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**CANADA**

**DEPARTMENT OF TRADE AND COMMERCE**

**DOMINION BUREAU OF STATISTICS**

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**THE CONTROL AND SALE OF LIQUOR**

**IN**

**CANADA**

1937



OTTAWA  
1938

Price 25 cents





## DOMINION BUREAU OF STATISTICS

OTTAWA - 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 imposed, too, on the sale of liquor to the white population. 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. This found expression in various enactments designed to lessen the evils of intemperance. In 1853 the municipal councils of Upper Canada were authorized to pass by-laws to regulate licences and to limit their number or to prevent absolutely the sale of liquor by retail within the municipality. These provisions were modified from time to time and in 1866 the various Acts were revised and consolidated. In 1855 the municipal councils of Lower Canada had conferred upon them powers of regulation of the traffic in liquor and prohibition of its sale. In 1856 the county councils were authorized to pass such by-laws for the whole county; if they failed to do so by a stipulated time 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 liquors 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 the majority of the electors within the municipality declared in favour of the law.

The distribution of legislative powers as set forth in sections 91-95 of the British North America Act of 1867 left some doubt as to the respective jurisdictions 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 merely 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" (92-2); 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 rate-payers of the polling district in which the tavern was to be established. The constitutionality of this law was upheld by the courts. On the other hand, a New Brunswick statute of 1871, providing that no licence should be granted in a municipality where the majority of the ratepayers petitioned against it, was declared ultra vires, chiefly on the ground that it was a regulation of trade and commerce which belonged exclusively to the Dominion.

In 1876 the Ontario Legislature passed a new licence law known as the Crooks Act which took from the municipal councils the power of granting licences and placed it in the hands of three commissioners.

appointed by the Government, in each city or electoral district. The Act also imposed further restrictions in respect of tavern licences, hours of closing, etc.

In response to appeals made from time to time for prohibitory legislation that would be applicable to the whole of Canada, the Dominion Government in 1878 passed the Canada Temperance Act, more commonly known as the Scott Act, which provided that, on a petition from one-fourth of the electors in any county or city, an election was to be held and, if a majority of the votes polled favoured the Act, a proclamation would be issued bringing it into force after the date of expiration of the 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 10 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 Dankin 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, made applicable to all parts of Canada where the Scott Act was not in force, followed largely the lines of the Crooks Act and was, in many respects, more stringent than the licence laws of several of the provinces.

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

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 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. However, an amendment declaring that the public sentiment of Canada was then ripe for such legislation was defeated by a vote of 107 to 55. In 1887 a resolution in favour of immediate prohibition was defeated by a vote of 112 to 70 and in 1889 by 99 to 59. A Royal Commission was appointed in 1892 to inquire into the working of the liquor traffic and prohibitory legislation. It took evidence and conducted inquiries throughout Canada and in several of the United States. Four of the Commissioners reported adversely to Prohibition while a fifth presented a minority report strongly in its favour.

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

A Dominion wide plebiscite taken in 1898 showed a majority of 13,886 in favour of a Dominion prohibitory law. The number of votes polled, however, was only 44 per cent of the 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 considered 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 was 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 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. Thus Prince Edward Island is the only province still adhering to a policy of prohibition.

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

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 or others, 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:

#### PRINCE EDWARD ISLAND.

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

From 1918 to 1935 the enforcement of the Prohibition Act was in the hands of a Commission appointed by the Government but in 1935 the incoming Government abolished the Commission and placed the enforcement of the Act on the same footing as all other law enforcement in the Province by transferring it to the Department of the Attorney-General.

#### 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 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 November 30. (Prior to 1935 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 are necessary to cover the expenditures incurred in connection with the Royal Canadian Mounted Police. Expenditures incurred prior to the coming into 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 was 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) In sealed packages from government liquor stores.

Spirits must be purchased under a permit.

Beer and Wine may be purchased without a permit.

Alcohol can be obtained only under a prescription or special permit specifying it.

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

To whom sold. - (1) Individual permits may be granted to individuals of 21 years of age 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, 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 a physician's prescription.

To whom sold. - Liquor may not be sold to minors, interdicted persons, etc., (except on a doctor's prescription), or 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. All revenue collected under this Act is paid to the Commission which pays all costs of administration. In 1936 the five Commissioners were dismissed and their powers transferred to a General Manager.

