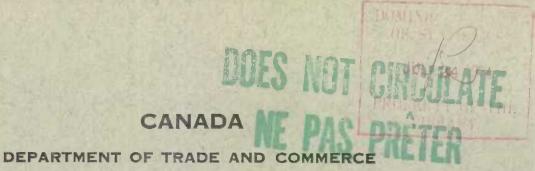
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DOMINION BUREAU OF STATISTICS

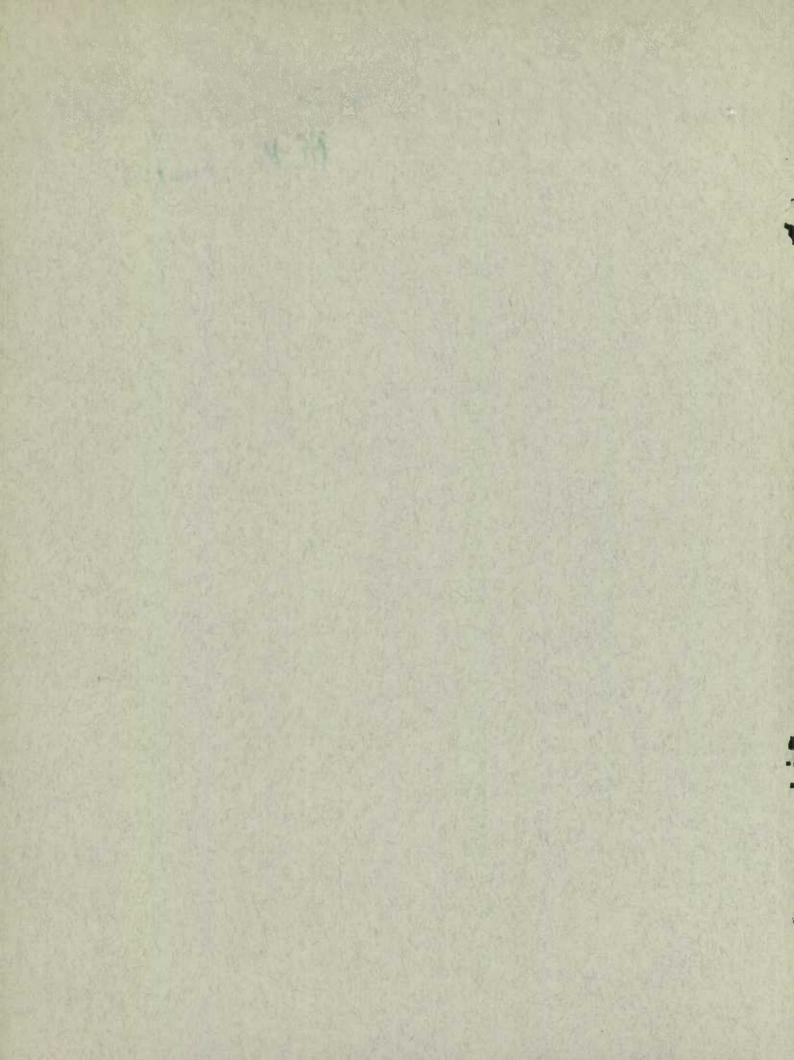
# THE CONTROL AND SALE OF LIQUOR

IN

CANADA

1933

Published by Authority of the HON. H. H. STEVENS, M.P., Minister of Trade and Commerce.



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## DOMINION BUREAU OF STATISTICS - CANADA

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# THE CONTROL AND SALE OF LIQUOR IN CANADA

Historical Summary.

The first legislative restriction regarding intoxicating liquors in what is now the Dominion of Canada was with reference to their sale to the Indians. In New France an "arret" of 1663 declared that "since the foundation of the colony the sale of liquor had always been prohibited on account of the fury of these people when in a state of intoxication" and imposed further penalties on those continuing the traffic. Similarly, in the English colonies laws were enacted providing for the imposition of heavy fines or imprisonment for selling or giving liquor to the Indians. Restrictions, more or less stringent, were also early imposed on the sale of liquor to the whites. The usual method of regulation was the issue by the local authorities of licences to manufacture or sell alcoholic beverages with more or less strict conditions imposed, the non-observance of which resulted in cancellation of the licence.

In the middle of the nineteenth century a considerable agitation for the total prohibition of the traffic in liquor developed both in the United States and in the British North American provinces and found expression in various enactments designed to lessen the evils of intemperance. In 1853 the municipal councils of Upper Canada were authorized to pass by laws to regulate licences and to limit their number or to prevent absolutely the sale of liquor by retail within the municipality. These provisions were modified from time to time and in 1866 the ∉arious Acts were regised and consolidated. In 1855 the municipal councils of Lower Canada had conferred upon them the powers of regulation of the traffic in 1 quor and prohibition of its sale. In 1856 the county councils were authorized to pass such by laws for the whole county; if they failed to do so by the month of March the local councils might then act. In 1860 and 1866 amendments were passed extending the powers of the local councils. In 1855 New Brunswick passed a law prohibiting "the importation, manufacture and traffic in intoxicating liquors". Provision was made for the annual appointment in each parish of an agent to import, buy and sell I guors for medicinal, mechanical, chemical or sacramental purposes. The provisions for the enforcement of this Act were so defective, however, that much friction and irritation resulted and it was repealed the following year. In 1864 the Dunkin Act, passed by the Legislature of the United Province of Canada, provided that any municipal council could prohibit the retail sale of intoxicating liquors in townships and smaller localities if a majority of the electors within the municipality declared in favour of the law.

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

The uncertainty as to the rights of the Dominion and provincial Governments in regard to the Liquor question caused much confusion for several years after Confederation. In Ontario, when the Licence Law was separated from the Municipal Act and passed as a separate statute in 1869, the provisions as to prohibition by municipalities were not embodied in it nor were they inserted in the Municipal Act when it was revised in 1873.

In Quebec, the Municipal Code of 1870 retained the provisions of the old law authorizing municipal councils to pass prohibitory by-laws. In 1869 the Nova Scotia Legislature passed a law providing that no licence for the sale of intoxicating liquor should be granted unless the application was accompanied by a petition from two-thirds of the ratepayers of the polling district in which the tavern was to be established. The constitutionality of this law was upheld by the courts. On the other hand, a New Brunswick statute of 1871, providing that no licence should be granted in a municipality where the majority of the ratepayers petitioned against it, was declared ultra vires, chiefly on the ground that it was a regulation of trade and connects which belonged exclusively to the Dominion.

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

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

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

In 1883 the Privy Council, in a test case from Ontarto (Hodge v. the Queen) upheld the provincial legislation and regulations on the grounds that they properly came under the head of municipal institutions, the enforcement of provincial laws and matters of a local or private nature, that they did not interfere with the regulation of trade and commerce and did not conflict with the Canada Temperance Act. While this decision validated the provincial law it was questioned whether it voided the Dominion Licence Act. Most of the provinces adhered to their own licence laws and in some two sets of licences were issued.

The question of the constitutionality of the Dominion law was finally carried to the Privy Council which decided that both the McCarthy Act and an amending Act of 1884 were ultra vires of the Dominion Parliament. The net results of the decisions in the above cases and also the Brewers and Malsters case in 1897 may be briefly stated as follows: The licensing of shops and taverns is within the exclusive jurisdiction of the provinces; the Canada Temperance Act which provides for local option in counties or districts of the provinces is within the jurisdiction of the Dominion and the licensing of brewers and distillers, although duly licensed by the Dominion, is also within the competence of provincial legislation. Since these decisions there has been no question of the rights of the provinces to regulate the sale of liquor within their confines.

The question of the prohibition or regulation of the liquor traffic has figured largely in Canadian politics. It has cut right across existing party divisions and has embarrassed the leaders on both sides. To follow in detail the historical record of each province in dealing with the liquor problem would require more space than the scope of this bulletin permits. It is possible, merely, to indicate a few of the salient features.

The Scott Act was adopted in a large portion of the Maritime Provinces shortly after its enactment and proved generally acceptable. The other provinces made, on the whole, little use of the Act preferring to develop local option through provincial legislation. During the years 1884 and 1885 the Scott Act was adopted in many counties throughout Ontario. Difficulties soon arose, due mostly to controversy as to whether the Dominion or provincial officers were bound to enforce the Act. This was settled in 1887 by legislation which provided that the officers and machinery of the Licence Act should be available for the enforcement of the Scott Act. Dissatisfaction had grown so strong, however, that the latter was repealed in 1888 and 1889 in county after county by decisive majorities. An agitation was begun for the re-enactment of the prohibitory clauses of the Municipal Act which had been omitted when the municipal and licence laws were separated (see page 1). In 1890 local option provisions were introduced in the Ontario Liquor Licence Act. A municipal council might pass a by-law that no licences to sell liquor might be issued in the municipality. Approval of the by-law by a three-fifths majority of the electors was necessary and it might not be repealed for three years and then only on a three-fifths majority of the electors approving. Quebec always retained the clauses of the Municipal Code authorizing local councils to pass prohibitory by laws and refuse licences. The tendency in all the provinces was, in general, towards restrictive legislation and more stringent regulation. In the two decades before the Great War considerable numbers of rural and the smaller urban municipalities throughout Canada adopted local option under provincial statutes.

The agitation for wider prohibition had never abated. Resolutions in Favour of a Dominion prohibitory law were, from time to time, introduced in the Dominion Parliament. During the session of 1884 a resolution declaring "that the right and most effectual legislative remedy for the evils of intemperance is to be found in the enactment and enforcement of a law prohibiting the importation, manufacture and sale of intoxicating liquors for beverage purposes" was adopted by a vote of 122 to 40. An amendment declaring that the public sentiment of Canada was then ripe for such legislation was, however, defeated by a vote of 107 to 55. In 1887 a resolution in favour of immediate prohibition was defeated by a vote of 112 to 70 and in 1889 by 99 to 59. A Royal Commission was appointed in 1892 to inquire into the working of the liquor traffic and prohibitory legislation. It took evidence and conducted inquiries throughout Canada and in several of the United States. Four of the Commissioners reported adversely to Prohibition while a fifth presented a minority report strongly in its favour.

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

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

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

In aid of provincial legislation prohibiting or restricting the sale of intoxicating liquors, the Dominion Government in 1916 passed a law making it an offence to send intoxicating liquors into any province to be dealt in contrary to the law of that province. In 1919 this Act was changed to read that "on the request of the Legislative Assembly of a province a vote would be taken on the question that the importation and the bringing of intoxicating liquors into such province be forbidden". If the majority of those voting were found to be in favour of such prohibition, the Governor in Council was to declare it in force.

After the war the provinces continued under prohibition for varying periods. Plebiscites were taken from time to time to ascertain the will of the electorate as to whether the policy of prohibition, adopted as an emergency war measure, should be continued. During 1921 Quebec and British Columbia discarded the existing prohibition laws and adopted the policy of liquor sale under government control. The same course was followed by Manitoba in 1923, Alberta in 1924, Saskatchewan in 1925, Ontario and New Brunswick in 1927 and Nova Scotia in 1930.

The provincial Liquor Control Acts have been framed to conform to conditions peculiar to the localities where they are in force and no two are exactly alike. The salient feature of all is the establishment of a provincial monopoly of the retail sale of alcoholic beverages with the practical elimination of private profit therefrom. Partial exception is made in the retail sale of malt liquor by brewers, which certain provinces permit while reserving regulative rights and taxing such sales heavily. One province permits local wine growers to sell at retail under certain restrictions. In all the provinces, however, spirits may be bought only at government liquor stores. The provincial monopoly extends only to the retail sale of alcoholic beverages, the manufacture of such being still in private hands but under the supervision of the Liquor Boards or Commissions. The original Liquor Control Acts have been modified from time to time as deemed advisable. Brief summaries of the legislation under these Acts are given below:

#### NOVA SCOTIA

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

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

Disposition of Profits. From the profits arising under the Act, such sums as may be determined by the Governor in Council are to be set aside for the creation of a reserve fund to meet any losses that may be incurred by the Government in connection with the administration of the Act, as also such sums as necessary to cover the expenditures incurred in connection with the Royal Canadian Mounted Police. Expenditures incurred prior to the coming in force of the Act, relating to the establishment of a liquor commission in the province, including the expense of taking a vote under the Plebiscite Act, 1929, expenditures incurred in carrying out and enforcing the provisions of the Act, etc., are to be charged against profits. The remaining net profits are to be paid into the Consolidated Revenue Fund at the direction of the Provincial Treasurer.

#### Regulation of Sale.

Where sold. Liquor may be sold by the Commission in such manner and at such places and prices as the Commission prescribes. No liquor is to be sold, however, in any municipality in which, under the Plebiscite Act of 1929, a majority of votes were cast against the sale of liquor under a Government Control Act. Any hotel

keeper may be authorized by the Commission to sell beer or wine by the glass or open bottle during meals to be consumed only thereat and the Commission may itself sell beer or wine by the glass or open bottle but no such sale is permitted in any store where liquor other than beer or wine is sold and there shall be no such sale in municipalities which voted against the sale of liquor under a Government Control Act and no such sale authorized or permitted in any municipality until a vote is taken and a majority of votes cast thereat in favour of such sale.

- How sold (1) By permit in sealed packages from government liquor stores.
- (2) Delivered direct by brewers or their authorized agents upon order from the Commission.

  In such case the brown acts as agent of the Commission and must take to it a monthly report of gross sales.
  - (3) 1.imited quantities may be sold by vendors on a doctor's prescription.
- To whom sold,— (1) Individual permits may be granted to individuals of 21 years of age who have resided in the province at least one month previous to the application.
- (2) Individual permits for a period of one month may be granted to individuals of the age of 21 years temporarily resident or sojourning in the province.
- (3) Banquet permits may be granted to any individual in charge of a banquet or to any recognized society, association, club or other duly constituted organization entitling the applicant to purchase liquor from the Commission and serve it at a banquet.
- (4) Special permits may be granted to druggists, to persons engaged in manufacturing or scientific pursuits requiring liquor for use therein or for other stated purposes.
- (5) Special permits may be granted to physicians, dentists, veterinaries, persons in charge of hospitals, sanitariums, homes for the aged, etc.
- (6) Liquor may not be sold to minors, interdicted persons (except on a doctor's prescription) or to any other persons disqualified by the Commission or by Act of the Dominion of Canada.

## NEW BRUNSWICK.

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

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

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

#### Regulation of Sale.

Where sold. At government liquor stores; or from licensed brewers or their authorized agents on order of the Board.

How sold (1) In sealed packages (a) at government liquor stores; (b) delivered directly by brewers or their authorized agents upon order from the Board. In such case the brewer acts as the agent of the Board and must make to it a monthly report of gross sales.

