100.0

Table 8. Selected Industries and Final Demand Categories, 1984 - 1986

			1984		1985		1986	
Industry/ Final Demand		Business Sector	\$ Millions	Ratio to Total %	\$ Millions	Ratio to Total %	\$ Millions	Ratio to Total %
(i) INDUSTRY	26	Refined petroleum and coal products	2,764.8	8.7	1,643.0	4.8	39.9	0.1
(ii) INDUSTRY	29	Construction industries	2,796.5	8.8	3,318.3	9.8	4,032.3	10.9
(iii) INDUSTRY	30	Transportation industries	1,106.1	3.5	1,264.8	3.7	1,609.6	4.3
(iv) FINAL DEMAND	21	Machinery & Equipment: Other business	<u>1,438.4</u>	<u>4.5</u>	<u>1,606.3</u>	<u>4.7</u>	<u>1,922.1</u>	<u>5.2</u>
(v) Total: Business sector (selected items)			<u>8,105.8</u>	<u>25.5</u>	<u>7,832.4</u>	<u>23.0</u>	<u>7,603.9</u>	<u>20.5</u>
			<u>Personal Sector</u>					
(vi) PE:1		Motor vehicles, parts and repairs	1,801.2	5.7	2,396.9	7.0	2,813.5	7.6
(vii) PE:2		Furniture, household appliances	747.5	2.3	858.3	2.5	1,021.9	2.8
(viii) PE:3		Other durable goods	1,101.1	3.5	1,265.8	3.7	1,542.2	4.2
(ix) PE:5		Other semi-durable goods	899.0	2.8	980.3	2.9	1,160.4	3.1
(x) PE:7		Motor fuels & lubricants	2,457.7	7.7	2,559.6	7.5	3,027.4	8.2
(xi) PE:9		Other non-durable goods	8,112.9	25.6	9,088.4	26.7	9,892.8	26.7
(xii) PE:13		Other services	879.8	2.8	1,010.9	3.0	1,183.0	3.2
(xiii) Total: Personal sector (selected items)			<u>15,999.2</u>	<u>50.4</u>	<u>18,160.2</u>	<u>53.3</u>	<u>20,641.2</u>	<u>55.8</u>
(xiv) Total: Business and personal sectors (selected items)			<u>24,105.0</u>	75.9	<u>25,992.6</u>	<u>76.3</u>	<u>28,245.1</u>	<u>76.3</u>
(xv) All others excluding the above: Business, Personal and Government sectors			<u>7,647.8</u>	24.1	<u>8,061.1</u>	<u>23.7</u>	<u>8,787.5</u>	<u>23.7</u>
(xiii) Total: All sectors			<u>31,752.8</u>	100.0	<u>34,053.7</u>	<u>100.0</u>	<u>37,032.6</u>	<u>100.0</u>

The government sector's share rose marginally from 3.4% in 1984 to 3.8% by 1986. By contrast, the business sector's share which was 40.6% in 1984 declined to 34.5% by 1986.

Table 8 shows selected industries and final demand categories (Medium level) that generated \$1 billion or more in tax revenue in any one of the three years. About 76% of commodity taxes was accounted for by those selected industries and the final demand categories in all the three years.

The sectoral distribution of each type of commodity tax, as summarized in Table 7, show the following:

- a) Two types of federal taxes, Oil Export Charge and Petroleum Compensation Fund Levy, were allocated entirely to the business sector.
- b) Amusement taxes - both provincial and municipal - were allocated entirely to the personal sector.
- c) All other taxes were allocated to the three sectors - Business, Personal and Government.
- d) The allocation of federal gasoline tax was changed in 1985. As the business sector pays the tax first and obtains refund later in the subsequent years, and as their initial payments are reflected in the control totals of collections which have to be allocated to industries in the I/O Accounts, this change has been

introduced from 1985 onwards.²⁷

C. Federal and Provincial Sales Taxes

1. The total commodity taxes collected by all levels of government amounted to about \$31,753 million in 1984, \$34,054 million in 1985, and \$37,033 million in 1986. Of the total commodity taxes, the federal and provincial sales taxes accounted for the bulk -- 61% in 1984, 66% in 1985 and 71% in 1986. (See Tables 9, 10, and 11 for details). The share of federal sales tax to the total which was about 23% in 1984 rose to 31% by 1986 while the share of provincial sales tax rose from about 38% in 1984 to 40% in 1986.

(ii) The sectoral distribution presented in Tables 9, 10, and 11 show the following:

- (a) Business sector's share of federal sales taxes which was 47.3% in 1984 declined to 46.4% in 1985 and 46.5% in 1986 while the personal sector's share which was about 45.6% in 1984 rose to 46.4% in 1985 and 47.1% in 1986.
- (b) Business sector's share of provincial sales taxes which was 34.4% in 1984 declined only marginally to 34.1% in 1985 and stayed at 34.1% in 1986 while the personal

²⁷

This question was discussed in the previous paper for 1984. See Commodity Indirect taxes in the Canadian Input-Output Accounts, 1984, op cit., P.12.

sector's share which was 62.6% in 1984 rose marginally to 63.0% in 1985 and 63.1% in 1986.

- (c) If federal and provincial sales taxes are combined, there was only a marginal change in the share of both business and personal sectors -- 95.5% in 1984, 95.4% in 1985 and 95.6% in 1986.

D. Other Commodity Taxes (ie. Other than federal and provincial sales taxes).

The share of other Commodity taxes (ie. commodity taxes other than federal and provincial sales taxes) to the total which was 39% in 1984 declined to 34.1% in 1985 and 29% in 1986 (Tables 9, 10, and 11).

The personal sector paid a major portion of all other commodity taxes -- 55.8% in 1984, 64.3% in 1985 and 75.5% in 1986. The business sector's share of other commodity taxes which was 42.6% in 1984 declined to 33.9% in 1985 and 22.1% in 1986 (See Tables 9, 10 and 11).

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

Table 9. Sectoral Distribution of Federal and Provincial Sales Taxes and other Commodity Taxes, 1984

(See Appendix X)

Sector	Federal Sales Tax	Provincial Sales Tax	Sub-total: Federal and Provincial Sales Taxes	Other Commodity Taxes	Total Commodity Taxes
	\$ 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	518.9	354.5	873.4	198.5	1,071.9
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>
5. Percentage distribution	23.2	37.8	61.0	39.0	100.0

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. Sub-total (1) + (2)	<u>92.9</u>	<u>97.0</u>	<u>95.5</u>	<u>98.4</u>	<u>96.6</u>
4. Government	7.1	3.0	4.5	1.6	3.4
5. Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Table 10. Sectoral Distribution of Federal and Provincial Sales Taxes and other
Commodity Taxes, 1985

(See Appendix XI)

Sector	Federal Sales <u>Tax</u>	Provincial Sales <u>Tax</u> \$ Millions	Sub-total: Federal and Provincial <u>Sales Taxes</u>	Other Commodity <u>Taxes</u>	Total Commodity <u>Taxes</u>
1. Business	4,188.4	4,584.3	8,772.7	3,934.1	12,706.8
2. Personal	4,180.1	8,471.1	12,651.2	7,453.6	20,104.8
3. Government	647.3	382.9	1,030.2	211.9	1,242.1
4. Total	<u>9,015.8</u>	<u>13,438.3</u>	<u>22,454.1</u>	<u>11,599.6</u>	<u>34,053.7</u>
5. Percentage distribution	26.5	39.4	65.9	34.1	100.0

B. Percentage Distribution of above by sector

1. Business	46.4	34.1	39.1	33.9	37.3
2. Personal	46.4	63.1	56.3	64.3	59.0
3. Sub-total (1) + (2)	<u>92.8</u>	<u>97.2</u>	<u>95.4</u>	<u>98.2</u>	<u>96.3</u>
4. Government	7.2	2.8	4.6	1.8	3.7
5. Total	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>	<u>100.0</u>

Table 11. Sectoral Distribution of Federal and Provincial Sales Taxes and other Commodity Taxes, 1986

(See Appendix XII)

Sector	Federal Sales Tax	Provincial Sales Tax \$ Millions	Sub-total: Federal and Provincial Sales Taxes	Other Commodity Taxes	Total Commodity Taxes
1. Business	5,366.1	5,022.9	10,389.0	2,371.5	12,760.5
2. Personal	5,439.0	9,315.0	14,754.0	8,107.8	22,861.8
3. Government	735.6	417.1	1,152.7	257.6	1,410.3
4. Total	<u>11,540.7</u>	<u>14,755.0</u>	<u>26,295.7</u>	<u>10,736.9</u>	<u>37,032.6</u>
5. Percentage distribution	31.2	39.8	71.0	29.0	100.0

B. Percentage Distribution of above by sector

1. Business	46.5	34.1	39.5	22.1	34.5
2. Personal	47.1	63.1	56.1	75.5	61.7
3. Sub-total (1) + (2)	<u>93.6</u>	<u>97.2</u>	<u>95.6</u>	<u>97.6</u>	<u>96.2</u>
4. Government	6.4	2.8	4.4	2.4	3.8
5. 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, 1985, and 1986 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 amounted to about \$7,354 million in 1984, \$9,016 million in 1985, and \$11,541 million in 1986. The provincial sales taxes amounted to about \$12,005 million in 1984, \$13,438 million in 1985 and \$14,755 million in 1986. Thus, if the sales taxes of both federal and provincial governments are combined, they amounted to \$19,358 million in 1984, \$22,454 million in 1985, and \$26,296 million in 1986. They contributed to a major portion of the commodity taxes -- 61% in 1984, 66% in 1985, and 71% in 1986.

The most important commodities that contributed a significant portion of commodity indirect taxes were: gasoline and fuel oils; alcoholic beverages; cigarettes and manufactured tobacco; motor vehicles; and household appliances and receivers. Their combined share in the total commodity taxes was about 63% in 1984, 60% in 1985 and 57% in 1986.

In the sectoral distribution of all commodity taxes, the personal sector's share was the largest at 56% in 1984, and increased to 59% in 1985, and about 62% in 1986. By contrast, the business sector's share, which was about 41% in 1984 declined to 37% in 1985 and 35% in 1986.

The paper pointed out that liability for federal sales tax arises at the point of consumption. (See Appendix VI 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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APPENDIX I: EXTRACT FROM NATIONAL INCOME & EXPENDITURE ACCOUNTS,

 ANNUAL ESTIMATES, 1976-1987, p. 2

TABLE 1. Gross Domestic Product
 Income Based

CANSIM matrix No. 006627		1984
No		millions of \$
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	<u>Gross Domestic Product at market prices</u>	<u>444,735</u>

TABLE 2. Gross Domestic Product
 Expenditure Based

CANSIM matrix No. 006628		1984
No		millions of \$
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)	39,089
7	Government investment Fixed capital	11,390
8	Residential construction	20
9	Non-residential construction	8,883
10	Machinery and equipment	2,487
11	Inventories	20
12	Business investment Fixed capital	73,309

TABLE 2. (continued)

CANSIM matrix No. 006628		1984
No		millions of \$
13	Residential construction	22,328
14	Non-residential construction	24,675
15	Machinery and equipment	26,306
16	Inventories	4,741
17	Non-farm	5,768
18	Farm and grain in commercial channels	-1,027
19	Exports of goods and services (2)	126,035
20	Merchandise	111,329
21	Non-merchandise	14,706
22	Deduct imports of goods and services	110,632
23	Merchandise	91,492
24	Non-merchandise	19,140
25	Statistical discrepancy	-882
26	Gross Domestic Product at market prices	444,735
27	Final domestic demand (1+6+7+12)	425,433

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APPENDIX IIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1984

	219 TAX MARGINS	596 OTHER COMMODITY TAXES	($\$$ MILLIONS) SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
A. FEDERAL							
1. FEDERAL CUSTOMS IMPORT DUTIES		3802.0	3802.0		3802.0	3802	0
2. EXCISE DUTIES	1423.6		1423.6		1423.6	1424	0
3. EXCISE TAXES							
A) SALES TAXES (FST)	7353.6		7353.6		7353.6		
B) EXCISE TAXES (I/O)	844.8		844.8		844.8		
C) NATURAL & LIQUID GAS TAX	68.0		68.0		68.0		
D) FEDERAL GASOLINE TAX (I/O)	407.7		407.7		407.7		
E) SUB-TOTAL EXCISE TAXES	8674.1		8674.1		8674.1	8674	0
4. OIL EXPORT CHARGES	687.0		687.0		687.0		
5. PETROLEUM COMPENSATION FUND LEVY	2105.0		2105.0		2105.0	2105	0
6. CANADIAN OWNERSHIP CHARGES	859.0		859.0		859.0	859	0
7. AIR TRANSPORTATION TAX	218.0		218.0		218.0	218	0
8. MISCELLANEOUS				355.0	355.0	355	0
9. TOTAL FEDERAL	13966.7	3802.0	17768.7	355.0	18123.7	18124	0

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APPENDIX IIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1984

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY	SUB-TOTAL COMMODITY	598 NON- COMMODITY	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
B. PROVINCIAL							
1. AMUSEMENT TAX	145.4		145.4		145.4	145	0
2. CORPORATION TAX				975.6	975.6	976	0
3. GASOLINE TAX	3176.0		3176.0		3176.0	3176	0
4. MOTOR VEHICLE LICENSES				606.5	606.5	607	-1
5. NATURAL RESOURCES TAX				623.1	623.1	623	0
6. REAL PROPERTY TAX				1195.8	1195.8	1196	0
7. SALES TAX							
A. RETAIL SALES TAX		10067.6	10067.6		10067.6		
B. TOBACCO TAX		1542.5	1542.5		1542.5		
C. LIQUOR TAX		10.2	10.2		10.2		
D. SUB-TOTAL		11620.3	11620.3		11620.3	11620	0
8. PROFITS OF LIQUOR COMMISSIONS	1997.7		1997.7		1997.7	1998	0
9. OTHER LICENCES, FEES & PERMITS (PID CODE 19)							
A) NATURAL RESOURCE PERMITS				22.2	22.2		
B) LIQUOR LICENSES				59.9	59.9		
C) LIQUOR GALLONAGE FEES	113.1		113.1		113.1		
D) QUEBEC ELECTRICAL INSTALLATION FEES				7.1	7.1		
E) QUEBEC PUBLICITE				6.2	6.2		
F) COMPANY ACT				24.1	24.1		
G) RESIDUAL OF OTHER LICENSES & FEES				43.7	43.7		
H) SUB-TOTAL	113.1		113.1	163.2	276.3	276	0
10. MISCELLANEOUS (PID CODE 17)							
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 MGMT				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		

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APPENDIX IIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1984

15-FEB-1990	(\$ MILLIONS)							
	219 TAX MARGINS	596 OTHER COMMODITY	SUB-TOTAL COMMODITY	598 NON- COMMODITY	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE	
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)LIQUOR GALLONAGE FEES	268.1		268.1		268.1			
S)LIQUOR LICENSE FEES				9.1	9.1			
T)PRELEVEMENT (NORMES DES SALAIRES)				29.8	29.8			
U)QUEBEC MEALS & HOTEL TAX		294.7	294.7		294.7			
V)QUEBEC TELECOMMUNICATIONS TAX		101.8	101.8		101.8			
W)BC HOTEL TAX		0.6	0.6		0.6			
X)BC HOTEL & MOTEL ROOM TAX		26.0	26.0		26.0			
Y)RESIDUAL				161.4	161.4			
Z)SUB-TOTAL	268.1	423.1	691.2	1059.9	1751.1	1751	0	
11.TOTAL PROVINCIAL	5700.3	12043.4	17743.7	4624.1	22367.8	22368	0	
OF WHICH: LIQUOR GALLONAGE FEES								
A.FROM OTHER LICENCES, FEES & PERMITS	113.1		113.1		113.1			
B.FROM MISCELLANEOUS	268.1		268.1		268.1			
C.SUB-TOTAL	381.2		381.2		381.2			

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APPENDIX IIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1984

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY	SUB-TOTAL COMMODITY	598 NON- COMMODITY	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
C. LOCAL							
1. AMUSEMENT TAX	26.4		26.4		26.4	26	0
2. LICENSE FEES				166.4	166.4	166	0
3. REAL & PERSONAL PROPERTY TAX				12651.7	12651.7	12652	0
4. RETAIL SALES TAX		16.0	16.0		16.0	16	0
5. MISCELLANEOUS				1605.3	1605.3	1605	
6. TOTAL LOCAL	26.4	16.0	42.4	14423.4	14465.8	14465	1
D. TOTAL FEDERAL, PROVINCIAL & LOCAL TAXES	19693.4	15861.4	35554.8	19402.5	54957.3	54957	0

(1) BY DEFINITION TOTAL NEGATIVE
"INDIRECT TAX" CNO. OWNERSHIP CHARGES
S/B REGARDED AS A SUBSIDY ALLOCATION
TO IND 134.