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

#### Regulation of Sale.

Where sold. - 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.

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

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 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, 1937.

Administration and Distribution of Profits. - By the Liquor Control Board of Ontario in which is vested authority to control, manage and supervise the government liquor stores, to grant, refuse, suspend, or cancel individual permits for the purchase of liquor, and to issue, suspend or cancel "Authorities" for the sale of beer and wine; to make necessary regulations and in other ways carry out the administration of the Act. The Board must make to the Lieutenant Governor in Council an annual report covering its activities during the year ending March 31. All moneys received as fees for permits for the purchase of liquor are paid 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. The Board may remit to a municipality such portion of fees payable by Authority holders as may be fixed from time to time by the Lieutenant Governor in Council. From the profits of the Board there may be taken such sums as are determined by the Lieutenant Governor in Council for the creation of a reserve fund to meet any loss which the province may incur in the administration of the Act. The remaining profits are paid into the Consolidated Revenue Fund of the province at the direction of the Lieutenant Governor in Council.

Regulation of Sale.

Where sold. - From government liquor stores, breweries, brewers' warehouses, wineries and branch retail sales offices or wineries. In hotels, clubs, military messes, steamboats and trains holding "Authorities" from the Liquor Control Board.

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

Where a government store has been established or where the sale of beer and wine has been authorized, a vote for the discontinuance of sale from a government store, or for the discontinuance of



sale of beer and wine from authorized premises, may be submitted upon a petition of twenty-five per cent of the voters in the municipality. If not less than three-fifths of the votes polled is returned for discontinuance, the government store or authorized premises, as the case may be, shall be closed from and after the 31st day of March in the following year.

How sold. - (1) Spirits in sealed containers to individual permit-holders; beer and wine without permit from government liquor stores.

(2) Vendors may sell spirits in limited quantities to a patient on a physician's prescription.

(3) Beer in sealed containers without permit from the retail premises of licensed brewers or from a brewer's warehouse.

(4) Native wine in sealed containers without permit from the retail premises of licensed native wine manufacturers.

(5) Wine for sacramental purposes may be sold by a holder of a sacramental wine permit to a minister of any religious faith.

(6) Beer and wine with meals in the dining rooms and beer without meals in the beverage rooms and guest rooms of authorized premises.

To whom sold. - Spirits may be sold to -

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

(3) Holders of "special single purchase" permits which are procurable by persons 21 years of age, entitling the holder to make one purchase of spirituous liquor.

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

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

(6) Wine may be sold without permit to a minister of any religious faith for sacramental purposes.

(7) Beer and wine may be sold to "Authority" holders for resale and consumption in authorized premises.

(8) Beer and wine may be sold for residential consumption without a permit.

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N.B. Liquor, beer and wine 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 an Act of the Dominion of Canada. Advertising is not permitted.

#### MANITOBA.

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

Administration. - By the Government Liquor Control Commission which has authority to control the possession, sale and transportation of liquor, the granting of permits and licences, the operation of liquor stores, and in all other ways to make regulations and administer the provisions of 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 Lieutenant Governor in Council for the creation of a reserve fund to repay moneys borrowed for the purpose of administration of this Act and to meet any losses that may be incurred in the working of the Act or by reason of its repeal. The remaining net profits are paid into the Consolidated Revenue Fund at the direction of the Provincial Treasurer and appropriated to the public service of the province. 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 municipalities in the province.

### Regulation of Sale.

Where sold. - From Government liquor stores; in government beer parlours; in licensed hotels, clubs and canteens; and from brewers and distillers or their authorized agents on the order of the Commission. 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 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  $12\frac{1}{2}$  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, licensed hotels, licensed clubs to members, and in military canteens 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 there are no Commission stores.

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

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

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

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

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

All applications for licences 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 to any hotel registered with the Commission or in the case of a hotel located in the city of Winnipeg, duly licensed by the said city.

A beer vendor's licence authorizes such licensee, other than that in the city of Winnipeg, to purchase beer from the Commission for resale to permittees in either 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 a permittee 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 regulations as it deems expedient regarding the financial conduct of the system.

Regulation of Sale.

Where sold. - At Liquor Board general liquor stores; beer, wine and spirituous liquors.

At Liquor Board beer and wine stores; beer and wine only.

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

By Druggists or Physicians, under permits, beer, wine and spirituous liquors for medicinal purposes only.