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

To whom sold.- Liquor may not be sold to minors, interdicted persons, etc. (except on doctor's prescription), nor to any other persons disqualified by the Board. All other persons may purchase liquor in accordance with the provisions of the Act. Individual permits are not required.

QUEBEC.

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

Administration.— By the Quebec Liquor Commission, which has authority to control liquor sales, to grant permits, to regulate the establishments to which permits are granted and in other ways to administer the provisions of the Act. The Commission must make an annual report to the Provincial Treasurer for the year ending April 30. All revenue collected under this Act is paid to the Commission which pays all costs of administration.

<u>Disposition of Profits</u>.- Profits of the Commission are paid to the Provincial Treasurer on demand to become a part of the Consolidated Revenue of the province.

#### Regulation of Sale.

Where sold. From government liquor stores; from brewers or brewers' warehouses; in hotels, restaurants, boats, stores, taverns, etc. holding permits from the Commission.

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

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

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

- How sold -- (1) Spirits and wines from government stores.
- (2) Beer by brewers to permittees authorized to sell beer to consumers. In such case the brewers must make to the Commission a monthly report of sales. Those who purchase from brewers must pay through the brewers to the Commission a tax equal to 5 per cent of purchases.
- (3) Beer or wine by the glass or open bottle with meals in the dining rooms of hotels, restaurants, steamboats, dining cars, clubs, or any other such establishment which has been granted a permit by the Commission. In the case of steamboats, the Commission may grant permits for sale between meals while en route and performing a regular service between points in the province at least 50 miles apart. Also, the Commission may issue permits for the sale of beer by the glass between meals in hotels in a village or rural municipality upon the request of such municipality.
- (4) Beer in quantities of not less than one bottle from licensed grocery stores or stores where beer only is sold, such beer not to be consumed on the premises. In villages or rural municipalities such licence may be granted only to hotels licensed under the Quebec Licence Act and which at the same time hold permits for sale with meals.
- (5) Beer by the glass in licensed taverns in cities or towns for consumption on the premises.

- (6) Beer and wine at banquets for consumption on the premises.
- (7) Permits may be granted to a club authorizing it to keep alcoholic liquor belonging to its members.

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

To whom sold. (1) It is forbidden to sell to persons under 18 years of age or to interdicted persons or other persons disqualified by the Commission. All other persons may purchase from government stores or licensed establishments. Individual permits are not required.

(2) To permittees, who may purchase from the Commission or the brewers and sell to the consumers in such manner as is indicated above.

#### ONTARIO.

Act .- The Liquor Control Act (Ontario) assented to April 5, 1927.

Administration. By the Liquor Control Board of Ontario in which is vested authority to control, manage and supervise the government liquor stores, to make necessary regulations and in other ways carry out the administration of the Act. The Board must make to the Governor in Council an annual report covering its activities during the year ending October 31. All moneys received as fees for permits for the purchase of liquor are paid direct to the Provincial Treasurer and become part of the general revenue of the province. All other moneys arising from the application of the Act are paid to the Liquor Board which pays all expenses of administration.

<u>Disposition of Profits</u>. From the profits of the Board there may be taken such sums as are determined by the Governor in Council for the creation of a reserve fund to meet any loss which the province may incur in the administration of the Act. The remaining profits are paid into the Consolidated Revenue Fund of the province at the direction of the Lieutenant Governor in Council.

#### Regulation of Sale.

<u>where sold</u>.— At government liquor stores, breweries, brewers' warehouses and wineries, and from distilleries, for scientific, medicinal or manufacturing purposes, on the order of the Board. Government Liquor Stores may not be established in municipalities in which the Canada Temperance Act is still in force, nor in municipalities where at the time of coming into force of the Ontario Temperance Act, a "Local Option" By-Law under the Liquor Licence Act (Ontario) was in effect, unless a vote has been taken in such municipalities and a majority of three-fifths of the votes polled is returned in favour of government sale.

How sold.— (I) (a) Liquors, wines and beer in sealed containers by permit from government liquor stores; (b) Beer in sealed containers by permit from the premises of licensed brewers or from a brewers' warehouse, on the order of an or with the supervision and approval of the Board; (c) Native wine in sealed containers by permit from the premises of licensed native wine manufacturers with the supervision and approval of the Board.

- (2) Vendors may sell in limited quantities to a patient on a physician's prescription.
- (3) Wine for sacramental purposes may be sold by a holder of a sacramental wine permit to a minister of any religious faith.

Amendments introduced in the Ontario House in the 1933 session would permit the sale of beer and wine with meals in the dining rooms of hotels, restaurants and clubs and the sale of beer in beverage rooms. At the time of writing, however, these are not effective.

- To whom sold. (1) To holders of individual "resident" permits which are procurable by persons of 21 years of age who have resided in the province for at least one month.
- (2) To holders of individual "non-resident" permits which are procurable for a period of one month from the date of issue by persons of 21 years of age, who are temporarily resident or solourning in the province.
  - (3) To holders of "resident" or "temporary" native wine and beer permits.
- (4) To holders of special permits which have been granted to druggists, to persons engaged in manufacturing or scientific pursuits requiring liquor for use therein, or to physicians, dentists, veterinaries, persons in charge of hospitals, sanitoria, homes for the aged, ministers of the gospel, etc.
  - (5) To a patient by a physician in a quantity not exceeding six ounces.
  - (6) To a minister of any religious faith by the holder of a sacramental wine permit.

N.B. Liquor may not be sold to minors, interdicted persons, etc., (except on doctor's prescription) or to any other person disqualified by the Board or by Act of the Dominion of Canada. The having and use of liquor is restricted to a citizen's residence. Sale by the glass is not permitted, nor advertising.

#### MANITOBA.

Act. The Government Liquor Control Act, 1928, assented to February 7, 1928. This Act replaces the original legislation as in "The Government Liquor Control Act", which came into force in 1923.

Administration. By the Government Liquor Control Commission, which has authority to control the possession, sale and transportation of liquor, the granting of permits and licences, the operation of liquor stores, and in all other ways to make regulations and administer the provisions of this Act. All moneys received from sale of liquor at liquor stores or from licence or permit fees or otherwise arising under this Act are paid to the Commission which pays all expenses of administration. The Commission must make an annual report to the Attorney-General covering operations for the year ending April 30.

Disposition of profits — From the profits arising from this Act there may be set aside such sums as are specified by the Governor in Council for the creation of a reserve fund to repay moneys borrowed for the purpose of administration of this Act and to meet any losses that may be incurred in the working of the Act or by reason of its repeal. The remaining net profits are paid into the Consolidated Revenue Fund at the direction of the Provincial Treasurer and appropriated to the public service of the province. Prior to the passing of this new Act in 1928, it was specified that the net profits after providing for the reserve fund should be disposed of as follows: fifty per cent to the Consolidated Revenue Fund and fifty per cent to the money pasities in the province.

## Regulation of Sale.

where sold... From government liquor stores, in government beer partours, in licensed hoters crubs and canteens; and from brewers and distillers or their authorized agents on the order of the Commission. But liquor stores may not be established nor licences granted in municipalities where a majority of the voters have indicated a preference for local option. A local option by law may be submitted upon petition of 20 per cent of voters in the municipality.

- How sold (1) Liquors of all kinds by permit in sealed packages from government liquor stores. In all cases the permittees must purchase from the Commission at government stores or for delivery therefrom to the permittees residence which delivery service is under the control of the Commission.
- (2) Deliveries may be made from breweries, distilleries or their authorized agents upon the order of the Commission. In such case the brewers or distillers really sell to the Commission and must make to it a monthly report of sales. Brewers pay a tax of 12% cents per gallon to the Commission. Prior to 1928

the brewers could sell directly to the permittees without an order from the Commission.

- (3) Beer containing not more than 9 per cent proof spirits by the glass or open bottle in government beer parlours, (none in operation) licensed hotels, licensed clubs to members, and in military quanteens to members of military units only. Licensees must purchase from the Commission. No bars are allowed. Prior to the passing of this Act in 1928 beer could not be sold by the glass or open bottle in Manitoba.
- (4) By doctor's prescription from government stores and druggist licensees, the latter operating only where lineral are no Commission stores.
- fo whom sald (1) General permits may be granted to individuals for the purchase of liquor for beverage or medicanal purposes.
  - (2) Special permits may be granted to druggists, physicians, hospitals, etc.
- (3) Banquet permits may be issued for consumption of liquor on the premises but not more than two during each permit year to any association or individual.
- (ii) Permits may not be issued to persons under 21 years of age; to Indians; interdicted persons; to corporations, societies, etc., (other than a banquet permit); to more than one person in a hotel or club other than guests; to other than bona fida guests of hotels; to any person disqual-ified by the "Government Liquor Control Act, 1928" or by the Commission.

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

All applications for licences under "The Government Liquor Control Act, 1928" other than beer waiter licences, require to be approved for issue by the Licensing Board, before being considered by the Government Liquor Control Commission.

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

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

SASKATCHEWAN

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

Administration. By the Liquor Board which is given the power to have general control and management of all liquor stores and in other ways to make regulations and administer the provisions of this Act. The Board is required to submit semi-annually a financial statement to the Provincial Treasurer, by whom it is submitted to the Executive Council. The Board's annual report upon the operation of the system, accompanied by an annual financial statement, is required to be submitted to the Legislative Assembly. Moneys received for permit fees are paid to the Provincial Treasurer. All other receipts are placed to the credit of the Liquor Board. The Board pays all expenses of administration, including expenses of plebiscites, enforcement, etc.

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

an interest the state of the st

regulations as it deems expedient regarding the financial conduct of the system.

#### Regulation of Sale.

<u>where sold.</u>- At Liquor Board stores; or for medicinal purposes by druggists or physicians under permits.

Beer, wine and spirituous liquors are sold at general liquor stores established in cities, towns and villages, but cities, towns and villages where a general liquor store may be established must not at any time exceed twenty-five. Beer and wine only are sold at beer and wine stores established throughout the province. No beer and wine store may be established in a town or village which has petitioned against same and in which a majority of electors have voted against the establishment of a store in the numbered district containing said town or village, and no such store shall be continued in any town or village in a numbered district where a majority of the electors voting in such town or village have voted in favour of discontinuing the store or stores in the district.

How sold -- In sealed packages from liquor board stores.

To whom sold.— (1) To all persons not being minors, Indians, interdicts, persons under the influence of liquor or who habitually use liquor to excess, or persons prohibited from purchasing liquor owing to convictions under certain provisions of the Liquor Act. No permit is required for purchasing daily an amount within the limit prescribed by the Act. Special quantity permits must be obtained for purchasing in excess of the limit referred to. Banquet permits are issued enabling beer and wine only to be purchased at the Liquor Board stores and served at bona fide banquets.

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

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

# ALBERTA.

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

Administration. By the Alberta Liquor Control Board in which is vested the administration of this Act, including the management and supervision of all government liquor stores. The Board must make an annual report to the Attorney-General for the year ending March 31. All moneys received from permit fees are paid to the Provincial Treasurer to become a part of the general revenue of the province. All other receipts under this Act are paid to the Liquor Board.

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

#### Regulation of Sale.

the song value where sold. From government liquor stores; in licensed hotels, clubs, canteens; and the authorized distributing agency of Alberta Brewers.

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

manages as managementally the contraction of the contract of the Constitution. No have not allowed,

- How sold (1) Liquors of all kinds by permit in sealed packages from government liquor stores.
- (2) Beer by the glass or open bottle in licensed hotels, in licensed clubs to members and in military canteens to members, also by the closed bottle on licensed hotel premises in quantities not to exceed two dozen pints or one dozen quarts to any one person on any one day, for consumption in the residence of the purchaser.

Licensees may purchase from either a vendor or licensed brewer. No bars are

allowed.

- (3) Brewers who manufacture beer in Alberta may be licensed to sell and deliver (a) beer and malt liquor to vendors; (b) beer to any person who is the holder of a subsisting permit; (c) beer to licensees who are entitled to purchase from Brewers. Purchasers from Brewers must pay a tax of  $12\frac{1}{2}$  cents per gallon ( $15\frac{1}{2}$  cents per gallon as from April 1, 1932) to the Board. This tax is collected and remitted by the Brewers.
  - (4) On physician's order.
- (5) From druggists on physician's order for medicinal purposes in districts where there are no government liquor stores.

<u>To whom sold</u>.- (I) Any person not disqualified under the Act and of the full age of twenty-one years may obtain a General Liquor Permit at a cost of fifty cents.

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

BRITISH COLUMBIA.

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

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

<u>Disposition of profits.</u> From the total profits of the Board there may be set aside such sums as are specified by the Government for the creation of a reserve fund to meet any losses which may be incurred in the administration of this Act or by reason of its repeal.

Regulation of Sale.

Where sold - From government liquor stores, or from beer parlours.

Beer parlours may be established in electoral districts or specific polling divisions, which have voted in favour of the sale of beer in licensed premises. At the 1933 session of the Legislature section 27 of the "Government Liquor Act" was amended whereby beer can now be sold by the unopened bottle for consumption elsewhere than on the licensed premises in addition to beer by the glass for consumption in the said premises.

How sold.— (1) Liquor of all kinds by permit in sealed packages from government liquor stores. However, malt liquors need not be sealed.

- (2) From liquor stores or from druggists on doctor's prescription.
- (3) Beer by the glass or open bottle for consumption in licensed beer parlours and beer by the unopened bottle for consumption elsewhere than in the said licensed premises. The licensee must purchase his beer from the Liquor Control Board. No bars are allowed.
  - (4) Members of licensed clubs may keep on club premises for personal consumption.
- (5) Veterans clubs may obtain licences entitling the holders to purchase beer from vendors and to sell it by the glass or open bottle to bona fide members for consumption on the licensed premises in accordance with the terms of the licence and the provisions of the Act.

<u>To whom sold.</u>— (1) <u>To permittees</u>. Individual permits are issued to persons over 21 years of age for the purchase of liquor for beverage or medicinal or culinary purposes. Special permits are issued to druggists, physicians, dentists, veterinaries, hospitals, banquets, etc.

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

To Veterans' Club Licenmees who may purchase from the Board and sell by the glass or unopened bottle to bona fide members of the Veterans' Club for consumption on the licensed premises.

At the 1933 session of the Legislature the fees for individual liquor permits and all special permits with the exception of those for banquets, smokers, etc. were reduced from \$2.00 to \$0.25.

