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**Commodity Indirect Taxes
In The
Canadian Input-Output Accounts, 1984 - 1986
By
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**COMMODITY INDIRECT TAXES
IN THE
CANADIAN INPUT-OUTPUT ACCOUNTS, 1984 - 1986**

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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)

<u>Level of Government</u>	1984	1985	1986
	<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

	<u>Import duties</u>	<u>Other Commodity</u>	<u>Total Commodity</u>	
		<u>Taxes</u>	<u>Taxes Including</u>	
		\$ Millions		%
Federal	3,910.5	14,615.1	18,525.6	48.8
Provincial	-	19,387.1	19,387.1	51.1
Local	-	51.3	51.3	0.1%
 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	-	<u>55.2</u>	<u>55.2</u>	<u>0.1%</u>
 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 IIIa, IIIla, 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>13,986.7</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 gallongage 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 calender 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 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 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 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 See 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>
Yukon	<u>Motive Fuel Tax Act</u>
Northwest Territories	<u>Fuel Oil Tax Act</u>
	<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 of Revenue Canada, Excise Branch and monthly information on collections from Revenue Canada.</u> |
| 7. Excise taxes | |
| 8. Excise duties | |
| 9. Provincial gasoline taxes | <u>Public Accounts of provincial governments supplemented by information obtained from the authorities concerned</u> |
| 10. Trading profits of provincial government liquor commission | |
| 11. Liquor gallonage taxes | |
| 12. Provincial amusement taxes | |
| 13. Municipal amusement taxes | <u>Annual Reports of provincial Departments of Municipal Affairs, and other direct surveys by the Public Institutions Division of Statistics Canada.</u> |
| 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 and worksheet details from the Public Institutions Division of Statistics Canada.</u> |

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

federal and provincial levels.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:

$$\text{Federal sales tax by commodity} = \frac{\text{Value* of taxable commodity}}{\text{Estimated taxable portion by commodity}} \times \frac{\text{Federal sales tax rate by commodity}}$$

* 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	47	47	47
B. Provincial			
1. Profits of liquor commissions	1	1	1
2. Liquor gallottage 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 No.</u>	<u>Description</u>		\$ Millions	
(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)

Commodity No.	Description	1984	1985 \$ Millions	1986
(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
 REALLOCATON OF FICTIVE (DUMMY) INDUSTRIES TO USERS
 (See Appendices X, XI, and XII)
SECTORS

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

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 1985. 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	Provincial			Sub-total: Federal and provincial Sales Taxes	Other Commodity Taxes	Total Commodity Taxes
	Federal Sales Tax	Provincial Sales Tax	\$ 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>	<u>\$ Millions</u>	Sub-total: Federal and Provincial Sales Taxes	Other Commodity Taxes	Total Commodity Taxes
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	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>

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

(See Appendix XII)

Sector	Federal Sales <u>Tax</u>	Provincial Sales <u>Tax</u>	Sub-total: Federal and Provincial Sales Taxes	Total Commodity Taxes	
				\$ Millions	<u>Other Commodity Taxes</u>
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

No	CANSIM matrix No. 006627	1984	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	Gross Domestic Product at market prices	444,735	

TABLE 2. Gross Domestic Product
Expenditure Based

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

TABLE 2. (continued)

CANSIM matrix		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

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

	02:00:13 PM 15-FEB-1990	219 TAX MARGINS	596 OTHER COMMODITY TAXES	598 SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	TOTAL TAX	PUBLISHED I/E	TOTAL 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				7353.6	7353.6	7353.6		
A) SALES TAXES (FST)				644.6	644.6	644.6		
B) EXCISE TAXES (I/O)				68.0	68.0	68.0		
C) NATURAL & LIQUID GAS TAX				407.7	407.7	407.7		
D) FEDERAL GASOLINE TAX (I/O)								
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		659.0		659.0		659.0	659	0
7. AIR TRANSPORTATION TAX		218.0		218.0		218.0	218	0
8. MISCELLANEOUS				355.0	355.0	355	355	0
9. TOTAL FEDERAL	13966.7	3802.0	17768.7	3555.0	16123.7	16124	0	

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

			\$ MILLIONS	596	TOTAL PUBLISHED I/E	TOTAL PUBLISHED I/E	Difference
B. PROVINCIAL			OTHER COMMODITY	SUB-TOTAL COMMODITY	TOTAL TAX		
1.1. AMUSEMENT TAX			145.4	145.4	145.4	145	0
2. CORPORATION TAX						976	0
3. GASOLINE TAX			3176.0	3176.0	3176.0	3176	-1
4. MOTOR VEHICLE LICENSES					606.5	607	0
5. NATURAL RESOURCES TAX					623.1	623	0
6. REAL PROPERTY TAX					1195.6	1196	0
7. SALES TAX							
A. RETAIL SALES TAX			10067.6	10067.6	10067.6	10067.6	
B. TOBACCO TAX			1542.5	1542.5	1542.5	1542.5	
C. LIQUOR TAX			10.2	10.2	10.2	10.2	
D. SUB-TOTAL			11620.3	11620.3	11620.3	11620	0
E. 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	
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	
10. MISCELLANEOUS (PID CODE 17)					276.3	276	0
A) INSURANCE PREMIUMS					326.4	326.4	
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					126.7	126.7	
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					0.6	0.6	

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

	MARGINS	TAX	OTHER	SUB-TOTAL	598 NON- COMMODITY	TOTAL TAX	TOTAL PUBLISHED I/E	DIFFERENCE
N) FOREST MANAGEMENT								
O) HEALTH & EDUCATION PAID BY EMPLOYERS @ 1.5% OF PAYROLL					0.9	0.9		
P) PRIOR REGISTRATION (VEHICLE REGISTRATION FEES)					113.0	113.0		
Q) PROPERTY TRANSFER TAX					16.7	16.7		
R) LIQUOR GALLONAGE FEES	268.1			268.1		1.6	1.6	
S) LIQUOR LICENSE FEES					29.6	29.6	268.1	
T) PRELEVEMENT (NORMES DES SALAIRES)					294.7	294.7	9.1	
U) QUEBEC MEALS & HOTEL TAX					101.8	101.8	101.8	
V) QUEBEC TELECOMMUNICATIONS TAX					0.6	0.6	0.6	
W) BC HOTEL TAX					26.0	26.0	26.0	
X) BC HOTEL & MOTEL ROOM TAX								
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	17763.7	4624.1		22367.6	22368	0
OF WHICH: LIQUOR GALLONAGE FEES								
A. FROM OTHER LICENCES, FEES & PERMITS	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 IIIa: ANALYSIS OF BASIC INDIRECT TAX DATA FROM PID BY I/O CATEGORIES, 1984

C. LOCAL	TAX MARGINS	OTHER COMMODITY	COMMODITY	(\$ MILLIONS)		TOTAL TAX	TOTAL PUBLISHED I/E	TOTAL DIFFERENCE
				219	596			
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	54957.3		

- (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, 1984

E. SUMMARY

	TAX MARGINS	596 OTHER COMMODITY	596 SUB-TOTAL COMMODITY	596 NON-COMMODITY	TOTAL TAX	TOTAL PUBLISHED I/E	TOTAL PUBLISHED I/E	Difference
1. FEDERAL								
A) CUSTOMS IMPORT DUTIES	1423.6	3802.0	3802.0	1423.6	3802.0	1423.6	1423.6	
B) EXCISE DUTIES	844.8			844.8		844.8	844.8	
C) EXCISE TAXES								
D) SALES TAXES	7353.6		7353.6	7353.6		7353.6	7353.6	
E) NATURAL & LIQUID GAS TAX	68.0		68.0	68.0		68.0	68.0	
F) GASOLINE TAX	407.7		407.7	407.7		407.7	407.7	
G) OIL EXPORT CHARGES	687.0		687.0	687.0		687.0	687.0	
H) PETROLEUM COMPENSATION LEVY	2105.0		2105.0	2105.0		2105.0	2105.0	
I) CANADIAN OWNERSHIP CHARGES	859.0		859.0	859.0		859.0	859.0	
J) AIR TRANSPORTATION TAX	218.0		218.0	218.0		218.0	218.0	
K) NON-COMMODITY TAXES			355.0	355.0		355.0	355.0	
TOTAL FEDERAL	13966.7	3802.0	17768.7	3555.0	16123.7	16124	0	
TOTAL FEDERAL EXCLUDING IMPORT DUTIES	13966.7	0.0	13966.7	3555.0	14321.7			
2. PROVINCIAL								
A) AMUSEMENT TAX	145.4		145.4		145.4		145.4	
B) GASOLINE TAX	3176.0		3176.0		3176.0		3176.0	
C) SALES TAX		11620.3	11620.3		11620.3		11620.3	
D) PROFITS OF LIQUOR COMMISSIONS	1997.7		1997.7		1997.7		1997.7	
E) LIQUOR GALLONAGE FEES	381.2		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					1059.9		1059.9	
TOTAL PROVINCIAL	5700.3	12043.4	17743.7	4624.1	22367.6	22368	0	
3. LOCAL								
A) AMUSEMENT TAX	26.4		26.4		26.4		26.4	
B) RETAIL SALES TAX		16.0	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	14465.6	14465	1	
4. TOTAL	19693.4	15861.4	35554.6	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	31752.6	19402.5	51155.3	51155.3		

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

	Nfld	P.E.I.	N.S.	N.B.	Que	Ont	Man	Sask	Alta	B.C.	Yuk	N.W.T.	Canada
1. PROFITS OF LIQUOR COMMISSIONS	35587	7682	101503	66602	330905	594883	128877	110420	297287	310462	4315	9168	1997711
2. GASOLINE TAXES	65337	19144	121792	110149	1001096	1195796	139792	27628	6640	473944	4393	10299	3176010
3. PROVINCIAL AMUSEMENT TAX	59	1304	5226	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	3126	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	361236
5. A) PROVINCIAL SALES TAXES													
1) PROVINCIAL (INCL. ONTARIO AMUSEMENT TAX)	331083	600115	364858	343339	2520164	4397371	392127	337675	0	1320922	0	0	10067554
2) TOBACCO	41223	5372	41186	47157	440980	580590	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	742251	406046	390496	2961144	4977969	449822	393904	105802	1482233	2646	3537	11620258
B) NEW ITEMS TRANSFERRED FROM PROVINCIAL MISCELLANEOUS CATEGORY													
1) QUE MEALS & HOTEL TAX	0	0	0	0	0	294743	0	0	0	0	0	0	294743
2) QUE TELECOM TAX (1)	0	0	0	0	0	101639	0	0	0	0	0	0	101639
3) B.C. & NWT FUEL OIL TAX	0	0	0	0	0	0	0	0	0	0	0	0	0
4) B.C. 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	-36600
7) SUB-TOTAL OF 5.B	0	-2000	25129	0	301582	-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	1508898	2646	3537	12004795
6. TOTAL (1 TO 5)	510451	100381	657598	569708	4774794	7042026	736247	534227	419331	236230	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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16-FEB-1990