The number of cities, towns and villages where a general liquor store may be established must not at any time exceed thirty. 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 electors voting in such town or village have voted in favour of discontinuing the store or stores in the district.

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

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

Where sold. - From government liquor stores and warehouses; in licensed hotels, clubs and canteens.

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.

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 in licensed hotel premises in quantities not to exceed two dozen pints or one dozen quarts to any one person on any one day, for consumption in the residence of the purchaser.

(3) Brewers were formerly licensed to sell and deliver beer to holders of subsisting permits and to licensees. Purchasers from brewers had to pay a tax of  $15\frac{1}{2}$  cents per gallon ( $12\frac{1}{2}$  cents prior to April 1, 1932).

An amendment to the Act passed at the 1936 session of the legislature provides that brewers who manufacture beer in Alberta may sell only to the Board. All sales both to beer licensees and to permit holders are made through the Board only. Under the new arrangement the gallonage tax is no longer levied.

(4) On physician's order.

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

To whom sold. - (1) To permit holders. Any person not disqualified under the Act and of the full age of 21 years may obtain a General Liquor Permit at a cost of fifty cents.

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

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

#### BRITISH COLUMBIA.

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

Administration. - 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.

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

#### Regulation of Sale.

Where sold. - Government Liquor Stores (liquor of all kinds).

Beer Parlours (beer only).

Veterans' clubs (beer only).

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

How sold. - (1) Liquor of all kinds 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 liquor 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 licensed premises in accordance with the terms of the licence and the provisions of the Act.

To whom sold. - (1) To permittees. 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) To beer licensees who may purchase from the Board and sell by the glass or open bottle for consumption on the premises or by the unopened bottle for consumption elsewhere than on the licensed premises.

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

Fees for individual liquor permits and all special permits with the exception of those for banquets, smokers, etc. are 25 cents.

#### 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 for Alberta (prior to April 1, 1936), 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 pay through the brewers to the Boards a tax equal to 5 per cent of the purchases in the case of Quebec, and 12½ cents per gallon in Manitoba. In Alberta purchasers from the brewers paid a tax of 12½ cents per gallon prior to April 1, 1932 and 15½ cents per gallon thereafter to April 1, 1936. Since that date all sales have been made through the Board. (See section 3 under "Regulation of Sale" page 10). For Quebec the quantity and value of sales are published by the Liquor Commission as shown in the footnote to the table. For Manitoba and for Alberta prior to 1936 it is possible to calculate from the taxes the gallonage of beer sold but the corresponding values are not available.

Further it should be pointed out that the values as given do not represent the sales values to the final consumers as in most provinces the sale of beer by the glass is permissible. 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 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, insofar as available, is given in the footnotes to Table 1.