## SALES BY LIQUOR CONTROL BOARDS

Data on gross sales, other revenue and net profits of the Provincial Liquor Boards, are tabulated in Table 1. In connection with the figures on gross sales it is essential to note that for Quebec, Manitoba and Alberta, the sales of beer made directly by the brewers to the licensees are not included. The proceeds from such sales do not pass through the Boards, but the purchasers must pay through the brewers to the Boards a tax equal to 5 per cent of the purchases in the case of Quebec. 12½ cents per gallon in Manitoba and 15½ cents per gallon in Alberta. For the latter two provinces it is possible to calculate from the taxes the gallonage of beer sold but the corresponding values are not available. For Quebec the quantity and value of sales are published by the Liquor Commission as shown in the footnote to the table.

Further it should be pointed out that the values as given for Quebec, Manitoba, Alberta and British Columbia do not represent the sales values to the final consumers as in these provinces the sale of beer by the glass is permissible.

And, of course, all the liquor sold in any province is not consumed within the province. The tourist traffic is a very important factor in this connection.

All the revenue resulting from the Liquor Control Acts is not paid to the Liquor Boards. In certain provinces, permit fees are paid directly to the Government and do not pass through the Board. Table 1 further indicates the total revenue accruing to the Governments through the control of liquor sales.

The reports of the Boards do not in all cases show the quantities of liquors sold and in comparing values for a series of years or between provinces it should be borne in mind that price variations may be an important factor. Information as to quantities of liquors sold when available is given in the fobtnotes to Table 1.

TABLE 1. - Gross Sales and Net Profits of Liquor Control Boards; Additional Revenues Paid Direct to Governments, and Total Net Revenue from Liquor Control.

			Liquor Con Commission	trol Boards	Additional Amounts for Permits, etc.	Total Net Revenue
		Gross Sales	Other Revenue	Net Profits	Paid Direct to Provincial Governments	from Liquor Control
		\$	\$	\$	\$	\$
Scotla August 18 September 30	1930	621,588	7,168	23,151		23,151
Year ended September 30	1931	4,958,232	38,737	728,941	22,267	751,207
	1932	3,767,109	55,213	492,701	23,870	516,571
	1933	2,808,728	8,392	286,681	(32,292 for 1932) (24,580 for 1933)	343,553
Brunswick Year ended October 31	1928	3,562,367	26,173	1,042,923	-	1,042,923
	1929	4,511,365	32,954	1,522,497	-	1,522,497
	1930	4,809,734	36,160	1,544,303	000	1,544,303
	1931	3,783,800	28,145	1,220,065	8.0	1,220,065
	1932	2,794,171	31,168	861,540		861,540
	1933	2,176,599	25,363	545,253	9.0	545,253
ec Year ended April 30	1922	15,212,801	1,175,909	4,035,919		4,035,919
	1923	19,698,773	1,236,498	4,564,756	-	4,564,756
	1924	19,812,781	1,337,273	5,754,370		5,754,370
	1925	17,887,588	1,327,516	5,462,181	-	5,462,181
	1926	19,018,299	1,375,155	5,796,490		5,796,490
	1927	22,425,136	1,484,088	6,778,000	-	6,778,000
	1928	24,229,624	1,451,840	7,609,688	-	7,609,688
	1929	27,007,431	1,644,515	9,688,267	-	9,688,267
	1930	27,539,966	1,611,321	10,080,613	- 0	10,080,613
	1931	22,711,639	1,500,759	8,262,188	-	8,262,188
	1932	17,979,782	1,372,653	6,113,899	90	6,113,899
	1933	12,702,927	1,217,251	5,773,219(1	) -	5,773,219(1
rio - Year ended October 31	1927 (5 months)	17,533,659	272,165	2,804,760	500,000	3,304,760
	1928	48,995,591	835,692	7,828,088	893,390	8,721,478
	1929	55,360,570	948,833	9,661,449	985,000	10,646,449
	1930	52,283,002	1,016,707	9,315,967	965,000	10,280,967
	1931	45,835,708	953,777	8,491,653	860,000	9,351,653
	1932	36,099,562	864,357	6,632,420	645,000	7,277,420
	1933	30,143,247	714,761	5,423,622	485,000	5,908,622
toba Year ended August 3i	1924	3,639,180	369,079	1,346,161		1,346,161
" " April 30	1925 (8 months)	2,962,902	1.86,151	982,016		982,016
	1926	3,745,378	319,018	1,315,185	w.	1,315,185
	1927	3, 793, 772	359,030	1,366,901	-	1,366,901
	1928 4	3,985,006	338,019	1,345,117		1,345,117
	1929	7,372,629	694,887	1,993,107	No. o	1,993,107
	1930	7,620,265	741 ,858	2,044,981	₩	2,044,981
	1931	6,506,600	677.635	1,866,783	-	1,866,783
	1932	5,399,003	599,136	1,490,041	6.7	1,490,041
	1933	401150534	478,976	1,094,287	ele	1,094,287

<sup>(1)</sup> Includes \$1,500,000 transferred from the reserves.

Nine and one half months under the Government Liquor Control Act 1923; two and one-half months under the Government Liquor Control Act 1928.

TABLE 1. - Gross Sales and Net Profits of Liquor Control Boards; Additional Revenue Paid Direct to Governments, and Total Net Revenue from Liquor Control - Concluded

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc.	Total Net Revenue	
		Gross Sales	Other Revenue	Net Profits	Paid Direct to Provincial Governments	from Liquor Control	
manufacture for the Manufacture for the control public desired purposes of the control of the co	, dywrinn thin, tha'r an Arreston farmhaudauda na'r elline gan to' Shegdinia	\$	\$	\$	\$	\$	
Saskatchewan - Year ended March 31	1926	7,812,675	45,677	1,897,758	32,022	1,929,780	
	1927	10,305,208	26,346	2,114,867	15,829	2,130,696	
	1928	11,708,535	31,210	2,443,891	13,995	2,457,886	
	1929	14,067,806	58,178	3,083,947	13,465	3,097,416	
	1930	12,380,673	64,693	2,398,414	7,262	2,405,676	
	1931	9,158,433	46,834	1,516,246	20,983	1,537,229	
	1932	5,774,060	28,779	843,417	29,221	872,638	
	1933	4,787,266	47,809	864,657	1,800	866,457	
Alberta - Year ended December 31	1924 (7 months)	2,632,605	374,647	1,043,212	93,255	1,126,467	
	1925	3,734,111	551,620	1,559,768	112,240	1,672,008	
	1926	4,268,586	587,925	1,803,552	131,128	1,934,680	
	1927	4,858,849	565,005	2,038,622	147,335	2,185,957	
II II March 31	1928 (3 months)	1,256,354	143,382	523,887	75,585	599,472	
	1929	6,551,523	633,263	2,661,048	191,434	2,852,482	
	1930	6,283,507	611,722	2,410,886	197,204	2,608,090	
	1931	4,678,109	512,275	1,738,954	165,600	1,904,554	
	1932	3,571,279	431,145	1,305,541	127,694	1,433,235	
	1933	2,929,946	486,766	1,319,140	103,583	1,422,723	
British Columbia - Year ended							
March 31	1922 (9½ months)	6,344,617	130,955	1,772,971	331,115	2,104,086	
	1923	9,275,993	180,996	2,325,454	316,074	2,641,528	
	1924	11,663,798	127,644	3,037,101	170,918	3,208,019	
	1925	11,409,671	143,832	2,689,039	158,181	2,847,220	
	1926	13,434,345	279,062	3,331,934	161,261	3,493,195	
	1927	13,805,080	251,234	3,469,397	167,035	3,636,432	
	1928	13,956,910	309,363	3,769,714	170,281	3,939,995	
	1929	15,132,933	254,658	4,192,223	183,947	4,376,170	
	1930	16,498,693	232,661	4,640,098	197,083	4,837,181	
	1931	14,735,423	246,545	4,022,705	167,859	4,190,564	
	1932	11,753,942	203,299	3,293,239	128,622	3,421,861	
	1933	8,607,317	183,225	3,224,873	96,862	2,321,735	

Footnote to Table 1. - Further details, relative to sales as published by certain of the Liquor Control Boards are attached herewith:

(a) Nova Scotia: Analysis of sales by the Nova Scotia Liquor Commission.

SALES	1933	1 9 3 2	1 9 3 1
	\$	\$	\$
****	6,636.00	8,441 - 25	10,168.00
	822,502.80	1,270,615.00	1,908,428.50
	332,302.10	364,774.79	461,678.60
	1,647,022.45	2,122,675.57	2,577,426-55
eous	264.98	602.39	530.58
TOTAL	2,808,728.33	3,767,109.00	4,958,232.23
	Gal •	Gal.	Gal.
	283	338	408
	1,329	1,835	2,313
	9,488	10,589	12,548
	12,113	23,218	ц1,846
	14,757	18,531	27,591
rs	322	558	697
	38,009	54,731	84,995
********************	108,547	106,868	125,155
	2,530	3,100	1,628
	111,077	109,968	126,783
ted	7,923	10,542	15,084
n	181,233	220,716	223,273
K	685,235	876,050	1,052,571
	874,391	1,107,308	1,290,928

# (b) New Brunswick: Analysis of sales by the New Brunswick Liquor Control Board.

SALES	1933	1932	1931	1930
J. Company	1,55	1,752	1 7 3 1	1,750
Al cohol	39,668.25	18,759.15	29,843.30	59,915.90
Spirits	1,321,736.73	1,717,876.05	2,372,431.82	3,092,229.9
Wine	186,034.28	182,410.62	270,503.92	389,306.6
Beer	628,892.90	874,762.65	1,110,599.18	1,267,825-0

Nova

New

Que

(c) Quebec: Analysis of sales by The Quebec Liquor Commission.

SALES	1933	1932	1931	1930	1929	1928
	Gal .	Gal .	Gal .	Gal.	Gal.	Gal.
pirits						
Alcohol and White Whiskey	35,357.9	46,330.6	66,641.6	87,492.6	76,772	86,137。
8randies and Cognacs	71,396.5	113,023.1	136,153.8	151,000.5	146,460.2	140,162
Gins	141,299.7	182,133.7	217,119.6	252,022.8	250,272.2	225,914
Irish Whiskies	1,094.0	1,600.7	2,228	2,986.8	3,766.7	4,942.
Liqueurs	6,445.9	9,557	13,130.9	20,970.4	17,317	15,239
Rums	16,266.3	23,116.5	27,812	34,730 1	31,918.4	32,887.
Rye Whiskies	53,187.7	72,364.3	110,064.9	104,641.3	110,425.5	102,722.1
Scotch Whiskies	176,717.6	240,728.9	288,302.5	336,933.7	341,500.3	295,123.1
Miscellaneous spirits	2,278.0	3,415.4	4,405.3	5,616.1	6,424.8	7,742
TOTAL	504,043.6	692,270.2	865,858.6	996, 394. 3	984,857.1	910,873-6
ines						
Champagnes	14,952.8	21,295.3	35,074	82,616.3	98,417.9	76,148.
Clarets	36,870.0	42,304.7	50,839.5	61,381	61,586.4	56,712.8
Sauternes	69,949.9	95,468.8	113,335	134,665	124,558.4	1.00,297
Ports	314,141.6	ццц,573.0	548,784.5	614,413.2	590,228.6	548, 194.1
Sherries	275,070.9	358,942.0	412,785.0	502,407.4	531,294.9	478,45:
8urgundies	25,333.2	31,056.2	42,759.6	55,606.4	57,057.3	50,075
Vermouths	45,212.4	55,836.4	60,464.4	75,933.5	64,369.2	48,554
Sundries	75,203.7	82,261.4	87,141.2	93,535.6	83,527 7	75,541
TOTAL	n=/ na. =	1,131,737.8		1,620,558.4	1,611,040.4	1,433,878,5

Separate figures on beer are published by the Commission as follows:-

1922 1923 1 <b>9</b> 24 1925	Gallons	A.	Beer Imported from Ontario		Beer Exported from the Province		Tax of 5 per cent on Gross Sales Paid to the Liquor Commission	
1923 1 <b>92</b> 4		\$	Gallons	\$	Gallons	\$	\$	
1924	21,741,963	15,050,819	579,385	467,135	241,660	166,717	784, 234	
	22,017,521	13,369,885	588,836	393,742	207,413	127,500	694,557	
1925	25, 238, 355	14,639,650	492,022	327,690	498,111	311,536	763,944	
· /-/	26,111,658	14,467,494	579,069	390,966	537,896	448,840	765,766	
1926	25,511,627	16,834,384	829,891	587,462	1.70,809	147,710	878,477	
1927	25,812,338	18,743,163	949,018	682,674	163,141	125,068	977,545	
1928	27,555,605	19,841,455	1,077,258	777,905	448,688	369,706	1,053,938	
1929	27,909,277	21,202,393	1,106,023	938,643	1,454,080	1,150,798	1,164,591	
1930	28,630,804	21,653,875	1,305,459	1,097,874	1,702,186	1,328,504	1,204,015	
1931	27,668,675	20,934,014	1,299,421	1,024,311	1,652,263	1,287,590	1,162,296	
1932	24,420,391	18,377,182	1,476,473	1,149,008	1,556,906	1,199,510	1,036,285	
1933	18,734,987	14,176,446	1,396,231	1,090,417	1,319,541	1,128,729	819,780	