(2) BY DEFINITION TOTAL NEGATIVE
(REFUND) "SUBSIDY" ON PIP S/B
REGARDED AS AN INDIRECT TAX
ALLDC TO 598 (VARIOUS IND.)

(3) ESTIMATED CAPITAL TAX ON LARGER
FINANCIAL INSTITUTES

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APPENDIX IIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1984

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY	SUB-TOTAL COMMODITY	598 NON- COMMODITY	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
E. SUMMARY							
1. FEDERAL							
A) CUSTOMS IMPORT DUTIES		3802.0	3802.0		3802.0		
B) EXCISE DUTIES	1423.6		1423.6		1423.6		
C) EXCISE TAXES	844.8		844.8		844.8		
D) SALES TAXES	7353.6		7353.6		7353.6		
E) NATURAL & LIQUID GAS TAX	68.0		68.0		68.0		
F) GASOLINE TAX	407.7		407.7		407.7		
G) OIL EXPORT CHARGES	687.0		687.0		687.0		
H) PETROLEUM COMPENSATION LEVY	2105.0		2105.0		2105.0		
I) CANADIAN OWNERSHIP CHARGES	859.0		859.0		859.0		
J) AIR TRANSPORTATION TAX	218.0		218.0		218.0		
K) NON-COMMODITY TAXES				355.0	355.0		
TOTAL FEDERAL	13966.7	3802.0	17768.7	355.0	18123.7	18124	0
TOTAL FEDERAL EXCLUDING IMPORT DUTIES	13966.7	0.0	13966.7	355.0	14321.7		
2. PROVINCIAL							
A) AMUSEMENT TAX	145.4		145.4		145.4		
B) GASOLINE TAX	3176.0		3176.0		3176.0		
C) SALES TAX		11620.3	11620.3		11620.3		
D) PROFITS OF LIQUOR COMMISSIONS	1997.7		1997.7		1997.7		
E) LIQUOR GALLONAGE FEES	381.2		381.2		381.2		
F) CORPORATION TAX				975.6	975.6		
G) MOTOR VEHICLE LICENSE				606.5	606.5		
H) NATURAL RESOURCES TAX				623.1	623.1		
I) REAL PROPERTY TAX				1195.8	1195.8		
J) OTH LICENSES, FEES & PERMITS				163.2	163.2		
K) MISCELLANEOUS		423.1	423.1	1059.9	1483.0		
TOTAL PROVINCIAL	5700.3	12043.4	17743.7	4624.1	22367.8	22368	0
3. LOCAL							
A) AMUSEMENT TAX	26.4		26.4		26.4		
B) RETAIL SALES TAX		16.0	16.0		16.0		
C) NON-COMMODITY TAXES				14423.4	14423.4		
i. LICENSE FEES				166.4	166.4		
ii. REAL & PERSONAL PROPERTY TAX				12651.7	12651.7		
iii. MISCELLANEOUS				1605.3	1605.3		
TOTAL LOCAL	26.4	16.0	42.4	14423.4	14465.8	14465	1
4. TOTAL	19693.4	15861.4	35554.8	19402.5	54957.3	54957	0
5. FEDERAL IMPORT DUTIES		3802.0	3802.0		3802.0		
6. TOTAL EXCLUDING FEDERAL IMPORT DUTIES	19693.4	12059.4	31752.8	19402.5	51155.3		

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

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NMT	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 & NMT 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)CONTROL 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 IIc: CONTROL TOTALS FOR MUNICIPAL COMMODITY TAXES, 1984
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NMT	CANADA
1. LOCAL AMUSEMENT TAXES	421	0	0	0	23535	0	1401	1048	0	0	0	0	26405
2. 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

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APPENDIX IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1985

	219 TAX MARGINS	596 OTHER COMMODITY TAXES	(\$ MILLIONS) SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
A. FEDERAL							
1. FEDERAL CUSTOMS IMPORT DUTIES		3910.5	3910.5		3910.5	3910	1
2. EXCISE DUTIES	1513.0		1513.0		1513.0	1513	0
3. EXCISE TAXES							
A) SALES TAXES (FST)	9015.8		9015.8		9015.8		
B) i. EXCISE TAXES (I/O)	1138.8		1138.8		1138.8		
DEDUCT ADJ TO GASOLINE	0.0		0.0		0.0		
SUB-TOTAL	1138.8		1138.8		1138.8		
ii. NATURAL & LIQUID GAS TAXES	0.0		0.0		0.0		
DEDUCT: NAT/LIQ GAS TAX ADJ	0.0		0.0		0.0		
SUB-TOTAL	0.0		0.0		0.0		
iii. SOFTWOOD LUMBER	0.0		0.0		0.0		
ADD SOFTWOOD FROM MISCELLANEOUS	0.0		0.0		0.0		
SUB-TOTAL	0.0		0.0		0.0		
iv. SUB-TOTAL EXCISE TAX (I/O)	1138.8		1138.8		1138.8		
C. i. FEDERAL GASOLINE TAX (I/O)	568.1		568.1		568.1		
ADD ADJ FROM EXCISE TAXES	0.0		0.0		0.0		
SUB-TOTAL	568.1		568.1		568.1		
ii. ADD GASOLINE ADJ FROM MISC	0.0		0.0		0.0		
iii. TOTAL GAS TAX (I/O)	568.1		568.1		568.1		
D. TOTAL EXCISE TAXES (A+B+C)	10722.7		10722.7		10722.7	10722	1
4. A) OIL EXPORT CHARGES	419.0		419.0		419.0		
B) OIL EXPORT ADJUSTMENT	0.0		0.0		0.0		
C) SUB-TOTAL	419.0		419.0		419.0		
5. PETROLEUM COMPENSATION FUND LEVY	1380.6		1380.6		1380.6	1381	0
6. A) CANADIAN OWNERSHIP CHARGES	327.6		327.6		327.6		
B) ALLOCATED TO SUB. IND. 134(1)	0.0		0.0		0.0		
C) SUB-TOTAL	327.6		327.6		327.6	328	0
7. PIP SUBSIDY REFUND(2)				0.0	0.0	0	0
8. AIR TRANSPORTATION TAX	252.2		252.2		252.2	252	0

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APPENDIX IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1985

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
9. MISCELLANEOUS							
I. CANADIAN DAIRY LEVY				278.6	278.6		
II. WESTERN GRAIN ST LEVY				42.4	42.4		
III. OTHER MISCELLANEOUS							
A) CONSUMER & CORPORATE AFFAIRS				36.7	36.7		
B) ENERGY, MINES & RESOURCES				0.4	0.4		
C) ENVIRONMENT				0.0	0.0		
D) FISHERIES & OCEANS				11.5	11.5		
E) INDIAN AFFAIRS				1.0	1.0		
F) NATIONAL HEALTH & WELFARE				0.5	0.5		
G) NATIONAL REVENUE				0.3	0.3		
H) TRANSPORT				0.0	0.0		
I) PUBLIC WORKS				0.0	0.0		
J) SUB-TOTAL				50.4	50.4		
IV. CAPITAL TAX(3)				0.0	0.0		
V. SOFTWOOD LUMBER	0.0		0.0		0.0		
VI. PID ADJUSTMENT TO GASOLINE TAX	0.0		0.0		0.0		
VII. SUB-TOTAL OTHER	0.0		0.0	371.4	371.4		
VIII. LESS SOFTWOOD TO EXCISE TAXES	0.0		0.0		0.0		
IX. LESS PID ADJ TO GAS TAX	0.0		0.0		0.0		
X. TOTAL OTHER	0.0		0.0	371.4	371.4	372	-1
13. TOTAL FEDERAL	14615.1	3910.5	18525.6	371.4	18897.0	18897	0

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APPENDIX IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1985

	(\$ MILLIONS)					
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E
						DIFFERENCE
B. PROVINCIAL						
1. A) AMUSEMENT TAX	145.8		145.8		145.8	
B) ADJUSTMENTS						
FROM ONTARIO SALES TAX	46.7		46.7		46.7	
TO NOVA SCOTIA CABLE TAX	-2.6		-2.6		-2.6	
C) SUB-TOTAL	189.9		189.9		189.9	146
						44
2. CORPORATION TAX				1171.7	1171.7	1172
						0
3. GASOLINE TAX	3241.7		3241.7		3241.7	3241
						1
4. MOTOR VEHICLE LICENSES				481.5	481.5	481
						1
5. NATURAL RESOURCES TAX				674.6	674.6	675
						0
6. REAL PROPERTY TAX				1138.5	1138.5	1139
						-1
7. SALES TAX						
A. RETAIL SALES TAX		11383.4	11383.4		11383.4	
B. TOBACCO TAX		1791.0	1791.0		1791.0	
C. LIQUOR TAX		9.1	9.1		9.1	
D. SUB-TOTAL		13183.5	13183.5		13183.5	13183
						0
E. ADJUSTMENTS						
I) TO AMUSEMENT TAX ONT.		-46.7	-46.7		-46.7	
II) QUEBEC INSURANCE PREMIUM		-174.0	-174.0	174.0	0.0	
III) FROM AMUSEMENT TAX N.S.		2.6	2.6		2.6	
IV) TO SALES TAX FROM MISCELLANEOUS						
a. BC HOTEL TAX (CODE 17)		0.5	0.5		0.5	
b. QUEBEC MEALS & HOTEL TAX (CODE 17)		326.7	326.7		326.7	
c. QUEBEC TELECOMM TAX (CODE 17)		118.3	118.3		118.3	
d. BC HOTEL & HOTEL ROOM TAX (CODE 17)		27.3	27.3		27.3	
e. SUB-TOTAL		472.8	472.8	0.0	472.8	
F. SUB-TOTAL ADJUSTMENTS		254.7	254.7	174.0	428.7	
G. ADJUSTED SALES TAX		13438.1	13438.1	174.0	13612.1	13183
						429.1
8. PROFITS OF LIQUOR COMMISSIONS	2130.0		2130.0		2130.0	2130
						0
9. OTHER LICENCES, FEES & PERMITS (PID CODE 19)						
A) NATURAL RESOURCE PERMITS				31.6	31.6	
B) LIQUOR LICENSES				48.2	48.2	
C) LIQUOR GALLONAGE FEES	117.9		117.9		117.9	

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APPENDIX IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1985

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
D)QUEBEC ELECTRICAL INSTALLATION FEES				9.5	9.5		
E)QUEBEC PUBLICITE				8.0	8.0		
F)COMPANY ACT				25.1	25.1		
G)RESIDUAL OF OTHER LICENSES & FEES				99.0	99.0		
H)SUB-TOTAL	117.9	0.0	117.9	221.4	339.3	339	0
10.MISCELLANEOUS (PID CODE 17)							
A)INSURANCE PREMIUMS				326.5	326.5		
B)FIRE PREVENTION				4.7	4.7		
C)CROP INSURANCE				240.3	240.3		
D)PUBLIC UTILITY				0.9	0.9		
E)LAND SPECULATION				0.0	0.0		
F)LAND TRANSFER				195.8	195.8		
G)FARM INCOME ASSURANCE				34.1	34.1		
H)FOREST PROTECTION & TIMBER MGMT				6.8	6.8		
I)MINERAL LAND TAX				18.8	18.8		
J)MINERAL ACREAGE TAX				3.2	3.2		
K)MINERAL TAX INCREMENT				0.0	0.0		
L)MINERAL RESOURCE TAX				4.9	4.9		
M)GYPSUM TAX				0.8	0.8		
N)FOREST MANAGEMENT				1.3	1.3		
O)HEALTH & EDUCATION PAID BY EMPLOYERS @ 1.5% OF PAYROLL				113.5	113.5		
P)PRIOR REGISTRATION (VEHICLE REGISTRATION FEES)				25.5	25.5		
Q)PROPERTY TRANSFER TAX				2.1	2.1		
R)GALLONAGE FEES	269.6		269.6		269.6		
S)LIQUOR LICENSE FEES				32.7	32.7		
T)PRELEVEMENT (NORMES DES SALAIRES)				48.8	48.8		
U)RESIDUAL				143.0	143.0		
V)RECLASSIFICATION OF GBE HYDRO LEVY				6.6	6.6		
W)SUB-TOTAL MISCELLANEOUS	269.6	0.0	269.6	1210.3	1479.9	1953	-473
X)ITEMS REALLOCATED TO SALES TAX							
a.BC HOTEL TAX		0.5	0.5		0.5		
b.QUEBEC MEALS & HOTEL TAX		326.7	326.7		326.7		
c.QUEBEC TELECOMMUNICATIONS TAX		118.3	118.3		118.3		
d.BC HOTEL & MOTEL ROOM TAX		27.3	27.3		27.3		
11.TOTAL PROVINCIAL	5949.0	13438.1	19387.1	5072.0	24459.1	24459	0
OF WHICH: LIQUOR GALLONAGE FEES							
A.FROM OTHER LICENCES, FEES & PERMITS	117.9		117.9		117.9		
B.FROM MISCELLANEOUS	269.6		269.6		269.6		
C.SUB-TOTAL	387.5		387.5		387.5		

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APPENDIX IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/D CATEGORIES, 1985

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
C. LOCAL							
1. AMUSEMENT TAX	26.8		26.8		26.8	27	0
2. LICENSE FEES				194.6	194.6	195	0
3. REAL & PERSONAL PROPERTY TAX							
A) REAL & PERSONAL PROPERTY TAX				12073.7	12073.7		
B) SPECIAL ASSESSMENT				799.3	799.3		
C) FEDERAL AGENCY IN LIEU OF TAX				56.4	56.4		
D) PROVINCIAL AGENCY IN LIEU OF TAX				228.7	228.7		
E) DMN AGENCY IN LIEU OF TAX				64.3	64.3		
F) NON-GOVERNMENTAL AGENCY				235.7	235.7		
G) SUB-TOTAL				13458.1	13458.1	13458	0
4. A) RETAIL SALES TAX		24.5	24.5		24.5	25	0
5. MISCELLANEOUS							
A) PENALTY & INTEREST TAX				163.6	163.6		
B) BUSINESS TAX				1506.8	1506.8		
C) OTHER INDIRECT TAXES				58.4	58.4		
D) SUB-TOTAL MISCELLANEOUS				1728.8	1728.8	1728	1
6. TOTAL LOCAL	26.8	24.5	51.3	15381.5	15432.8	15433	0
D. TOTAL FEDERAL, PROVINCIAL & LOCAL TAXES	20590.9	17373.1	37964.0	20824.9	58788.9	58789	0
(1) BY DEFINITION TOTAL NEGATIVE "INDIRECT TAX" CND. OWNERSHIP CHARGES S/B REGARDED AS A SUBSIDY ALLOCATION TO IND 134.							
(2) BY DEFINITION TOTAL NEGATIVE (REFUND) "SUBSIDY" ON PIP S/B REGARDED AS AN INDIRECT TAX ALLOC TO 598 (VARIOUS IND.)							
(3) ESTIMATED CAPITAL TAX ON LARGER FINANCIAL INSTITUTES							

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APPENDIX IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1985