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

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	WT	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	6345	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	596 SUB-TOTAL COMMODITY TAXES	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 (FSTT)	9015.8		9015.8		9015.8		
B)i. EXCISE TAXES (I/O) DEDUCT ADJ TO GASOLINE	1138.6	0.0	1138.6	0.0	1138.6	0.0	
SUB-TOTAL	1138.6		1138.6		1138.6		
ii. NATURAL & LIQUID GAS TAXES DEDUCT: NAT/LIQ GAS TAX ADJ	0.0	0.0	0.0	0.0	0.0	0.0	
SUB-TOTAL	0.0		0.0		0.0		
iii. SOFTWOOD LUMBER ADD SOFTWOOD FROM MISCELLANEOUS	0.0	0.0	0.0	0.0	0.0	0.0	
SUB-TOTAL	0.0		0.0		0.0		
iv. SUB-TOTAL EXCISE TAX (I/O)	1138.6		1138.6		1138.6		
C.i. FEDERAL GASOLINE TAX (I/O) ADD ADJ FROM EXCISE TAXES	568.1	0.0	568.1	0.0	568.1	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 B) OIL EXPORT ADJUSTMENT	419.0	0.0	419.0	0.0	419.0	419.0	
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 B) ALLOCATED TO SUB. IND. 134(1)	327.6	0.0	327.6	0.0	327.6	327.6	0
C) SUB-TOTAL	327.6		327.6		327.6		
7. PIP SUBSIDY REFUND (2)	252.2		252.2		252.2	252	0
8. AIR TRANSPORTATION TAX							

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

		TAX	MARGINS	OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	TOTAL PUBLISHED I/E	DIFFERENCE
9. MISCELLANEOUS										
I. CANADIAN DAIRY LEVY										
II. WESTERN GRAIN ST LEVY										
III. OTHER MISCELLANEOUS										
A) CONSUMER & CORPORATE AFFAIRS										
B) ENERGY, MINES & RESOURCES										
C) ENVIRONMENT										
D) FISHERIES & OCEANS										
E) INDIAN AFFAIRS										
F) NATIONAL HEALTH & WELFARE										
G) NATIONAL REVENUE										
H) TRANSPORT										
I) PUBLIC WORKS										
J) SUB-TOTAL							50.4	50.4	50.4	
IV. CAPITAL TAX(3)							0.0	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	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	371.4	371.4	
13. TOTAL FEDERAL							14615.1	3910.5	18525.6	371.4
									16897.0	16897.0
										-1
										0

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

		TAX MARGINS	OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	NON-COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	TOTAL PUBLISHED I/E DIFFERENCE
B. PROVINCIAL								
1. AMUSEMENT TAX		145.8		145.8		145.8		145.8
B) ADJUSTMENTS								
FROM ONTARIO SALES TAX		46.7		46.7		46.7		46.7
TO NOVA SCOTIA CABLE TAX		-2.6		-2.6		-2.6		-2.6
C) SUB-TOTAL		189.9		189.9		189.9	146	44
2. CORPORATION TAX								
3. GASOLINE TAX		3241.7		3241.7		3241.7	3241	1
4. MOTOR VEHICLE LICENSES								
5. NATURAL RESOURCES TAX								
6. REAL PROPERTY TAX								
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	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 & MOTEL ROOM TAX (CODE 17)				27.3	27.3	27.3		
e. SUB-TOTAL				472.6	472.6	472.6		
F. SUB-TOTAL ADJUSTMENTS				254.7	254.7	254.7		
G. ADJUSTED SALES TAX				13438.1	13438.1	13438.1	13612.1	429.1
H. PROFITS OF LIQUOR COMMISSIONS				2130.0	2130.0	2130.0	2130	0
I. 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

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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	596 SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	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			195.0		195.0			
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) LIQUOR GALLONAGE FEES			269.6		269.6			
S) LIQUOR LICENSE FEES			32.7		32.7			
T) PRELEVEMENT (INORNES DES SALAIRES)			48.8		48.8			
U) RESIDUAL			143.0		143.0			
V) RECLASSIFICATION OF GBE HYDRO LEVY			6.6		6.6			
H) SUB-TOTAL MISCELLANEOUS	269.6	0.0	269.6	1210.3	1479.9	1953	-473	0
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			
H) TOTAL PROVINCIAL	5949.0	13438.1	19387.1	5072.0	24459.1	24459	0	
OF WHICH: LIQUOR GALLONAGE FEES								
A. FROM OTHER LICENSES, FEES & PERMITS	117.9				117.9			
B. FROM MISCELLANEOUS	269.6				269.6			
C. SUB-TOTAL	387.5				387.5			

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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	596 SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	TOTAL PUBLISHED I/E	DIFFERENCE
C. LOCAL								
1. AMUSEMENT TAX	26.8		26.8		26.8	27	0	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) OWN 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	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 &	20590.9	17373.1	37964.0		20824.9	58788.9	58789	0

(1) BY DEFINITION TOTAL NEGATIVE
"INDIRECT TAX" CND. OWNERSHIP CHARGES
CAN BE RECAST AS A CHARGE AGAINST

S/B REGARDED AS A SUBSIDY AL
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

	219 TAX MARGINS	596 OTHER COMMODITY TAXES	598 SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	TOTAL TAX	PUBLISHED I/E	TOTAL PUBLISHED I/E	DIFFERENCE
E. SUMMARY								
1. FEDERAL								
A) CUSTOMS IMPORT DUTIES	1513.0	3910.5	3910.5		3910.5		3910.5	
B) EXCISE DUTIES	1136.6		1513.0		1513.0		1513.0	
C) EXCISE TAXES	9015.6		1136.6		1136.6		1136.6	
D) SALES TAXES	568.1		9015.6		9015.6		9015.6	
E) GASOLINE TAX	419.0		568.1		568.1		568.1	
F) OIL EXPORT CHARGES	1380.6		419.0		419.0		419.0	
G) PETROLEUM COMPENSATION LEVY	327.6		1380.6		1380.6		1380.6	
H) CANADIAN OWNERSHIP CHARGES	252.2		327.6		327.6		327.6	
I) AIR TRANSPORTATION TAX			252.2		252.2		252.2	
J) NON-COMMODITY TAXES			371.4		371.4		371.4	
TOTAL FEDERAL	14615.1	3910.5	16525.6		371.4	16697.0	16697	0
2. PROVINCIAL								
A) AMUSEMENT TAX	189.9		189.9		189.9		189.9	
B) GASOLINE TAX	3241.7		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		2130.0	
E) LIQUOR GALLONAGE FEES	387.5		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	26.6		26.6		26.6		26.6	
B) RETAIL SALES TAX		24.5		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					1728.6		1728.6	
TOTAL LOCAL	26.6	24.5	51.3		15381.5	15432.8	15433	0
4. TOTAL	20590.9	17373.1	37964.0		20624.9	56786.9	56789	0
5. FEDERAL IMPORT DUTIES								
6. TOTAL EXCLUDING FEDERAL IMPORT DUTIES	20590.9	13462.6	34053.5		20624.9	54686.4	54686.4	

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

	NFLD	PEI	NS	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NWT	CANADA
1. PROFITS OF LIQUOR COMMISSIONS	65266	10426	101261	70152	355003	616020	132887	123682	314103	326515	5105	9478
2. GASOLINE TAXES	70986	17092	126647	106804	1072790	1201636	157706	31059	5786	433474	4105	10786
3. PROVINCIAL AMUSEMENT TAX	99	1121	6440	2959	41291	63561	5254	1168	9072	14789	0	0

ADJUSTMENTS:

A) AMUSEMENT TAX FOR ONTARIO INCLUDED IN RETAIL SALES TAX	0	0	0	0	0	46700	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	-2564
C) SUB-TOTAL ADJUSTED	99	1121	3676	2959	41291	110261	5254	1168	9072	14789	0	189890
PROVINCIAL AMUSEMENT TAX												
4. LIQUOR GALLONAGE TAX OF WHICH:	14099	0	0	0	56199	250191	0	0	0	66975	0	0
BEER	14099	0	0	0	37760	224449	0	0	0	62074	0	0
MINE	0	0	0	0	9093	7419	0	0	0	0	0	16512
SPIRITS	0	0	0	0	9366	16323	0	0	0	4901	0	32570

5. A) PROVINCIAL SALES TAXES

1) RETAIL SALES TAX (INCL. ONTARIO AMUSEMENT TAX)	354762	59785	464846	361227	2661861	4956992	461586	369248	0	1453003	0	0 11363350
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	516159	433845	3506140	5554894	534815	436453	100407	1625105	2657	4170 13163450

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	116275	0	0	0	0	0	0	0 116275
3) BC HOTEL TAX	0	0	0	0	0	0	0	0	0	460	0	460
4) BC HOTEL & MOTEL ROOM TAX	0	0	0	0	0	0	0	0	0	27342	0	27342
5) ADD: NOVA SCOTIA CABLE TAX	0	0	2564	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	-174000
7) DEDUCT: ONTARIO AMUSEMENT TAX	0	0	0	0	0	-46700	0	0	0	0	0	-46700
8) SUB-TOTAL OF 5.B	0	0	2564	0	271002	-46700	0	0	0	27802	0	2546668

C) CONTROL TOTAL - PROVINCIAL RETAIL SALES TAXES (5.A + 5.B)	394451	72354	520723	433845	3777142	5506194	534815	436453	100407	1652907	2657	4170 13428110
6. TOTAL (1 TO 5)												
	544901	101793	752507	615760	5302505	7686302	830662	592362	429368	2494660	11867	24434 19307121

(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 IIIIC: 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	9756	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)	TOTAL PUBLISHED I/E	DIFFERENCE
A.FEDERAL							
1.FEDERAL CUSTOMS IMPORT DUTIES	219	596			596		
2.EXCISE DUTIES	TAX	OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES		NON- COMMODITY TAXES	TOTAL TAX	
3.EXCISE TAXES	MARGINS						
A)SALES TAXES (FST)	1436.6	4168.9	4168.9			4168.9	0
B)i.EXCISE TAXES (I/O) DEDUCT ADJ TO GASOLINE	11540.7		11540.7			1436.6	1437
SUB-TOTAL							
ii.NATURAL & LIQUID GAS TAXES DEDUCT: NAT/LIQ GAS TAX ADJ	1680.2		1680.2			1680.2	
SUB-TOTAL	-211.0	-211.0	-211.0			-211.0	
	1469.2		1469.2			1469.2	
iii.SOFTWOOD LUMBER ADD SOFTWOOD FROM MISCELLANEOUS	0.0	0.6	0.6			0.6	
SUB-TOTAL	-0.6	-0.6	-0.6			-0.6	
	0.0	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) ADD ADJ FROM EXCISE TAXES	1168.8	211.0	1168.8			1168.8	
SUB-TOTAL	211.0	1379.8	211.0			211.0	
	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	1
C)SUB-TOTAL	0.0		0.0			0.0	
5.PETROLEUM COMPENSATION FUND LEVY	3.0		3.0			3.0	0
6.A)CANADIAN OWNERSHIP CHARGES B)ALLOCATED TO SUB. IND.134(1)	-20.0	20.0	-20.0			-20.0	
	20.0		20.0			20.0	
C)SUB-TOTAL	0.0		0.0			0.0	0
7.PIP SUBSIDY REFUND(2)			49.5			49.5	0
						327.3	326