(d)	Ontarios	Analysis	of sale	s by th	e Liquor	Control	Board of	Ontario.
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SALES	1933	1932	1931	193	0 15	929	1928
A STATE OF THE STA	\$	\$	\$	\$		\$	\$
omestic Spirits	8,745,731.82	9,478,823.89	10,630,575.99	11,654,93	15-95 12,043	3,271.33 1	0,915,969.7
mported Spirits	5,673,806.21	8,825,164.50	13,641,595.10	17,768,66	9.82 20,225	5,232.58 1	3,977,367.2
omestic Wines	2,207,466.75	2,217,160.15	2,670,478.90	2,439,81	0.05 2,083	3,953.05	998,664.4
mported Wines	555,50.3.40	710,813.05	860, 264.40	961,00	19.90 1,153	3,891.45	1,152,444.0
omestic Beers	12,869,497.68	14,743,317.86	17,861,793.78	3 19,245,12	25.39 19,621	,165.10 1	6,660,675.6
mported Beers	91,241,40	124,282.40	170,999.60	213,45	0.60 23	3,056.30	290,470.0
TOTAL	30,143,247.26	36,099,56! -85	45,835,707.77	7 52,283,00	1.71 55,360	0,569.81 4	18,995,591.1
	Gal	lons					
mestic Spirits	551,195	537,011					
aported Spirits	262,975	394,028					
omestic Wines	1,064,349	1,191,694					
nported Wines	65,775	88,703					
omestic Beers	7,466,670	8,578,560					
nported Beers	24,390	34,104					
TOTAL	9,435,354	10,824,100					
ther provinces and for exp	ort from Canada	Pillin, A. Aradi Silinah-Rami PII. van de neputusinin	nly report of	the Ontario		e as follow	/S1
anagement of the state of the s	ort from Canada	1933	1932	the Ontario	brewers were	1 9 2 9	1928
SALES	and the region of the property of the second	1 9 3 3 Gallons	1 9 3 2  Gallons	1 9 3 1  Gallons	1 9 3 0  Gallons	1 9 2 9 Gallons	1 9 2 8 Gallons
SALES  ales from Liquor Stores' seer orders taken at Liquor	tock	1 9 3 3 <u>Gallons</u> 682,810	1 9 3 2  Gallons	the Ontario	brewers were	1 9 2 9	1 9 2 8 Gallons
SALES  sales from Liquor Stores' s eer orders taken at Liquor delivery by breweries and	tockstores for	1 9 3 3  Gallons 682,810	1 9 3 2  Gallons 689,150	1 9 3 1  Gallons 737,609	1 9 3 0 Gallons 781,618	1 9 2 9 Gallons 849,22	1 9 2 8  Gailons 760,47
SALES  Mes from Liquor Stores's ser orders taken at Liquor delivery by breweries and houses	stockstores for	1 9 3 3 <u>Gallons</u> 682,810	1 9 3 2  Gallons 689,150  3 75,669	1 9 3 1  Gallons 737,609	1 9 3 0 Gallons 781,618	1 9 2 9  Gallons 849,22	1 9 2 8 6 Gallons 760,47
SALES  Lies from Liquor Stores' s  Liquor stores' s  Liquor delivery by breweries and  houses  Les from breweries and br	stores for brewers' ware-	1 9 3 3  Gallons 682,810  59,638 683,724,222	1 9 3 2  Gallons 689,150  3 75,669 2 7,813,741	1 9 3 1  Gallons 737,609  105,884 9,558,801	1 9 3 0 <u>Gallons</u> 781,618  138,594 10,056,562	1 9 2 9  Gallons 849,22  179,28 10,028,50	1 9 2 8  Gallons 760,47  36 271,62
SALES  Les from Liquor Stores's er orders taken at Liquor delivery by breweries and houses  Les from breweries and brotal Ontario sale of dome	stores for brewers' ware- ewers' warehous	1 9 3 3  Gallons 682,810  59,638 6,724,222	Gallons 689,150 3 75,669 7,813,741 0 8,578,560	1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294	1 9 3 0 <u>Gallons</u> 781,618  138,594 10,056,562 10,976,774	1 9 2 9 Gallons 849,22 179,28 10,028,50 11,057,01	1 9 2 8  Gallons 1 760,47  6 271,62 9 8,296,23 6 9,328,32
SALES  stee from Liquor Stores's ser orders taken at Liquor delivery by breweries and houses	stores for brewers' ware-	1 9 3 3  Gallons 682,810  59,638 6,724,222 7,466,670 1,467,854	Gallons 689,150 3 75,669 2 7,813,741 0 8,578,560 4 1,148,273	1 9 3 1  Gallons 737,609  105,884 9,558,801 10,402,294 1,440,440	1 9 3 0 <u>Gallons</u> 781,618  138,594 10,056,562 10,976,774 1,525,628	1 9 2 9  Gallons 849,22  179,28 10,028,50 11,057,01	1 9 2 8  Gallons 760,47  36 271,62 9 8,296,23 6 9,328,32 6 9,328,32
SALES  Les from Liquor Stores's er orders taken at Liquor delivery by breweries and houses  Les from breweries and brotal Ontario sale of dome les to other provinces	stock some stores for brewers' ware- ewers' warehous stic beer	1 9 3 3  Gallons 682,810  59,638 6,724,222 7,466,670 1,467,854 143,182	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 0 8,578,560 4 1,148,273 2 8,850	1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294  1,440,440	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997	1 9 2 9 Gallons 849,22 179,28 10,028,50 11,057,01 1,517,85 2,332,25	1 9 2 8 Gallons 760,47 36 271,62 39 8,296,23 6 9,328,32 55 1,301,39 54 3,768,51
SALES  Les from Liquor Stores's ser orders taken at Liquor delivery by breweries and houses  Les from breweries and brotal Ontario sale of dome at the story of the sales of the sport sales	stores for brewers' ware-	1 9 3 3  Gallons 682,810  59,638 6,724,222 7,466,670 1,467,854 143,182	Gallons 689,150 3 75,669 2 7,813,741 0 8,578,560 4 1,148,273	1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294  1,440,440	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997	1 9 2 9  Gallons 849,22  179,28 10,028,50 11,057,01	1 9 2 8 Gallons 760,47 36 271,62 39 8,296,23 6 9,328,32 55 1,301,39 54 3,768,51
sales from Liquor Stores' seer orders taken at Liquor delivery by breweries and houses	stock some stores for brewers' ware- ewers' warehous stic beer	1 9 3 3  Gallons 682,810  59,636 6,724,222 7,466,670 1,467,854 143,182 1,611,036	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 0 8,578,560 4 1,148,273 2 8,850	1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294  1,440,440	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997	1 9 2 9 Gallons 849,22 179,28 10,028,50 11,057,01 1,517,85 2,332,25	1 9 2 8 Gallons 760,47 36 271,62 39 8,296,23 6 9,328,32 55 1,301,39 54 3,768,51
SALES  Les from Liquor Stores's ser orders taken at Liquor deilvery by breweries and houses  Les from breweries and brotal Ontario sale of dome les to other provinces  Total	stock	1 9 3 3  Gallons 682,810  59,636 6,724,222 7,466,670 1,467,854 143,182 1,611,036	Gallons 689,150  3 75,669 7,813,741 8,578,560 4 1,148,273 8,850 6 1,157,123	1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294  1,440,440	1 9 3 0 <u>Gallons</u> 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625	1 9 2 9 Gallons 849,22 179,28 10,028,50 11,057,01 1,517,85 2,332,25	Gallons Gallon
SALES  Ites from Liquor Stores' ser orders taken at Liquor delivery by breweries and houses  Ites from breweries and brotal Ontario sale of dome ites to other provinces.  Total  Sales of	stock	1 9 3 3  Gallons 682,810  59,638 6,724,222 7,466,670 1,467,854 143,182 1,611,036	Gallons 689,150  3 75,669 7,813,741 8,578,560 4 1,148,273 8,850 6 1,157,123	1 9 3 1  Gallons 737,609  105,884 9,558,801 10,402,294 1,440,440	1 9 3 0 <u>Gallons</u> 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625	1 9 2 9 Gallons 849,22 179,28 10,028,50 11,057,01 1,517,85 2,332,25 3,850,10	1 9 2 8  Gallons 760,47  66 271,62 69 8,296,23 6 9,328,32 6 9,328,32 6 1,301,39 64 3,768,51 69 5,069,91
SALES  Les from Liquor Stores's ser orders taken at Liquor delivery by breweries and houses	stock	1 9 3 3  Gallons 682,810  59,636 6,724,222 7,466,670 1,467,854 143,182 1,611,036 ere as follows: 1 9 3 3  Gallons	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 9 8,578,560 4 1,148,273 2 8,850 6 1,157,123  1 9 3 2 Gallons	the Ontario  1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294  1,440,440  1,440,440	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625	1 9 2 9 Gallons 849,22 179,28 10,028,50 11,057,01 1,517,85 2,332,25 3,850,10	1 9 2 8  Gallons 760,47  66 271,62 99 8,296,23 6 9,328,32 6 9,328,32 6 9,328,32 1,301,39 3,768,51 9 5,069,91 1 9 2 8 Gallons Gallons
sales from Liquor Stores's ser orders taken at Liquor delivery by breweries and houses	stock stores for brewers' ware- ewers' warehous stic beer stores and the wine we wineries stores and the wineries stores are stores and the wineries stores are stored and the wineries stores and the wineries stores are stores and the wineries stores and the wineries stores are stores and the wineries stores and the wineries stores are stores and the wineries stores are stores and the wineries are stores are stores and the wineries are stores and the wineries are stores are stores are stores and the wineries are stores are stores and the wineries are stores are stores are stores a	1 9 3 3  Gallons 682,810  59,638 6,724,222 7,466,670 1,467,854 143,182 1,611,036 ere as follows 1 9 3 3  Gallons 442,754	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 9 8,578,560 4 1,148,273 2 8,850 5 1,157,123  1 9 3 2 Gallons 568,109	1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294 1,440,440  1,440,440  1 9 3 1  Gallons	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625	1 9 2 9  Gallons 849,22  179,28 10,028,50 11,057,01 1,517,85 2,332,25 3,850,10	1 9 2 8  Gallons 760,47  66 271,62 19 8,296,23 6 9,328,32 6 3,768,51
sales from Liquor Stores's ser orders taken at Liquor delivery by breweries and houses	stock some stores for brewers' ware- ewers' warehous stic beer some stic beer some stice beer wine we wineries some some stice beer some some stice beer some some some some some some some some	1 9 3 3  Gallons 682,810  59,638 6,724,222  7,466,670 1,467,854 143,182 1,611,036 ere as follows: 1 9 3 3  Gallons 442,754 1,065,340	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 9 8,578,560 4 1,148,273 2 8,850 6 1,157,123  1 9 3 2 Gallons 568,109 1,192,267	the Ontario  1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294 1,440,440  1,440,440  1 9 3 1  Gallons 589,577	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625  1 9 3 0  Gallons 806,684	1 9 2 9  Gallons 849,22  179,28 10,028,50 11,057,01 1,517,89 2,332,25 3,850,10  1 9 2 9  Gallons 553,51	1 9 2 8 6 Gallons 760,47 86 271,62 99 8,296,23 6 9,328,32 6 9,328,32 6 9,328,32 1,301,39 5,069,91 1 9 2 8 6 Gallons 8 322,40 478,46
sales from Liquor Stores's seer orders taken at Liquor delivery by breweries and houses	stock	1 9 3 3  Gallons 682,810  59,636 682,810  7,466,670  1,467,854 143,182  1,611,036  re as follows: 1 9 3 3  Gallons 442,754 1,065,340 1,508,094	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 8,578,560 4 1,148,273 8,850 6 1,157,123  1 9 3 2 Gallons 568,109 0 1,192,267 4 1,760,376	the Ontario  1 9 3 1  Gallons 737,609  105,884 9,558,801  10,402,294  1,440,440  1,440,440  1 9 3 1  Gallons 589,577  1,511,631	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625  1 9 3 0  Gallons 806,684 1,337,153	1 9 2 9  Gallons 849,22  179,28 10,028,50 11,057,01 1,517,85 2,332,25 3,850,10  1 9 2 9  Gallons 553,51 1,199,38	1 9 2 8  Gallons  760,47
ales from Liquor Stores' s eer orders taken at Liquor delivery by breweries and houses ales from breweries and br Total Ontario sale of dome ales to other provinces  Xport sales  Sales of SALES  ales to permit holders at ales to the Board	stock	1 9 3 3  Gallons 682,810  59,638 687,04,222 7,466,670 1,467,854 143,182 1,611,036 ere as follows: 1 9 3 3  Gallons 442,754 1,065,340 1,508,094 931,428	1 9 3 2  Gallons 689,150  3 75,669 7,813,741 8,578,560 4 1,148,273 8,850 6 1,157,123  1 9 3 2 Gallons 568,109 1,192,267 4 1,760,376 8 982,957	1 9 3 1  Gallons 737,609  105,884 9,558,801 10,402,294 1,440,440  1,440,440  1 9 3 1  Gallons 589,577 1,511,631 2,101,208	1 9 3 0  Gallons 781,618  138,594 10,056,562 10,976,774 1,525,628 554,997 2,080,625  1 9 3 0  Gallons 806,684 1,337,153 2,143,837	1 9 2 9  Gallons 849,22  179,28 10,028,50  11,057,01  1,517,85 2,332,25 3,850,10  1 9 2 9  Gallons 553,51 1,199,38 1,752,90	1 9 2 8  Gallons 760,47  66 271,62 69 8,296,23 6 9,328,32 65 1,301,39 64 3,768,51 69 5,069,91 61 1 9 2 8 62 Gallons 8 322,40 63 800,86 64 1,564,89

The value of native wine sold direct from the wineries to the public was as follows:

1933	909,199.83	1930		1,620,742.09
1932	1,090,018.12	1929	000000000000000000	1,126,945.00
1931	1,125,886.79	1928		743,210.00

Permits were not required in connection with such sales prior to November 1, 1930 but since that date a purchaser must be in possession of either an individual liquor permit or an individual wine and beer permit in order to purchase wine at a winery. The preceding sales are not included in the Board's financial statements.

(e) <u>Manitobas</u> Gross sales do not include beer sold direct by the brewers to the licensees. Beer taxes paid to the Board are tabulated below. In this connection it should be noted that the Board also pays the beer tax on its purchases from the brewers and the beer sales of Board are included in the total gross sales in Table 1.

		Beer 1	axes		
Fiscal Year	Tax	Accrued  Tax	Fiscal <u>Year</u>	Tax \$	Accrued  Tax
1924	238,990	28,694	1929	357,292	67,049
1925	145,346	21,000	1930	385,966	62,813
1926	238,182	23,918	1931	357,732	58,074
1927	240,400	52,095	1932	306,169	49,284
1928	161,312	50,317	1933	281,107	39,376

(f) Alberta: Gross sales do not include beer sold direct by the brewers to the licensees. Beer taxes paid to the Board are tabulated below. In this connection it should be noted that the Board also pays the beer tax on its purchases from the brewers and the beer sales of the Board are included in the total gross sales in Table 1.

	Beer I	axes	
Fiscal Year	Tax \$	Fiscal Year	Tax \$
1924	¥85, ¥70	1929	547,428
1925	444,979	1930	531,967
1926	474,190	1931	440,184
1927	452,078	1932	355,452
1928	117,120 +4	1933	398,729

Analysis of sales as published by the Alberta Liquor Control Board.

SALES	1933	1 9 3 2	1931	1930	1929	1928
			Imperial	Gallons		
Beer, Ale and Stout	2,604,000	2,861,000	3,542,000	4,277,500	4,400,000	4,565,000
Wines	101,500	143,600	163,000	203,000	219,200	172,000
Spirits	85,000	109,300	148,000	195,700	198,000	195,000
Alcohol (including sales for hospitals						
druggists, manufacturers, etc	1,600	1,990	2,100	2,650	4,700	5,600
Sales of Malt Liquors by Brewers of						
Alberta	2,587,0004	2,844,000/	3,521,5004	4,256,0004	4,380,0004	4,553,6004
Exported to other provinces	14.500x	40,000x	360.000x	700,000×	352.700×	418.000×

x Not subject to gallonage tax.

<sup>#</sup> January-March, 1928.

(h) British Columbia: Analysis of sales by the Liquor Control Board of British Columbia.