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
E. SUMMARY							
1. FEDERAL							
A) CUSTOMS IMPORT DUTIES		3910.5	3910.5		3910.5		
B) EXCISE DUTIES	1513.0		1513.0		1513.0		
C) EXCISE TAXES	1138.8		1138.8		1138.8		
D) SALES TAXES	9015.8		9015.8		9015.8		
E) GASOLINE TAX	568.1		568.1		568.1		
F) DIL EXPORT CHARGES	419.0		419.0		419.0		
G) PETROLEUM COMPENSATION LEVY	1380.6		1380.6		1380.6		
H) CANADIAN OWNERSHIP CHARGES	327.6		327.6		327.6		
I) AIR TRANSPORTATION TAX	252.2		252.2		252.2		
J) NON-COMMODITY TAXES				371.4	371.4		
TOTAL FEDERAL	14615.1	3910.5	18525.6	371.4	18897.0	18897	0
TOTAL FEDERAL EXCLUDING IMPORT DUTIES	14615.1	0.0	14615.1	371.4	14986.5		
2. PROVINCIAL							
A) AMUSEMENT TAX	189.9		189.9		189.9		
B) GASOLINE TAX	3241.7		3241.7		3241.7		
C) SALES TAX		13438.1	13438.1	174.0	13612.1		
D) PROFITS OF LIQUOR COMMS	2130.0		2130.0		2130.0		
E) LIQUOR GALLONAGE FEES	387.5		387.5		387.5		
F) CORPORATION TAX				1171.7	1171.7		
G) MOTOR VEHICLE LICENSE				481.5	481.5		
H) NATURAL RESOURCES TAX				674.6	674.6		
I) REAL PROPERTY TAX				1138.5	1138.5		
J) OTHER LICENSES, FEES & PERMITS				221.4	221.4		
K) MISCELLANEOUS				1210.3	1210.3		
TOTAL PROVINCIAL	5949.0	13438.1	19387.1	5072.0	24459.1	24459	0
3. LOCAL							
A) AMUSEMENT TAX	26.8		26.8		26.8		
B) RETAIL SALES TAX		24.5	24.5		24.5		
C) NON-COMMODITY TAXES				15381.5	15381.5		
i. LICENSE FEES				194.6	194.6		
ii. REAL & PERSONAL PROPERTY TAX				13458.1	13458.1		
iii. MISCELLANEOUS				1728.8	1728.8		
TOTAL LOCAL	26.8	24.5	51.3	15381.5	15432.8	15433	0
4. TOTAL	20590.9	17373.1	37964.0	20824.9	58788.9	58789	0
5. FEDERAL IMPORT DUTIES		3910.5	3910.5		3910.5		
6. TOTAL EXCLUDING FEDERAL IMPORT DUTIES	20590.9	13462.6	34053.5	20824.9	54878.4		

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APPENDIX IIIb: CONTROL TOTALS FOR PROVINCIAL COMMODITY TAXES, 1985
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NMT	CANADA
1.PROFITS OF LIQUOR COMMISSIONS	65266	10426	101261	70152	355083	616020	132887	123682	314103	326515	5105	9478	2129978
2.GASOLINE TAXES	70986	17892	126647	108804	1072790	1201636	157706	31059	5786	433474	4105	10786	3241671
3.PROVINCIAL AMUSEMENT TAX	99	1121	6440	2959	41291	63561	5254	1168	9072	14789	0	0	145754
ADJUSTMENTS:													
A)AMUSEMENT TAX FOR ONTARIO INCLUDED IN RETAIL SALES TAX	0	0	0	0	0	46700	0	0	0	0	0	0	46700
B)NOVA SCOTIA CABLE TAXES TRANSFERRED TO RETAIL SALES TAX	0	0	-2564	0	0	0	0	0	0	0	0	0	-2564
C)SUB-TOTAL ADJUSTED PROVINCIAL AMUSEMENT TAX	99	1121	3876	2959	41291	110261	5254	1168	9072	14789	0	0	189890
4.LIQUOR GALLONAGE TAX	14099	0	0	0	56199	250191	0	0	0	66975	0	0	387464
OF WHICH: BEER	14099	0	0	0	37760	224449	0	0	0	62074	0	0	338382
WINE	0	0	0	0	9093	7419	0	0	0	0	0	0	16512
SPIRITS	0	0	0	0	9346	18323	0	0	0	4901	0	0	32570
5.A)PROVINCIAL SALES TAXES													
1)RETAIL SALES TAX (INCL ONTARIO AMUSEMENT TAX)	354782	59785	464846	381227	2881881	4956992	461586	369248	0	1453003	0	0	11383350
2)TOBACCO	39669	4791	53313	52618	624259	597902	73229	67205	100407	172102	1300	4170	1790965
3)SPECIAL LIQUOR TAX IN P.E.I. & YUKON	0	7778	0	0	0	0	0	0	0	0	1357	0	9135
4)SUB-TOTAL OF 5.A	394451	72354	518159	433845	3506140	5554894	534815	436453	100407	1625105	2657	4170	13183450
B)NEW ITEMS TRANSFERRED FROM PROVINCIAL MISCELLANEOUS CATEGORY													
1)QUE MEALS & HOTEL TAX	0	0	0	0	326727	0	0	0	0	0	0	0	326727
2)QUE TELECOM TAX (1)	0	0	0	0	118275	0	0	0	0	0	0	0	118275
3)BC HOTEL TAX	0	0	0	0	0	0	0	0	0	460	0	0	460
4)BC HOTEL & MOTEL ROOM TAX	0	0	0	0	0	0	0	0	0	27342	0	0	27342
5)ADD: NOVA SCOTIA CABLE TAX	0	0	2564	0	0	0	0	0	0	0	0	0	2564
6)DEDUCT: QUEBEC INSURANCE PREMIUMS	0	0	0	0	-174000	0	0	0	0	0	0	0	-174000
7)DEDUCT: ONTARIO AMUSEMENT TAX	0	0	0	0	0	-46700	0	0	0	0	0	0	-46700
8)SUB-TOTAL OF 5.B	0	0	2564	0	271002	-46700	0	0	0	27802	0	0	254668
C)CONTROL TOTAL - PROVINCIAL RETAIL SALES TAXES (5.A + 5.B)	394451	72354	520723	433845	3777142	5508194	534815	436453	100407	1652907	2657	4170	13438118
6.TOTAL (1 TO 5)	544901	101793	752507	615760	5302505	7686302	830662	592362	429368	2494660	11867	24434	19387121

(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 IIIc: CONTROL TOTALS FOR MUNICIPAL COMMODITY TAXES, 1985
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NWT	CANADA
1. LOCAL AMUSEMENT TAXES	400	0	0	0	23669	0	1649	1053	0	0	0	0	26771
2. RETAIL SALES TAX	0	0	0	0	0	0	8109	16424	0	0	0	0	24533
3. TOTAL	400	0	0	0	23669	0	9758	17477	0	0	0	0	51304

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APPENDIX IVa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1986

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
A. FEDERAL							
1. FEDERAL CUSTOMS IMPORT DUTIES		4168.9	4168.9		4168.9	4169	0
2. EXCISE DUTIES	1436.6		1436.6		1436.6	1437	0
3. EXCISE TAXES							
A) SALES TAXES (FST)	11540.7		11540.7		11540.7		
B) i. EXCISE TAXES (I/O)	1680.2		1680.2		1680.2		
DEDUCT ADJ TO GASOLINE	-211.0		-211.0		-211.0		
SUB-TOTAL	1469.2		1469.2		1469.2		
ii. NATURAL & LIQUID GAS TAXES	0.6		0.6		0.6		
DEDUCT: NAT/LIQ GAS TAX ADJ	-0.6		-0.6		-0.6		
SUB-TOTAL	0.0		0.0		0.0		
iii. SOFTWOOD LUMBER	0.0		0.0		0.0		
ADD SOFTWOOD FROM MISCELLANEOUS	0.0		0.0		0.0		
SUB-TOTAL	0.0		0.0		0.0		
iv. SUB-TOTAL EXCISE TAX (I/O)	1469.2		1469.2		1469.2		
C. i. FEDERAL GASOLINE TAX (I/O)	1168.8		1168.8		1168.8		
ADD ADJ FROM EXCISE TAXES	211.0		211.0		211.0		
SUB-TOTAL	1379.8		1379.8		1379.8		
ii. ADD GASOLINE ADJ FROM MISC	0.0		0.0		0.0		
iii. TOTAL GAS TAX (I/O)	1379.8		1379.8		1379.8		
D. TOTAL EXCISE TAXES (A+B+C)	14389.7		14389.7		14389.7	14389	1
4. A) OIL EXPORT CHARGES	-0.4		-0.4		-0.4		
B) OIL EXPORT ADJUSTMENT	0.4		0.4		0.4		
C) SUB-TOTAL	0.0		0.0		0.0		
5. PETROLEUM COMPENSATION FUND LEVY	3.0		3.0		3.0	3	0
6. A) CANADIAN OWNERSHIP CHARGES	-20.0		-20.0		-20.0		
B) ALLOCATED TO SUB. IND. 134(1)	20.0		20.0		20.0		
C) SUB-TOTAL	0.0		0.0		0.0	0	0
7. PIP SUBSIDY REFUND(2)				49.5	49.5	0	50
8. AIR TRANSPORTATION TAX	327.3		327.3		327.3	326	1

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APPENDIX IVa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1986

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
9. MISCELLANEOUS							
I. CANADIAN DAIRY LEVY				269.0	269.0		
II. WESTERN GRAIN ST LEVY				25.9	25.9		
III. OTHER MISCELLANEOUS							
A) CONSUMER & CORPORATE AFFAIRS				45.2	45.2		
B) ENERGY, MINES & RESOURCES				0.1	0.1		
C) ENVIRONMENT				1.1	1.1		
D) FISHERIES & OCEANS				13.8	13.8		
E) INDIAN AFFAIRS				1.1	1.1		
F) NATIONAL HEALTH & WELFARE				0.1	0.1		
G) NATIONAL REVENUE				0.3	0.3		
H) TRANSPORT				0.1	0.1		
I) PUBLIC WORKS				2.7	2.7		
J) SUB-TOTAL				64.5	64.5		
IV. CAPITAL TAX(3)				124.7	124.7		
V. SOFTWOOD LUMBER	0.0		0.0		0.0		
VI. PID ADJUSTMENT TO GASOLINE TAX	0.0		0.0		0.0		
VII. SUB-TOTAL OTHER	0.0		0.0	484.1	484.1		
VIII. LESS SOFTWOOD TO EXCISE TAXES	0.0		0.0		0.0		
IX. LESS PID ADJ TO GAS TAX	0.0		0.0		0.0		
X. TOTAL OTHER	0.0		0.0	484.1	484.1	535	-51
13. TOTAL FEDERAL	16156.6	4168.9	20325.5	533.6	20859.1	20859	0

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APPENDIX IVa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1986

	(\$ MILLIONS)					
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E
						DIFFERENCE
B. PROVINCIAL						
1. A) AMUSEMENT TAX	148.0		148.0		148.0	148
B) ADJUSTMENTS						
FROM ONTARIO SALES TAX	50.0		50.0		50.0	
TO NOVA SCOTIA CABLE TAX	-2.9		-2.9		-2.9	
C) SUB-TOTAL	195.0		195.0		195.0	148
						47
2. CORPORATION TAX				1267.0	1267.0	1267
						0
3. GASOLINE TAX	3274.8		3274.8		3274.8	3275
						0
4. MOTOR VEHICLE LICENSES				490.8	490.8	491
						0
5. NATURAL RESOURCES TAX				710.0	710.0	710
						0
6. REAL PROPERTY TAX				1046.6	1046.6	1047
						0
7. SALES TAX						
A. RETAIL SALES TAX		12722.8	12722.8		12722.8	
B. TOBACCO TAX		1931.4	1931.4		1931.4	
C. LIQUOR TAX		9.8	9.8		9.8	
D. SUB-TOTAL		14664.0	14664.0		14664.0	14664
						0
E. ADJUSTMENTS						
I) TO AMUSEMENT TAX ONT.		-50.0	-50.0		-50.0	
II) QUEBEC INSURANCE PREMIUM		-394.0	-394.0	394.0	0.0	
III) FROM AMUSEMENT TAX N.S.		2.9	2.9		2.9	
IV) TO SALES TAX FROM MISCELLANEOUS						
a. BC HOTEL TAX (CODE 17)		0.6	0.6		0.6	
b. QUEBEC MEALS & HOTEL TAX (CODE 17)		360.2	360.2		360.2	
c. QUEBEC TELECOMM TAX (CODE 17)		129.2	129.2		129.2	
d. BC HOTEL & MOTEL ROOM TAX (CODE 17)		41.8	41.8		41.8	
e. SUB-TOTAL		531.8	531.8	0.0	531.8	
F. SUB-TOTAL ADJUSTMENTS		90.7	90.7	394.0	484.7	
G. ADJUSTED SALES TAX		14754.8	14754.8	394.0	15148.8	14664
						484.8
8. PROFITS OF LIQUOR COMMISSIONS	2149.6		2149.6		2149.6	2149
						1
9. OTHER LICENCES, FEES & PERMITS (PID CODE 19)						
A) NATURAL RESOURCE PERMITS				38.5	38.5	
B) LIQUOR LICENSES				49.5	49.5	
C) LIQUOR GALLONAGE FEES	136.5		136.5		136.5	
D) QUEBEC ELECTRICAL INSTALLATION FEES				10.3	10.3	

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APPENDIX IVa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1986

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
E)QUEBEC PUBLICITE				8.8	8.8		
F)COMPANY ACT				28.4	28.4		
G)RESIDUAL OF OTHER LICENSES & FEES				112.0	112.0		
H)SUB-TOTAL	136.5	0.0	136.5	247.5	384.0	384	0
10.MISCELLANEOUS (PID CODE 17)							
A)INSURANCE PREMIUMS				366.0	366.0		
B)FIRE PREVENTION				5.1	5.1		
C)CROP INSURANCE				262.6	262.6		
D)PUBLIC UTILITY				0.6	0.6		
E)LAND SPECULATION				0.1	0.1		
F)LAND TRANSFER				344.3	344.3		
G)FARM INCOME ASSURANCE				25.7	25.7		
H)FOREST PROTECTION & TIMBER MGMT				6.3	6.3		
I)MINERAL LAND TAX				16.5	16.5		
J)MINERAL ACREAGE TAX				3.2	3.2		
K)MINERAL TAX INCREMENT				0.0	0.0		
L)MINERAL RESOURCE TAX				8.0	8.0		
M)GYPSUM TAX				0.8	0.8		
N)FOREST MANAGEMENT				1.6	1.6		
O)HEALTH & EDUCATION PAID BY EMPLOYERS @ 1.5% OF PAYROLL				125.4	125.4		
P)PRIOR REGISTRATION (VEHICLE REGISTRATION FEES)				1.5	1.5		
Q)PROPERTY TRANSFER TAX				1.9	1.9		
R)GALLONAGE FEES	309.9		309.9		309.9		
S)LIQUOR LICENSE FEES				47.5	47.5		
T)PRELEVEMENT (NORMES DES SALAIRES)				44.0	44.0		
U)RESIDUAL				162.7	162.7		
V)RECLASSIFICATION OF GBE HYDRO LEVY				18.1	18.1		
W)SUB-TOTAL MISCELLANEOUS	309.9	0.0	309.9	1441.9	1751.8	2284	-532
X)ITEMS REALLOCATED TO SALES TAX							
a.BC HOTEL TAX		0.6	0.6		0.6		
b.QUEBEC MEALS & HOTEL TAX		360.2	360.2		360.2		
c.QUEBEC TELECOMMUNICATIONS TAX		129.2	129.2		129.2		
d.BC HOTEL & MOTEL ROOM TAX		41.8	41.8		41.8		
11.TOTAL PROVINCIAL	6065.8	14754.8	20820.6	5597.8	26418.4	26419	-1
OF WHICH: LIQUOR GALLONAGE FEES							
A.FROM OTHER LICENCES, FEES & PERMITS	136.5		136.5		136.5		
B.FROM MISCELLANEOUS	309.9		309.9		309.9		
C.SUB-TOTAL	446.4		446.4		446.4		

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APPENDIX IVa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PIO BY I/O CATEGORIES, 1986

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
C. LOCAL							
1. AMUSEMENT TAX	29.0		29.0		29.0	29	0
2. LICENSE FEES				221.9	221.9	222	0
3. REAL & PERSONAL PROPERTY TAX							
A) REAL & PERSONAL PROPERTY TAX				13214.8	13214.8		
B) SPECIAL ASSESSMENT				810.3	810.3		
C) FEDERAL AGENCY IN LIEU OF TAX				57.5	57.5		
D) PROVINCIAL AGENCY IN LIEU OF TAX				237.0	237.0		
E) OWN AGENCY IN LIEU OF TAX				67.4	67.4		
F) NON-GOVERNMENTAL AGENCY				247.6	247.6		
G) SUB-TOTAL				14634.6	14634.6	14635	0
4. A) RETAIL SALES TAX		26.2	26.2		26.2	27	-1
5. MISCELLANEOUS							
A) PENALTY & INTEREST TAX				161.4	161.4		
B) BUSINESS TAX				1652.1	1652.1		
C) OTHER INDIRECT TAXES				51.9	51.9		
D) SUB-TOTAL MISCELLANEOUS				1865.4	1865.4	1865	0
6. TOTAL LOCAL	29.0	26.2	55.2	16721.9	16777.1	16778	-1
D. TOTAL FEDERAL, PROVINCIAL & LOCAL TAXES	22251.4	18949.9	41201.3	22853.3	64054.6	64056	-1
(1) BY DEFINITION TOTAL NEGATIVE "INDIRECT TAX" CND. OWNERSHIP CHARGES S/B REGARDED AS A SUBSIDY ALLOCATION TO IND 134.							
(2) BY DEFINITION TOTAL NEGATIVE (REFUND) "SUBSIDY" ON PIP S/B REGARDED AS AN INDIRECT TAX ALLOC TO 598 (VARIOUS IND.)							
(3) ESTIMATED CAPITAL TAX ON LARGER FINANCIAL INSTITUTES							