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

	Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Total Net Revenue from Liquor Control
	Gross Sales	Other Revenue	Net Profits		
	\$	\$	\$	\$	\$
Nova Scotia - August 18-September 30 1930	621,588	7,168	23,151	22,267	45,418
Year ended September 30 1931	4,958,232	38,737	728,941	23,870	752,811
1932	3,767,109	55,213	492,701	32,292	524,993
1933	2,808,728	8,392	286,681	24,580	311,261
1934	2,918,612	8,419	369,343	25,007	394,350
14 Months ended November 30 1935	3,806,835	9,025	671,385	25,858(1)	697,243
Year ended " 30 1936	3,831,691	9,314	970,693	25,394(2)	996,087
1937	4,648,423	48,916	1,285,909	28,085(3)	1,313,994
New Brunswick - Year ended October 31 1928	3,562,367	26,173	1,042,923	-	1,042,923
1929	4,511,365	32,954	1,522,497	-	1,522,497
1930	4,809,734	36,160	1,544,303	-	1,544,303
1931	3,783,800	28,145	1,220,065	-	1,220,065
1932	2,794,171	31,168	861,540	-	861,540
1933	2,176,599	25,363	545,253	-	545,253
1934	2,296,139	18,232	557,573	-	557,573
1935	2,375,961	17,756	600,762	-	600,762
1936	2,695,859	19,823	782,742	-	782,742
1937	3,535,446	19,957	1,104,717	-	1,104,717
Quebec - Year ended April 30 1922	15,212,801	1,175,909	4,035,919	-	4,035,919
1923	19,698,773	1,236,498	4,564,756	-	4,564,756
1924	19,812,781	1,337,273	5,754,370	-	5,754,370
1925	17,887,588	1,327,516	5,462,181	-	5,462,181
1926	19,018,299	1,375,155	5,796,490	-	5,796,490
1927	22,425,136	1,484,087	6,778,001	-	6,778,001
1928	24,229,624	1,451,840	7,609,689	-	7,609,689
1929	27,007,430	1,644,515	9,688,268	-	9,688,268
1930	27,539,966	1,611,321	10,080,613	-	10,080,613
1931	22,711,639	1,500,758	8,262,187	-	8,262,187
1932	17,979,782	1,372,653	6,056,331	-	6,056,331
1933	12,702,927	1,217,251	5,444,770	-	5,444,770
1934	11,370,603	1,236,138	3,939,536	-	3,939,536
1935	11,688,510	1,677,330	5,209,100	-	5,209,100
1936	12,698,163	1,764,770	4,868,400	-	4,868,400
1937	14,693,171	1,796,414	5,487,018	-	5,487,018
Ontario - June 1 - October 31 1927	17,533,699	272,165	2,804,760	513,390	3,318,150
Year ended October 31 1928	48,995,591	835,692	7,828,088	881,472	8,709,560
1929	55,360,570	948,833	9,661,449	989,457	10,650,906
1930	52,283,002	1,016,707	9,315,967	962,659	10,278,626
1931	45,835,708	953,777	8,491,653	859,517	9,351,170
1932	36,099,562	864,357	6,632,420	646,639	7,279,059
1933	30,143,247	714,761	5,423,622	482,736	5,906,358
1934	27,752,675(4)	1,583,553	5,943,803	435,043	6,378,846
November 1 - March 31 1935	8,110,589(5)	920,686	2,595,881	207,411	2,803,292
Year ended March 31 1936	18,530,658(6)	2,942,605	7,862,719	327,097	8,189,816
1937	20,733,368(7)	3,100,231	8,960,601	495,066	9,455,667

(1) Twelve months ended Sept. 30, 1935.

(2) Fourteen months ended Nov. 30, 1936.

(3) Twelve months ended November 30, 1937.

(4) Of this amount, \$18,979,821.80 was sold from the liquor stores and \$8,772,853.60 from breweries and brewers' warehouses. In addition sales of beer from breweries and brewers' warehouses from July 24 to October 31 totalled \$8,340,981.65, which amount should be taken into consideration in making comparisons with prior years.

(5) In addition sales of beer from breweries and brewers' warehouses totalled \$9,317,288.88. Sales of domestic wine direct to customers at wineries and branch sales offices amounted to \$557,199.10.

(6) In addition sales of beer from breweries and brewers' warehouses totalled \$29,396,420.28. Sales of native wines direct to customers from licensed native wine sales offices and, when permitted, from winery premises amounted to \$1,407,932.97.

(7) In addition sales of beer from breweries and brewers' warehouses totalled \$31,621,194.25. Sales of native wines made direct to customers from licensed native wine sales offices and, when permitted, from the winery premises, amounted to \$1,660,637.35.