SALES	1933	1932	1931	1930	1929
	\$	\$	\$	\$	\$
lines and Spirits					
Spirits, Rye whiskey, Bourbon whiskey	,				
Scotch whiskey, Brandy, Gin, Rum, Alcohol	4,340,467-15	6,179,772.75	7,898,786.51	8,984,113.02	8,291,186.8
iqueurs: Cocktails, Vermouth and Bitters	112,092.45	157,915.03	21 3,459.30	231,559.70	195,471.69
DITIES ************************************	112,072.47	171,717.03	213,477.50	231,777.10	177,471.0
	4,452,559.60	6,337,687.78	8,112,245.81	9,215,672.72	8,486,658.52
Port, Sherry and Still Burgundy	110,065.25	171,931.43)	)	)	
Clarets and Sauternes	25,695.25	42,834.05)	295,796.40)	368,821.55)	345,148.09
Champagne and Sparkling Wines	52,645.75	93,045.20	149,659.80	191,404.90	165,585.10
	188,406.25	307,810.68	445,456.20	560,226-45	510,733.1
British Empire Wines					
British Columbia	258,456.95	309,983.80	322, 242.05	269,055.25	224,784.6
ustralia	46,423.40	43,983.70	37,710.45		
ntario	15,705.40	36,207.23	45,272.79	51,191.20	45,961.2
outh Africa	33,390.60	4,951.25			
	353,976.35	395,125.98	405,225.29	320,246.45	270,745.9
riental Liquors	185,937.55	251,775.70	375,297.40	458,982.65	423,274.1
alt Liquor					
B.C. Beer, Ale and Stout					
o Licensees		2,470,184.20	2,850,774.10	2,837,841.90	2,531,687.39
astern Canadian Beer and Ale	1,085,331.30	1,684,139.75	2,310,005.80	2,845,792.55	2,675,580.10
Dutch Lager Beer (imported)	60,615.45	167,899.00	)	)	
ritish (imported) Ale and Stout	101,020-50	139,319.30	218,498.12)	259,929.90)	234, 253.6.
THE RESTREET	3,426,436.95	4,461,542.25	5,379,278.02	5,943,564.35	5,441,521.08
hristmas Hampers		H	17,920.00		
TOTAL		11 752 010 00		16,498,692.62	15,132,932.7

#### DOMINION REVENUE

The available data on the revenue received by the Dominion Government through the manufacture and sale of liquor are shown in Table 2. Excise duties, excise war taxes, customs duties, excise duties on mait (used principally in the manufacture of malt liquors) are the sources of revenue which have been included. Separate data on the sales tax collected by the Dominion Government are not available.

Table 2. - Revenue from the Manufacture and Sale of Liquor Collected by the Dominion Government, fiscal years 1913-1934.

Fiscal year	Excise	Excise 1	axes 2/	Excise	Customs	Total
ended March 31	Duties 1/	Domestic	Imports	Duties on Mait 1/	Duties 3/	Dominion Revenue 4/
	\$	\$	\$	\$	\$	\$
1913	9,602,118	49.		1,859,125	9,097,715	20,558,958
1914	9,168,346			2,007,051	9,485,612	20,661,009
1915	8,849,384		•••	2,616,288	8,852,478	20,318,150
1916	8,798,854	No.	100	2,689,300	7,488,454	18,976,608
1917	9,989,782	-	ras	2,367,902	5,462,155	17,819,839
1918	11,567,013			1,791,481	4,050,177	17,408,671
1919	6,983,497	1 40		1,477,792	1,538,696	9,999,985
1920	9,026,743			2,101,939	5,845,657	16,974,339
1921	5,841,764	8,703,177	7,979,999	2,468,475	15,291,747	40,285,162
1922	6,276,430	2,078,041	1,197,887	2,628,995	11,518,439	23,699,792
1923	8,042,688	2,771,833	4,896	2,549,600	12,288,103	25,657,120
1924	9,452,761	4,386,119	11,196	3,280,057	13,071,977	30,202,110
1925	9,495,770	4,736,177	11,924	3,539,021	12,069,235	29,852,127
1926	11,036,716	5,562,087	18,858	3,839,174	14,606,394	35,063,229
1927	14,117,930	5,316,583	19,210	3,809,757	16,422,608	39,686,088
1928	18,495,632	6,491,576	28,751	4,274,966	24,818,083	54,109,008
1929	19,683,967	8,164,850	30,561	4,755,295	26,960,900	59,595,573
1930	18,869,554	7,774,591	33,097	4,493,801	25,043,414	56,214,457
1931	12,198,772	6,803,592	29,041	4,138,910	20,093,556	43,263,871
1932	8,539,789	6,555,920	22,757	3,633,438	14,382,302	33,134,206
1933	7,503,914 5/	5,167,972	10,210	2,875,779	7,070,231	22,628,106
1934	7,411,390 5/	4,931,938	10,395	2,773,984	6,354,307	21,482,014

1/ Prior to 1914 the excise duty was at the rate of \$1.90 per gallon of proof spirits. In August 1914, the duty was raised to \$2.40 and in May 1920 to \$4.40 per gallon. In May 1921 the excise duty was further increased to \$9.00 per gallon except to licensed bonded manufacturers who still paid \$2.40. On October 13, 1932 it was reduced to \$7.00 per gallon. On March 22, 1933 the rate in bonded factories was placed at \$2.50; wine spirits, \$7.00; perfumery spirits, \$1.50; vinegar spirits 27 cents; soap, etc. 15 cents.

The excise duty on screened malf prior to July 1, 1934 was at the rate of 3 cents per pound and on imported malf (ground and crushed) 5 cents per pound. The duty on malf liquor when made in whole or in part from substances other than malf was 15 cents per gallon.

In 1934 the Excise Act was amended and consolidated. Effective July 1, 1934 excise duties are as follows:

<u>Spirits Distilled in Canada</u> — On every gallon of the strength of proof, \$7.00. Rates on spirits used in bonded factories in the production of goods manufactured in bond, applicable in each case to every gallon of the strength of proof and in proportion for any greater or less strength and for any quantity less than a gallons

(a) Used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, \$2.50.

- (b) Used in the production of perfume or perfumed spirits, \$1.50.
- (c) Used in the production of vinegary 27 cents.
- (d) Used in the production of such chemical compositions as are from time to time approved by the Governor in Council, 15 cents.

On spirits sold to druggists licensed under this Act and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations, the rate is \$2.50 per gallon.

On spirits distilled from the juices of native fruits and used exclusively by registered wine manufacturers for the fortification of native wines under departmental regulations, the rate is \$1.00 per gallon.

Spirits Imported - Upon imported spirits when taken into a bonded factory, in addition to any of the duties otherwise imposed upon every gallon of the strength of proof, 30 cents and in proportion for any greater or less strength and for any less quart to than a gallon.

Beer .. The following excise duties apply to beer or malt liquors

- (a) Brewed in whose or in part from any substance other than malt, 22 cents per gallon.
- (b) Upon all such beer in storage upon the first day of July 1934 whereon the duty of 15 cents per gallon imposed by section 198, chapter 60, R.S. 1927 has been paid ...... 7 cents per gallon.
  - (c) Imported into Canada and entered for consumption, 7 cents per gallon.
  - (d) Brewed from duty paid malt and in storage on July 1, 1934, 7 cents per galton.
- (e) Upon all unfermented wort (sweet wort) suitable for the brewing of beer in storage and unsold upon the first day of July 1934, 7 cents per gallon.

Malt . The excise duties on mait are as follows:

- (a) Screened mait manufactured or produced in Canada, 6 cents per pound.
- (b) Mait imported into Canada and entered for consumption, 6 cents per pound.
- (c) Mait imported crushed or ground and entered for consumption, 8 cents per pound.
- (d) On hand duty paid upon July 1, 1934, 3 cents per pound.

Mal + Syrup ~ The rates on mal + syrup sultable for the brewing of beer are:

- (a) Manufactured or produced in Canada, 10 cents per pounds
- (b) Imported into Canada and entered for consumption, 16 cents per pound.
- (c) In storage and unsold on July 1, 1934, 13 cents per pound.

2/ The Excise Tax was levied for the first time on February 12, 1915; it was a stamp tax and amounted to about five cents a quart.

In May, 1920, the fax on wines was revised to provide for payment of \$2.00 per gallon on wines containing more than 40% of proof spirits, thirty cents per gallon on wines of all kinds except sparkling wines containing not more than 40% of proof spirits, and \$3.00 per gallon on champagne and all other sparkling wines.

Effective May 10, 1921, the taxes were altered to thirty cents per gallon on wines of all kinds except sparking wines containing not more than 40% of proof spirits, and \$3.00 per gallon on champagne and all other spackling wines.

In September, 1923, the rates were changed to seven and one-half cents per gallon on wines of all winds except sparking wines containing not more than 40% of proof spirits and \$1.50 on champagne and all other sparking wines; the latter was reduced to 75 cents per gallon effective April 19, 1934.

The impost was assessed against the Canad an manufacturer but did not affect imports since May,

The tax on ale, beer, porter and stout was first levied on May 19, 1920 and was thirty cents per gallon. It was repealed in May, 1921, but re-enacted in May, 1922 at the rate of twelve and one-half cents per gallon.

The Excise tax on beer applied to both domestic production and imports.

On June 2, 1931, a special Excise tax of 1% was imposed on importations; on April 7, 1932, this was increased to 3%; effective April 19, 1934, this was reduced to 1½% on goods imported which are entitled to entry under British Preferential Tariff or under trade agreements between Canada and other British countries.

3/ Customs duties on spirits have been as follows: Prior to the war \$2.40 per gallon of proof spirits; increased to \$3.00 in August 1934; advanced to \$10.00 in May 1921. On October 13, 1932 the duty on spirits imported from Great Britain and Northern Treland and from the Irish Free State was reduced from \$10.00 to \$8.00 per gallon. Rates on beers and wines vary for different items and cannot be quoted in detail here.

 $\mu$ / Exclusive of sales tax. Revenue from this source cannot be given separately. The rates of the tax on wholesale and manufacturer's sales have been as follows: 1920, 1 p.c.; 1921 increased to 3 p.c.; 1922 increased to 6 p.c.; 1924 reduced to 5 p.c.; 1927 reduced to 4 p.c.; 1928 reduced to 3 p.c.; 1929 reduced to 2 p.c.; 1930 reduced to 1 p.c.; 1931 increased to 4 p.c.; 1932 increased to 6 p.c.

5/	For the fiscal years 1933	and 1934 these totals were	made up as follows:-
	Non-Potable Spirits	Potable Spirits	Malt Liquor
	1933 \$ 881,029	1933 \$6,320,346	1933 \$302,539
	1934 \$ 843,407	1934 \$6,333,106	1934 \$234,877

#### PRODUCTION AND STOCKS

Production figures on spirits and malt liquors, as given in Table 3, are taken from the reports of the Department of National Revenue to which the distillers, brewers and liquor warehouses are required to make regular reports. Data on the output of wine, Table 4, are taken from the Industrial Census reports. As the bulk of the spirits and part of the malt liquor goes into warehouses it has been considered necessary to show warehouse statistics in detail; these data, Tables 5, 6, and 7, also have been taken from the reports of the Department of National Revenue. The output of spirits has increased greatly during the past few years, but the gain has been accompanied by large increases in stocks in warehouses; on March 31, 1933 there were nearly 41 million proof gallons of spirits in warehouses.

Table 3. - Production in Canada of Spirits and Malt Liquors, fiscal years 1913-34.

Year ended Mar. 31	Spirits (1)	Mal† Liquors	Fiscal Year ended Mar。31	Spirits (1)	Mal† Liquors
alkandin Vinella eği, dibe liş Alinelli eye gere	Pf. Gal.	Gal .	enerthys.com (1974) ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( ( (	Pf. Gal.	Gal.
1913	6,458,452	52,314,400	1924	ц, ц11, 895	44,080,490
1914	6,972,583	56,060,846	1925	7,287,691	48,389,995
1915	6,116,580	48,023,580	1926	5, 434, 328	52,448,853
1916	3,450,011	39,603,080	1927	9,121,050	51,755,840
1917	6,400,119	34,949,683	1928	11,596,200	58, 397, 91
1918	3,566,955	28,717,539	1929	16,816,312	65,837,410
1919	4,187,109	26, 247, 562	1930	16,813,433	63,450,51
1920	2,356,328	36,984,278	1931	9,286,780	59,073,689
1921	4,194,691	36,194,626	1932	7,099,637	52,297,43
1922	5,050,187	38,541,746	1933	4,345,834	40,664,62
1923	3,828,878	36,902,066	1934	6,411,230	40,920,62

(1) Includes non-potable as well as potable spirits.

Table 4. - Production of Fermented Wines in Canada, Calendar years 1919-32.

Calendar Year	Gallons	Callendar Year	Callons
1919	807,425	1926	2,725,745
1920	515,280	1927	2,731,748
1921	421,713	1928	4,351,123
1922	756,520	1929	6,162,774
1923	858,651	1930	5,718,354
1924	1,144,559	1931	(3,205,334)(1)
1925	1,388,265		(3,499,881)(2)
		1932	(2,912,985)(1)
Wine produced during	the year but placed in stora	age for maturing.	(2,707,960)(2)

(1) Wine produced during the year but placed in storage for maturing.

(2) Fermented wine bottled or sold in bulk during the year.