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APPENDIX IVa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PIO BY I/O CATEGORIES, 1986

	(\$ MILLIONS)						
	219 TAX MARGINS	596 OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	598 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
E. SUMMARY							
1. FEDERAL							
A) CUSTOMS IMPORT DUTIES		4168.9	4168.9		4168.9		
B) EXCISE DUTIES	1436.6		1436.6		1436.6		
C) EXCISE TAXES	1469.2		1469.2		1469.2		
D) SALES TAXES	11540.7		11540.7		11540.7		
E) GASOLINE TAX	1379.8		1379.8		1379.8		
F) OIL EXPORT CHARGES	0.0		0.0		0.0		
G) PETROLEUM COMPENSATION LEVY	3.0		3.0		3.0		
H) CANADIAN OWNERSHIP CHARGES	0.0		0.0		0.0		
I) AIR TRANSPORTATION TAX	327.3		327.3		327.3		
J) NON-COMMODITY TAXES				533.6	533.6		
TOTAL FEDERAL	16156.6	4168.9	20325.5	533.6	20859.1	20859	0
TOTAL FEDERAL EXCLUDING IMPORT DUTIES	16156.6	0.0	16156.6	533.6	16690.2		
2. PROVINCIAL							
A) AMUSEMENT TAX	195.0		195.0		195.0		
B) GASOLINE TAX	3274.8		3274.8		3274.8		
C) SALES TAX		14754.8	14754.8	394.0	15148.8		
D) PROFITS OF LIQUOR COMMS	2149.6		2149.6		2149.6		
E) LIQUOR GALLONAGE FEES	446.4		446.4		446.4		
F) CORPORATION TAX				1267.0	1267.0		
G) MOTOR VEHICLE LICENSE				490.8	490.8		
H) NATURAL RESOURCES TAX				710.0	710.0		
I) REAL PROPERTY TAX				1046.6	1046.6		
J) OTHER LICENSES, FEES & PERMITS				247.5	247.5		
K) MISCELLANEOUS				1441.9	1441.9		
TOTAL PROVINCIAL	6065.8	14754.8	20820.6	5597.8	26418.4	26419	-1
3. LOCAL							
A) AMUSEMENT TAX	29.0		29.0		29.0		
B) RETAIL SALES TAX		26.2	26.2		26.2		
C) NON-COMMODITY TAXES				16721.9	16721.9		
i. LICENSE FEES				221.9	221.9		
ii. REAL & PERSONAL PROPERTY TAX				14634.6	14634.6		
iii. MISCELLANEOUS				1865.4	1865.4		
TOTAL LOCAL	29.0	26.2	55.2	16721.9	16777.1	16778	-1
4. TOTAL	22251.4	18949.9	41201.3	22853.3	64054.6	64056	-1
5. FEDERAL IMPORT DUTIES		4168.9	4168.9		4168.9		
6. TOTAL EXCLUDING FEDERAL IMPORT DUTIES	22251.4	14781.0	37032.4	22853.3	59885.7		

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APPENDIX IVb: CONTROL TOTALS FOR PROVINCIAL COMMODITY TAXES, 1986
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NMT	CANADA
1.PROFITS OF LIQUOR COMMISSIONS	36830	9137	106849	71869	362999	629643	137966	117733	315934	345809	4634	10169	2149572
2.GASOLINE TAXES	64843	15562	113571	105382	1122981	1239428	169341	31009	5209	393574	3861	10082	3274843
3.PROVINCIAL AMUSEMENT TAX	20	1075	6390	2111	41722	66948	5101	1584	9180	13831	0	0	147962
ADJUSTMENTS:													
A)AMUSEMENT TAX FOR ONTARIO INCLUDED IN RETAIL SALES TAX	0	0	0	0	0	50000	0	0	0	0	0	0	50000
B)NOVA SCOTIA CABLE TAXES TRANSFERRED TO RETAIL SALES TAX	0	0	-2924	0	0	0	0	0	0	0	0	0	-2924
C)SUB-TOTAL ADJUSTED PROVINCIAL AMUSEMENT TAX	20	1075	3466	2111	41722	116948	5101	1584	9180	13831	0	0	195038
4.LIQUOR GALLONAGE TAX	35070	0	0	0	59329	268929	0	0	0	83031	0	0	446359
OF WHICH: BEER	35070	0	0	0	40429	243470	0	0	0	78164	0	0	397133
WINE	0	0	0	0	9783	7555	0	0	0	0	0	0	17338
SPIRITS	0	0	0	0	9117	17904	0	0	0	4867	0	0	31888
5.A)PROVINCIAL SALES TAXES													
1)RETAIL SALES TAX (INCL ONTARIO AMUSEMENT TAX)	397177	64296	467854	438990	3468811	5489513	493158	345187	0	1557803	0	0	12722789
2)TOBACCO	39892	8256	73300	58228	686116	585310	85549	71531	102676	214345	1616	4625	1931444
3)SPECIAL LIQUOR TAX IN P.E.I. & YUKON	0	8141	0	0	0	0	0	0	0	0	1655	0	9796
4)SUB-TOTAL OF 5.A	437069	80693	541154	497218	4154927	6074823	578707	416718	102676	1772148	3271	4625	14664029
B)NEW ITEMS TRANSFERRED FROM PROVINCIAL MISCELLANEOUS CATEGORY													
1)QUE MEALS & HOTEL TAX	0	0	0	0	360245	0	0	0	0	0	0	0	360245
2)QUE TELECOM TAX (1)	0	0	0	0	129163	0	0	0	0	0	0	0	129163
3)BC HOTEL TAX	0	0	0	0	0	0	0	0	0	561	0	0	561
4)BC HOTEL & MOTEL ROOM TAX	0	0	0	0	0	0	0	0	0	41841	0	0	41841
5)ADD: NOVA SCOTIA CABLE TAX	0	0	2924	0	0	0	0	0	0	0	0	0	2924
6)DEDUCT: INSURANCE PREMIUMS	-11000	0	0	0	-383000	0	0	0	0	0	0	0	-394000
7)DEDUCT: ONTARIO AMUSEMENT TAX	0	0	0	0	0	-50000	0	0	0	0	0	0	-50000
8)SUB-TOTAL OF 5.B	-11000	0	2924	0	106408	-50000	0	0	0	42402	0	0	90734
C)CONTROL TOTAL - PROVINCIAL RETAIL SALES TAXES (5.A + 5.B)	426069	80693	544078	497218	4261335	6024823	578707	416718	102676	1814550	3271	4625	14754763
6.TOTAL (1 TO 5)	562832	106467	767964	676580	5848366	8279771	891115	567044	432999	2650795	11766	24876	20820575

(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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16-FEB-1990

APPENDIX IVc: CONTROL TOTALS FOR MUNICIPAL COMMODITY TAXES, 1986
(\$000)

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NWT	CANADA
1.LOCAL AMUSEMENT TAXES	500	0	0	0	25685	0	1599	1251	0	0	0	0	29035
2.RETAIL SALES TAX	0	0	0	0	0	0	8467	17732	0	0	0	0	26199
3.TOTAL	500	0	0	0	25685	0	10066	18983	0	0	0	0	55234

APPENDIX V: TYPES OF COMMODITY TAXES, 1984-1986

ABBREVIATION	FULL TITLE	NUMBER OF TAXABLE MEDIUM LEVEL COMMODITIES BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS (SEE APPENOIX V FOR DETAILS)			BASIS OF TAXATION
		1984	1985	1986	
1 TFGASTAX	FEDERAL GASOLINE TAX	1	1	1	SPECIFIC
2 TFNATGLIQ	FEDERAL NATURAL GAS & GAS LIQUID TAX	2	0	0	SPECIFIC
3 TFEXTAX	FEDERAL EXCISE TAX	7	7	7	MAINLY SPECIFIC
4 TFEXDUTY	FEDERAL EXCISE DUTIES	2	3	3	SPECIFIC
5 TFOECH	FEDERAL OIL EXPORT CHARGE	3	3	0	SPECIFIC
6 TFPETL	FEDERAL PETROLEUM FUND LEVY	1	1	1	SPECIFIC
7 TFAIRTR	FEDERAL AIR TRANSPORTATION TAXES	1	1	1	AD VALOREM & SPECIFIC
8 TFCANOMN	FEDERAL CANADIAN OWNERSHIP CHARGE	3	3	0	SPECIFIC
9 TFST	FEDERAL SALES TAX	44	47	47	AD VALOREM
10 TPRGALT	PROVINCIAL LIQUOR GALLONAGE TAX	1	1	1	MAINLY AD VALOREM
11 TPLCPRF	PROVINCIAL LIQUOR COMMISSION PROFITS	1	1	1	(NOT APPLICABLE)
12 TPRGAST	PROVINCIAL GASOLINE TAX	3	3	3	AD VALOREM & SPECIFIC
13 TPAMUSE	PROVINCIAL AMUSEMENT TAX	1	2	2	AD VALOREM & SPECIFIC
14 TPST	PROVINCIAL SALES TAX	65	65	65	AD VALOREM
15 TMAMUSE	MUNICIPAL AMUSEMENT TAX	1	2	2	AD VALOREM & SPECIFIC
16 TMST	MUNICIPAL SALES TAX	2	2	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

APPENDIX VI: 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 when the goods are imported or taken from the warehouse.

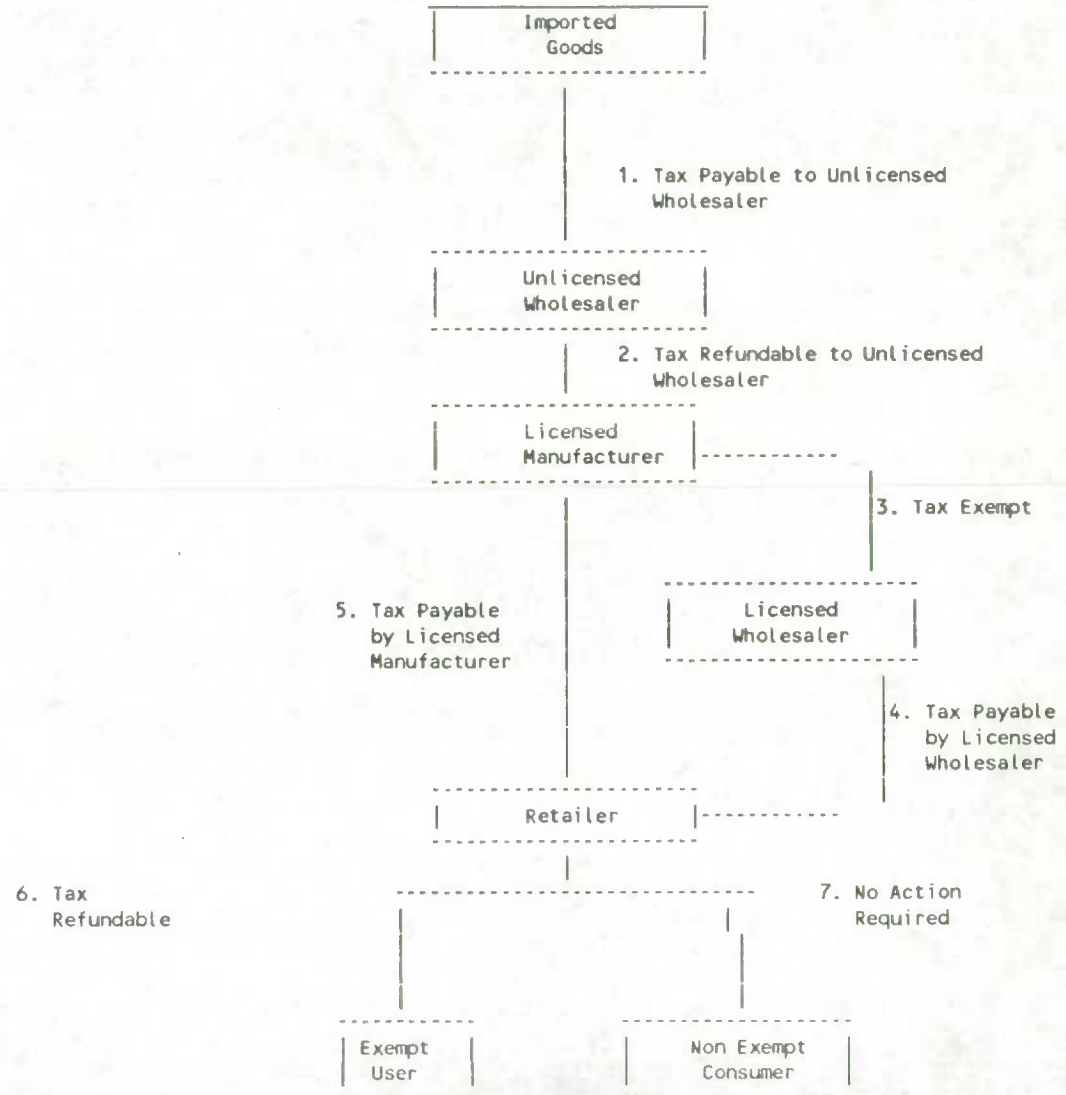
ARE ALL GOODS TAXABLE?

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?



- (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.

This pamphlet is published under the Small Business Advisers Programs, 1987.

Appendix VIA: 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. <u>Sub-Total</u>	<u>Quebec</u>	<u>18,627</u>	24.7
5. Ottawa		3,621	
6. Toronto		20,785	
7. London		10,707	
8. <u>Sub-Total</u>	<u>Ontario</u>	<u>35,113</u>	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		<u>75,261</u>	<u>100.0</u>

Source: Licensees of Revenue Canada, Customs & Excise, who charge the federal sales tax when goods are sold to non-licensed customers, 1988.