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

		Receipts by Liquor Control Boards or Commissions			Additional Amounts for Permits, etc. Paid Direct to Provincial Governments	Total Net Revenue from Liquor Control
		Gross Sales	Other Revenue	Net Profits		
		\$	\$	\$	\$	\$
Manitoba - Year ended August 31 September - April 30 Year ended April 30	1924	3,639,180	369,079	1,346,161	-	1,346,161
	1925	2,962,902	186,151	982,016	-	982,016
	1926	3,745,378	319,018	1,315,185	-	1,315,185
	1927	3,793,772	359,030	1,366,901	-	1,366,901
	1928	3,985,006	338,019	1,345,117	-	1,345,117
	1929	7,372,629	694,887	1,993,107	-	1,993,107
	1930	7,620,265	741,858	2,044,981	-	2,044,981
	1931	6,506,600	677,635	1,866,783	-	1,866,783
	1932	5,399,003	599,136	1,490,041	-	1,490,041
	1933	4,115,534	478,976	1,094,287	-	1,094,287
	1934	3,767,362	442,710	992,068	-	992,068
	1935	4,208,701	472,991	1,086,028	-	1,086,028
	1936	4,539,694	494,108	1,293,288	-	1,293,288
	1937	5,191,393	543,082	1,512,201	-	1,512,201
Saskatchewan - Year ended March 31	1926	7,812,675	45,677	1,897,758	32,022	1,929,780
	1927	10,305,208	26,346	2,114,867	15,829	2,130,696
	1928	11,708,535	31,210	2,443,891	13,995	2,457,886
	1929	14,067,806	58,178	3,083,947	13,465	3,097,412
	1930	12,380,673	64,693	2,798,414	7,262	2,405,676
	1931	9,158,433	46,834	1,516,246	20,983	1,537,229
	1932	5,774,060	28,779	843,417	29,221	872,638
	1933	4,787,266	47,809	864,657	1,800	866,457
	1934	4,823,511	14,442	918,927	1,242	920,169
	1935	5,203,864	16,299	1,027,573	1,386	1,028,959
	1936	5,735,355	88,662	1,278,731	1,614	1,280,345
	1937	6,718,218	56,364	1,451,275	1,600	1,452,875
Alberta - June 1 - December 31 Year ended December 31  January 1 - March 31 Year ended March 31	1924	2,632,605	374,647	1,043,212	83,255	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
	1928	1,256,354	143,382	523,887	75,585	599,472
	1929	6,551,523	633,263	2,661,048	194,566	2,855,614
	1930	6,283,507	611,722	2,410,886	186,666	2,597,552
	1931	4,678,109	512,275	1,738,954	148,572	1,887,526
	1932	3,571,279	431,145	1,305,541	117,483	1,423,024
	1933	2,929,946	486,766	1,319,140	93,039	1,412,179
	1934	2,697,855	475,013	1,177,870	91,605	1,269,475
	1935	3,224,145	596,815	1,480,365	57,434	1,537,799
	1936	3,726,056	612,027	1,802,206	52,522	1,854,728
	1937	x7,660,709	167,368	2,331,869	58,944	2,390,813
British Columbia - June 15, 1921 - March 31, 1922. Year ended March 31.	1922	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	128,644	3,037,101	170,367	3,207,468
	1925	11,409,116	143,832	2,689,039	158,183	2,847,222
	1926	13,434,345	279,062	3,331,934	161,261	3,493,195
	1927	13,805,089	251,234	3,469,397	167,036	3,636,433
	1928	13,956,910	309,363	3,769,714	170,281	3,939,995
	1929	15,132,933	254,658	4,192,223	183,943	4,376,116
	1930	16,498,693	232,661	4,640,098	197,083	4,837,161
	1931	14,735,423	246,545	4,022,705	167,859	4,190,564
	1932	11,753,942	203,299	3,293,239	128,622	3,421,861
	1933	8,607,317	183,225	2,224,873	96,862	2,321,735
	1934	9,262,102	123,264	2,270,396	43,949	2,314,345
	1935	10,195,935	134,860	2,448,042	39,301	2,487,343
	1936	11,169,437	140,544	3,015,904	45,925	3,061,829
	1937	12,746,783	145,073	3,555,429	51,904	3,607,333

x On April 1, 1936, the privilege granted to the Breweries of making direct delivery of beer to licensees and permittees through Distributors Limited was withdrawn and since that date all sales have been made through the Board. Of the total gross sales in 1937, liquor amounted to \$3,687,708 and beer, \$3,973,001.

Further details, relative to sales as published by certain of the Liquor Control Boards are shown below.