			-							-				
1 64	5.	-	TERMSAC	TIONS	1D	TDE	DIST	1110	FIRS	OF	Capada.	LISCAL	VARES	1920-34 -
A Section	3.4		11 12 12 00	211/4:3	4 3 3	1 4 440	0131	I A A C	1 100	501	- Caracay	1 2000	76610	1 /20 -40

Fiscal Year ended March 31	In Process including Deficiencies Brought Forwa d	Manufactures including Surpluses	Returned to Distilleries for Redis- tillation	Received from Other Sources Duty Paid	Total	Warehoused	Spirits and Fusel Oil Written Off	Duty was	In Process including De iciencies Carr ed Forward	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf . Gal .	Pf. Gal.	Pf. Gal.	Pf. al.	Pf. Cal.	P . Gal .
1920	667,068	2,356.329	1,640,324	9,849	4,673,570	4,266,940	29,233	388	3 009	4,673,570
1 921	377,009	4,194,691	1,460,721	6,823	6,039 244	5,711,178	23,422	3.451	301.192	6,039,243
1922	301,192	5,050,188	1,300,512	29,474	6,681,366	6,140,188	23,179	6,747	511,252	6,681,366
1923	511,252	3,828,879	706,526	16,888	5,063,5145	4,544,516	20,085	204	498,740	5,063,545
1924	498,740	4,411,896	1,198,012	48,867	6,157,515	5,615,401	59,065	638	482,411	6,157,515
1925	48 ,4 2	7,287,691	1,462,169	46,841	9,279,113	8,646,683	14,399	3,795	614,236	9,279.113
1926	614,236	5,434,329	1,756,259	139,781	7,944,605	7,328,232	29,754	6,036	580,583	7,941,605
1927	580,583	9,121,051	1,803,383	211,220	11,71,237	10,842,001	12,757	1,505	859,893	11,7:6,236
1928	859,893	11,590,200	1,847,567	255,938	14,559,59	13,851,317	19,345	3,818	685,118	14,559.598
1929	685,118	16,816,312	2,058,543	293,997	19,85.,970	18, 94,370	18,636	131	1,040,833	19,853,970
930	1,040,833	16,813,433	1,98,908	327,273	20,167,447	19,269,025	21 156	312	876,954	20,167,447
1931	876,914	9,286,780	1,291,321	2'2,425	11,677,480	11,145,524	16,583	965	511,408	11,677,480
1932	514,408	7,099,637	1,385,671	125,680	9,125,396	8,657,897	26,700	9,64	431,156	9,125,396
1933	431,156	4,345,834	1,872,160	92,752	6,741,902	6,195,337	17,535	575	528,455	6,741,102
1934	528,455	6,411,230	1,516,504	134,892	8,591,081	8,093,226	29,803	297	467,755	8,591,081

Table 6. - Warehousing Transactions in Spirits, iscal years 1920-34.

Fiscal Year ended March 31	In Warehouse at Beginning of the Year including Transits	Warehoused during the Year - ex Distillery	Otherwise Warehoused	Entered for Consumption	Exported in Bond	Used in Bonded Factories	Otherwise Accounted for	For Redis- tillation	In Warehouse at end of Year including Transits
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Cal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920	10,675,567	4,266,940	305,004	3,816,124	1,603,889	154,951	788,852	1,640,324	6,943,371
1921	6,943,371	5,724,822	1,684,136	2,816,071	1.072,397	442,935	2,384,588	1,460, 21	6,175,61
1922	6,175,617	6,140,188	1,612,105	730,474	192,327	1,057,036	4 ,928	1,300,376	8,1:7,769
1923	8,157,769	4,544,516	207,649	7 9,678	315,213	1,366,483	1,114,745	7.6,526	8,677,289
1924	8,677,289	5,615,401	164,677	899,291	875,699	1,244,249	1,521,588	1,198,038	8,718,502
1925	8,718,502	8,646,683	41,696	910,316	803,535	1,053,472	1,485,894	1,462,169	11,691,495
1926	11,691,495	7,328,232	119,972	1,082,785	499,007	1,109,295	1,894,957	1,756,259	12,797,396
1927	12,797,396	10,842,001	156,677	1,404,111	5.1,792	1,170,059	2,438,928	1,810,783	16,400,401 -
1928	16,400,401	13,851,317	11,016	1,896,357	579,420	1,069,622	3,101,771	1,847,567	21,767,997
1929	21,767,997	18,794,370	33,063	2,016,802	1,143, 76	1,034,875	3,495,228	2,058,542	30,846,797
1930	30,846,797	19,269,025	16,866	1,926,063	1,810,197	1,054,307	3,504,923	1,985,908	39,851,290
1931	39,851,290	11,145,524	102,960	1,180,536	2,558,327	1,088,844	3,040,337	1.291.321	41,940,409
1932	41,940,409	8,657,898	100,874	781,612	2,276,137	1,082,046	2,695,857	1,385,671	42.47 ,8 8
1933	42,477,858	6,195,3.7	8,737	769,527	1,991,994	905,505	2,368,138	1,872,160	40,774,608
1934	40,774,608	8,093,226	88,163	933,946	2,478,975	827,699	3,133,602	1,516,504	40,065,271

<sup>4</sup> Prior to 1922 separate figures for potable and non-potable spirits are not available.

Table 7. - Malt Liquor Warehouse Returns, fiscal years 1920-34.

Fiscal Year ended March 31	In Warehouse from last year	Warehoused	Total	Entered for Consumption	Exported in Bond	Remaining in Warehouse	Total 4
	Gallon	Gallon	Gallon	Gailon	Gallon	Gallon	Gailon
1920	32,222	32,310	64,532	17,750	22,210	24,572	64,532
1921	24,572	60,052	89,624	6,974	54,278	28,372	89,621
1922	28,372	97,578	125,950	1,764	63,359	60,827	125.950
1923	60,827	10,800	71,627	2,702	53,279	15,646	71.62
1924	15,646	172,674	188,320	9,789	148,459	29,832	188,320
1925	29,832	363,548	393,380	209,398	116,907	67,075	393,380
1926	67,075	394,989	462,064	344,641	32,410	85,013	462,06
1927	85,013	1,292,087	1,377,100	1,291,9541	19,371	65,775	1,377,10
1928	65,775	1,325,630	1,391,405	1,343,986	13,197	34,222	1,391,40
1929	34,222	1,812,444	1,846,666	1,712,615	8,928	116,879	1,846,66
1930	116,878	1,864,625	1,981,503	1,738,663	7,981	223,418	1,981,50
1931	223,418	1,832,803	2,056,221	1,831,625	8,577	21 3, 944	2,056,22
1932	21 3, 944	2,020,540	2,234,484	1,977,892	11,944	242,422	2,234,48
1933	242,422	1,412,309	1,654,731	1,491,735	25,423	137,569	1,654,73
1934	137,569	1,324,494	1,462,063	974,161	370,151	117,695	1,462,06

Includes in 1924, 240 gallons written off; in 1929, 8,244 gallons written off; in 1930, 11,342 gallons written off and 99 gallons ships stores; in 1931, 2,075 gallons ships stores; in 1932, 2,226 gallons ships stores; in 1933, 4 gallons written off, 1,507 gallons ships stores and 612 gallons removed to other ports; in 1934, 56 gallons written off.

# Imports and Exports

Data on imports and exports as shown in Tables 8 to 10 have been taken from the Bureau's reports on the Trade of Canada. It will be noted that the figures on exports of spirits do not agree with the warehouse exports given in Table 6; the latter cover only exports in bond.

Of course, no effort has been made to estimate smuggling or illegal traffic in liquor; and it is not possible to estimate the quantities carried across the border by tourists leaving the country.

Table 8. - Imports into Canada of Alcoholic Beverages, fiscal years 1920-34.

Fiscal Year	Spi	rits	Mal t	l.iquor	Wi	nes
ended March 31	Pf.Gal.	\$	Gal .	\$	Gal .	\$
1920	1,424,724	7,495,750	56,064	79,170	740,433	1,560,61
1921	3,510,574	32,089,969	74,105	143,737	714,980	2,412,50
1922	1,348,603	23,164,485	49,160	114,810	384,211	1,244,90
1923	1,193,123	19,704,693	54,241	120,362	359,273	1,110,24
1924	1,261,541	20,137,492	96,647	214,992	598,125	1,133,95
1925	1,161,169	17,763,865	91,928	181,891	706,717	1,177,87
1926	1,410,637	23,481,927	152,255	316,446	736,311	1,455,70
1927	1,587,475	27,277,008	153,105	333,383	901,857	1,701,92
1928	2,374,885	42,033,919	234,701	428,673	1,263,438	3,437,59
1929	2,604,769	44,750,649	242,100	495,531	1,334,792	3, 597, 93
1930	2,446,800	41,283,758	259,003	541,961	1,365,321	3, 200, 76
1931	1,990,574	32,662,269	230,995	482,357	1,089,897	2,290,01
1932	1,421,214	23,798,052	195.664	388,319	900,317	1,743,50
1933	732,281	12,226,849	106,587	218,257	684, 082	1,188,88
1934	718,016	13,065,871	93,602	194,234	532, 984	963,79

Table 9. - Exports from Canada of Canadian-made Alcoholic Beverages, fiscal years 1919-34.

Fiscal Year ended	Spi	rits	Mal† l	iquor	Wi	nes
March 31	Gal .	\$	Gal.	\$	Gal.	\$
1920	1,840,653	4,476,773	209,113	145,077	6,914	18,087
1921	901,014	2,287,894	793,172	912,964	2,441	6,771
1922	198,393	937,306	472,735	849,285	2,100	3,658
1923	413,525	3,037,948	1,509,763	2,866,351	870	2,02
1924	1,239,454	9,510,874	3,192,491	5,335,668	1,949	7,63.
1925	1,260,729	11,337,659	3,142,048	4,860,984	6,277	26,89
1926	1,359,441	15,961,168	3,786,164	5,156,103	20,896	90,50
1927	1,583,365	19,164,764	4,252,583	5,554,092	34,179	119,19
1928	1,826,089	21,776,877	3,825,003	5,401,429	32,184	108,83
1929	2,389,543	24,389,885	4,110,698	5,608,366	40,046	120,65
1930	2,974,822	26,333,167	1,481,215	1,995,990	36,598	115,08
1931	3,288,506	18,877,041	270,102	337,210	II,441	71,79
1932	2,521,108	11,639,864	25,458	24,129	1,778	2,34
1933	1,996,1134	9,930,482	35,667	40,764	994	1,36
1934	2,577,3304	16,061,621	404,939	435,546	38,153	89,13

<sup>#</sup> Proof gallons.

Table 10. - Re-exports from Canada of Imported Alcoholic Beverages, fiscal years 1920-34.

Fiscal Year ended	Spir	its	Mal + I	iquor	Wir	nes
March 31	Gal .	\$	Gal.	\$	Gal.	\$
	4 570	15.00	10	3/	41.1	E 201
1920	4,179	15,224	18	36	641	5, 28
1921	8,730	92,050	6	drs	2,906	29, 28
1922	32,497	660,457	119	306	797	14:66
1923	89,710	2,051,556	1,756	4,291	2,663	41,17
1924	39,105	843,599	4,326	8,976	540	9,95
1925	14,637	270,135		dire	753	5,22
1926	21,277	442,504	6>	-	1,962	46,19
1927	143,043	2,843,010	12	1 կկ	19,921	324,48
1928	247,506	5,166,139	388	719	132,748	2,365,54
1929	245,185	5,206,934	634	2,340	195,227	2,983,15
1930	171,483	3,737,710	2,117	7,956	150,056	2,152,31
1931	26,258	521 , 228	4,366	7,303	18,573	298,17
1932	110	2,387	RL.	en	76	59
1933	454	1,043		-	45	38
1934	1,238/	8,994	12	22	5,783	17,95

<sup>#</sup> Proof gallons.

#### APPARENT CONSUMPTION

It is not possible to obtain accurate figures on Canadian consumption of liquor. Except in Nova Scotia, Quebec, Ontario and Alberta, the Liquor Boards do not publish figures to show sales on a gallonage basis, and even were such data on quantity sales available for all provinces they would not necessarily represent Canadian consumption. For example, Canada's great tourist traffic must be considered for it is likely that the quantities carried away by individual tourists, when taken in total, would reach a considerable amount. Further, there is no definite information regarding the illegal traffic in liquor, though inquiry has revealed that such illicit business has reached fairly large proportions.

In Tables 11, 12 and 13 an attempt has been made to indicate separately the apparent consumption in Canada of spirits, malt liquors and wines. Obviously, these computations are subject to error for the reasons mentioned above, and also because no consideration has been given to increases or decreases in the quantities held in stock by the Boards or by licensees. For example, owing to exceptionally favourable conditions abroad the Liquor Boards may in certain years buy heavily to replenish stocks or create reserves; such purchases would unduly weight the apparent consumption figure for these years. The figures in these tables have been arrived at as follows:

Spirits. - Practically the total production of spirits is placed in bonded ware-houses from where it is released for various purposes as indicated in Table 6 on Warehouse Transactions. The quantities shown as "Entered for Consumption" are released from warehouse, duty paid, presumably for consumption for beverage purposes in Canada. However, part of this may be exported. Under the heading "Exported in bond" in Table 6 there are given data to show the quantities shipped in bond (free of excise duty) to foreign countries. In Table 9, total exports are shown. It is assumed that the difference is made up from exports out of the quantities "Entered for Consumption". Accordingly the supply of spirits available in Canada for home consumption or for export must be the sum of the quantities shown under (a) Entered for Consumption; (b) Imports and (c) Exports in bond, and if the total domestic exports and re-exports of imported goods are deducted from this total the remainder indicates the apparent consumption in Canada.

Prior to 1922, the quantities included under the heading "Entered for Consumption", as shown in the reports of the Department of National Revenue, included non-potable as well as potable spirits. It is not possible to make the separation for earlier years and as data for such would not be comparable with those for 1922 and later years, only the latter have been shown in Table 11.

Malt Liquors. - Only a small part of the output of malt liquors is placed in ware-houses. The available supply is, therefore, made up of (a) Production; (b) Changes in Warehouse stock; and (c) Imports, and by deducting the domestic exports and re-exports of imported goods from this total supply, it is possible to obtain a figure to show the apparent consumption in Canada.

<u>Wines.</u> - The apparent consumption of native wine is obtained by dividing the rates of excise tax into the total tax collections. This is believed to furnish a better measure of consumption than the method formerly used, i.e., to subtract the exports from the production, since part of each year's production is not consumed in that year but placed in storage for maturing. The apparent consumption of imported wines is arrived at by deducting from the imports into Canada, the re-exports of foreign supplies.

Table 11. - Apparent Consumption of Spirits in Canada, fiscal years, 1920-34.

Year	Entered for Consumption #	Add Exports	Add Imports	Deduct Re-exports of Imported Spirits #	Deduct Total Domestic Exports #	Apparent Consumption
-	a depart fundam fundamental in on the thickness administration					
	Pf. Gal.	Pf . Gal .	Pf. Gal.	Pf. Gal.	Pf. Cal.	Pf. Gal.
1922	730,474	192,327	1,348,603	24,373	158,714	2,088,317
1923	729,678	315,213	1,193,123	67,283	330,820	1,839,911
1924	899,291	875,699	1,261,541	29,329	991,563	2,015,639
1925	910,316	803,535	1,161,169	10,978	1,008,583	1,855,459
1926	1,082,785	499,007	1,410,637	15,958	1,087,553	1,888,918
1927	1,404,111	571,792	1,587,475	107,282	1,266,692	2,189,404
1928	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
1929	2,016,802	1,143,276	2,604,769	183,889	1,911,634	3,669,324
1930	1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
1931	1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
1932	781,612	2,276,137	1,421,214	83	2,016,886	2,461,994
1933	769,527	1,991,994	732,306	45	1,996,113	1,497,669
1934	933,946	2,478,975	718,016	<b>4</b> 78	2,546,196	1,584,263

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

Table 12. - Apparent Consumption of Malt Liquors, fiscal years, 1920-34.