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

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

	219 TAX MARGINS	596 OTHER COMMODITY TAXES	(\$ MILLIONS)	598 SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	TOTAL PUBLISHED I/E	Difference
B. PROVINCIAL									
1. A) AMUSEMENT TAX	148.0		148.0			148.0	148	148	0
B) ADJUSTMENTS				50.0	50.0	50.0			
FROM ONTARIO SALES TAX				-2.9	-2.9	-2.9			
TO NOVA SCOTIA CABLE TAX				195.0	195.0	195.0	148	148	47
C) SUB-TOTAL									
2. CORPORATION TAX				1267.0		1267.0	1267	1267	0
3. GASOLINE TAX	3274.8		3274.8			3274.8	3275	3275	0
4. MOTOR VEHICLE LICENSES					490.8	490.8	491	491	0
5. NATURAL RESOURCES TAX					710.0	710.0	710	710	0
6. REAL PROPERTY TAX					1046.6	1046.6	1047	1047	0
7. SALES TAX				12722.8	12722.8	12722.8			
A. RETAIL SALES TAX				1931.4	1931.4	1931.4			
B. TOBACCO TAX				9.8	9.8	9.8			
C. LIQUOR TAX									
D. SUB-TOTAL				14664.0	14664.0	14664.0	14664	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			
III) FROM AMUSEMENT TAX N.S.				2.9	2.9		0.0	0.0	
IV) TO SALES TAX FROM MISCELLANEOUS							2.9	2.9	
a. BC HOTEL TAX (CODE 17)				0.6	0.6		0.6	0.6	
b. QUEBEC MEALS & HOTEL TAX (CODE 17)				360.2	360.2		360.2	360.2	
c. QUEBEC TELECOMM TAX (CODE 17)				129.2	129.2		129.2	129.2	
d. BC HOTEL & HOTEL ROOM TAX (CODE 17)				41.6	41.6		41.6	41.6	
e. SUB-TOTAL				531.6	531.6	0.0	531.6	531.6	
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
H. PROFITS OF LIQUOR COMMISSIONS				2149.6		2149.6	2149	2149	1
I. 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	
D) QUEBEC ELECTRICAL INSTALLATION FEES							10.3	10.3	
J. LIQUOR COMMISSIONS	136.5								

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

	219 TAX MARGINS	596 OTHER COMMODITY TAXES	(\$ MILLIONS)	596 NON- COMMODITY TAXES	TOTAL TAX	TOTAL PUBLISHED I/E	Difference
E)QUEBEC PUBLICITE				8.6	8.6		
F)COMPANY ACT				26.4	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)GYPSEM TAX				0.6	0.6		
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		
S)LIQUOR LICENSE FEES				47.5	47.5		
T)PREFLEUVENT (NORMES DES SALAIRES)				44.0	44.0		
U)RESIDUAL				162.7	162.7		
V)RECLASSIFICATION OF GBE HYDRO LEVY				18.1	18.1		
H)SUB-TOTAL MISCELLANEOUS	309.9	0.0	309.9	1441.9	1751.8	2284	-532
X)ITEMS REALLOCATED TO SALES TAX							
a.B.C. HOTEL TAX				0.6	0.6		
b.QUEBEC MEALS & HOTEL TAX				360.2	360.2		
c.QUEBEC TELECOMMUNICATIONS TAX				129.2	129.2		
d.B.C. HOTEL & MOTEL ROOM TAX				41.6	41.6		
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	
B.FROM MISCELLANEOUS	309.9					309.9	
C.SUB-TOTAL	446.4					446.4	

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

					\$ MILLIONS				
						598	TOTAL PUBLISHED I/E		DIFFERENCE
						NON- COMMODITY TAXES	TOTAL TAX		
C. LOCAL		MARGINS	COMMODITY TAXES						
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					13214.8	13214.8			
A) REAL & PERSONAL PROPERTY TAX					810.3	810.3			
B) SPECIAL ASSESSMENT					57.5	57.5			
C) FEDERAL AGENCY IN LIEU OF TAX					237.0	237.0			
D) PROVINCIAL AGENCY IN LIEU OF TAX					67.4	67.4			
E) MUN. AGENCY IN LIEU OF TAX					247.6	247.6			
6) 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		22653.3	64056.6	64056	-1

- (1) BY DEFINITION TOTAL NEGATIVE
"INDIRECT TAX" AND 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 PID BY I/O CATEGORIES, 1986

		(\$ MILLIONS)			TOTAL PUBLISHED I/E	DIFFERENCE
		TAX MARGINS	OTHER COMMODITY TAXES	SUB-TOTAL COMMODITY TAXES	NON- COMMODITY TAXES	
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
TOTAL FEDERAL		16156.6	4168.9	20325.5	533.6	20859.1
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		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	26416.4
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
4. TOTAL		222251.4	18949.9	41201.3	22853.3	64054.6
5. FEDERAL IMPORT DUTIES						-1
6. TOTAL EXCLUDING FEDERAL IMPORT DUTIES		222251.4	14781.0	37032.4	22853.3	59885.7

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APPENDIX IVb: CONTROL TOTALS FOR PROVINCIAL COMMODITY TAXES, 1986

	NFLD	PEI	NS	NB	QUE	ONT	MAN	SASK	ALTA	BC	YUK	NWT	CANADA
1. PROFITS OF LIQUOR COMMISSIONS	36830	9137	106849	71869	3622999	629643	137966	117733	315934	345809	4634	10169	2149572
2. GASOLINE TAXES	66843	15562	113571	105302	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	34666	2111	41722	116948	5101	1584	9180	13831	0	0	195038
4. LIQUOR GALLONAGE TAX OF WHICH:	35070	0	0	0	0	59329	268929	0	0	0	83031	0	0
BEER	35070	0	0	0	0	40429	243470	0	0	0	76164	0	0
WINE	0	0	0	0	0	9783	7555	0	0	0	0	0	17338
SPIRITS	0	0	0	0	0	9117	17904	0	0	0	4867	0	31888
5. A) PROVINCIAL SALES TAXES													
1) RETAIL SALES TAX (INCL. ONTARIO AMUSEMENT TAX)	397177	64296	467854	438990	3468811	5469513	493158	345187	0	1557803	0	0	12722789
2) TOBACCO	39892	8256	73300	58228	686116	565310	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	0	360245	0	0	0	0	0	0	360245
2) QUE TELECOM TAX (1)	0	0	0	0	0	129163	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	-38300	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	106406	-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
D. TOTAL (1 TO 5)	562832	106467	767964	676580	584366	6279771	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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APPENDIX IVc: CONTROL TOTALS FOR MUNICIPAL COMMODITY TAXES, 1986

	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	16983	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 (DUTY) INDUSTRIES TO USERS (SEE APPENDIX 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 TFCANOON	FEDERAL CANADIAN OWNERSHIP CHARGE	3	3	0	SPECIFIC
9 TFST	FEDERAL SALES TAX	44	47	47	AD VALOREM
10 TPRGALTX	PROVINCIAL LIQUOR GALLONAGE TAX	1	1	1	MAINLY AD VALOREM
11 TPLCPROF	PROVINCIAL LIQUOR COMMISSION PROFITS	1	1	1	(NOT APPLICABLE)
12 TPRGASTX	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

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?

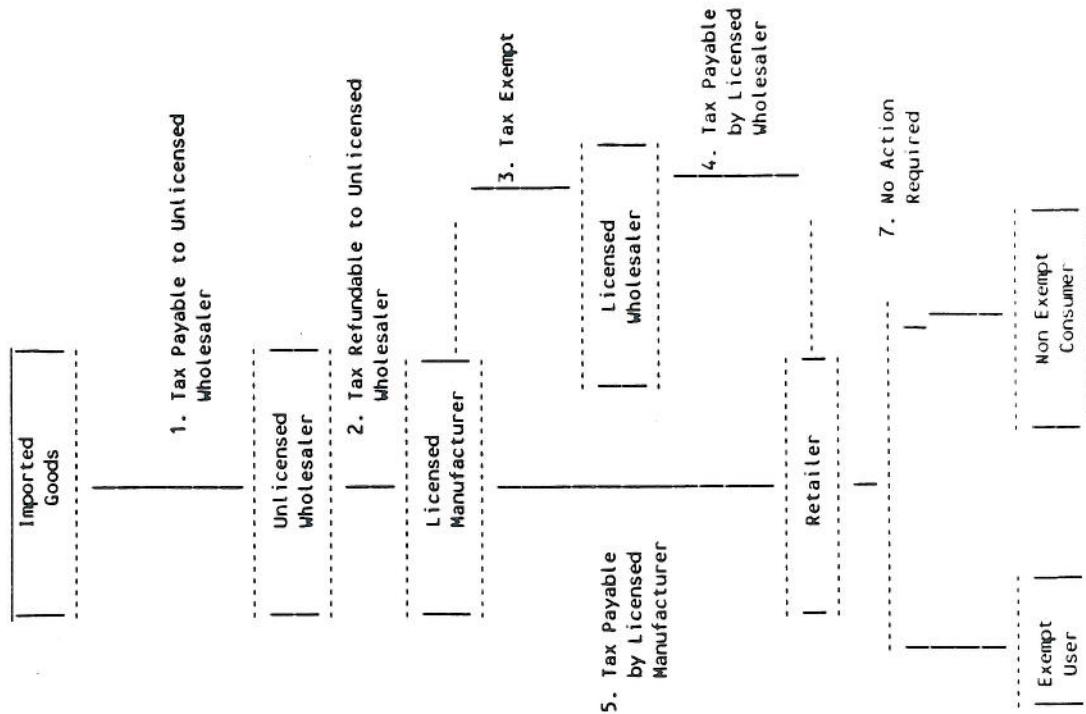
On goods manufactured or produced in Canada, the tax is payable by the manufacturer when the goods are delivered to the purchaser or when the property in the goods passes. For a licensed wholesaler, tax is payable when the goods are imported or taken from the warehouse.

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 manufacturer 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.