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

	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	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	FORESTRY PRODUCTS	0	0	0	0	0	0	0	0	0
8	OTHER METAL. ORES & CONCENTRAT	0	0	0	0	0	0	0	0	0
9	COAL	0	0	0	0	0	0	0	0	0
10	CRUDE MINERAL OILS	0	0	0	518000	2104999	0	603877	0	0
11	NATURAL GAS	0	49176	0	0	0	0	220995	0	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	ALCOHOLIC 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 PRODUCTS	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 PRODUCTS	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 PRODUCTS	0	0	0	0	0	0	0	62510	0
46	ALUMINUM PRODUCTS	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	BOILERS, 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	MOTOR VEHICLES	0	0	37132	0	0	0	0	1035595	0
56	MOTOR 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 PRODUCTS	0	0	0	0	0	0	0	414535	0
60	CEMENT & CONCRETE PRODUCTS	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	156969	0	0	0	1084080	0
63	OTHER PETROLEUM & COAL PROD.	0	18824	0	12031	0	0	34128	88825	0
64	INDUSTRIAL CHEMICALS	0	0	0	0	0	0	0	13775	0
65	FERTILIZERS	0	0	0	0	0	0	0	0	0
66	PHARMACEUTICALS	0	0	0	0	0	0	0	23638	0

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

	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	TFST	TPRGALTX
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 BROADCASTING	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

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

		TPLCPROF	TPRGASTX	TPAMUSE	TPST	THAMUSE	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 INOUSTRIAL 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
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

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

		TPLCPROF	TPRGASTX	TPAMUSE	TPST	TPAMUSE	TMST	TOTAL
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 BROADCASTIN	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	3101	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

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APPENDIX VIII: TAX DISTRIBUTION BY COMMODITY, 1985 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	TFST	TPRGALTX	TPLCBROF
2	LIVE ANIMALS	0	0	0	0	0	0	0	0	0
3	OTHER AGRICULTURAL PRODUCTS	0	0	14	0	0	0	0	0	0
4	FORESTRY PRODUCTS	0	0	0	0	0	0	0	0	0
8	OTHER METAL, ORES & CONCENTRAT	0	0	0	0	0	0	0	0	0
9	COAL	0	0	0	0	0	0	0	0	0
10	CRUDE MINERAL OILS	0	0	0	357997	1380600	0	214578	0	0
11	NATURAL GAS	0	0	0	0	0	0	92929	0	0
12	NON-METALLIC MINERALS	0	0	0	0	0	0	9600	0	0
13	SERVICES INCIDENTAL TO MINING	0	0	0	0	0	0	0	0	0
18	FEEDS	0	0	0	0	0	0	17064	0	0
22	MISC. FOOD PRODUCTS	0	0	0	0	0	0	47308	0	0
23	SOFT DRINKS	0	0	0	0	0	0	58776	0	0
24	ALCOHOLIC BEVERAGES	0	100954	903978	0	0	0	491534	387464	2129978
26	CIGARETTES & TOBACCO MFG.	0	870807	609008	0	0	0	242024	0	0
27	TIRES & TUBES	0	0	0	0	0	0	90721	0	0
28	OTHER RUBBER PRODUCTS	0	0	0	0	0	0	29191	0	0
29	PLASTIC FABRICATED PRODUCTS	0	0	0	0	0	0	157402	0	0
30	LEATHER & LEATHER PRODUCTS	0	0	0	0	0	0	26334	0	0
31	YARNS & MAN MADE FIBRES	0	0	0	0	0	0	6136	0	0
32	FABRICS	0	0	0	0	0	0	26294	0	0
33	OTHER TEXTILE PRODUCTS	0	0	0	0	0	0	174226	0	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	60726	0	0
37	VENEER & PLYWOOD	0	0	0	0	0	0	27400	0	0
38	OTHER WOOD FABRICATED MATERIAL	0	0	0	0	0	0	123458	0	0
39	FURNITURE & FIXTURES	0	0	0	0	0	0	290560	0	0
41	NEWSPRINT & OTHER PAPER STOCK	0	0	0	0	0	0	19652	0	0
42	PAPER PRODUCTS	0	0	0	0	0	0	274974	0	0
43	PRINTING & PUBLISHING	0	0	0	0	0	0	314974	0	0
44	ADVERTISING,PRINT MEDIA	0	0	0	0	0	0	0	0	0
45	IRON & STEEL PRODUCTS	0	0	0	0	0	0	63096	0	0
46	ALUMINUM PRODUCTS	0	0	0	0	0	0	2023	0	0
47	COPPER & COPPER ALLOY PRODUCTS	0	0	0	0	0	0	3018	0	0
48	NICKEL PRODUCTS	0	0	0	0	0	0	279	0	0
49	OTHER NON FERROUS METAL PRODUC	0	0	0	0	0	0	6783	0	0
50	BOILERS, TANKS & PLATES	0	0	0	0	0	0	35552	0	0
51	FABRICATED STRUCTURAL METAL PR	0	0	0	0	0	0	134094	0	0
52	OTHER METAL FABRICATED PRODUCT	0	0	0	0	0	0	349357	0	0
53	AGRICULTURAL MACHINERY	0	0	0	0	0	0	12623	0	0
54	OTHER INDUSTRIAL MACHINERY	0	0	0	0	0	0	661534	0	0
55	MOTOR VEHICLES	0	51225	0	0	0	0	1319535	0	0
56	MOTOR VEHICLE PARTS	0	0	0	0	0	0	277836	0	0
57	OTHER TRANSPORT EQUIPMENT	0	0	0	0	0	0	177006	0	0
58	APPLIANCES & RECEIVERS,HOUSEHO	0	0	0	0	0	0	430783	0	0
59	OTHER ELECTRICAL PRODUCTS	0	0	0	0	0	0	528299	0	0
60	CEMENT & CONCRETE PRODUCTS	0	0	0	0	0	0	69361	0	0
61	OTHER NON-METALLIC MINERAL PRO	0	0	0	0	0	0	111121	0	0
62	GASOLINE & FUEL OIL	568100	0	0	57129	0	0	1220401	0	0
63	OTHER PETROLEUM & COAL PROD.	0	0	0	3874	0	20093	132315	0	0
64	INDUSTRIAL CHEMICALS	0	0	0	0	0	0	21521	0	0
65	FERTILIZERS	0	0	0	0	0	0	0	0	0
66	PHARMACEUTICALS	0	0	0	0	0	0	37283	0	0

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APPENDIX VIII: TAX DISTRIBUTION BY COMMODITY, 1985 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	TFST	TPRGALTX	TPLCBROF
67 OTHER CHEMICAL PRODUCTS	0	722	0	0	0	0	0	334835	0	0
68 SCIENTIFIC EQUIPMENT	0	21527	0	0	0	0	0	221107	0	0
69 OTHER MANUFACTURED PRODUCTS	0	43096	0	0	0	0	0	343003	0	0
74 TRANSPORTATION & STORAGE	0	0	0	0	0	252200	0	0	0	0
75 RADIO & TELEVISION BROADCASTIN	0	50469	0	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	8385	0	0
87 AMUSEMENT & RECREATION SERVICE	0	0	0	0	0	0	0	3518	0	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	22778	0	0
94 UNALLOCATED IMPORTS & EXPORTS	0	0	0	0	0	0	0	0	0	0
TOTAL	568100	1138800	1513000	419000	1380600	252200	327600	9015800	387464	2129978

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APPENDIX VIII: TAX DISTRIBUTION BY COMMODITY, 1985 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTINDTAX	
2	LIVE ANIMALS	0	0	3149	0	0	3149
3	OTHER AGRICULTURAL PRODUCTS	0	0	50463	0	0	50477
4	FORESTRY PRODUCTS	0	0	1711	0	0	1711
8	OTHER METAL. ORES & CONCENTRAT	0	0	230	0	0	230
9	COAL	0	0	428	0	0	428
10	CRUDE MINERAL OILS	0	0	1698	0	0	1954873
11	NATURAL GAS	5089	0	20100	0	2196	120314
12	NON-METALLIC MINERALS	0	0	33819	0	0	43419
13	SERVICES INCIDENTAL TO MINING	0	0	96	0	0	96
18	FEEDS	0	0	33950	0	0	51014
22	MISC. FOOD PRODUCTS	0	0	76257	0	0	123565
23	SOFT DRINKS	0	0	98562	0	0	157338
24	ALCOHOLIC BEVERAGES	0	0	722715	0	0	4736623
26	CIGARETTES & TOBACCO MFG.	0	0	1943465	0	0	3665304
27	TIRES & TUBES	0	0	103079	0	0	193800
28	OTHER RUBBER PRODUCTS	0	0	33625	0	0	62816
29	PLASTIC FABRICATED PRODUCTS	0	0	141010	0	0	298412
30	LEATHER & LEATHER PRODUCTS	0	0	82951	0	0	109285
31	YARNS & MAN MADE FIBRES	0	0	7447	0	0	13583
32	FABRICS	0	0	23242	0	0	49536
33	OTHER TEXTILE PRODUCTS	0	0	173229	0	0	347455
34	HOSIERY & KNITTED WEAR	0	0	117073	0	0	117073
35	CLOTHING & ACCESSORIES	0	0	350653	0	0	350653
36	LUMBER & TIMBER	0	0	126636	0	0	187362
37	VENEER & PLYWOOD	0	0	50401	0	0	77801
38	OTHER WOOD FABRICATED MATERIAL	0	0	183243	0	0	306701
39	FURNITURE & FIXTURES	0	0	227805	0	0	518365
41	NEWSPRINT & OTHER PAPER STOCK	0	0	30677	0	0	50329
42	PAPER PRODUCTS	0	0	232820	0	0	507794
43	PRINTING & PUBLISHING	0	0	185748	0	0	500722
44	ADVERTISING, PRINT MEDIA	0	0	1146	0	0	1146
45	IRON & STEEL PRODUCTS	0	0	76893	0	0	139989
46	ALUMINUM PRODUCTS	0	0	1024	0	0	3047
47	COPPER & COPPER ALLOY PRODUCTS	0	0	2481	0	0	5499
48	NICKEL PRODUCTS	0	0	369	0	0	648
49	OTHER NON FERROUS METAL PRODUC	0	0	5836	0	0	12619
50	BOILERS, TANKS & PLATES	0	0	42547	0	0	78099
51	FABRICATED STRUCTURAL METAL PR	0	0	160178	0	0	294272
52	OTHER METAL FABRICATED PRODUCT	0	0	391053	0	0	740410
53	AGRICULTURAL MACHINERY	0	0	22729	0	0	35352
54	OTHER INDUSTRIAL MACHINERY	0	0	586608	0	0	1248142
55	MOTOR VEHICLES	0	0	1307531	0	0	2678291
56	MOTOR VEHICLE PARTS	0	0	308248	0	0	586084
57	OTHER TRANSPORT EQUIPMENT	0	0	103399	0	0	280405
58	APPLIANCES & RECEIVERS, HOUSEH	0	0	484558	0	0	915341
59	OTHER ELECTRICAL PRODUCTS	0	0	514442	0	0	1042741
60	CEMENT & CONCRETE PRODUCTS	0	0	133013	0	0	202374
61	OTHER NON-METALLIC MINERAL PRD	0	0	183297	0	0	294418
62	GASOLINE & FUEL OIL	3227349	0	14358	0	0	5087337
63	OTHER PETROLEUM & CDAL PROD.	9233	0	120789	0	0	286304
64	INDUSTRIAL CHEMICALS	0	0	25084	0	0	46605
65	FERTILIZERS	0	0	278	0	0	278
66	PHARMACEUTICALS	0	0	81578	0	0	118861

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APPENDIX VIII: TAX DISTRIBUTION BY COMMODITY, 1985 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

		TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTINDTAX
67	OTHER CHEMICAL PRODUCTS	0	0	360359	0	0	695916
68	SCIENTIFIC EQUIPMENT	0	0	207020	0	0	449654
69	OTHER MANUFACTURED PRODUCTS	0	0	455309	0	0	841408
74	TRANSPORTATION & STORAGE	0	0	0	0	0	252200
75	RADIO & TELEVISION BROADCASTIN	0	0	53226	0	0	103695
76	TELEPHONE & TELEGRAPH	0	0	554290	0	0	554290
78	ELECTRIC POWER	0	0	327887	0	22337	350224
81	RETAIL MARGINS	0	0	108188	0	0	108188
83	OTHER FINANCE,INS.,REAL ESTATE	0	0	2103	0	0	2103
84	BUSINESS SERVICES	0	180533	43828	19184	0	251930
87	AMUSEMENT & RECREATION SERVICE	0	9357	0	7587	0	20462
88	ACCOMMODATION & FOOD SERVICES	0	0	1032408	0	0	1032408
89	OTHER PERSONAL & MISC. SERVICE	0	0	667649	0	0	690427
94	UNALLOCATED IMPORTS & EXPORTS	0	0	2334	0	0	2334
TOTAL		3241671	189890	13438322	26771	24533	34053729

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APPENDIX IX: TAX DISTRIBUTION BY COMMODITY, 1986 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

		TFGASTAX	TFEXTAX	TFEXDUTY	TFPETL	TFAIRTR	TFST	TPRGALT	TPLCBROF	TPRGASTX	TPAMUSE
2	LIVE ANIMALS	0	0	0	0	0	0	0	0	0	0
3	OTHER AGRICULTURAL PRODUCTS	0	0	15	0	0	0	0	0	0	0
4	FORESTRY PRODUCTS	0	0	0	0	0	0	0	0	0	0
8	OTHER METAL. ORES & CONCENTRAT	0	0	0	0	0	0	0	0	0	0
9	COAL	0	0	0	0	0	0	0	0	0	0
10	CRUDE MINERAL OILS	0	0	0	3000	0	0	0	0	0	0
11	NATURAL GAS	0	0	0	0	0	0	0	0	5275	0
12	NON-METALLIC MINERALS	0	0	0	0	0	12575	0	0	0	0
13	SERVICES INCIDENTAL TO MINING	0	0	0	0	0	0	0	0	0	0
18	FEEDS	0	0	0	0	0	32726	0	0	0	0
22	MISC. FOOD PRODUCTS	0	0	0	0	0	91016	0	0	0	0
23	SDFT DRINKS	0	0	0	0	0	121891	0	0	0	0
24	ALCOHOLIC BEVERAGES	0	100279	885736	0	0	597934	446359	2149572	0	0
26	CIGARETTES & TOBACCO MFG.	0	1161197	550849	0	0	268381	0	0	0	0
27	TIRES & TUBES	0	0	0	0	0	102235	0	0	0	0
28	OTHER RUBBER PRODUCTS	0	0	0	0	0	34642	0	0	0	0
29	PLASTIC FABRICATED PRODUCTS	0	0	0	0	0	207727	0	0	0	0
30	LEATHER & LEATHER PRODUCTS	0	0	0	0	0	33968	0	0	0	0
31	YARNS & MAN MADE FIBRES	0	0	0	0	0	7521	0	0	0	0
32	FABRICS	0	0	0	0	0	32997	0	0	0	0
33	OTHER TEXTILE PRODUCTS	0	0	0	0	0	218684	0	0	0	0
34	HOSIERY & KNITTED WEAR	0	0	0	0	0	0	0	0	0	0
35	CLOTHING & ACCESSORIES	0	0	0	0	0	0	0	0	0	0
36	LUMBER & TIMBER	0	0	0	0	0	81662	0	0	0	0
37	VENEER & PLYWOOD	0	0	0	0	0	36987	0	0	0	0
38	OTHER WOOD FABRICATED MATERIAL	0	0	0	0	0	188107	0	0	0	0
39	FURNITURE & FIXTURES	0	0	0	0	0	378134	0	0	0	0
41	NEWSPRINT & OTHER PAPER STOCK	0	0	0	0	0	29003	0	0	0	0
42	PAPER PRODUCTS	0	0	0	0	0	335580	0	0	0	0
43	PRINTING & PUBLISHING	0	0	0	0	0	422395	0	0	0	0
44	ADVERTISING,PRINT MEDIA	0	0	0	0	0	0	0	0	0	0
45	IRON & STEEL PRODUCTS	0	0	0	0	0	65966	0	0	0	0
46	ALUMINUM PRODUCTS	0	0	0	0	0	2264	0	0	0	0
47	COPPER & COPPER ALLOY PRODUCTS	0	0	0	0	0	3525	0	0	0	0
48	NICKEL PRODUCTS	0	0	0	0	0	357	0	0	0	0
49	OTHER NON FERROUS METAL PRODUC	0	0	0	0	0	6991	0	0	0	0
50	BOILERS, TANKS & PLATES	0	0	0	0	0	39138	0	0	0	0
51	FABRICATED STRUCTURAL METAL PR	0	0	0	0	0	189837	0	0	0	0
52	OTHER METAL FABRICATED PRODUCT	0	0	0	0	0	435486	0	0	0	0
53	AGRICULTURAL MACHINERY	0	0	0	0	0	18765	0	0	0	0
54	OTHER INDUSTRIAL MACHINERY	0	0	0	0	0	819718	0	0	0	0
55	MOTOR VEHICLES	0	58629	0	0	0	1712516	0	0	0	0
56	MOTOR VEHICLE PARTS	0	0	0	0	0	331721	0	0	0	0
57	OTHER TRANSPDRT EQUIPMENT	0	0	0	0	0	193232	0	0	0	0
58	APPLIANCES & RECEIVERS,HOUSEHO	0	0	0	0	0	544695	0	0	0	0
59	OTHER ELECTRICAL PRODUCTS	0	0	0	0	0	647958	0	0	0	0
60	CEMENT & CONCRETE PRDUDCTS	0	0	0	0	0	142861	0	0	0	0
61	OTHER NON-METALLIC MINERAL PRO	0	0	0	0	0	153101	0	0	0	0
62	GASOLINE & FUEL OIL	1379800	0	0	0	0	1559637	0	0	3259735	0
63	OTHER PETRDLEUM & COAL PROD.	0	0	0	0	0	158959	0	0	9833	0
64	INDUSTRIAL CHEMICALS	0	0	0	0	0	24696	0	0	0	0
65	FERTILIZERS	0	0	0	0	0	0	0	0	0	0
66	PHARMACEUTICALS	0	0	0	0	0	59881	0	0	0	0

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APPENDIX IX: TAX DISTRIBUTION BY COMMODITY, 1986 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