Year ended March 31	Production	Add Quantities Entered for Consumption from Warehouses	Add Imports	Deduct Quantities placed in Warehouses	Deduct Exports (Domestic)	Deduct Re-exports of Imported Goods	Apparent Consumption
	Gal.	Gal .	Gal.	Gal.	Gal.	Gal.	Gal.
1920	36,984,278	17,750	56,064	32,310	209,113	18	36,816,651
1921	36,194,626	6,974	74,105	60,052	793,172	100	35,422,481
1922	38,541,746	1,764	49,160	97,578	472,735	119	38,022,238
1923	36,902,066	2,702	54,241	10,800	1,509,763	1,756	35,436,690
1924	44,080,490	9,789	96,647	172,674	3,192,491	4,326	40,817,435
1925	48,389,995	209,398	91,928	363,548	3,142,048	46*	45,185,725
1926	52,448,853	344,641	152,255	394,989	3,786,164	- 2	48,764,596
1927	51,755,840	1,291,954	153,105	1,292,087	4,252,583	12	47,656,217
1928	58,397,913	1,343,986	234,701	1,325,630	3,825,003	388	54,825,579
1929	65,837,410	1,712,615	242,100	1,812,444	4,110,698	634	61,868,349
1930	63,450,516	1,738,663	259,003	1,864,625	1,481,215	2,117	62,100,225
1931	59,073,685	1,831,625	230,995	1,832,803	270,102	4,366	59,029,034
1932	52,297,431	1,977,892	195,664	2,020,540	25,458	-	52,424,989
1933	40,664,625	1,491,735	106,587	1,412,309	35,667		40,814,971
1934	40,920,623	974,161	93,602	1,324,494	404,939	res .	40,258,953

Table	12	Annarant	Consumnt	tion of	Wings	in Canada.	Figcal	Veare	102131	
P3 1 P	200	MIDALETI	CONSUME	0.0003 636	WI DIES	III Lenieria	1 20 20 1	AENLZ	19/1 # 2011 6	

Fiscal Year	NATIVE		IMPORTED		Apparent
ended March 31	Apparent Consumption (Estimated from Excise Tax Collections)	imports	Less Re-Exports	Apparent Consumption	Consumption, Native & Imported
	<u>Gal</u>	Gal .	Gal.	Gal.	Gal.
1921	242,319	714,938	2,906	712,074	954,393
1922	409,913	384,211	797	383,414	793,327
1923	528,355	359,273	2,663	356,610	884,965
1924	922,715	598,125	540	597,585	1,520,300
1925	806,846	706,717	753	705,964	1,512;810
1926	1,182,775	736,311	1,962	734,349	1,917,124
1927	1,482,686	901,857	19,321	882,536	2,365,222
1928	2,171,887	1,263,438	132,748	1,130,690	3,302,577
1929	2,770,117	1,334,792	195,227	1,139,565	3,909,682
1930	3,920,261	1,365,321	150,056	1,215,265	5,135,526
1931	3,408,973	1,089,897	18,573	1,071,324	4,480,297
1932	3,337,556	900,317	76	900,241	4,237,797
1933	2,478,387	684,082	45	684,127	3,162,514
1934	2,679,619	532,984	5,783	538,767	3,218,386

## STATISTICS OF CRIME

Certain statistics of crime are reproduced herewith in view of their association in the popular mind with the consumption of liquor and in order that this aspect may be studied. As a preliminary to such a study Table 14 contains an estimate of population from 1901 to 1932. Such a table was considered necessary as a basis of any interpretation of the figures of liquor in association with Table 16, showing figures of crime. It will be obvious that certain ages are more closely connected with crime than other ages, and, that in recorded convictions for indictable offences, males between the ages of 20 and 39 years preponderate. In fact for every one crime per unit expected of the population at other ages, three crimes may be expected of males 20-39. Now the years between 1914 and 1918 were obviously abnormal from the point of view of the age and sex distribution of the population. Further, the ages of males 20-30, (especially 20-27 or 28) are of greatest preponderance among immigrant arrivals. The heavy immigration of 1901-1914 brought in an abnormally high proportion of males at these ages and the sudden stoppage of immigration at the beginning of the war, also the emigration of these arrivals, and the departure of Canadians for Overseas Service made heavy inroads upon the male population at 20-39.

In the scaling of population between 1901 and 1921 the remainder of the population was assumed to have increased in a normal manner. The males 20-39 were estimated separately from weights derived from:—

- The actual male population (native and immigrant separately) at these ages at the censuses of 1901, 1911 and 1921;
- (2) The date of arrival of the immigrant population living in 1921;
- (3) The accumulation of immigrant arrivals up to each year between 1901 and 1921. For reference the figures of these arrivals are shown in Table 14.

The results are obviously only an estimate but they probably show the true trend of population growth during the years in question. It will be found that an index (see Table 15) compounded of the males 20-39 and of the rest of the population in which each unit of males 20-39 is given a weight of 3 and each unit of the rest of the population is given a weight of 1 varies remarkably closely with an index of indictable offences shown in Table 16, so closely as to indicate that the trend of crime shown in that table is a reflection of the increases and decreases in the population, especially of the sex and at the ages most closely connected with crime, and does not in or by itself and without internal analysis of the figures throw light on the causes of crime in general. Crimes definitely associated with the liquor traffic, such as illicit stills, driving while drunk, etc., are, of course, shown separately.

Tabld 14. - Population of Canada 1901 to 1932 estimated for intercensal years to show:

- (1) Males 20-39 years of age.
- (2) The remainder of the population; also the floating population of each year as indicated by the number of immigrant arrivals.

# Population (in thousands)

Year	Males 20-39	Remainder of the Population	Total Population	Immigrant Arrivals	Year	Males 20-39	Remainder of the Population	Total Population	Immigrant Arrivals
1901	834	4,537	5,371	49	1917	1,294	6,766	8,060	75
1902	859	4,635	5,494	67	1918	1,267	6,881	8,148	79
1903	895	4,756	5,651	128	1919	1,285	7,026	8,311	57
1904	938	4,889	5,827	130	1920	1,348	7,208	8,556	117
1905	983	5,019	6,002	146	1921	1,384	7,404	8,788	148
1906	1,035	5,162	6,197	189	1922	1,400	7,519	8,919	89
1907	1,088	5,323	6,411	124	1923	1,414	7,595	9,009	72
1908	1,148	5,477	6,625	262	1924	1,426	7,716	9,142	148
1909	1,203	5,597	6,800	146	1925	1,450	7,843	9,293	111
1910	1,255	5,733	6,988	208	1926	1,474	7,976	9,450	96
1911	1,325	5,882	7,207	311	1927	1,503	8,132	9,635	143
1912	1,399	5,990	7,389	354	1928	1,534	8,299	9,833	151
1913	1,490	6,142	7,632	402	1929	1,564	8,463	10,027	168
1914	1,584	6,295	7,879	384	1930	1,592	8,614	10,206	163
1915	1,463	6,518	7,981	1.1414	1931	1,601	8,775	10,376	88
1916	1,359	6,642	8,061	48	1932	1,628	8,878	10,506	26

Table 15. - Index (1901×100) of Population compared with index of Major Convictions for the years 1901-1932. ≠

Year	Population	Major Convictions	Year	Population	Major Convictions
1901	100.0	100.0	1917	151.3	257-9
1902	102.5	103.6	1918	151.8	286.2
1903	105.7	118.3	1919	154.6	313.2
1904	109.4	130.7	1920	159.9	325.5
1905	113.2	147.2	1921	164.2	348.8
1906	117.4,	157.7	1922	166.5	339.1
1907	122.0	174.9	1923	168.2	327.6
1908	126.7	218.5	1924	170.4	350 - 7
1909	130.8	222.2	1925	173.2	371.4
1910	134.9	222.8	1926	176.1	376-4
1911	140.0	241.3	1927	179.6	406.3
1912	1 կկ. 7	2952	1928	183.3	468.5
1913	150.8	345.3	1929	186.9	519.8
1914	156.9	405.8	1930	190.2	613.8
1915	155.0	379.1	1931	192.9	680.4
1916	152.3	345.2	1932	195.6	676.9

<sup>√</sup> The criminal statistics for these years show that for every major conviction per unit of the remainder of the population, there were three per unit of males 20-39 years; accordingly in constructing the above index of population the males 20-39 years were given a weight of 3 and the remainder a weight of 1.

Table 16. - Criminal Statistics.

		Ind	ictable Off	ences			Non-i	ndictable	Offences	
Year ended Sept.	Total Convict-	Illicit		wors by Conv Persons		Total Convict-	Convictions for 8reaches	ions for	Convictions for Violations	Driving while
30	ions	Stills	Moderate	Immoderate	Not stated	ions	of Traffic Regulations	Drunken- ness	of Liquor and Temperance Acts	Drunk
1900	4,853	-	3,170	1,683	_	35,885	185	12,215	1,942	~
1901	4,636		2,933	1,688	_	36,510	185	12,727	2,230	-
1902	4,801	-	3,292	1,509	-	37,876	437	13,324	2,366	-
1903	5,483	-	3,562	1,921	•	43,862	540	16,532	3,031	-
1904	6,057	-	4,085	1,825	147	48,192	704	18,895	3,018	-
1905	6,824	- "	4,301	2,096	427	54,935	1,057	21,621	3,275	-
1906	7,310	-	4,587	1,897	826	62,811	1,176	25,110	3,245	-
1907	8,106		4,952	2,081	1,073	70,060	800	29,802	3,498	100
1908	10,130	-	6,408	2,404	1,318	77,299	1,270	31,089	3,579	-
1909	10,299		6,286	2,833	1,180	78,503	2,826	31,105	3,999	-
1910	10,327	-	7,163	2,396	768	91,203	5,471	34,068	4,665	-
1911	11,188	-	7,931	2,499	758	100,633	5,777	41,379	4,775	-
1912	13,686		9,339	3,065	1,282	130,960	12,462	53,171	5,671	0-00
1913	16,007	-	8,044	3,183	4,780	154,818	15,020	60,975	5,969	-
1914	18,810	-	7,539	3,174	8,097	161,597	13,246	60,067	5,871	-
1915	17,575		7,394	2,348	7,833	132,430	10,549	41,161	5,452	-
1916	16,003	-	7,377	1,891	6,735	104,63!	10,381	32,730	6,248	-
1917	11,953	-	5,387	1,332	5,236	98,452	16,338	27,882	7,339	-
1918/	13,266		11,656	1,357	253	105,899	21,181	21,026	7,472	-
1919	14,520	-	10,726	1,276	3,518	111,623	25,296	24,217	7,383	-
1920	15,088	239	11,000	1,232	2,858	144,265	43,170	39,769	10,247	48
1921	16,169	220	11,331	1,322	3,516	155,376	51,786	34,362	10,460	142
1922	15,720	643	8,990	1,197	5,533	136,322	47,977	25,048	8,519	202
1923	15,188	1,068	8,509	944	5,755	137,493	49,816	25,565	10,088	353
1924	16,258	955	9,013	1,015	6,230	142,999	60,058	27,338	10,449	529
1925	17,219	548	9,518	1,330	6,371	151,825	63,778	26,751	11,636	609
1926	17,448	405	9,121	1,158	7,169	169,913	78,027	28,317	13,512	724
1927	18,836	353	10,848	1,399	6,589	193,240	96,340	31,171	12,477	953
1928	21,720	291	11,627	1,962	8,102	245,763	141,493	33,224	15,263	1,322
1929	24,097	280	12,919	1,914	9,264	290,043	166,337	38,826	19,327	2,106
1930	28,457	345	17,305	2,167	8,985	308,759	185,584	35,789	18,132	1,799
1931	31,542	428	17,753	2,121	11,628	327,778	212,361	29,148	16,185	1,397
1932	31,383	435	22,498	2,749	6,136	297,909	189,708	22,664	12,226	952

I The above table relates to adults only, that is to persons of 16 years of age and over.

B. Convictions for Drunkenness by Provinces, 1900-1932.

Year	CANADA	Prince Edward Island	Nova Scotia	New 8runswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	8ritish Columbia	Yukon	Northwest Territories
1900	12,215	327	1,255	1,288	3,209	3,370	776	-	-	1,227	341	422
1901	12,727	241	1,387	1,299	2,973	3,900	834		-	1,232	370	491
1902	13,324	230	2,012	1,403	2,783	3,944	1,003	-	-	1,192	371	386
1903	16,532	274	2,726	1,458	2,931	5,043	1,466	-	-	1,356	337	941
1904	18,895	288	2,344	1,676	3,986	5,465	2,505	-	-	1,288	242	1,101
1905	21,621	172	2,529	1,734	4,781	6,047	3,544	-	-	1,284	185	1,345
1906	25,110	120	2,919	1,843	4,802	7,459	3,905	-	-	1,697	111	2,254
1907	29,802	144	2,975	2,018	5,503	8,959	4,602	1,741	1,459	2,293	108	-
1908	31,089	184	2,800	1,881	6,843	9,417	3,639	1,318	1,990	2,900	117	-
1909	31,105	160	2,689	1,694	6,956	10,035	3,590	1,334	2,214	2,314	117	2
1910	34,068	183	3,131	1,562	5,557	10,717	4,289	1,885	3,543	3,085	115	1

Table 16. - Criminal Statistics - Cont'd.