**APPENDIX VII: TAX DISTRIBUTION BY COMMODITY, 1984 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(6000)**

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APPENDIX VII: TAX DISTRIBUTION BY COMMODITY, 1984 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(0000)

	TFCAGTAX	TFNATCLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPPETL	TFAIRTR	TFCANON	TFST	TPRGALTX
67 OTHER CHEMICAL PRODUCTS	0	0	966	0	0	0	0	0	0	294266
68 SCIENTIFIC EQUIPMENT	0	0	18821	0	0	0	0	0	0	192659
69 OTHER MANUFACTURED PRODUCTS	0	0	36861	0	0	0	0	0	0	296540
74 TRANSPORTATION & STORAGE	0	0	0	0	0	0	0	0	0	0
75 RADIO & TELEVISION BROADCASTIN	0	0	41261	0	0	0	0	0	0	0
76 TELEPHONE & TELEGRAPH	0	0	0	0	0	0	0	0	0	0
78 ELECTRIC POWER	0	0	0	0	0	0	0	0	0	0
81 RETAIL MARGINS	0	0	0	0	0	0	0	0	0	0
83 OTHER FINANCE, INS., REAL ESTATE	0	0	0	0	0	0	0	0	0	0
84 BUSINESS SERVICES	0	0	0	0	0	0	0	0	0	5811
87 AMUSEMENT & RECREATION SERVICE	0	0	0	0	0	0	0	0	0	2736
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	644800	1423598	687000	2104999	218000	859000	7353600	381239	

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

	TPLCPROF	TPRGASTX	TPPANDE	TPST	TMHOUSE	TNST	TOTAL
2 LIVE ANIMALS	0	0	0	2622	0	0	2622
3 OTHER AGRICULTURAL PRODUCTS	0	0	0	51043	0	0	51056
4 FORESTRY PRODUCTS	0	0	0	1915	0	0	1915
5 OTHER METAL. ORES & CONCENTRAT	0	0	0	110	0	0	110
6 COAL	0	0	0	250	0	0	250
7 CRUDE MINERAL OILS	0	0	0	1280	0	0	3226156
8 NATURAL GAS	0	0	0	24514	0	2242	302046
9 NON-METALLIC MINERALS	0	0	0	28412	0	0	36904
10 SERVICES INCIDENTAL TO MINING	0	0	0	2363	0	0	2363
11 FEEDS	0	0	0	25540	0	0	25540
12 MISC. FOOD PRODUCTS	0	0	0	64841	0	0	68987
13 SOFT DRINKS	0	0	0	79741	0	0	79741
14 ALCOHOLIC BEVERAGES	0	0	0	670964	0	0	4440481
15 CIGARETTES & TOBACCO MFG.	0	0	0	1661298	0	0	3052785
16 TIRES & TUBES	0	0	0	98473	0	0	184057
17 OTHER RUBBER PRODUCTS	0	0	0	35320	0	0	63435
18 PLASTIC FABRICATED PRODUCTS	0	0	0	120564	0	0	263268
19 LEATHER & LEATHER PRODUCTS	0	0	0	80997	0	0	104146
20 YARNS & MAN MADE FIBRES	0	0	0	8456	0	0	13925
21 FABRICS	0	0	0	24809	0	0	50824
22 OTHER TEXTILE PRODUCTS	0	0	0	165371	0	0	317027
23 HOSIERY & KNITTED WEAR	0	0	0	105996	0	0	105996
24 CLOTHING & ACCESSORIES	0	0	0	319605	0	0	319605
25 LUMBER & TIMBER	0	0	0	103589	0	0	153312
26 VENEER & PLYWOOD	0	0	0	40825	0	0	62821
27 OTHER WOOD FABRICATED MATERIAL	0	0	0	165754	0	0	263444
28 FURNITURE & FIXTURES	0	0	0	206754	0	0	456056
29 NEWSPRINT & OTHER PAPER STOCK	0	0	0	26598	0	0	47183
30 PAPER PRODUCTS	0	0	0	223873	0	0	476744
31 PRINTING & PUBLISHING	0	0	0	176039	0	0	433742
32 ADVERTISING, PRINT MEDIA	0	0	0	724	0	0	724
33 IRON & STEEL PRODUCTS	0	0	0	76542	0	0	139052
34 ALUMINUM PRODUCTS	0	0	0	952	0	0	3015
35 COPPER & COPPER ALLOY PRODUCTS	0	0	0	2262	0	0	5039
36 NICKEL PRODUCTS	0	0	0	322	0	0	544
37 OTHER NON FERROUS METAL PRODUC	0	0	0	4291	0	0	7817
38 BOILERS, TANKS & PLATES	0	0	0	33271	0	0	581199
39 FABRICATED STRUCTURAL METAL PR	0	0	0	142008	0	0	241446
40 OTHER METAL FABRICATED PRODUCT	0	0	0	360150	0	0	651302
41 AGRICULTURAL MACHINERY	0	0	0	22285	0	0	30932
42 OTHER INDUSTRIAL MACHINERY	0	0	0	505671	0	0	1028333
43 MOTOR VEHICLES	0	0	0	1016069	0	0	2088796
44 MOTOR VEHICLE PARTS	0	0	0	269551	0	0	475512
45 OTHER TRANSPORT EQUIPMENT	0	0	0	78557	0	0	216575

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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	TPST	TOTAL
67 OTHER CHEMICAL PRODUCTS	0	0	0	343643	0	0	635877
68 SCIENTIFIC EQUIPMENT	0	0	0	192566	0	0	406246
69 OTHER MANUFACTURED PRODUCTS	0	0	0	416815	0	0	752216
74 TRANSPORTATION & STORAGE	0	0	0	0	0	0	216000
75 RADIO & TELEVISION BROADCASTIN	0	0	0	30502	0	0	79763
76 TELEPHONE & TELEGRAPH	0	0	0	535421	0	0	535421
78 ELECTRIC POWER	0	0	0	316431	0	13758	332189
81 RETAIL MARGINS	0	0	0	62470	0	0	62470
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	57950	0	0	57950
94 UNALLOCATED IMPORTS & EXPORTS	0	0	0	26173	0	0	26173
TOTAL	1997711	3176010	184019	12004702	26405	16000	31752783

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

	TFGASTAX	TFEXTAX	TFEXTAX	TFOECH	TFPEITL	TFAIRTR	TFCANONN	TFST	TPRGALTX	TPLCBROF
2 LIVE ANIMALS	0	0	0	0	0	0	0	0	0	0
3 OTHER AGRICULTURAL PRODUCTS	0	0	14	0	0	0	0	0	0	0
4 FORESTRY PRODUCTS	0	0	0	0	0	0	0	0	0	0
5 OTHER METAL. ORES & CONCENTRAT	0	0	0	0	0	0	0	0	0	0
6 COAL	0	0	0	0	0	0	0	0	0	0
9 CRUDE MINERAL OILS	0	0	0	0	0	0	0	0	0	0
10 NATURAL GAS	0	0	0	0	0	0	0	0	0	0
11 NON-METALLIC MINERALS	0	0	0	0	0	0	0	0	0	0
12 SERVICES INCIDENTAL TO MINING	0	0	0	0	0	0	0	0	0	0
13 FEEDS	0	0	0	0	0	0	0	0	0	0
18 MISC. FOOD PRODUCTS	0	0	0	0	0	0	0	0	0	0
22 SOFT DRINKS	0	0	0	0	0	0	0	0	0	0
23 ALCOHOLIC BEVERAGES	100954	903978	0	0	0	0	0	491534	387464	2129976
24 CIGARETTES & TOBACCO MFG.	670807	609008	0	0	0	0	0	242024	0	0
26 TIRES & TUBES	0	0	0	0	0	0	0	90721	0	0
27 OTHER RUBBER PRODUCTS	0	0	0	0	0	0	0	0	0	0
28 PLASTIC FABRICATED PRODUCTS	0	0	0	0	0	0	0	157402	0	0
29 LEATHER & LEATHER PRODUCTS	0	0	0	0	0	0	0	0	26334	0
30 YARNS & MAN MADE FIBRES	0	0	0	0	0	0	0	29191	0	0
31 FABRICS	0	0	0	0	0	0	0	0	6136	0
32 OTHER TEXTILE PRODUCTS	0	0	0	0	0	0	0	0	262294	0
33 HOSIERY & KNITTED WEAR	0	0	0	0	0	0	0	0	174226	0
34 CLOTHING & ACCESSORIES	0	0	0	0	0	0	0	0	0	0
35 LUMBER & TIMBER	0	0	0	0	0	0	0	0	0	0
36 VENEER & PLYWOOD	0	0	0	0	0	0	0	0	0	0
37 OTHER WOOD FABRICATED MATERIAL	0	0	0	0	0	0	0	0	0	0
38 FURNITURE & FIXTURES	0	0	0	0	0	0	0	0	0	0
39 NEWSPRINT & OTHER PAPER STOCK	0	0	0	0	0	0	0	0	0	0
41 PAPER PRODUCTS	0	0	0	0	0	0	0	0	0	0
42 PRINTING & PUBLISHING	0	0	0	0	0	0	0	0	0	0
43 ADVERTISING, PRINT MEDIA	0	0	0	0	0	0	0	0	0	0
44 IRON & STEEL PRODUCTS	0	0	0	0	0	0	0	0	0	0
45 ALUMINUM PRODUCTS	0	0	0	0	0	0	0	0	0	0
46 COPPER & COPPER ALLOY PRODUCTS	0	0	0	0	0	0	0	0	0	0
47 NICKEL PRODUCTS	0	0	0	0	0	0	0	0	0	0
48 OTHER NON FERROUS METAL PRODUC	0	0	0	0	0	0	0	0	0	0
49 BOILERS, TANKS & PLATES	0	0	0	0	0	0	0	0	0	0
50 FABRICATED STRUCTURAL METAL PR	0	0	0	0	0	0	0	0	0	0
51 OTHER METAL FABRICATED PRODUCT	0	0	0	0	0	0	0	0	0	0
52 AGRICULTURAL MACHINERY	0	0	0	0	0	0	0	0	0	0
53 OTHER INDUSTRIAL MACHINERY	0	0	0	0	0	0	0	0	0	0
54 MOTOR VEHICLES	0	0	0	0	0	0	0	0	0	0
55 MOTOR VEHICLE PARTS	0	0	0	0	0	0	0	0	0	0
56 OTHER TRANSPORT EQUIPMENT	0	0	0	0	0	0	0	0	0	0
57 APPLIANCES & RECEIVERS,HOUSEHOLD	0	0	0	0	0	0	0	0	0	0
58 OTHER ELECTRICAL PRODUCTS	0	0	0	0	0	0	0	0	0	0
59 CEMENT & CONCRETE PRODUCTS	0	0	0	0	0	0	0	0	0	0
60 OTHER NON-METALLIC MINERAL PRO	0	0	0	0	0	0	0	0	0	0
61 GASOLINE & FUEL OIL	566100	0	0	0	0	0	0	0	0	0
62 OTHER PETROLEUM & COAL PROD.	0	0	0	0	0	0	0	0	0	0
63 INDUSTRIAL CHEMICALS	0	0	0	0	0	0	0	0	0	0
64 FERTILIZERS	0	0	0	0	0	0	0	0	0	0
65 PHARMACEUTICALS	0	0	0	0	0	0	0	0	0	0
66	0	0	0	0	0	0	0	0	0	0