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

Sales	1936-7	1935-6(1)	1934-5(2)	1933-4	1932-3	1931-2
	\$	\$	\$	\$	\$	\$
Alcohol .....	1,608.50	2,084.75	3,001.25	5,193.00	6,636.00	8,441.25
Spirits .....	2,142,461.24	1,641,167.65	1,171,158.95	752,390.20	822,502.80	1,270,615.00
Wines .....	353,602.66	418,479.70	631,709.05	464,434.40	332,302.10	364,774.79
Beer .....	2,150,700.03	1,769,912.45	2,000,888.95	1,696,445.45	1,647,022.45	2,122,675.57
Miscellaneous .....	50.16	46.93	77.17	148.70	264.98	602.39
<b>TOTAL .....</b>	<b>4,648,422.59</b>	<b>3,831,691.48</b>	<b>3,806,835.37</b>	<b>2,918,611.75</b>	<b>2,808,728.33</b>	<b>3,767,109.00</b>
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Alcohol .....	90	134	164	240	283	338
<b>Spirits</b>						
Brandy .....	3,741	2,658	1,985	1,118	1,329	1,835
Gin .....	43,733	33,622	20,678	10,152	9,488	10,589
Rum .....	42,397	32,514	16,922	9,494	12,113	23,218
Whiskey .....	46,451	36,018	27,194	15,780	14,757	18,531
Liqueurs .....	361	576	784	417	322	558
<b>TOTAL .....</b>	<b>136,683</b>	<b>105,388</b>	<b>67,563</b>	<b>36,961</b>	<b>38,009</b>	<b>54,731</b>
Wines .....	95,127	143,396	231,135	164,935	108,547	106,868
Cider .....	6,786	4,140	4,585	3,705	2,530	3,100
<b>TOTAL .....</b>	<b>101,913</b>	<b>147,536</b>	<b>235,720</b>	<b>168,640</b>	<b>111,077</b>	<b>109,968</b>
<b>Beers</b>						
Imported .....	8,558	7,082	8,617	8,083	7,923	10,542
Western .....	339,153	253,126	268,130	203,457	181,233	220,716
Halifax .....	787,238	677,807	780,754	685,456	685,235	876,050
<b>TOTAL .....</b>	<b>1,134,949</b>	<b>938,015</b>	<b>1,057,501</b>	<b>896,996</b>	<b>874,391</b>	<b>1,107,308</b>

(1) Dec. 1, 1935 - Nov. 30, 1936.

(2) Oct. 1, 1934 - Nov. 30, 1935.



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

	1936-7	1935-6	1934-5	1933-4	1932-3	1931-2	1930-1
	\$	\$	\$	\$	\$	\$	\$
Alcohol .....	35,563.95	29,763.40	21,836.70	37,573.50	39,668.25	18,759.15	29,843.30
Spirits .....	2,083,668.37	1,498,218.34	1,311,264.05	1,314,681.75	1,321,736.73	1,717,876.05	2,372,431.82
Wine .....	332,972.04	335,031.59	342,138.99	294,022.19	186,034.28	182,410.62	270,503.92
Beer .....	1,082,595.72	832,794.90	700,629.60	649,623.37	628,892.90	874,762.65	1,110,599.18

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

	1936-7	1935-6	1934-5	1933-4	1932-3	1931-2	1930-1	1929-30
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
<b>Spirits</b>								
Alcohol .....	178,752.5	212,082.7	50,169.5	42,035.5	35,357.9	46,330.6	66,641.6	87,492.6
White Whiskey .	112,575.9							
Brandies and Cognacs .....	53,260.3	44,648.3	39,315.2	43,078.8	71,396.5	113,023.1	136,153.8	151,000.5
Gins .....	x245,608.8 + 19,325.2	228,747.3	168,335.4	149,148.5	141,299.7	182,133.7	217,119.6	252,022.8
Irish Whiskies.	591.6	589.2	548.2	649.6	1,094.0	1,600.7	2,228.0	2,986.8
Liqueurs .....	4,958.6	4,406.1	3,978.7	4,681.7	6,445.9	9,557.0	13,130.9	20,970.4
Rums .....	20,401.4	16,328.8	13,270.1	13,378.1	16,266.3	23,116.5	27,812.0	34,730.1
Rye Whiskies ..	70,824.3	65,685.0	54,161.8	54,308.0	53,187.7	72,364.3	110,064.9	104,641.3
Scotch Whiskies	x77,631.2 +189,238.8	227,607.2	185,826.7	178,215.9	176,717.6	240,728.9	288,302.5	336,933.7
Miscellaneous Spirits .....	2,065.5	2,065.5	2,168.6	1,828.7	2,278.0	3,415.4	4,405.3	5,616.1
<b>TOTAL .....</b>	<b>975,234.1</b>	<b>802,160.1</b>	<b>517,774.2</b>	<b>487,324.8</b>	<b>504,043.6</b>	<b>692,270.2</b>	<b>865,858.6</b>	<b>996,394.3</b>
<b>Wines</b>								
Champagnes ....	8,474.3	7,944.2	16,965.9	17,223.1	14,952.8	21,295.3	35,074.0	82,616.3
Clarets .....	16,300.5	16,621.0	19,192.5	25,553.5	36,870.0	42,304.7	50,839.5	61,381.0
Sauternes .....	29,614.7	30,901.6	36,535.4	51,148.3	69,949.9	95,468.8	113,335.0	134,665.0
Ports .....	x225,792.8 + 67,026.4	298,231.6	358,715.2	330,880.8	314,141.6	444,573.0	548,784.5	614,413.2
Sherries .....	x343,301.5 + 41,871.9	392,100.4	441,220.9	298,131.6	275,070.9	358,942.0	412,785.0	502,407.4
Burgundies ....	13,230.8	11,848.6	13,701.7	17,494.7	25,333.2	31,056.2	42,759.6	55,606.4
Vermouths .....	13,335.7	14,690.1	18,503.2	26,794.8	45,212.4	55,836.4	60,464.4	75,933.5
Miscellaneous ..	67,406.0	76,487.3	74,911.4	76,906.6	75,203.7	52,261.4	87,141.2	93,535.6
<b>TOTAL .....</b>	<b>826,354.6</b>	<b>848,824.8</b>	<b>979,746.2</b>	<b>844,133.4</b>	<b>856,734.5</b>	<b>1,131,737.8</b>	<b>1,351,183.2</b>	<b>1,620,558.4</b>