	TFGASTAX	TFEXTAX	TFEXDUTY	TFPETL	TFAIRTR	TFST	TPRGALT	TPLCBROF	TPRGASTX	TPAMUSE
67 OTHER CHEMICAL PRODUCTS	0	728	0	0	0	415596	0	0	0	0
68 SCIENTIFIC EQUIPMENT	0	24307	0	0	0	284824	0	0	0	0
69 OTHER MANUFACTURED PRODUCTS	0	50398	0	0	0	451274	0	0	0	0
74 TRANSPORTATION & STORAGE	0	0	0	0	327300	0	0	0	0	0
75 RADIO & TELEVISION BROADCASTIN	0	73662	0	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	11272	0	0	0	188745
87 AMUSEMENT & RECREATION SERVICE	0	0	0	0	0	4476	0	0	0	6293
88 ACCOMMODATION & FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
89 OTHER PERSONAL & MISC. SERVICE	0	0	0	0	0	27789	0	0	0	0
94 UNALLOCATED IMPORTS & EXPORTS	0	0	0	0	0	0	0	0	0	0
TOTAL	1379800	1469200	1436600	3000	327300	11540700	446359	2149572	3274843	195038

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APPENDIX IX: TAX DISTRIBUTION BY COMMODITY, 1986 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(4000)

		TPST	THAMUSE	TMST	TOTINDTAX
2	LIVE ANIMALS	3422	0	0	3422
3	OTHER AGRICULTURAL PRODUCTS	54428	0	0	54443
4	FORESTRY PRODUCTS	2182	0	0	2182
8	OTHER METAL. ORES & CONCENTRAT	284	0	0	284
9	COAL	5290	0	0	5290
10	CRUDE MINERAL OILS	962	0	0	3962
11	NATURAL GAS	34792	0	2162	42229
12	NON-METALLIC MINERALS	36079	0	0	48654
13	SERVICES INCIDENTAL TO MINING	85	0	0	85
18	FEEDS	40495	0	0	73221
22	MISC. FOOD PRODUCTS	82113	0	0	173129
23	SOFT DRINKS	107439	0	0	229330
24	ALCOHOLIC BEVERAGES	775141	0	0	4955021
26	CIGARETTES & TOBACCO MFG.	2092487	0	0	4072914
27	TIRES & TUBES	106018	0	0	208253
28	OTHER RUBBER PRODUCTS	35976	0	0	70618
29	PLASTIC FABRICATED PRODUCTS	161705	0	0	369432
30	LEATHER & LEATHER PRODUCTS	89095	0	0	123063
31	YARNS & MAN MADE FIBRES	7605	0	0	15126
32	FABRICS	24411	0	0	57408
33	OTHER TEXTILE PRODUCTS	188412	0	0	407096
34	HOSIERY & KNITTED WEAR	132124	0	0	132124
35	CLOTHING & ACCESSORIES	369602	0	0	369602
36	LUMBER & TIMBER	142566	0	0	224228
37	VENEER & PLYWOOD	56029	0	0	93016
38	OTHER WOOD FABRICATED MATERIAL	221332	0	0	409439
39	FURNITURE & FIXTURES	254838	0	0	632972
41	NEWSPRINT & OTHER PAPER STOCK	36621	0	0	65624
42	PAPER PRODUCTS	249803	0	0	585383
43	PRINTING & PUBLISHING	223357	0	0	645752
44	ADVERTISING, PRINT MEDIA	1282	0	0	1282
45	IRON & STEEL PRODUCTS	68564	0	0	134530
46	ALUMINUM PRODUCTS	1333	0	0	3597
47	COPPER & COPPER ALLOY PRODUCTS	2573	0	0	6098
48	NICKEL PRODUCTS	378	0	0	735
49	OTHER NON FERROUS METAL PRODUC	6193	0	0	13184
50	BOILERS, TANKS & PLATES	41277	0	0	80415
51	FABRICATED STRUCTURAL METAL PR	175749	0	0	365586
52	OTHER METAL FABRICATED PRODUCT	417993	0	0	853479
53	AGRICULTURAL MACHINERY	25889	0	0	44654
54	OTHER INDUSTRIAL MACHINERY	620758	0	0	1440476
55	MOTOR VEHICLES	1446583	0	0	3217728
56	MOTOR VEHICLE PARTS	339908	0	0	671629
57	OTHER TRANSPORT EQUIPMENT	103501	0	0	296733
58	APPLIANCES & RECEIVERS, HOUSEHO	530917	0	0	1075612
59	OTHER ELECTRICAL PRODUCTS	570237	0	0	1218195
60	CEMENT & CONCRETE PRODUCTS	154143	0	0	297004
61	OTHER NON-METALLIC MINERAL PRO	202197	0	0	355298
62	GASOLINE & FUEL OIL	65778	0	0	6264950
63	OTHER PETROLEUM & COAL PROD.	114216	0	0	283008
64	INDUSTRIAL CHEMICALS	25674	0	0	50370
65	FERTILIZERS	303	0	0	303
66	PHARMACEUTICALS	91022	0	0	150903

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APPENDIX IX: TAX DISTRIBUTION BY COMMODITY, 1986 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(\$000)

		TPST	TMAUSE	TMST	TOTINDTAX
67	OTHER CHEMICAL PRODUCTS	396611	0	0	812935
68	SCIENTIFIC EQUIPMENT	236177	0	0	545308
69	OTHER MANUFACTURED PRODUCTS	513733	0	0	1015405
74	TRANSPORTATION & STORAGE	0	0	0	327300
75	RADIO & TELEVISION BROADCASTIN	63179	0	0	136841
76	TELEPHONE & TELEGRAPH	592941	0	0	592941
78	ELECTRIC POWER	355974	0	24037	380011
81	RETAIL MARGINS	115195	0	0	115195
83	OTHER FINANCE,INS.,REAL ESTATE	2114	0	0	2114
84	BUSINESS SERVICES	50049	21587	0	271653
87	AMUSEMENT & RECREATION SERVICE	0	7448	0	18217
88	ACCOMMODATION & FOOD SERVICES	1133459	0	0	1133459
89	OTHER PERSONAL & MISC. SERVICE	751182	0	0	778971
94	UNALLOCATED IMPORTS & EXPORTS	3286	0	0	3286
	TOTAL	14755061	29035	26199	37032707

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APPENDIX X: 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	TFCANOMN	TFST	TPRGALT	TPLCPROF
1 AGRICULTURAL & RELATED SERVICES	0	1105	0	4	0	0	9	2048	91325	1	11
2 FISHING & TRAPPING INDUSTRIES	0	11	0	0	0	0	0	47	6336	0	0
3 LOGGING & FORESTRY INDUSTRIES	0	40	12	94	0	0	205	74	31247	29	214
4 MINING INDUSTRIES	0	1307	31	291	0	0	595	4533	30667	87	663
5 CRUDE PETROLEUM & NATURAL GAS	0	467	32	406	0	0	947	1627	37402	135	919
6 QUARRY & SAND PIT INDUSTRIES	0	27	1	20	0	0	33	78	3995	5	45
7 SERVICE RELATED TO MINERAL EXTRA	0	68	63	283	0	0	644	274	41448	93	646
8 FOOD INDUSTRIES	0	1573	168	2154	0	0	3201	6266	33441	504	5004
9 BEVERAGE INDUSTRIES	0	356	66	1016	0	0	1316	1493	9771	215	2371
10 TOBACCO PRODUCTS INDUSTRIES	0	21	9	291	0	0	240	93	2175	45	659
11 RUBBER PRODUCTS INDUSTRIES	0	181	23	228	0	0	358	758	5221	56	529
12 PLASTIC PRODUCTS INDUSTRIES	0	119	32	394	0	0	834	480	4971	120	898
13 LEATHER & ALLIED PRODUCTS IND.	0	45	5	73	0	0	126	194	1190	19	168
14 PRIMARY TEXTILE & TEXTILE PROD.	0	486	26	333	0	0	598	1934	7057	90	771
15 CLOTHING INDUSTRIES	0	58	25	389	0	0	679	305	3742	102	892
16 WOOD INDUSTRIES	0	611	18	208	0	0	420	2249	39334	61	474
17 FURNITURE & FIXTURE INDUSTRIES	0	108	15	201	0	0	366	428	2741	55	462
18 PAPER & ALLIED PRODUCTS INDUSTRI	0	2361	147	438	0	0	843	9954	43971	125	1003
19 PRINTING, PUBLISHING & ALLIED IN	0	147	91	1267	0	0	2604	526	13341	382	2898
20 PRIMARY METAL INDUSTRIES	0	3069	60	291	0	0	589	12904	36655	86	668
21 FABRICATED METAL PRODUCT INDUSTR	0	732	97	643	0	0	1300	3008	36252	190	1471
22 MACHINERY INDUSTRIES	0	265	42	409	0	0	762	1099	7765	114	940
23 TRANSPORTATION EQUIPMENT INDUSTR	0	953	121	1176	0	0	1753	4134	74857	276	2725
24 ELECTRICAL & ELECTRONIC PRODUCTS	0	404	1297	1107	0	0	2192	1638	17029	324	2534
25 NON-METALLIC MINERAL PRODUCTS IN	0	1606	35	269	0	0	550	6795	35794	80	610
26 REFINED PETROLEUM & COAL PRODUCT	0	3286	39	303	0	2104999	230	627804	9888	45	720
27 CHEMICAL & CHEMICAL PRODUCTS IND	0	15528	201	2306	0	0	3139	42924	30392	504	5376
28 OTHER MANUFACTURING INDUSTRIES	0	166	2067	653	0	0	1045	663	9016	162	1514
29 CONSTRUCTION INDUSTRIES	0	430	44	986	0	0	1559	562	1022111	242	2287
30 TRANSPORTATION INDUSTRIES	0	1449	73	1541	0	0	2576	3862	301020	395	3562
31 PIPELINE TRANSPORT INDUSTRIES	0	3374	6	102	0	0	223	15393	1954	32	230
32 STORAGE & WAREHOUSING INDUSTRIES	0	56	2	34	0	0	63	146	5596	9	78
33 COMMUNICATION INDUSTRIES	0	138	35	767	0	0	1234	202	68166	190	1774
34 OTHER UTILITY INDUSTRIES	0	998	8	188	0	0	226	4163	12274	37	440
35 WHOLESALE TRADE INDUSTRIES	0	762	516	5613	0	0	10042	1249	142570	1516	12937
36 RETAIL TRADE INDUSTRIES	0	1216	255	3811	0	0	3235	2752	147537	607	9016
37 FINANCE & REAL ESTATE INDUSTRIES	0	2304	231	4873	0	0	8060	9157	77345	1239	11272
38 INSURANCE INDUSTRIES	0	29	34	623	0	0	1219	90	8484	180	1428
40 OWNER OCCUPIED DWELLINGS	0	0	0	0	0	0	0	0	49	0	0
41 BUSINESS SERVICE INDUSTRIES	0	150	143	2429	0	0	4995	430	42291	733	5555
42 EDUCATIONAL SERVICE INDUSTRIES	0	68	13	141	0	0	251	228	3508	38	325
43 HEALTH SERVICES INDUSTRY	0	116	71	593	0	0	1231	383	34918	179	1354
44 ACCOMMODATION & FOOD SERVICE IND	0	872	911	825	0	0	1259	4512	33204	196	1916
45 AMUSEMENT & RECREATIONAL SERVICE	0	72	55	976	0	0	1796	255	15577	269	2247
46 PERSONAL & HOUSEHOLD SERVICE IND	0	106	154	160	0	0	148	238	26397	28	379
47 OTHER SERVICE INDUSTRIES	0	132	35	681	0	0	1269	351	32226	189	1565
16 CON HOUSING & REAL ESTATE CDM	0	0	0	0	0	0	0	0	11403	0	0
19 M&E MANUFACTURING	0	0	1263	0	0	0	0	0	81733	0	0
20 M&E MINING, QUARRYING & OIL WELLS	0	0	239	0	0	0	0	0	14538	0	0
21 M&E OTHER BUSINESS	0	0	9822	0	0	0	0	0	728652	0	0
24 DOMESTIC EXPORTS	0	2266	0	0	687000	0	0	0	0	0	0
SUB-TOTAL BUSINESS SECTOR	0	49638	18633	39590	687000	2104999	64964	778303	3478576	9984	91550

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

PERSONAL SECTOR	TFGASTAX	TFNATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	TFST	TPRGALT	TPLCPROF
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	96.6	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

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APPENDIX X: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1984 - (0000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TPRGASTX	TPAMUSE	TPST	TPAMUSE	TPST	TOTAL
1 AGRICULTURAL & RELATED SERVICES	6989	0	30769	0	201	132462
2 FISHING & TRAPPING INDUSTRIES	2307	0	334	0	1	9036
3 LOGGING & FORESTRY INDUSTRIES	4321	0	24633	0	1	60870
4 MINING INDUSTRIES	17515	0	30643	0	1677	88009
5 CRUDE PETROLEUM & NATURAL GAS	2209	0	41486	0	1032	86662
6 QUARRY & SAND PIT INDUSTRIES	5361	0	3338	0	8	12911
7 SERVICE RELATED TO MINERAL EXTRA	4251	0	28940	0	174	76884
8 FOOD INDUSTRIES	23522	0	44908	0	511	121252
9 BEVERAGE INDUSTRIES	5194	0	12582	0	82	34462
10 TOBACCO PRODUCTS INDUSTRIES	521	0	2749	0	0	6803
11 RUBBER PRODUCTS INDUSTRIES	1120	0	7010	0	0	15484
12 PLASTIC PRODUCTS INDUSTRIES	2336	0	8135	0	25	18344
13 LEATHER & ALLIED PRODUCTS IND.	340	0	2462	0	8	4630
14 PRIMARY TEXTILE & TEXTILE PROD.	1516	0	10815	0	5	23631
15 CLOTHING INDUSTRIES	1844	0	6555	0	27	14618
16 WOOD INDUSTRIES	19475	0	35571	0	102	98523
17 FURNITURE & FIXTURE INDUSTRIES	1341	0	4477	0	18	10212
18 PAPER & ALLIED PRODUCTS INDUSTRI	6827	0	76972	0	216	142857
19 PRINTING, PUBLISHING & ALLIED IN	5669	0	18070	0	58	45053
20 PRIMARY METAL INDUSTRIES	4830	0	52797	0	166	112115
21 FABRICATED METAL PRODUCT INDUSTR	6237	0	21700	0	71	71701
22 MACHINERY INDUSTRIES	2550	0	11767	0	80	25793
23 TRANSPORTATION EQUIPMENT INDUSTR	7025	0	42963	0	78	136061
24 ELECTRICAL & ELECTRONIC PRODUCTS	4731	0	25004	0	57	56317
25 NON-METALLIC MINERAL PRODUCTS IN	9531	0	19679	0	162	75111
26 REFINED PETROLEUM & COAL PRODUCT	1152	0	16241	0	75	2764782
27 CHEMICAL & CHEMICAL PRODUCTS IND	11086	0	47505	0	560	159521
28 OTHER MANUFACTURING INDUSTRIES	3146	0	10291	0	13	28736
29 CONSTRUCTION INDUSTRIES	146360	0	1621848	0	93	2796522
30 TRANSPORTATION INDUSTRIES	589249	0	202121	0	251	1106099
31 PIPELINE TRANSPORT INDUSTRIES	1667	0	6504	0	301	29786
32 STORAGE & WAREHOUSING INDUSTRIES	1195	0	3611	0	303	11093
33 COMMUNICATION INDUSTRIES	20186	0	74342	0	134	167168
34 OTHER UTILITY INDUSTRIES	35778	0	12750	0	69	66931
35 WHOLESALE TRADE INDUSTRIES	176440	0	119534	0	305	471484
36 RETAIL TRADE INDUSTRIES	118372	0	113024	0	1416	401241
37 FINANCE & REAL ESTATE INDUSTRIES	54828	0	204008	0	1781	375098
38 INSURANCE INDUSTRIES	3955	0	20090	0	38	36170
40 OWNER OCCUPIED DWELLINGS	0	0	41	0	0	90
41 BUSINESS SERVICE INDUSTRIES	31588	0	74096	0	51	162461
42 EDUCATIONAL SERVICE INDUSTRIES	1176	0	6490	0	23	12261
43 HEALTH SERVICES INDUSTRY	19324	0	42814	0	51	101034
44 ACCOMMODATION & FOOD SERVICE IND	15074	0	54312	0	1000	114081
45 AMUSEMENT & RECREATIONAL SERVICE	5422	0	26002	0	54	52725
46 PERSONAL & HOUSEHOLD SERVICE IND	8702	0	26700	0	79	63091
47 OTHER SERVICE INDUSTRIES	32491	0	33948	0	58	102945
16 CON HOUSING & REAL ESTATE COM	0	0	0	0	0	11403
19 M&E MANUFACTURING	0	0	124552	0	0	207548
20 M&E MINING, QUARRYING & OIL WELLS	0	0	26051	0	0	40828
21 M&E OTHER BUSINESS	0	0	699925	0	0	1438399
24 DOMESTIC EXPORTS	0	0	0	0	0	689266
SUB-TOTAL BUSINESS SECTOR	1424753	0	4131159	0	11415	12890564