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

	TFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOM	TFST	TPRGALTIX	TPLCBROF
67 OTHER CHEMICAL PRODUCTS	0	722	0	0	0	0	0	0	334635	0
68 SCIENTIFIC EQUIPMENT	0	21527	0	0	0	0	0	0	221107	0
69 OTHER MANUFACTURED PRODUCTS	0	43096	0	0	0	0	0	0	343003	0
74 TRANSPORTATION & STORAGE	0	0	0	0	0	0	0	0	0	0
75 RADIO & TELEVISION BROADCAST	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	0	3386	0
87 AMUSEMENT & RECREATION SERVICE	0	0	0	0	0	0	0	0	3516	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	22776	0
94 UNALLOCATED IMPORTS & EXPORTS	0	0	0	0	0	0	0	0	0	0
TOTAL	568100	1138900	1513000	419000	1380600	252200	327600	9015600	367464	2129976

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

	TPRAGASTX	TPAMUSE	TMAMUSE	TPST	TMSI	TOTINDIA
2	LIVE ANIMALS	0	0	3149	50477	50477
3	OTHER AGRICULTURAL PRODUCTS	0	0	0	0	0
4	FORESTRY PRODUCTS	0	0	0	0	0
5	OTHER METAL. ORES & CONCENTRAT	0	0	0	0	0
6	COAL	0	0	0	0	0
7	CRUDE MINERAL OILS	0	0	426	426	426
8	NATURAL GAS	0	0	1698	0	1954073
9	NON-METALLIC MINERALS	5089	0	20100	0	20100
10	SERVICES INCIDENTAL TO MINING	0	0	0	0	0
11	FEEDS	0	0	0	0	0
12	MISC. FOOD PRODUCTS	0	0	0	0	0
13	SOFT DRINKS	0	0	98562	120314	120314
14	ALCOHOLIC BEVERAGES	0	0	33819	43419	43419
15	CIGARETTES & TOBACCO MFG.	0	0	1711	0	1711
16	TIRES & TUBES	0	0	230	0	230
17	OTHER RUBBER PRODUCTS	0	0	0	0	0
18	PLASTIC FABRICATED PRODUCTS	0	0	0	0	0
19	LEATHER & LEATHER PRODUCTS	0	0	0	0	0
20	YARNS & MAN MADE FIBRES	0	0	0	0	0
21	FABRICS	0	0	0	0	0
22	OTHER TEXTILE PRODUCTS	0	0	0	0	0
23	HOSIERY & KNITTED WEAR	0	0	0	0	0
24	CLOTHING & ACCESSORIES	0	0	0	0	0
25	LUMBER & TIMBER	0	0	0	0	0
26	VENeer & PLYWOOD	0	0	0	0	0
27	OTHER WOOD FABRICATED MATERIAL	0	0	0	0	0
28	FURNITURE & FIXTURES	0	0	0	0	0
29	NEWSPRINT & OTHER PAPER STOCK	0	0	0	0	0
30	PAPER PRODUCTS	0	0	0	0	0
31	PRINTING & PUBLISHING	0	0	0	0	0
32	ADVERTISING, PRINT MEDIA	0	0	0	0	0
33	IRON & STEEL PRODUCTS	0	0	0	0	0
34	ALUMINUM PRODUCTS	0	0	0	0	0
35	COPPER & COPPER ALLOY PRODUCTS	0	0	0	0	0
36	NICKEL PRODUCTS	0	0	0	0	0
37	OTHER NON-FERROUS METAL PRODUC	0	0	0	0	0
38	BOILERS, TANKS & PLATES	0	0	0	0	0
39	FABRICATED STRUCTURAL METAL PR	0	0	0	0	0
40	OTHER METAL FABRICATED PRODUCT	0	0	0	0	0
41	AGRICULTURAL MACHINERY	0	0	0	0	0
42	OTHER INDUSTRIAL MACHINERY	0	0	0	0	0
43	MOTOR VEHICLES	0	0	0	0	0
44	MOTOR VEHICLE PARTS	0	0	0	0	0
45	OTHER TRANSPORT EQUIPMENT	0	0	0	0	0
46	APPLIANCES & RECEIVERS,HOUSEHOLD	0	0	0	0	0
47	OTHER ELECTRICAL PRODUCTS	0	0	0	0	0
48	CEMENT & CONCRETE PRODUCTS	0	0	0	0	0
49	OTHER NON-METALLIC MINERAL PRO	0	0	0	0	0
50	GASOLINE & FUEL OIL	0	0	0	0	0
51	OTHER PETROLEUM & COAL PROD.	0	0	0	0	0
52	INDUSTRIAL CHEMICALS	0	0	0	0	0
53	FERTILIZERS	0	0	0	0	0
54	PHARMACEUTICALS	0	0	0	0	0
55	0	0	0	0	0	0
56	0	0	0	0	0	0
57	0	0	0	0	0	0
58	0	0	0	0	0	0
59	0	0	0	0	0	0
60	0	0	0	0	0	0
61	0	0	0	0	0	0
62	0	0	0	0	0	0
63	0	0	0	0	0	0
64	0	0	0	0	0	0
65	0	0	0	0	0	0
66	0	0	0	0	0	0
67	0	0	0	0	0	0
68	0	0	0	0	0	0
69	0	0	0	0	0	0
70	0	0	0	0	0	0
71	0	0	0	0	0	0
72	0	0	0	0	0	0
73	0	0	0	0	0	0
74	0	0	0	0	0	0
75	0	0	0	0	0	0
76	0	0	0	0	0	0
77	0	0	0	0	0	0
78	0	0	0	0	0	0
79	0	0	0	0	0	0
80	0	0	0	0	0	0
81	0	0	0	0	0	0
82	0	0	0	0	0	0
83	0	0	0	0	0	0
84	0	0	0	0	0	0
85	0	0	0	0	0	0
86	0	0	0	0	0	0
87	0	0	0	0	0	0
88	0	0	0	0	0	0
89	0	0	0	0	0	0
90	0	0	0	0	0	0
91	0	0	0	0	0	0
92	0	0	0	0	0	0
93	0	0	0	0	0	0
94	0	0	0	0	0	0
95	0	0	0	0	0	0
96	0	0	0	0	0	0
97	0	0	0	0	0	0
98	0	0	0	0	0	0
99	0	0	0	0	0	0
100	0	0	0	0	0	0
101	0	0	0	0	0	0
102	0	0	0	0	0	0
103	0	0	0	0	0	0
104	0	0	0	0	0	0
105	0	0	0	0	0	0
106	0	0	0	0	0	0
107	0	0	0	0	0	0
108	0	0	0	0	0	0
109	0	0	0	0	0	0
110	0	0	0	0	0	0
111	0	0	0	0	0	0
112	0	0	0	0	0	0
113	0	0	0	0	0	0
114	0	0	0	0	0	0
115	0	0	0	0	0	0
116	0	0	0	0	0	0
117	0	0	0	0	0	0
118	0	0	0	0	0	0
119	0	0	0	0	0	0
120	0	0	0	0	0	0
121	0	0	0	0	0	0
122	0	0	0	0	0	0
123	0	0	0	0	0	0
124	0	0	0	0	0	0
125	0	0	0	0	0	0
126	0	0	0	0	0	0
127	0	0	0	0	0	0
128	0	0	0	0	0	0
129	0	0	0	0	0	0
130	0	0	0	0	0	0
131	0	0	0	0	0	0
132	0	0	0	0	0	0
133	0	0	0	0	0	0
134	0	0	0	0	0	0
135	0	0	0	0	0	0
136	0	0	0	0	0	0
137	0	0	0	0	0	0
138	0	0	0	0	0	0
139	0	0	0	0	0	0
140	0	0	0	0	0	0
141	0	0	0	0	0	0
142	0	0	0	0	0	0
143	0	0	0	0	0	0
144	0	0	0	0	0	0
145	0	0	0	0	0	0
146	0	0	0	0	0	0
147	0	0	0	0	0	0
148	0	0	0	0	0	0
149	0	0	0	0	0	0
150	0	0	0	0	0	0
151	0	0	0	0	0	0
152	0	0	0	0	0	0
153	0	0	0	0	0	0
154	0	0	0	0	0	0
155	0	0	0	0	0	0
156	0	0	0	0	0	0
157	0	0	0	0	0	0
158	0	0	0	0	0	0
159	0	0	0	0	0	0
160	0	0	0	0	0	0
161	0	0	0	0	0	0
162	0	0	0	0	0	0
163	0	0	0	0	0	0
164	0	0	0	0	0	0
165	0	0	0	0	0	0
166	0	0	0	0	0	0
167	0	0	0	0	0	0
168	0	0	0	0	0	0
169	0	0	0	0	0	0
170	0	0	0	0	0	0
171	0	0	0	0	0	0
172	0	0	0	0	0	0
173	0	0	0	0	0	0
174	0	0	0	0	0	0
175	0	0	0	0	0	0
176	0	0	0	0	0	0
177	0	0	0	0	0	0
178	0	0	0	0	0	0
179	0	0	0	0	0	0
180	0	0	0	0	0	0
181	0	0	0	0	0	0
182	0	0	0	0	0	0
183	0	0	0	0	0	0
184	0	0	0	0	0	0
185	0	0	0	0	0	0
186	0	0	0	0	0	0
187	0	0	0	0	0	0
188	0	0	0	0	0	0
189	0	0	0	0	0	0
190	0	0	0	0	0	0
191	0	0	0	0	0	0
192	0	0	0	0	0	0
193	0	0	0	0	0	0
194	0	0	0	0	0	0
195	0	0	0	0	0	0
196	0	0	0	0	0	0
197	0	0	0	0	0	0
198	0	0	0	0	0	0
199	0	0	0	0	0	0
200	0	0	0	0	0	0
201	0	0	0	0	0	0
202	0	0	0	0	0	0
203	0	0	0	0	0	0
204	0	0	0	0	0	0
205	0	0	0	0	0	0
206	0	0	0	0	0	0
207	0	0	0	0	0	0
208	0	0	0	0	0	0
209	0	0	0	0	0	0
210	0	0	0	0	0	0
211	0	0	0	0	0	0
212	0	0	0	0	0	0
213	0	0	0	0	0	0
214	0	0	0	0	0	0
215	0	0	0	0	0	0
216	0	0	0	0	0	0
217	0	0	0	0	0	0
218	0	0	0	0	0	0
219	0	0	0	0	0	0
220	0	0	0	0	0	0
221	0	0	0	0	0	0
222	0	0	0	0	0	0
223	0	0	0	0	0	0
224	0	0	0	0	0	0
225	0	0	0	0	0	0
226	0	0	0	0	0	0
227	0	0	0	0	0	0
228	0	0	0	0	0	0
229	0	0	0	0	0	0
230	0	0	0	0	0	0
231	0	0	0	0	0	0
232	0	0	0	0	0	0
233	0	0	0	0	0	0
234	0	0	0	0	0	0
235	0	0	0	0	0	0
236	0	0	0	0	0	0
237	0	0	0	0	0	0
238	0	0	0	0	0	0
239	0	0	0	0	0	0
240	0	0	0	0	0	0
241	0	0	0	0	0	0
242	0	0	0	0	0	0
243	0	0	0	0	0	0
244	0	0	0	0	0	0
245	0	0	0	0	0	0
246	0	0	0	0	0	0

APPENDIX VIII: TAX DISTRIBUTION BY COMMODITY, 1965 (MEDIUM LEVEL)
BEFORE REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(000)