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

Fiscal year ended April 30	Beer Manufactured and Sold within the Province		Beer Imported from Ontario		Beer Exported from the Province		Revenue from Tax of 5 per cent on Gross Sales Paid to The Liquor Commission
	Gallons	\$	Gallons	\$	Gallons	\$	\$
1922	21,741,963	15,050,819	579,385	467,135	241,660	166,717	784,234
1923	22,017,521	13,369,885	588,836	393,742	207,413	127,500	694,557
1924	25,238,355	14,639,650	492,022	327,690	498,111	311,536	763,944
1925	26,111,658	14,467,494	579,069	390,966	537,896	448,840	765,766
1926	25,511,627	16,834,384	829,891	587,462	170,809	147,710	878,477
1927	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	1,305,469	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
1934	17,576,048	13,129,808	1,297,137	1,010,946	1,204,539	1,114,353	762,755
1935	18,288,799	13,603,405	1,154,871	963,284	3,617,068	3,315,035	894,086
1936	18,184,161	13,447,882	1,199,265	1,055,081	4,158,107	3,841,168	917,206
1937	18,741,258	14,002,742	1,385,972	1,242,130	4,570,759	3,934,054	958,946

x Canadian

+ Imported

(d) Ontario: Analysis of Sales as reported by the Liquor Control Board of Ontario.

	Year ending March 31, 1937	Year ending March 31, 1936	Year ending March 31, 1935	Five Months ending March 31, 1935	Five Months ending March 31, 1934	Year ending Oct. 31, 1934
	\$	\$	\$	\$	\$	\$
Domestic Spirits ....	12,266,537.33	10,756,171.98	9,593,656.77	4,338,479.50	4,252,385.53	9,506,957.29
Imported Spirits ....	5,183,489.91	4,309,782.45	4,393,080.25	1,931,670.40	2,330,249.67	4,788,821.57
Domestic Wines .....	1,445,688.80	1,582,489.95	2,274,680.35	984,454.25	994,529.65	2,284,755.75
Imported Wines .....	644,276.72	586,593.33	642,977.13	330,484.70	286,589.00	601,919.38
Domestic Beers .....	1,114,811.45	1,219,758.15	1,711,408.94	490,814.89	492,688.15	1,713,887.71
Imported Beers .....	78,563.50	75,862.30	86,274.80	34,685.50	31,890.80	83,480.10
Total sales from Liquor Stores .....	20,733,367.71	18,530,658.16	18,702,078.24	8,110,589.24	8,388,332.80	18,979,821.80
B. & B. W. sales (Domestic Beer) ....	31,621,194.25	29,396,420.28	22,630,930.73	9,317,288.88	3,800,178.80	17,113,835.25
Wineries' sales (Domestic Wines) ...	1,660,637.35	1,407,932.97	1,103,935.66	557,199.10	387,605.48	934,342.04
TOTAL .....	54,015,199.31	49,335,011.41	42,436,944.63	17,985,077.22	12,576,117.08	37,027,999.09
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Domestic Spirits ....	1,095,546	948,634	640,770	301,049	268,811	608,532
Imported Spirits ....	298,925	245,550	206,078	90,477	108,382	223,645
Domestic Wines .....	670,783	649,547	930,697	399,984	409,977	940,690
Imported Wines .....	71,747	68,796	76,666	39,836	34,265	71,433
Domestic Beers .....	689,545	751,570	987,674	301,994	262,238	954,691
Imported Beers .....	20,869	19,836	22,868	9,120	8,596	22,344
Total sales from Liquor Stores .....	2,847,415	2,683,933	2,864,753	1,142,460	1,092,269	2,821,335
B. & B. W. sales (Domestic Beer) ....	22,606,732	20,874,503	15,086,910	6,410,474	2,260,315	10,936,751
Wineries' sales (Domestic Wines) ...	737,673	557,645	447,194	219,645	162,557	390,106
TOTAL .....	26,191,820	24,116,081	18,398,857	7,772,579	3,515,141	14,148,192