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APPENDIX X: 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	TPAMUSE	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
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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
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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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APPENDIX XI: SECTORAL DISTRIBUTION OF COMMOITY TAXES, 1985 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEOIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	TFST	TPRGALT	TPLCPROF
1 AGRICULTURAL & RELATED SERVICES IND	9141	0	3	0	0	10	1062	81713	1	11
2 FISHING & TRAPPING INDUSTRIES	480	0	0	0	0	0	17	6155	0	0
3 LOGGING & FORESTRY INDUSTRIES	551	12	99	0	0	235	40	31434	30	231
4 MINING INDUSTRIES	452	29	290	0	0	644	1857	22609	83	676
5 CRUOE PETROLEUM & NATURAL GAS	785	31	417	0	0	1050	593	47449	132	963
6 QUARRY & SAND PIT INDUSTRIES	72	1	20	0	0	37	32	1767	5	48
7 SERVICE RELATED TO MINERAL EXTRACT.	886	68	310	0	0	756	126	37333	96	717
8 FOOD INDUSTRIES	1605	177	2172	0	0	3549	2615	41305	493	5145
9 BEVERAGE INDUSTRIES	516	67	1021	0	0	1437	610	12006	208	2444
10 TOBACCO PRODUCTS INDUSTRIES	75	8	263	0	0	247	41	2383	40	602
11 RUBBER PRODUCTS INDUSTRIES	136	25	225	0	0	388	293	6435	54	533
12 PLASTIC PRODUCTS INOUSTRIES	307	33	424	0	0	973	206	5886	123	986
13 LEATHER & ALLIED PRODUCTS IND.	42	4	69	0	0	135	78	1288	18	166
14 PRIMARY TEXTILE & TEXTILE PROD. IND	204	25	325	0	0	633	723	7296	86	765
15 CLOTHING INDUSTRIES	231	23	384	0	0	727	126	4030	98	903
16 MOOO INDUSTRIES	522	33	225	0	0	491	987	38604	63	523
17 FURNITURE & FIXTURE INDUSTRIES	149	16	220	0	0	435	213	3353	59	515
18 PAPER & ALLIEO PRODUCTS INDUSTRIES	847	158	436	0	0	915	4049	48876	120	1021
19 PRINTING, PUBLISHING & ALLIED IND.	868	101	1304	0	0	2890	258	16939	374	3039
20 PRIMARY METAL INDUSTRIES	417	58	285	0	0	624	5296	41847	81	666
21 FABRICATED METAL PRODUCT INDUSTRIES	550	83	698	0	0	1522	1276	30089	198	1629
22 MACHINERY INDUSTRIES	301	42	427	0	0	870	467	8710	116	1002
23 TRANSPORTATION EQUIPMENT INDUSTRIES	747	141	1249	0	0	2038	1689	96246	286	2968
24 ELECTRICAL & ELECTRONIC PRODUCTS	746	1521	1157	0	0	2474	621	16448	324	2705
25 NON-METALLIC MINERAL PRODUCTS IND.	422	35	276	0	0	613	2713	33783	78	644
26 REFINED PETROLEUM & COAL PRODUCTS	98	43	288	0	1380600	239	227005	11840	42	699
27 CHEMICAL & CHEMICAL PRODUCTS IND.	1143	186	2390	0	0	3540	18825	38156	508	5694
28 OTHER MANUFACTURING INDUSTRIES	377	2807	681	0	0	1183	273	8197	163	1610
29 CONSTRUCTION INDUSTRIES	15050	43	1020	0	0	1720	397	1348553	238	2422
30 TRANSPORTATION INOUSTRIES	34654	77	1660	0	0	3019	2101	417436	412	3922
31 PIPELINE TRANSPORT INDUSTRIES	84	5	86	0	0	204	6119	2105	26	201
32 STORAGE & WAREHOUSING INOUSTRIES	208	2	36	0	0	72	72	5894	9	85
33 COMMUNICATION INDUSTRIES	3060	37	837	0	0	1515	136	77505	206	1972
34 OTHER UTILITY INOUSTRIES	4544	7	183	0	0	244	1649	20286	36	438
35 WHOLESALe TRAOE INOUSTRIES	28795	509	5732	0	0	10911	756	144969	1464	13494
36 RETAIL TRADE INDUSTRIES	20104	241	4028	0	0	3530	1303	157478	610	9782
37 FINANCE & REAL ESTATE INDUSTRIES	7184	225	5138	0	0	8877	4969	120459	1223	12159
38 INSURANCE INDUSTRIES	703	34	650	0	0	1361	39	10350	178	1521
40 OWNER OCCUPIEO DWELLINGS	0	0	0	0	0	0	0	58	0	0
41 BUSINESS SERVICE INDUSTRIES	5796	156	2698	0	0	5950	257	59514	772	6293
42 EOUCATIONAL SERVICE INOUSTRIES	148	18	157	0	0	313	116	4305	41	369
43 HEALTH SERVICES INDUSTRY	3117	74	603	0	0	1357	172	40355	176	1406
44 ACCOMMODATION & FOOD SERVICE IND.	1242	1074	873	0	0	1430	1684	40739	200	2073
45 AMUSEMENT & RECREATIONAL SERVICES	874	59	1110	0	0	2130	131	20544	284	2613
46 PERSONAL & HOUSEHOLD SERVICE IND.	1027	170	167	0	0	170	122	33349	28	403
47 OTHER SERVICE INOUSTRIES	6227	36	720	0	0	1439	182	35945	191	1688
16 CON HOUSING & REAL ESTATE COM	0	0	0	0	0	0	0	9162	0	0
19 M&E MANUFACTURING	0	1141	0	0	0	0	0	83930	0	0
20 M&E MINING,QUARRYING & OIL WELLS	0	323	0	0	0	0	0	15865	0	0
21 M&E OTHER BUSINESS	0	12982	0	0	0	0	0	837397	0	0
24 DOMESTIC EXPORTS	0	0	0	419000	0	0	0	0	0	0
SUB-TOTAL BUSINESS SECTOR	155487	22940	41356	419000	1380600	72897	292296	4188375	9973	97746

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APPENDIX XI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1985 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

PERSONAL SECTOR	TFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOMN	TFST	TPRGALT	TPLCPROF
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	35868	0	0	0	0	0	1005903	0	0
2 PE FURNITURE,HOUSEHLD APPLIANCES	0	0	0	0	0	0	0	428787	0	0
3 PE OTHER DURABLE GOODS	0	50773	0	0	0	0	0	514822	0	0
4 PE CLOTHING & FOOTWEAR	0	0	0	0	0	0	0	14261	0	0
5 PE OTHER SEMI-DURABLE GOODS	0	7215	0	0	0	0	0	427439	0	0
6 PE FOOD, NON-ALCOHOLIC BEVERAGES	0	0	0	0	0	0	0	101613	0	0
7 PE MOTOR FUELS & LUBRICANTS	400879	0	0	0	0	0	340	512337	0	0
8 PE ELECTRICITY,GAS & OTHER FUELS	454	0	0	0	0	0	29848	10778	0	0
9 PE OTHER NON-DURABLE GOODS	0	970057	1461287	0	0	0	0	1089604	374419	2008135
11 PE RESTAURANTS & HOTELS	0	0	0	0	0	0	0	0	0	0
13 PE OTHER SERVICES	1902	49780	1749	0	0	159287	440	74605	502	4078
SUB-TOTAL PERSONAL SECTOR	403235	1113693	1463036	0	0	159287	30628	4180149	374921	2012213
GOVERNMENT SECTOR										
22 MAE GOVERNMENT	0	773	0	0	0	0	0	152974	0	0
27 GOVT GROSS CURRENT EXPENDITURES	9374	1374	8614	0	0	20019	4659	494298	2568	20022
SUB-TOTAL GOVERNMENT SECTOR	9374	2147	8614	0	0	20019	4659	647272	2568	20022
SUMMARY										
BUSINESS SECTOR	155487	22940	41356	419000	1380600	72897	292296	4188375	9973	97746
PERSONAL SECTOR	403235	1113693	1463036	0	0	159287	30628	4180149	374921	2012213
GOVERNMENT SECTOR	9374	2147	8614	0	0	20019	4659	647272	2568	20022
TOTAL ALL SECTORS	568096	1138780	1513006	419000	1380600	252203	327583	9015796	387462	2129981
PERCENTAGE BY SECTOR										
BUSINESS SECTOR	27.3	2.0	2.7	100.0	100.0	28.9	89.3	46.4	2.6	4.6
PERSONAL SECTOR	71.0	97.8	96.7	0.0	0.0	63.2	9.3	46.4	96.7	94.5
GOVERNMENT SECTOR	1.7	0.2	0.6	0.0	0.0	7.9	1.4	7.2	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
PERCENTAGE BY TYPE OF TAX										
BUSINESS SECTOR	1.2	0.2	0.3	3.3	10.9	0.6	2.3	33.0	0.1	0.8
PERSONAL SECTOR	2.0	5.5	7.3	0.0	0.0	0.8	0.2	20.8	1.9	10.0
GOVERNMENT SECTOR	0.8	0.2	0.7	0.0	0.0	1.6	0.4	52.1	0.2	1.6
TOTAL ALL SECTORS	1.7	3.3	4.4	1.2	4.1	0.7	1.0	26.5	1.1	6.3

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APPENDIX XI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1985 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TPRGASTX	TPAMUSE	TPST	TPAMUSE	TMST	TOTAL
1 AGRICULTURAL & RELATED SERVICES IND	11013	0	43721	0	216	146891
2 FISHING & TRAPPING INDUSTRIES	1968	0	1045	0	1	9666
3 LOGGING & FORESTRY INDUSTRIES	3492	0	26305	0	2	62431
4 MINING INDUSTRIES	17235	0	58784	0	3241	105900
5 CRUDE PETROLEUM & NATURAL GAS	2148	0	42839	0	2036	98443
6 QUARRY & SAND PIT INDUSTRIES	5540	0	5278	0	9	12809
7 SERVICE RELATED TO MINERAL EXTRACT.	14144	0	32854	0	337	87627
8 FOOD INDUSTRIES	23224	0	44298	0	728	125311
9 BEVERAGE INDUSTRIES	5601	0	12130	0	115	36155
10 TOBACCO PRODUCTS INDUSTRIES	521	0	2406	0	0	6586
11 RUBBER PRODUCTS INDUSTRIES	1260	0	7103	0	0	16452
12 PLASTIC PRODUCTS INDUSTRIES	2338	0	8339	0	29	19644
13 LEATHER & ALLIED PRODUCTS IND.	335	0	2277	0	8	4420
14 PRIMARY TEXTILE & TEXTILE PROD. IND	1765	0	9456	0	6	21284
15 CLOTHING INDUSTRIES	1738	0	6235	0	31	14526
16 WOOD INDUSTRIES	13208	0	30380	0	188	85224
17 FURNITURE & FIXTURE INDUSTRIES	1341	0	4649	0	21	10971
18 PAPER & ALLIED PRODUCTS INDUSTRIES	19290	0	70119	0	306	146137
19 PRINTING, PUBLISHING & ALLIED IND.	5589	0	21734	0	90	53186
20 PRIMARY METAL INDUSTRIES	8578	0	51275	0	210	109337
21 FABRICATED METAL PRODUCT INDUSTRIES	5643	0	22986	0	94	64768
22 MACHINERY INDUSTRIES	2690	0	12397	0	116	27138
23 TRANSPORTATION EQUIPMENT INDUSTRIES	8443	0	46673	0	90	160570
24 ELECTRICAL & ELECTRONIC PRODUCTS	4918	0	25987	0	82	56983
25 NON-METALLIC MINERAL PRODUCTS IND.	8978	0	30188	0	217	77947
26 REFINED PETROLEUM & COAL PRODUCTS	3928	0	18089	0	147	1643018
27 CHEMICAL & CHEMICAL PRODUCTS IND.	10922	0	50499	0	734	132597
28 OTHER MANUFACTURING INDUSTRIES	2917	0	11094	0	19	29321
29 CONSTRUCTION INDUSTRIES	136703	0	1812037	0	165	3318348
30 TRANSPORTATION INDUSTRIES	578186	0	222926	0	415	1264808
31 PIPELINE TRANSPORT INDUSTRIES	1741	0	6534	0	355	17460
32 STORAGE & WAREHOUSING INDUSTRIES	2559	0	6343	0	556	15836
33 COMMUNICATION INDUSTRIES	20337	0	82824	0	185	188614
34 OTHER UTILITY INDUSTRIES	39544	0	12933	0	109	79973
35 WHOLESALE TRADE INDUSTRIES	164850	0	122110	0	453	494043
36 RETAIL TRADE INDUSTRIES	113778	0	109698	0	2301	422853
37 FINANCE & REAL ESTATE INDUSTRIES	55189	0	241642	0	2824	459889
38 INSURANCE INDUSTRIES	3995	0	21212	0	69	40112
40 OWNER OCCUPIED DWELLINGS	0	0	44	0	0	102
41 BUSINESS SERVICE INDUSTRIES	32704	0	90995	0	84	205219
42 EDUCATIONAL SERVICE INDUSTRIES	1253	0	6397	0	24	13141
43 HEALTH SERVICES INDUSTRY	18843	0	58487	0	82	124672
44 ACCOMMODATION & FOOD SERVICE IND.	15622	0	59809	0	1530	126276
45 AMUSEMENT & RECREATIONAL SERVICES	5735	0	30178	0	82	63740
46 PERSONAL & HOUSEHOLD SERVICE IND.	8596	0	32605	0	126	76763
47 OTHER SERVICE INDUSTRIES	34919	0	36583	0	82	118012
16 CON HOUSING & REAL ESTATE COM	0	0	6358	0	0	15520
19 M&E MANUFACTURING	0	0	154885	0	0	239956
20 M&E MINING, QUARRYING & OIL WELLS	0	0	14668	0	0	30856
21 M&E OTHER BUSINESS	0	0	755900	0	0	1606279
24 DOMESTIC EXPORTS	0	0	0	0	0	419000
SUB-TOTAL BUSINESS SECTOR	1423321	0	4584308	0	18515	12706814

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APPENDIX XI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1985 - (\$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	1355128	0	0	2396899
2 PE FURNITURE,HOUSEHLD APPLIANCES	0	0	429520	0	0	858307
3 PE OTHER DURABLE GOODS	0	0	700218	0	0	1265813
4 PE CLDTHING & FOOTWEAR	0	0	540516	0	0	554777
5 PE OTHER SEMI-DURABLE GOODS	0	0	545651	0	0	980305
6 PE FOOD, NON-ALCOHOLIC BEVERAGES	0	0	175176	0	0	276789
7 PE MOTOR FUELS & LUBRICANTS	1622148	0	23893	0	1	2559598
8 PE ELECTRICITY,GAS & OTHER FUELS	23503	0	150152	0	2354	217089
9 PE OTHER NON-DURABLE GOODS	0	0	3184913	0	0	9088415
11 PE RESTAURANTS & HOTELS	0	0	895878	0	0	895878
13 PE OTHER SERVICES	31692	189890	470021	26771	144	1010861
SUB-TOTAL PERSONAL SECTOR	1677343	189890	8471066	26771	2499	20104731
GOVERNMENT SECTOR						
22 M&E GOVERNMENT	0	0	70661	0	0	224408
27 GOVT GROSS CURRENT EXPENDITURES	141008	0	312264	0	3519	1017719
SUB-TOTAL GOVERNMENT SECTOR	141008	0	382925	0	3519	1242127
SUMMARY						
BUSINESS SECTOR	1423321	0	4584308	0	18515	12706814
PERSONAL SECTOR	1677343	189890	8471066	26771	2499	20104731
GOVERNMENT SECTOR	141008	0	382925	0	3519	1242127
TOTAL ALL SECTORS	3241672	189890	13438299	26771	24533	34053672
PERCENTAGE BY SECTOR						
BUSINESS SECTOR	43.9	0.0	34.1	0.0	75.5	37.3
PERSONAL SECTOR	51.8	100.0	63.1	100.0	10.2	59.1
GOVERNMENT SECTOR	4.3	0.0	2.8	0.0	14.3	3.6
TOTAL ALL SECTORS	100.0	100.0	100.0	100.0	100.0	100.0
PERCENTAGE BY TYPE OF TAX						
BUSINESS SECTOR	11.2	0.0	36.1	0.0	0.1	100.0
PERSONAL SECTOR	8.3	0.9	42.1	0.1	0.0	100.0
GOVERNMENT SECTOR	11.4	0.0	30.8	0.0	0.3	100.0
TOTAL ALL SECTORS	9.5	0.6	39.5	0.1	0.1	100.0