	TPRGASTX	TPAMUSE	TPST	THAMUSE	TMSLT	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
61 RETAIL MARGINS	0	0	106168	0	0	106168
83 OTHER FINANCE, INS., REAL ESTATE	0	0	2103	0	0	2103
84 BUSINESS SERVICES	0	100533	43026	19164	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	169890	13436322	26771	24533	34053729

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

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

	TFFGASTAX	TFEXTAX	TFEXDUTY	TFPETL	TFAIRTR	TFST	TPRGALTX	TPLCBR0F	TPRGASTX	TPAUSE
67 OTHER CHEMICAL PRODUCTS	0	726	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	0	327300	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	168745
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	27769	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	195036

APPENDIX IX: TAX DISTRIBUTION BY COMMODITY, 1986 (MEDIUM LEVEL)
BEFORE RELOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS
(0000)

		TPST	TMUSE	TRST	TOTINDTAX
2	LIVE ANIMALS	3422	0	0	3422
3	OTHER AGRICULTURAL PRODUCTS	54426	0	0	54443
4	FORESTRY PRODUCTS	2182	0	0	2182
5	OTHER METAL. ORES & CONCENTRAT	284	0	0	284
6	COAL	5290	0	0	5290
7	CRUDE MINERAL OILS	962	0	0	3962
8	NATURAL GAS	34792	0	0	2162
9	NON-METALLIC MINERALS	36079	0	0	48654
10	SERVICES INCIDENTAL TO MINING	85	0	0	85
11	FEEDS	40495	0	0	73221
12	MISC. FOOD PRODUCTS	82113	0	0	173129
13	SOFT DRINKS	107439	0	0	229330
14	ALCOHOLIC BEVERAGES	775141	0	0	495021
15	CIGARETTES & TOBACCO MFG.	2092467	0	0	4072914
16	TIRES & TIRES	106016	0	0	208253
17	OTHER RUBBER PRODUCTS	35976	0	0	70616
18	PLASTIC FABRICATED PRODUCTS	161705	0	0	369432
19	LEATHER & LEATHER PRODUCTS	89095	0	0	123063
20	YARNS & MAN MADE FIBRES	7605	0	0	15126
21	FABRICS	24411	0	0	57408
22	OTHER TEXTILE PRODUCTS	108412	0	0	407096
23	HOSIERY & KNITTED WEAR	132124	0	0	132124
24	CLOTHING & ACCESSORIES	369602	0	0	369602
25	LUMBER & TIMBER	142566	0	0	224226
26	VENeer & PLYWOOD	56029	0	0	93016
27	OTHER WOOD FABRICATED MATERIAL	221332	0	0	409439
28	FURNITURE & FIXTURES	254838	0	0	632972
29	NEWSPRINT & OTHER PAPER STOCK	366621	0	0	65624
30	PAPER PRODUCTS	249803	0	0	505303
31	PRINTING & PUBLISHING	223357	0	0	645752
32	ADVERTISING, PRINT MEDIA	1282	0	0	1282
33	IRON & STEEL PRODUCTS	68564	0	0	134530
34	ALUMINUM PRODUCTS	1333	0	0	3597
35	COPPER & COPPER ALLOY PRODUCTS	2573	0	0	6098
36	NICKEL PRODUCTS	376	0	0	735
37	OTHER NON FERROUS METAL PRODUC	6193	0	0	13184
38	BOILERS, TANKS & PLATES	41277	0	0	80415
39	FABRICATED STRUCTURAL METAL PR	175749	0	0	365586
40	OTHER METAL FABRICATED PRODUCT	417993	0	0	853479
41	AGRICULTURAL MACHINERY	25889	0	0	446654
42	OTHER INDUSTRIAL MACHINERY	620758	0	0	1440476
43	MOTOR VEHICLES	1446563	0	0	3217726
44	MOTOR VEHICLE PARTS	339908	0	0	671629
45	OTHER TRANSPORT EQUIPMENT	103501	0	0	296733
46	APPLIANCES & RECEIVERS, HOUSEHOLD	530917	0	0	1075612
47	OTHER ELECTRICAL PRODUCTS	570237	0	0	1218195
48	CEMENT & CONCRETE PRODUCTS	154143	0	0	297004
49	OTHER NON-METALLIC MINERAL PRO	202197	0	0	355298
50	GASOLINE & FUEL OIL	657776	0	0	6264950
51	OTHER PETROLEUM & COAL PROD.	114216	0	0	283098
52	INDUSTRIAL CHEMICALS	25674	0	0	50370
53	FERTILIZERS	303	0	0	303
54	PHARMACEUTICALS	91022	0	0	150903

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

	TPST	TMUSE	TMST	TOTINDTAX
67 OTHER CHEMICAL PRODUCTS	396611	0	0	812935
68 SCIENTIFIC EQUIPMENT	236177	0	0	545306
69 OTHER MANUFACTURED PRODUCTS	513733	0	0	1015405
74 TRANSPORTATION & STORAGE	0	0	0	327300
75 RADIO & TELEVISION BROADCASTIN	631179	0	0	136861
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	7446	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

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

BUSINESS SECTOR	TFGASTAX	TFMATGLIQ	TFEXTAX	TFEXTDUTY	TFOECH	TFPETL	TFAIRTR	TFCANON	TFST	TPRGALIX	TPLCPROF
1 AGRICULTURAL & RELATED SERVICES	0	1105	0	4	0	0	0	9	2048	91325	1 11
2 FISHING & TRAPPING INDUSTRIES	0	11	0	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	634	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	369	0	0	679	305	3742	102	892
16 WOOD INDUSTRIES	0	611	16	208	0	0	420	2249	39334	61	474
17 FURNITURE & FIXTURE INDUSTRIES	0	100	15	201	0	0	366	428	2741	55	462
18 PAPER & ALLIED PRODUCTS INDUSTRI	0	2361	147	438	0	0	643	954	43971	125	1003
19 PRINTING, PUBLISHING & ALLIED IN	0	147	91	1267	0	0	2604	526	13341	362	2696
20 PRIMARY METAL INDUSTRIES	0	3069	60	291	0	0	589	12904	36655	86	668
21 FABRICATED METAL PRODUCT INDSTR	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 INDSTR	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	3206	39	303	0	0	230	627804	9868	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	102211	242	2267
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	3611	0	0	3235	2752	147537	607	9016
37 FINANCE & REAL ESTATE INDUSTRIES	0	2304	231	4673	0	0	8060	9157	77345	1239	11272
38 INSURANCE INDUSTRIES	0	29	34	623	0	0	1219	90	8484	160	1426
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	58	525
43 HEALTH SERVICES INDUSTRY	0	116	71	593	0	0	1231	383	34918	179	1354
44 ACCOMMODATION & FOOD SERVICE IND	0	672	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	146	238	26397	28	379
47 OTHER SERVICE INDUSTRIES	0	132	35	681	0	0	1269	351	32226	189	1565
48 CONSTRUCTION	0	0	0	0	0	0	0	0	11403	0	0
49 MAE MANUFACTURING	0	1263	0	0	0	0	0	0	81733	0	0
50 MAE MINING, QUARRYING & OIL WELLS	0	239	0	0	0	0	0	0	14538	0	0
51 MAE OTHER BUSINESS	0	9022	0	0	0	0	0	0	726652	0	0
52 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 - (0000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER RELOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

PERSONAL SECTOR	TFGASTAX	TFINATGLIQ	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANON	TFST	TPRGALTX	TPLCPROF
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	0	25005	0	0	0	0	0	727256	0	0
2 PE FURNITURE, HOUSEHLD APPLIANCES	0	0	0	0	0	0	0	0	361084	0	0
3 PE OTHER DURABLE GOODS	0	0	44706	0	0	0	0	0	426679	0	0
4 PE CLOTHING & FOOTWEAR	0	0	0	0	0	0	0	0	12546	0	0
5 PE OTHER SEMI-DURABLE GOODS	0	0	7469	0	0	0	0	0	372214	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	396	0	0	0	0	0	0	460739	0	0
8 PE ELECTRICITY, GAS & OTHER FUELS	0	14793	0	0	0	0	0	0	68465	0274	0
9 PE OTHER NON-DURABLE GOODS	0	0	706289	1374355	0	0	0	0	931392	3688257	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	46073	495	3773
SUB-TOTAL PERSONAL SECTOR	407700	15544	624191	1376006	0	0	135977	69943	3356130	368752	1887845
GOVERNMENT SECTOR											
22 MAE 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	377526	2465	18309
SUB-TOTAL GOVERNMENT SECTOR	0	2801	1962	8023	0	0	17063	10739	510009	2465	18309
SUMMARY											
BUSINESS SECTOR	0	49638	18633	39590	687000	2104999	64964	778303	3476576	9984	91550
PERSONAL SECTOR	407700	15544	624191	1376006	0	0	135977	69943	3356130	368752	1887845
GOVERNMENT SECTOR	0	2801	1962	8023	0	0	17063	10739	510009	2465	18309
TOTAL ALL SECTORS	407700	67983	644786	1423619	687000	2104999	218004	858905	7353595	361221	1997704
PERCENTAGE BY SECTOR											
BUSINESS SECTOR	0.0	73.0	2.2	2.6	100.0	100.0	29.6	90.6	47.3	2.6	4.6
PERSONAL SECTOR	100.0	22.9	97.6	96.6	0.0	0.0	62.4	0.1	45.6	96.7	94.5
GOVERNMENT SECTOR	0.0	4.1	0.2	0.6	0.0	0.0	7.6	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	0.0	0.4	10.9	2.1	10.6
GOVERNMENT SECTOR	0.0	0.3	0.2	0.7	0.0	0.0	1.6	1.0	40.4	0.2	1.7
TOTAL ALL SECTORS	1.3	0.2	2.7	4.5	2.2	6.6	0.7	2.7	23.2	1.2	6.3

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

BUSINESS SECTOR	TPIRGASTX	TPAMUSE	TPST	THAMUSE	TMST	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	0	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	15684
12 PLASTIC PRODUCTS INDUSTRIES	2336	0	8135	0	25	18344
13 LEATHER & ALLIED PRODUCTS IND.	340	0	2462	0	6	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	16	10212
18 PAPER & ALLIED PRODUCTS INDUSTRY	6827	0	76972	0	216	14257
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 INDUSTRY	6237	0	21700	0	71	71701
22 MACHINERY INDUSTRIES	2550	0	11767	0	80	25793
23 TRANSPORTATION EQUIPMENT INDUSTRY	7025	0	42963	0	70	136061
24 ELECTRICAL & ELECTRONIC PRODUCTS	4731	0	25004	0	57	56517
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	74542	0	134	167160
34 OTHER UTILITY INDUSTRIES	35778	0	12750	0	69	66931
35 WHOLESALE TRADE INDUSTRIES	176440	0	11934	0	305	471484
36 RETAIL TRADE INDUSTRIES	116372	0	11324	0	1416	401241
37 FINANCE & REAL ESTATE INDUSTRIES	54626	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	31586	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	6702	0	26700	0	79	63091
47 OTHER SERVICE INDUSTRIES	32491	0	33948	0	56	102945
16 CON HOUSING & REAL ESTATE COMP	0	0	0	0	0	1403
19 MANUFACTURING	0	0	124552	0	0	207548
20 MAE MINING, QUARRYING & OIL WELLS	0	0	26051	0	0	40626
21 MAE OTHER BUSINESS	0	0	69925	0	0	1438399
24 DOMESTIC EXPORTS	0	0	0	0	0	68266
SUB-TOTAL BUSINESS SECTOR	1424753	0	4131159	0	11415	12690564