8.				Convictions	-	Andrew Control of the	Provinces			А		
		Prince		and the same of th	101 01011	Verified 3 by	TTOVITCES		Z = COITI			
Year	CANADA	Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Mani toba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories
1911	41,379	238	3,149	1,944	6,805	11,347	5,832	2,359	4,041	5,594	63	7
1912	53,171	309	3,693	2,116	9,863	12,785	6,925	2,462	6,657	8,275	72	14
1913	60,975	324	3,955	2,073	12,265	16,236	7,493	2,970	7,283	8,316	60	-
1914	60,067	342	3,999	1,765	12,776	17,703	6,193	2,142	5,710	9,376	61	-
1915	41,161 32,730	231	3,436	1,694	8,939 7,108	12,553	4,154 3,114	1,332	2,802	5,960 2,327	60 53	_
1917	27,882	207	2,546	1,516	8,025	10,945	1,085	1,770	391	2,372	25	_
1918	21,026	96	2,435	704	6,680	7,932	1,123	434	825	778	19	-
1919	24,217	116	2,879	1,350	7,116	8,498	1,570	618	1,057	1,004	9	-
1920	39,769	120	3,140	1,882	11,863	15,021	2,330	919	1,536	2,948	10	20
1921	34,362	144	2,156	1,264	9,944	14,498	1,429	708	1,838	2,379	2	-
1922	25,048	162	1,492	1,088	7,103	10,063	1,623	816	1,608	1,081	12	-
1923	25,565	164	1,392	1,074	6,260	11,370	1,680	884	1,277	1,443	21	•
1924	27,338	94 112	1,456	1,176	6,146	12,993	1,948	5 <b>0</b> 5 668	1,464	1,545	11 9	-6
1926	28,317	168	1,898	1,234	5,364	13,752	1,871	487	1,413	2,114	6	10
1927	31,171	182	2,053	1,397	7,000	14,334	1,883	618	1,182	2,496	26	_
1928	33,224	263	2,176	1,285	6,362	15,931	1,863	1,014	1,538	2,758	34	-
1929	38,826	406	3,284	1,814	8,328	17,620	1,830	794	1,810	2,898	42	-
1930	35,789	393	3,236	1,706	7,649	15,970	1,392	674	1,551	3,183	35	**
1931	29,148	446	2,137	1,541	7,461	12,404	1,089	466	1,191	2,372	41	-
1932	22,664	355	1,402	1,142	5,913	10,388	1,023	319	908	1,195	19	_
C.		minute, and the last temperature			Offer	nces Agains	st Liquor A	cts				
1900	1,942	9	158	301	458	749	34			115	25	98
1901	2,230	17	167	329	457	820	60	-	-	156	83	141
1902	2,366	38	207	302	600	784	50	To Tarrie	-	261	37	87
1903	3,031	50	422	294	660	1,051	76 122	7	O. Tec yo	169 133	72	237
1904 1905	3,275	59 74	371 446	375 327	583 858	1,028	85			254	47 45	300 325
1906	3,245	37	540	309	858	877	51	_	_	240	21	314
1907	3,498	23	490	395	706	1,016	53	219	193	382	41	-
1908	3,579	43	384	372	864	1,140	75	121	267	274	39	-
1909	3,999	38	410	353	710	1,644	41	1 64	250	348	35	6
1910	4,665	40	494	367	893	1,701	46	248	396	436	30	14
1911	4,775	38	592	278	1,032	1,759	46	240	423	318	33	16
1912	5,671 5,969	36 26	551 502	361	859	2,117	85 166	366 528	605 560	625 741	40	26
1913	5,871	72	660	447 365	791 882	2,167	166	404	551	394	41 49	
1915	5,452	42	633	390	1,021	2,018	124	378	573	246	27	_
1916	6,248	75	646	352	1,015	2,002	172	967	713	295	11	
1917	7,339	36	449	312	1,076	2,927	289	774	885	576	15	-
1918	7,472	42	412	288	1,155	3,410	230	422	678	812	23	-
1919	7,383	37	479	387	1,479	3,353	175	434	436	597	6	-
1920	10,247	23	394 362	585	1,975	4,385	380 427	452 583	907	1,427	- 8 -	
1922	8,519	78 74	267	366	954	3,246	392	708	1,043	1,503	12	
1923	10,088	39	264	364	1,724	3,958	542	997	990	1,196	14	_
1924	10,449	29	293	375	1,549	4,678	452	966	817	1,286	4	
1925	11,636	51	235	319	1,919	5,047	512	1,078	758	1,699	9	9
1926	13,512	53	499	393	2,104	6,362	786	1,231	737	1,345	2	-
1927	12,477	66	610	271	2,025	5,620	627	1,245	814	1,186	13	- 22
1928	15,263	69	688	478	2,096	7,812	598	1,174	944	1,350	22	32
1929	19,327	81	801	486	3,392	9,034 8,995	1,399	1,542	1,017	1,556	8	8
1930	18,132	98 52	532 588	469 541	2,956	8,044	1,144	1,042	888	907	13	10
1932	12,226	50	353	489	2,379	6,057	900	629	557	790	14	8
-												

#### MORTALITY STATISTICS

In Table 17 are shown statistics of deaths attributed to alcoholism for Canada and provinces over a period of years and likewise deaths due to cirrhosis of the liver. The latter, while of alcoholic origin in many instances, may be due, also, to causes in no way connected with alcoholism, hence a separate classification of deaths from cirrhosis, definitely specified alcoholic, is shown.

As with crime, the relation between alcohol consumption and disease and death is very complex and it is difficult to obtain conclusive evidence thereon. It is a common procedure to take deaths from alcoholism as a percentage of total deaths and to base on this an index of increase or decrease in deaths from alcoholism from year to year. This, however, may lead to wrong conclusions. For example, a decrease in the total number of deaths (owing perhaps to decreasing infant mortality) would increase the proportion of deaths attributed to alcoholism and conversely an increase in the total number of deaths (due to epidemics, war, etc.) would decrease the proportion of alcoholic deaths without proving either an increase in the amount of alcoholism in the one case or a decrease in the other. Again the degree of uniformity among doctors in reporting alcoholism as a cause of death is doubtful, especially when such is contributory only and other causes can be assigned. These are but a few of the difficulties confronting the student who seeks to obtain statistical evidence of the relation between alcoholism and disease and mortality and to compare this under different systems of sale and control of liquor.

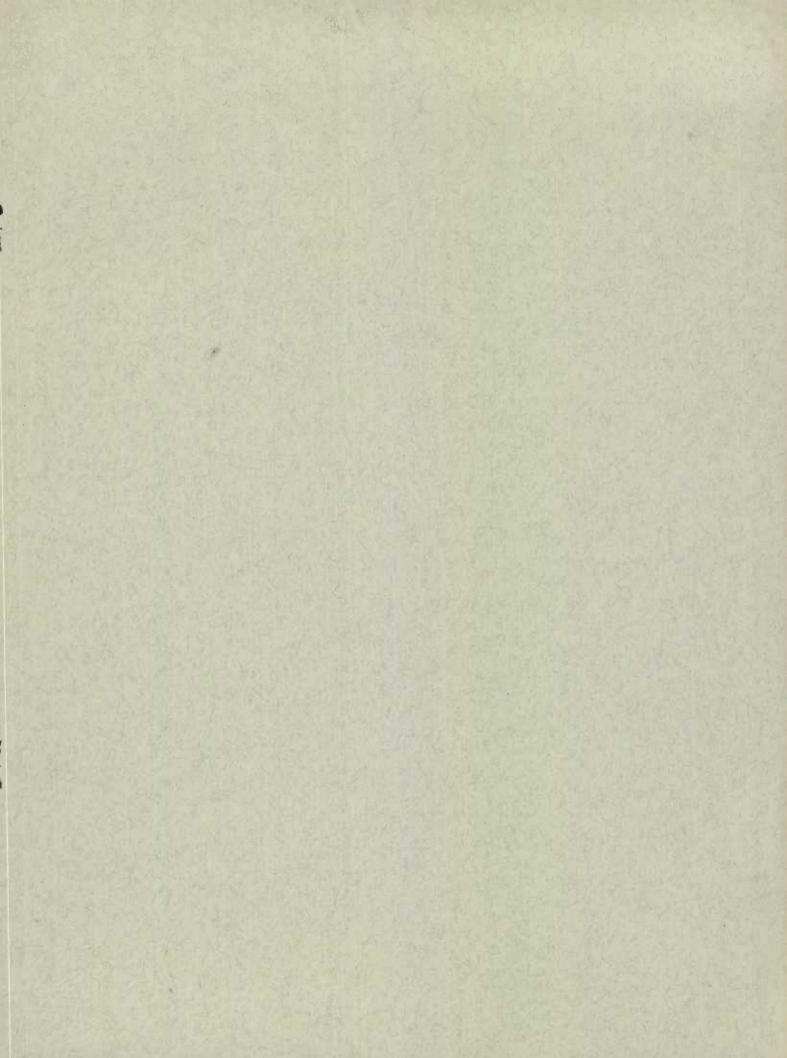
In fact the compilation of deaths attributed to alcoholism is useful to the vital statistician and may even properly be used for comparisons in time and place and between geographical units if proper care is taken to allow for the influence of different bases of assignment, differences in the age and sex constitution of the population and such other factors extraneous to changes in drinking habits as may affect the rate. Most certainly comparisons of crude rates when isolated from other information are extremely questionable.

Α.			TABLE 17.	- DEATHS						2.					
Tot	al Deaths				Deaths	Attribut	ed to	Alcoho	ilsm			-			
AII	Causes	Canada	Percentage	Prince		New	1/1 =							ada	
Can	ada (Regis-	(Registrat-	deaths attributed	Edward	Nova	Bruns-	Que-	0n t	Man i -	Saskat-	Alb-	British	Total	Deaths attr	i —
tra	ition Area	ion Area as	to Alcoholism	Island	Scotia	wick	bec#	ario	toba	chewan	erta	Columbia	Deaths	buted to	
as	of 1921) 4	of 1921) 4	to Total Deaths	151 0110		MICK							All Causes	Al cohol ism	
1921-Male	36,411	78		1	5	3	-	39	9	2	9	10			
Female	31,311	4		-	1	-	-	I	1	-	-	1			
Total	67,722	82	0.12	1	6	3	-	40	10	2	9	11			
1922-Male	37,044	89		_	7	1	u	ų I	3	- 11	11	15			
Female	31,984	3		-	1	1	-	-	-	-	1	-			
Total	69,028	92	0,13	-	8	2	-	ųI	3	11	12	15			
1923-Male	37,517	110		1	4	9	-	55	8	11	11	11			
Female	32,665	13		1	-	-	-	6	1		2	3			
Total	70,182	123	0.17	2	4	9	-	61	9	11	13	14			
1924-Male	35,415	114		1	6	5	-	45	13	8	12	24			
Female	30,782	11		-	-	-		4	1	-	3	3			
Total	66,197	125	0.18	I	6	5	-	49	1 ц	8	15	27			
1925-Male	35,681	120			11	8		50	8	13	10	20			
Female	30,796	8		-	-	-	-	6	-1	-	-	1			
Total	66,477	128	0.19	-	11	8	-	56	9	13	10	21			
1926-Male	37,747	137		3	6	4	49	75	15	8	9	17	56,979	186	
Female	32,456	19		-	-	-	3	11	-	-	2	6	50,475	22	4
Total	70,203	156	0.22	3	6	14	52	86	15	8	11	23	107,454	208	i)
1927-Male	37,438	161	A. T. A. L. C.	-	8	9	52	76	24	13	9	22	56,265	213	- 1
Female	31,679	11		-	-	-	5	7	-	2	2	-	49,027	16	
Total	69,117	172	0,25	-	8	9	57	83	24	15	11	22	105,292	229	
1928-Male	39,444	159		-	18	2	43	67	16	Ių	17	25	58,480	202	
Female	32,981	15		-	849	-	ų	6	3	-	Ţž.	2	50,577	19	
Total	72,425	174	0.24	-	18	2	47	73	19	14	21	27	109,057	221	
1929-Male	41,685	196		1	8	15	28	87	20	13	16	36	60,920	224	
Femal e	34,609	19		-	-	3	4	6	2	1	2	5	52,595	23	
Total	76,294	215	0.28	1	8	18	32	93	22	14	18	41	113,515	247	
1930-Male	40,285	1 39		2	15	4	28	66	5	14	6	27	59,109	167	
Female	33,076	14		-	-	- 3	5	8	1	1	-	4	50,197	19	
Total	73,361	153	0.21	2	15	4	33	74	6	15	6	31	109,306	186	
1931-Male	38,462	106	The second second	-	5	7	31	48	10	8	12	16	56,529	1 37	
Female	31,568	ų		-	-	-	5	3	1	-	-	-	47,988	9	
Total	70,030	110	0.16	100	5	7	36	51	11	8	12	16	104,517	146	
1932-Male	38,879	99		-	5	4	23	61	7	3	6	13	56,153	122	
Female	32,410	11		-	-	1	3	6	1	-	-	3	ц8,224	14	
Total	71,289	110	0.15	-	5	5	26	67	8	3	6	16	104,377	1 36	

<sup>↓</sup> The registration area of Canada as of 1921 does not include Quebec. Figures for Canada inclusive of Quebec for the years 1926-32 are shown in the last two columns.

	Total - Registration Area as of 1921	Total Canada	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Man i toba	Saskatchever	Alberta	British Columbia
1921 - Total	144		3	11	13	-	80	6	11	8	12
Specified alcoholic	ī		_		-	**	-	1	-	4th	-
Not " "	143		3	11	13		80	5	11	8	12
1922 - Total	159		1	13	5	-	91	8	13	10	18
Specified alcoholic	14		-	-	-	-	1	1	-	1	1
No+ " "	155		ì	13	5	-	90	7	13	9	17
1923 - Total	178		1	13	10	tin.	99	12	15	9	19
Specified alcoholic	3		-	-	-	46	1		-	-	-
Not n n	177		1	13	10	-	98	12	15	9	19
1924 - Total	164		1	9	lų.	-	83	15	12	15	25
Specified alcoholic	7		-	-	-	-	-	-	2	3	2
Not " "	157		1	9	4	-	83	15	10	1.2	23
1925 - Total	214		6	12	14		112	12	21	10	27
Specified alcoholic	3		-	-	•	-	2	9-0-	-	40	1
Not " "	211		6	12	14	-	110	12	21	10	26
1926 - Total	158	283	1	15	14	125	75	13	16	9	18
Specified alcoholic	6	10	-	1	400	4	1	-	1	3	-
Not " "	152	273	1	1 la	2.1	151	74	13	15	6	18
1927 - Total	215	347	1	15	11	132	125	14	10	16	23
Specified alcoholic	9	11	-	1	-	2	7		**	_	ì
Not " "	206	336	1	14	11	130	118	14	10	16	22
1928 - Total	195	363	GI GI	9	9	168	1.04	17	14	14	28
Specified alcoholic	7	10	-	1	-	3	4	1	_	1	-
Not n	188	353	-	В	9	165	100	16	14	13	28
1929 - Total	199	367	3	13	8	168	112	9	8	12	34
Specified alcoholic	11	14	est		40	3	10	-	-	1	-
Not 11 11	188	353	3	13	8	165	102	9	8	11	34
1930 - Total	174	333	2	12	13	159	88	12	16	12	19
Specified alcoholic	9	22	-	m	7-11	13	7	-	-	100	2
No+ n n	165	311	2	12	13	146	81	12	16	12	17
1931 · Total	185	367	- 1	16	7	182	107	10	18	11	16
Specified alcoholic	1.	18	100	1		7	6	10	- 1	1	3
No+ II II	174	349		15	7	175	101	10	18	10	13
1932 - Total	207	394	3	13	10	187	115	14	12	13	27
Specified alcoholic	11	14	**	1		3	6	2	- 9	1	1
Not " "	196	380	3	12	10	184	109	12	12	12	26

Deaths from this cause while commonly associated with alcoholism are not necessarily so. They are quoted for information only and should not be considered necessarily due to alcoholism except those definitely specified alcoholic.





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