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APPENDIX XII: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1986 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TFGASTAX	TFEXTAX	TFEXDUTY	TFPETL	TFAIRTR	TFST	TPRGALT	TPLCPROF	TPRGASTX	TPAMUSE
1 AGRICULTURAL & RELATED SERVICES IND	30652	0	3	0	12	89051	1	11	10565	0
2 FISHING & TRAPPING INDUSTRIES	4281	0	0	0	0	8257	0	0	2002	0
3 LOGGING & FORESTRY INDUSTRIES	5612	12	108	0	325	40387	38	259	4224	0
4 MINING INDUSTRIES	3211	25	285	0	795	24780	94	691	15782	0
5 CRUDE PETROLEUM & NATURAL GAS	5085	31	417	0	1310	51596	152	994	2105	0
6 QUARRY & SAND PIT INDUSTRIES	812	1	17	0	40	2929	5	44	6932	0
7 SERVICE RELATED TO MINERAL EXTRACT.	4014	43	187	0	561	31049	66	447	8804	0
8 FOOD INDUSTRIES	9152	171	2086	0	4435	52270	558	5120	25175	0
9 BEVERAGE INDUSTRIES	2211	57	955	0	1746	14701	230	2367	5854	0
10 TOBACCO PRODUCTS INDUSTRIES	207	8	253	0	295	2937	43	601	478	0
11 RUBBER PRODUCTS INDUSTRIES	541	36	213	0	484	8349	60	521	1230	0
12 PLASTIC PRODUCTS INDUSTRIES	1080	35	451	0	1311	7431	153	1085	2525	0
13 LEATHER & ALLIED PRODUCTS IND.	138	4	68	0	166	1505	20	163	320	0
14 PRIMARY TEXTILE & TEXTILE PROD. IND	747	27	328	0	820	9768	100	802	1898	0
15 CLOTHING INDUSTRIES	816	24	387	0	945	5126	116	944	1903	0
16 WOOD INDUSTRIES	4699	34	236	0	653	34688	78	571	13912	0
17 FURNITURE & FIXTURE INDUSTRIES	631	18	240	0	610	4486	74	584	1553	0
18 PAPER & ALLIED PRODUCTS INDUSTRIES	5963	173	434	0	1150	63795	140	1047	15399	0
19 PRINTING, PUBLISHING & ALLIED IND.	2633	102	1328	0	3739	21695	444	3202	5813	0
20 PRIMARY METAL INDUSTRIES	2906	58	277	0	745	48755	87	671	8132	0
21 FABRICATED METAL PRODUCT INDUSTRIES	2431	78	725	0	2016	20673	239	1745	6224	0
22 MACHINERY INDUSTRIES	1111	40	418	0	1082	10717	131	1014	2675	0
23 TRANSPORTATION EQUIPMENT INDUSTRIES	3051	138	1196	0	2575	114383	320	2936	8397	0
24 ELECTRICAL & ELECTRONIC PRODUCTS	2135	1748	1120	0	3025	21701	361	2707	4862	0
25 NON-METALLIC MINERAL PRODUCTS IND.	3661	43	284	0	800	22576	93	687	10326	0
26 REFINED PETROLEUM & COAL PRODUCTS	530	31	255	3000	282	13069	44	646	4018	0
27 CHEMICAL & CHEMICAL PRODUCTS IND.	4049	194	2265	0	4357	46259	560	5593	10724	0
28 OTHER MANUFACTURING INDUSTRIES	1264	3049	654	0	1479	11434	184	1602	3008	0
29 CONSTRUCTION INDUSTRIES	60225	42	1027	0	2194	1866961	276	2523	130363	0
30 TRANSPORTATION INDUSTRIES	230853	78	1692	0	4018	510178	492	4131	607034	0
31 PIPELINE TRANSPORT INDUSTRIES	563	6	113	0	339	2973	39	272	2011	0
32 STORAGE & WAREHOUSING INDUSTRIES	670	2	35	0	88	5663	10	84	1842	0
33 COMMUNICATION INDUSTRIES	9532	38	820	0	1937	97603	239	2003	20322	0
34 OTHER UTILITY INDUSTRIES	15010	8	176	0	311	25895	41	437	35285	0
35 WHOLESALE TRADE INDUSTRIES	79370	475	5660	0	13463	176395	1654	13808	163773	0
36 RETAIL TRADE INDUSTRIES	53766	235	3983	0	4443	192962	681	10063	110509	0
37 FINANCE & REAL ESTATE INDUSTRIES	22814	229	5321	0	11657	151318	1458	13053	54231	0
38 INSURANCE INDUSTRIES	1963	33	646	0	1708	13400	205	1564	4057	0
40 OWNER OCCUPIED DWELLINGS	0	0	0	0	0	74	0	0	0	0
41 BUSINESS SERVICE INDUSTRIES	18293	167	2949	0	8029	80456	960	7124	37721	0
42 EDUCATIONAL SERVICE INDUSTRIES	580	18	155	0	394	5276	48	376	1486	0
43 HEALTH SERVICES INDUSTRY	8516	76	600	0	1703	52107	202	1445	17905	0
44 ACCOMMODATION & FOOD SERVICE IND.	5561	1547	877	0	1844	55190	233	2156	15799	0
45 AMUSEMENT & RECREATIONAL SERVICES	2915	67	1264	0	2998	30011	367	3087	6572	0
46 PERSONAL & HOUSEHOLD SERVICE IND.	3808	197	183	0	237	44244	34	461	9389	0
47 OTHER SERVICE INDUSTRIES	17631	37	749	0	1878	46281	229	1824	35893	0
16 CON HOUSING & REAL ESTATE COM	0	0	0	0	0	4702	0	0	0	0
19 M&E MANUFACTURING	0	1407	0	0	0	119597	0	0	0	0
20 M&E MINING, QUARRYING & OIL WELLS	0	293	0	0	0	13558	0	0	0	0
21 M&E OTHER BUSINESS	0	15262	0	0	0	1086934	0	0	0	0
TOTAL	635693	26397	41440	3000	92999	5366145	11559	101465	1439032	0

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APPENDIX XII: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1986 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

PERSONAL SECTOR	TFGASTAX	TFEXTAX	TFEXDUTY	TFPETL	TFAIRTR	TFST	TPRGALT	TPLCPROF	TPRGASTX	TPAMUSE
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	40702	0	0	0	1284052	0	0	0	0
2 PE FURNITURE,HOUSEHLD APPLIANCES	0	0	0	0	0	546656	0	0	0	0
3 PE OTHER DURABLE GOODS	0	57728	0	0	0	685835	0	0	0	0
4 PE CLOTHING & FOOTWEAR	0	0	0	0	0	18148	0	0	0	0
5 PE OTHER SEMI-DURABLE GOODS	0	9882	0	0	0	550280	0	0	0	0
6 PE FOOD, NON-ALCOHOLIC BEVERAGES	0	0	0	0	0	201858	0	0	0	0
7 PE MOTOR FUELS & LUBRICANTS	675235	0	0	0	0	693778	0	0	1631582	0
8 PE ELECTRICITY,GAS & OTHER FUELS	5503	0	0	0	0	12641	0	0	22242	0
9 PE OTHER NON-DURABLE GOODS	0	1259832	1385379	0	0	1349585	431436	2024627	0	0
11 PE RESTAURANTS & HOTELS	0	0	0	0	0	0	0	0	0	0
13 PE OTHER SERVICES	11642	72516	1832	0	211045	96135	611	4415	34863	195038
SUB-TOTAL PERSONAL SECTOR	692380	1440660	1387211	0	211045	5438968	432047	2029042	1688687	195038
GOVERNMENT SECTOR										
22 M&E GOVERNMENT	0	863	0	0	0	189220	0	0	0	0
27 GOVT GROSS CURRENT EXPENDITURES	51731	1267	7934	0	23261	546353	2741	19053	147120	0
SUB-TOTAL GOVERNMENT SECTOR	51731	2130	7934	0	23261	735573	2741	19053	147120	0
SUMMARY										
BUSINESS SECTOR	635693	26397	41440	3000	92999	5366145	11559	101465	1439032	0
PERSONAL SECTOR	692380	1440660	1387211	0	211045	5438968	432047	2029042	1688687	195038
GOVERNMENT SECTOR	51731	2130	7934	0	23261	735573	2741	19053	147120	0
TOTAL ALL SECTORS	1379804	1469187	1436585	3000	327305	11540686	446347	2149560	3274839	195038
PERCENTAGE BY SECTOR										
BUSINESS SECTOR	46.1	1.8	2.9	100.0	28.4	46.5	2.6	4.7	43.9	0.0
PERSONAL SECTOR	50.2	98.1	96.5	0.0	64.5	47.1	96.8	94.4	51.6	100.0
GOVERNMENT SECTOR	3.7	0.1	0.6	0.0	7.1	6.4	0.6	0.9	4.5	0.0
TOTAL ALL SECTORS	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	5.0	0.2	0.3	0.0	0.7	42.1	0.1	0.8	11.3	0.0
PERSONAL SECTOR	3.0	6.3	6.1	0.0	0.9	23.8	1.9	8.9	7.4	0.9
GOVERNMENT SECTOR	3.7	0.2	0.6	0.0	1.6	52.2	0.2	1.4	10.4	0.0
TOTAL ALL SECTORS	3.7	4.0	3.9	0.0	0.9	31.2	1.2	5.8	8.8	0.5

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APPENDIX XII: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1986 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

BUSINESS SECTOR	TPST	THAMUSE	TMST	TOTAL
1 AGRICULTURAL & RELATED SERVICES IND	42573	0	230	173098
2 FISHING & TRAPPING INDUSTRIES	1228	0	1	15769
3 LOGGING & FORESTRY INDUSTRIES	28912	0	2	79879
4 MINING INDUSTRIES	60922	0	3496	110081
5 CRUDE PETROLEUM & NATURAL GAS	40450	0	2198	104338
6 QUARRY & SAND PIT INDUSTRIES	6894	0	9	17683
7 SERVICE RELATED TO MINERAL EXTRACT.	24683	0	363	70217
8 FOOD INDUSTRIES	49543	0	766	149276
9 BEVERAGE INDUSTRIES	13163	0	120	41404
10 TOBACCO PRODUCTS INDUSTRIES	2542	0	0	7364
11 RUBBER PRODUCTS INDUSTRIES	8068	0	0	19502
12 PLASTIC PRODUCTS INDUSTRIES	9401	0	29	23501
13 LEATHER & ALLIED PRODUCTS IND.	2427	0	8	4819
14 PRIMARY TEXTILE & TEXTILE PROD. IND	11169	0	6	25665
15 CLOTHING INDUSTRIES	6988	0	32	17281
16 WOOD INDUSTRIES	32799	0	201	87871
17 FURNITURE & FIXTURE INDUSTRIES	5588	0	21	13805
18 PAPER & ALLIED PRODUCTS INDUSTRIES	80374	0	328	168803
19 PRINTING, PUBLISHING & ALLIED IND.	24944	0	96	63996
20 PRIMARY METAL INDUSTRIES	56583	0	221	118435
21 FABRICATED METAL PRODUCT INDUSTRIES	25624	0	98	59853
22 MACHINERY INDUSTRIES	13653	0	121	30962
23 TRANSPORTATION EQUIPMENT INDUSTRIES	50739	0	92	183827
24 ELECTRICAL & ELECTRONIC PRODUCTS	29509	0	88	67256
25 NON-METALLIC MINERAL PRODUCTS IND.	35845	0	225	74540
26 REFINED PETROLEUM & COAL PRODUCTS	17890	0	159	39924
27 CHEMICAL & CHEMICAL PRODUCTS IND.	56413	0	762	131176
28 OTHER MANUFACTURING INDUSTRIES	13442	0	20	36136
29 CONSTRUCTION INDUSTRIES	1968556	0	177	4032344
30 TRANSPORTATION INDUSTRIES	250658	0	442	1609576
31 PIPELINE TRANSPORT INDUSTRIES	7752	0	361	14429
32 STORAGE & WAREHOUSING INDUSTRIES	5936	0	599	14929
33 COMMUNICATION INDUSTRIES	92475	0	196	225165
34 OTHER UTILITY INDUSTRIES	14258	0	115	91536
35 WHOLESALE TRADE INDUSTRIES	134586	0	481	589665
36 RETAIL TRADE INDUSTRIES	120106	0	2461	499209
37 FINANCE & REAL ESTATE INDUSTRIES	270665	0	3035	533781
38 INSURANCE INDUSTRIES	24274	0	73	47923
40 OWNER OCCUPIED DWELLINGS	53	0	0	127
41 BUSINESS SERVICE INDUSTRIES	109216	0	89	265004
42 EDUCATIONAL SERVICE INDUSTRIES	7069	0	26	15428
43 HEALTH SERVICES INDUSTRY	65899	0	88	148541
44 ACCOMMODATION & FOOD SERVICE IND.	66316	0	1639	151162
45 AMUSEMENT & RECREATIONAL SERVICES	38012	0	87	85380
46 PERSONAL & HOUSEHOLD SERVICE IND.	37983	0	136	96672
47 OTHER SERVICE INDUSTRIES	42695	0	87	147304
16 CON HOUSING & REAL ESTATE COM	6364	0	0	11066
19 M&E MANUFACTURING	174734	0	0	295738
20 M&E MINING, QUARRYING & OIL WELLS	13062	0	0	26913
21 M&E OTHER BUSINESS	819907	0	0	1922103
TOTAL	5022942	0	19784	12760456

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APPENDIX XII: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1986 - (\$000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

PERSONAL SECTOR	TPST	THAMUSE	TMST	TOTAL
1 PE MOTOR VEHICLES, PARTS, REPAIR	1488701	0	0	2813455
2 PE FURNITURE,HOUSEHLD APPLIANCES	475252	0	0	1021908
3 PE OTHER DURABLE GOODS	798631	0	0	1542194
4 PE CLOTHING & FOOTWEAR	579327	0	0	597475
5 PE OTHER SEMI-DURABLE GOODS	600211	0	0	1160373
6 PE FOOD, NON-ALCOHOLIC BEVERAGES	189934	0	0	391792
7 PE MOTOR FUELS & LUBRICANTS	26830	0	1	3027426
8 PE ELECTRICITY,GAS & OTHER FUELS	208000	0	2510	250896
9 PE OTHER NON-DURABLE GOODS	3441960	0	0	9892819
11 PE RESTAURANTS & HOTELS	980434	0	0	980434
13 PE OTHER SERVICES	525751	29035	148	1183031

SUB-TOTAL PERSONAL SECTOR 9315031 29035 2659 22861803

GOVERNMENT SECTOR

22 M&E GOVERNMENT	74485	0	0	264568
27 GOVT GROSS CURRENT EXPENDITURES	342577	0	3756	1145793

SUB-TOTAL GOVERNMENT SECTOR 417062 0 3756 1410361

SUMMARY

BUSINESS SECTOR	5022942	0	19784	12760456
PERSONAL SECTOR	9315031	29035	2659	22861803
GOVERNMENT SECTOR	417062	0	3756	1410361
TOTAL ALL SECTORS	14755035	29035	26199	37032620

PERCENTAGE BY SECTOR

BUSINESS SECTOR	34.1	0.0	75.6	34.5
PERSONAL SECTOR	63.1	100.0	10.1	61.7
GOVERNMENT SECTOR	2.8	0.0	14.3	3.8
TOTAL ALL SECTORS	100.0	100.0	100.0	100.0

PERCENTAGE BY TYPE OF TAX

BUSINESS SECTOR	39.4	0.0	0.2	100.0
PERSONAL SECTOR	40.7	0.1	0.0	100.0
GOVERNMENT SECTOR	29.6	0.0	0.3	100.0
TOTAL ALL SECTORS	39.8	0.1	0.1	100.0

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