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

PERSONAL SECTOR	TPRGASTX	TPAMUSE	TPST	TMAMUSE	TMST	TOTAL
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	0	1048927	0	0	1801190
2 PE FURNITURE, HOUSEHLD APPLIANCES	0	0	305603	0	0	747467
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	516293	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	2648502	0	0	812667
11 PE RESTAURANTS & HOTELS	0	0	673699	0	0	673699
13 PE OTHER SERVICES	31729	184019	405488	26405	133	679790
SUB-TOTAL PERSONAL SECTOR	1616423	184019	7519015	26405	2321	17790271
GOVERNMENT SECTOR						
22 MAF GOVERNMENT	0	0	69396	0	0	211498
27 GOVT GROSS CURRENT EXPENDITURES	134841	0	285138	0	2264	860412
SUB-TOTAL GOVERNMENT SECTOR	134841		354534	0	2264	1071910
SUMMARY						
BUSINESS SECTOR	1424753	0	4131159	0	11415	12890564
PERSONAL SECTOR	1616423	184019	7519015	26405	2321	17790271
GOVERNMENT SECTOR	134841	0	354534	0	2264	1071910
TOTAL ALL SECTORS	3176017	18401912004708	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	37.6	0.1	0.1	100.0

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

BUSINESS SECTOR	TFFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANOM	TFST	TPRGALTX	TPLCPROF
1 AGRICULTURAL & RELATED SERVICES IND	9141	0	3	0	0	10	1062	61713	1	11
2 FISHING & TRAPPING INDUSTRIES	480	0	0	0	0	17	6155	0	0	0
3 LOGGING & FORESTRY INDUSTRIES	551	12	99	0	235	40	31434	30	231	231
4 MINING INDUSTRIES	452	29	290	0	644	1057	22609	83	676	676
5 CRUDE PETROLEUM & NATURAL GAS	785	31	417	0	1050	593	47449	132	963	963
6 QUARRY & SAND PIT INDUSTRIES	72	1	20	0	37	32	1767	5	48	48
7 SERVICE RELATED TO MINERAL EXTRACT.	886	68	310	0	756	126	37333	96	717	717
8 FOOD INDUSTRIES	1605	177	2172	0	3549	2615	41305	493	5145	5145
9 BEVERAGE INDUSTRIES	516	67	1021	0	1437	610	12006	208	2444	2444
10 TOBACCO PRODUCTS INDUSTRIES	75	8	263	0	247	41	2363	40	602	602
11 RUBBER PRODUCTS INDUSTRIES	136	25	225	0	368	293	6435	54	533	533
12 PLASTIC PRODUCTS INDUSTRIES	307	33	424	0	973	206	5086	123	986	986
13 LEATHER & ALLIED PRODUCTS IND.	42	4	69	0	135	78	1288	18	166	166
14 PRIMARY TEXTILE & TEXTILE PROD. IND.	204	25	325	0	633	723	7296	66	765	765
15 CLOTHING INDUSTRIES	231	23	384	0	727	126	4030	98	903	903
16 MOOD INDUSTRIES	522	33	225	0	491	987	38604	63	523	523
17 FURNITURE & FIXTURE INDUSTRIES	149	16	220	0	435	213	3353	59	515	515
18 PAPER & ALLIED PRODUCTS INDUSTRIES	647	158	436	0	915	4049	48876	120	1021	1021
19 PRINTING, PUBLISHING & ALLIED IND.	668	101	1304	0	2890	258	16939	374	3039	3039
20 PRIMARY METAL INDUSTRIES	417	58	285	0	624	5296	41847	81	666	666
21 FABRICATED METAL PRODUCT INDUSTRIES	550	63	698	0	1522	1276	30089	198	1629	1629
22 MACHINERY INDUSTRIES	301	42	427	0	870	467	6710	116	1002	1002
23 TRANSPORTATION EQUIPMENT INDUSTRIES	747	141	1249	0	2038	1689	96246	286	2968	2968
24 ELECTRICAL & ELECTRONIC PRODUCTS	746	1521	1157	0	2474	621	16446	324	2705	2705
25 NON-METALLIC MINERAL PRODUCTS IND.	422	35	276	0	613	2713	33783	78	644	644
26 REFINED PETROLEUM & COAL PRODUCTS	98	43	288	0	239	22705	11640	42	699	699
27 CHEMICAL & CHEMICAL PRODUCTS IND.	1143	186	2390	0	3540	16025	36156	508	5694	5694
28 OTHER MANUFACTURING INDUSTRIES	377	2807	681	0	1163	273	6197	163	1610	1610
29 CONSTRUCTION INDUSTRIES	15050	43	1020	0	1720	397	1348553	238	2422	2422
30 TRANSPORTATION INDUSTRIES	34654	77	1660	0	3019	2101	417436	412	3922	3922
31 PIPELINE TRANSPORT INDUSTRIES	64	5	86	0	204	6119	2105	26	201	201
32 STORAGE & WAREHOUSING INDUSTRIES	208	2	36	0	72	5894	9	85	85	85
33 COMMUNICATION INDUSTRIES	3060	37	837	0	1515	136	77505	206	1972	1972
34 OTHER UTILITY INDUSTRIES	4564	7	103	0	244	1649	20286	36	438	438
35 WHOLESALE TRADE INDUSTRIES	28795	509	5732	0	10911	756	144969	1464	13494	13494
36 RETAIL TRADE INDUSTRIES	20104	241	4028	0	3530	1303	157478	610	9782	9782
37 FINANCE & REAL ESTATE INDUSTRIES	7184	225	5136	0	6677	4969	120459	1223	12159	12159
38 INSURANCE INDUSTRIES	703	34	650	0	1361	39	10350	178	1521	1521
40 OWNER OCCUPIED DWELLINGS	0	0	0	0	0	0	58	0	0	0
41 BUSINESS SERVICE INDUSTRIES	5796	156	2696	0	5950	257	59514	772	6293	6293
42 EDUCATIONAL SERVICE INDUSTRIES	148	16	157	0	313	116	4305	41	369	369
43 HEALTH SERVICES INDUSTRY	3117	74	603	0	1357	172	40355	176	1406	1406
44 ACCOMMODATION & FOOD SERVICE IND.	1242	1074	673	0	1430	1684	40739	200	2073	2073
45 AMUSEMENT & RECREATIONAL SERVICES	674	59	1110	0	2130	131	20544	284	2613	2613
46 PERSONAL & HOUSEHOLD SERVICE IND.	1027	170	167	0	170	122	33349	28	403	403
47 OTHER SERVICE INDUSTRIES	6227	36	720	0	1439	162	35945	191	1666	1666
48 CONSTRUCTION INDUSTRIES	0	0	0	0	0	0	9162	0	0	0
49 MANUFACTURING	0	1141	0	0	0	0	0	0	0	0
50 MINING, QUARRYING & OIL WELLS	0	323	0	0	0	0	0	0	0	0
51 OTHER BUSINESS	0	12982	0	0	0	0	0	0	0	0
52 DOMESTIC EXPORTS	0	0	0	419000	0	0	0	0	0	0
SUB-TOTAL BUSINESS SECTOR	155487	22940	41356	419000	1360600	72897	292296	4100375	9973	99746

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APPENDIX XI: SECTORAL DISTRIBUTION OF COMMODITY TAXES, 1985 - (6000)
TAX BREAKDOWN BY INDUSTRY (MEDIUM LEVEL)
AFTER REALLOCATION OF FICTIVE (DUMMY) INDUSTRIES TO USERS

PERSONAL SECTOR	TFGASTAX	TFEXTAX	TFEXDUTY	TFOECH	TFPETL	TFAIRTR	TFCANON	TFST	TPRGALTIX	TPLCPROF
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	35068	0	0	0	0	0	1005903	0	0
2 PE FURNITURE,HOUSEHOLD APPLIANCES	0	0	0	0	0	0	0	426767	0	0
3 PE OTHER DURABLE GOODS	0	50773	0	0	0	0	0	514622	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	400679	0	0	0	0	0	0	340	512337	0
8 PE ELECTRICITY,GAS & OTHER FUELS	454	0	970057	1461287	0	0	0	29846	10776	0
9 PE OTHER NON-DURABLE GOODS	0	0	0	0	0	0	0	108964	374419	2006135
11 PE RESTAURANTS & HOTELS	0	0	0	0	0	0	0	0	0	0
13 PE OTHER SERVICES	1902	49760	1749	0	0	159267	440	74605	502	4078
SUB-TOTAL PERSONAL SECTOR	403235	1113693	1463036	0	0	159267	30628	4160149	374921	2012213
GOVERNMENT SECTOR										
22 M&E 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	155467	22940	41356	419000	1360600	72697	292296	4160375	9973	97746
PERSONAL SECTOR	403235	1113693	1463036	0	0	159267	30628	4160149	374921	2012213
GOVERNMENT SECTOR	9374	2147	8614	0	0	20019	4659	647272	2568	20022
TOTAL ALL SECTORS	566096	1138780	1513006	419000	1360600	252203	327583	9015796	367462	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	97.0	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	20.0	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

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

BUSINESS SECTOR	TPRGASTX	TPAMJSE	TPST THMSE	TNST	TOTAL
1 AGRICULTURAL & RELATED SERVICES IND.	11013	0	43721	0	216
2 FISHING & TRAPPING INDUSTRIES	1968	0	1045	0	1
3 LOGGING & FORESTRY INDUSTRIES	3492	0	26305	0	2
4 MINING INDUSTRIES	17235	0	58784	0	3241
5 CRUDE PETROLEUM & NATURAL GAS	2148	0	42839	0	2036
6 QUARRY & SAND PIT INDUSTRIES	5540	0	5278	0	9
7 SERVICE RELATED TO MINERAL EXTRACT.	14144	0	32854	0	337
8 FOOD INDUSTRIES	23224	0	44298	0	728
9 BEVERAGE INDUSTRIES	5601	0	12130	0	115
10 TOBACCO PRODUCTS INDUSTRIES	521	0	2406	0	0
11 RUBBER PRODUCTS INDUSTRIES	1260	0	7103	0	0
12 PLASTIC PRODUCTS INDUSTRIES	2338	0	6339	0	29
13 LEATHER & ALLIED PRODUCTS IND.	335	0	2277	0	0
14 PRIMARY TEXTILE & TEXTILE PROD. IND	1765	0	9456	0	6
15 CLOTHING INDUSTRIES	1738	0	6235	0	31
16 MOOD INDUSTRIES	13206	0	30300	0	180
17 FURNITURE & FIXTURE INDUSTRIES	1341	0	4649	0	21
18 PAPER & ALLIED PRODUCTS INDUSTRIES	19290	0	70119	0	306
19 PRINTING, PUBLISHING & ALLIED IND.	5589	0	21734	0	90
20 PRIMARY METAL INDUSTRIES	8778	0	30186	0	210
21 FABRICATED METAL PRODUCT INDUSTRIES	8578	0	51275	0	109337
22 MACHINERY INDUSTRIES	5643	0	22986	0	94
23 TRANSPORTATION EQUIPMENT INDUSTRIES	2690	0	12397	0	116
24 ELECTRICAL & ELECTRONIC PRODUCTS	8443	0	46673	0	90
25 NON-METALLIC MINERAL PRODUCTS IND.	4916	0	25987	0	82
26 REFINED PETROLEUM & COAL PRODUCTS	8978	0	30186	0	217
27 CHEMICAL & CHEMICAL PRODUCTS IND.	3928	0	18089	0	147
28 OTHER MANUFACTURING INDUSTRIES	10922	0	50499	0	734
29 CONSTRUCTION INDUSTRIES	2917	0	11094	0	19
30 TRANSPORTATION INDUSTRIES	136703	0	1612037	0	165
31 PIPELINE TRANSPORT INDUSTRIES	578186	0	222926	0	415
32 STORAGE & WAREHOUSING INDUSTRIES	1741	0	6534	0	355
33 COMMUNICATION INDUSTRIES	2559	0	6343	0	556
34 OTHER UTILITY INDUSTRIES	20337	0	82824	0	185
35 WHOLESALE TRADE INDUSTRIES	39594	0	12933	0	109
36 RETAIL TRADE INDUSTRIES	164650	0	122110	0	453
37 FINANCE & REAL ESTATE INDUSTRIES	113778	0	109698	0	2301
38 INSURANCE INDUSTRIES	55189	0	241642	0	2824
40 OWNER OCCUPIED DWELLINGS	3995	0	21212	0	69
41 BUSINESS SERVICE INDUSTRIES	32704	0	44	0	0
42 EDUCATIONAL SERVICE INDUSTRIES	1253	0	90995	0	84
43 HEALTH SERVICES INDUSTRY	18813	0	6397	0	24
44 ACCOMMODATION & FOOD SERVICE IND.	15622	0	58467	0	82
45 AMUSEMENT & RECREATIONAL SERVICES	5735	0	59809	0	1530
46 PERSONAL & HOUSEHOLD SERVICE IND.	6596	0	30176	0	82
47 OTHER SERVICE INDUSTRIES	34919	0	32605	0	126
16 CONSTRUCTION	0	0	36583	0	62
17 MAE MANUFACTURING	0	0	6356	0	0
20 MAE MINING, QUARRYING & OIL WELLS	0	0	154685	0	0
21 MAE OTHER BUSINESS	0	0	14666	0	0
24 DOMESTIC EXPORTS	0	0	755900	0	0
SUB-TOTAL BUSINESS SECTOR	1423321	0	4564306	0	18515
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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	TPAHUSE	TMST	TOTAL
1 PE MOTOR VEHICLES, PARTS, REPAIR	0	0	1355126	0	0	2396899
2 PE FURNITURE, HOUSEHOLD APPLIANCES	0	0	429520	0	0	658307
3 PE OTHER DURABLE GOODS	0	0	700216	0	0	1265613
4 PE CLOTHING & 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	1622146	0	23093	0	1	2559598
8 PE ELECTRICITY GAS & OTHER FUELS	23503	0	150152	0	2354	217069
9 PE OTHER NON-DURABLE GOODS	0	0	3164913	0	0	9088415
11 PE RESTAURANTS & HOTELS	0	0	695876	0	0	695876
13 PE OTHER SERVICES	31692	169690	470021	26771	144	1010661
SUB-TOTAL PERSONAL SECTOR	1677343	189890	8471066	26771	2499	20104731

GOVERNMENT SECTOR

22 P&E GOVERNMENT	0	0	70661	0	0	224406
27 GOVT CURRENT EXPENDITURES	141006	0	312264	0	3519	1017719
SUB-TOTAL GOVERNMENT SECTOR	141006	0	362925	0	3519	1242127

SUMMARY

BUSINESS SECTOR	1423321	0	4564306	0	10515	12706614
PERSONAL SECTOR	1677343	189890	8471066	26771	2499	20104731
GOVERNMENT SECTOR	141006	0	362925	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	51.0	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

APPENDIX XIII: 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	TPRGALIX	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	40367	36	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	8004	0
8 FOOD INDUSTRIES	9152	171	206	0	4435	52270	558	5120	25175	0
9 BEVERAGE INDUSTRIES	2211	57	955	0	1746	14701	230	2367	5654	0
10 TOBACCO PRODUCTS INDUSTRIES	207	6	253	0	295	2937	43	601	478	0
11 RUBBER PRODUCTS INDUSTRIES	541	36	213	0	404	8349	60	521	1230	0
12 PLASTIC PRODUCTS INDUSTRIES	1080	35	451	0	1311	7431	153	1065	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	1696	0
15 CLOTHING INDUSTRIES	816	24	367	0	945	5126	116	944	1903	0
16 HOOD 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	136	1196	0	2575	114383	320	2936	8397	0
24 ELECTRICAL & ELECTRONIC PRODUCTS	2135	1746	1120	0	3025	21701	361	2707	4662	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	0	282	13069	44	646	4016	0
27 CHEMICAL & CHEMICAL PRODUCTS IND.	4049	194	2265	0	4357	66259	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	98	5663	10	84	1842	0
33 COMMUNICATION INDUSTRIES	9532	30	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	13008	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	151316	1458	13053	54231	0
38 INSURANCE INDUSTRIES	1963	33	646	0	1708	13400	205	1564	4057	0
39 OWNER OCCUPIED DWELLINGS	0	0	0	0	0	74	0	0	0	0
40 BUSINESS SERVICE INDUSTRIES	16293	167	2949	0	8029	80456	960	7124	37721	0
41 EDUCATIONAL SERVICE INDUSTRIES	580	18	155	0	394	5276	48	376	1486	0
42 HEALTH SERVICES INDUSTRY	8516	76	600	0	1703	52107	202	1445	17905	0
43 ACCOMMODATION & FOOD SERVICE IND.	5561	1547	877	0	1644	55190	233	2156	15799	0
44 AMUSEMENT & RECREATIONAL SERVICES	2915	67	1264	0	2996	30011	367	3087	6572	0
45 PERSONAL & HOUSEHOLD SERVICE IND.	3808	197	183	0	237	44244	34	461	9389	0
46 OTHER SERVICE INDUSTRIES	17631	37	749	0	1878	46201	229	1624	35693	0
47 CONSTRUCTION INDUSTRIES	0	0	0	0	0	4702	0	0	0	0
48 CONSTRUCTION & REAL ESTATE COM	0	1407	0	0	0	11957	0	0	0	0
49 MANUFACTURING	0	293	0	0	0	13558	0	0	0	0
50 MAE MINING, QUARRYING & OIL WELLS	0	15262	0	0	0	1066934	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	TPRGALTX	TPLCPPROF	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	546556	0	0	0	0
3 PE OTHER DURABLE GOODS	0	57728	0	0	0	68535	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	55080	0	0	0	0
6 PE FOOD, NON-ALCOHOLIC BEVERAGES	0	0	0	0	0	201658	0	0	0	0
7 PE MOTOR FUELS & LUBRICANTS	675235	0	0	0	0	693776	0	0	1631582	0
8 PE ELECTRICITY, GAS & OTHER FUELS	5583	0	0	0	0	12641	0	0	22242	0
9 PE OTHER NON-DURABLE GOODS	0	1259832	1385379	0	0	134985	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	195036
SUB-TOTAL PERSONAL SECTOR	692360	1440660	1387211	0	211045	5438968	432047	2029042	1688687	195036
GOVERNMENT SECTOR										
22 MAE 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	692360	1440660	1387211	0	211045	5438968	432047	2029042	1688687	195036
GOVERNMENT SECTOR	51731	2130	7934	0	23261	735573	2741	19053	147120	0
TOTAL ALL SECTORS	1379604	1469187	1436585	3000	327305	11540606	446347	2149560	3274839	195036
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	0.6	11.3	0.0
PERSONAL SECTOR	3.0	6.3	6.1	0.0	0.9	23.8	1.9	0.9	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	5.6	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	TMHOUSE	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	80668	0	0	19502
12 PLASTIC PRODUCTS INDUSTRIES	9401	0	29	23501
13 LEATHER & ALLIED PRODUCTS IND.	2427	0	0	4819
14 PRIMARY TEXTILE & TEXTILE PROD. IND	11169	0	6	25665
15 CLOTHING INDUSTRIES	6988	0	32	17281
16 MOOD 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.	24946	0	96	63996
20 PRIMARY METAL INDUSTRIES	56583	0	221	110435
21 FABRICATED METAL PRODUCT INDUSTRIES	25624	0	98	59853
22 MACHINERY INDUSTRIES	13653	0	121	30982
23 TRANSPORTATION EQUIPMENT INDUSTRIES	50739	0	92	163227
24 ELECTRICAL & ELECTRONIC PRODUCTS	29509	0	88	67256
25 NON-METALLIC MINERAL PRODUCTS IND.	35845	0	225	74540
26 REFINED PETROLEUM & COAL PRODUCTS	17090	0	159	39924
27 CHEMICAL & CHEMICAL PRODUCTS IND.	56413	0	762	131176
28 OTHER MANUFACTURING INDUSTRIES	13442	0	20	36136
29 CONSTRUCTION INDUSTRIES	1968856	0	177	403244
30 TRANSPORTATION INDUSTRIES	250658	0	442	160976
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	401	509665
36 RETAIL TRADE INDUSTRIES	120106	0	2461	49209
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	68	148541
44 ACCOMMODATION & FOOD SERVICE IND.	66316	0	1639	151162
45 AMUSEMENT & RECREATIONAL SERVICES	38012	0	87	65380
46 PERSONAL & HOUSEHOLD SERVICE IND.	37983	0	136	96672
47 OTHER SERVICE INDUSTRIES	42695	0	67	147304
16 CON HOUSING & REAL ESTATE COM	6364	0	0	11066
19 M&E MANUFACTURING	174734	0	0	295736
20 M&E MINING, QUARRYING & OIL WELLS	13062	0	0	26913
21 M&E OTHER BUSINESSES	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	TMAMUSE	TMST	TOTAL
1 PE MOTOR VEHICLES, PARTS, REPAIR	1466701	0	0	2613455
2 PE FURNITURE,HOUSEHOLD APPLIANCES	475252	0	0	1021906
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	146	1183031
SUB-TOTAL PERSONAL SECTOR	9315031	29035	2659	22861803
GOVERNMENT SECTOR				
22 MAE 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	39.6	0.1	0.1	100.0