Sales of Domestic Beer in Ontario during the years ending October 31, 1930-34; the five months ending March 31, 1935 and the years ending March 31, 1936 and 1937.

	Year ending March 31, 1937	Year ending March 31, 1936	5 Months ending March 31, 1935	Year ending Oct. 31, 1934	Year ending Oct. 31, 1933	Year ending Oct. 31, 1932	Year ending Oct. 31, 1931	Year ending Oct. 31, 1930
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
Sales from Liquor Stores' Stock .....	668,137	730,535	291,430	896,529	682,810	689,150	737,609	781,618
Beer orders taken at Liquor Stores for delivery by breweries and brewers' ware- houses .....	21,408	21,035	10,564	58,162	59,638	75,669	105,884	138,594
Sales from breweries and brewers' ware- houses .....	22,606,732	20,874,503	6,410,474	10,936,751	6,724,222	7,813,741	9,558,801	10,056,562
TOTAL Ontario sales of domestic beer ..	23,296,277	21,626,073	6,712,468	11,891,442	7,466,670	8,578,560	10,402,294	10,976,774
Sales to other provinces .....	1,650,344	1,360,366	394,722	1,444,135	1,467,854	1,148,273	1,440,440	1,525,628
Export sales .....	3,410	3,396	10,569	63,207	143,182	8,850	-	554,997
TOTAL .....	1,653,754	1,363,762	405,291	1,507,342	1,611,036	1,157,123	1,440,440	2,080,625



Sales of native wine were as follows:

Sales	1936-7	1935-6	1934-5 (5 Months)	1933-4	1932-3	1931-2	1930-1	1929-30
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
Sales to wineries .....	737,673	557,645	219,645	390,106	442,754	568,109	589,577	806,684
Sales to the Board .....	675,551	637,521	404,102	942,064	1,065,340	1,192,267	1,511,631	1,337,153
Total Ontario sales ....	1,413,224	1,195,166	623,747	1,332,170	1,508,094	1,760,376	2,101,208	2,143,837
Sales to other provinces ..	1,014,810	1,159,010	546,738	1,443,320	931,428	982,957	1,183,762	1,346,094
Export sales .....	4,520	2,483	3,807	35,041	792	562	174	14,774
TOTAL .....	2,432,554	2,356,659	1,174,292	2,810,531	2,440,314	2,743,895	3,285,144	3,504,705

Permits were not required in connection with such sales prior to November 1, 1930. Thereafter until July 24, 1934, a purchaser had to be in possession of either an individual liquor permit or an individual wine and beer permit in order to purchase wine at a winery. Special wine and beer permits were discontinued on July 24, 1934.

(e) Manitoba: 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 shown in Table 1.

Beer Taxes

Fiscal Year	Tax \$	Accrued Tax \$	Fiscal Year	Tax \$	Accrued Tax \$
1924	238,990	28,694	1931	357,732	58,074
1925	145,346	21,000	1932	306,169	49,284
1926	238,182	23,918	1933	281,107	39,376
1927	240,400	52,095	1934	262,479	42,255
1928	161,312	50,317	1935	277,099	45,101
1929	357,292	67,049	1936	280,173	43,239
1930	385,966	62,813	1937	308,515	49,231

(f) Alberta: Gross sales shown for the years 1924-36 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. (1)

Beer Taxes

Fiscal Year	Tax \$	Fiscal Year	Tax \$
1924	485,470	1931	440,184
1925	444,979	1932	355,452
1926	474,190	1933	398,729
1927	452,078	1934	386,634
1928	117,120 +	1935	445,066
1929	547,428	1936	459,035
1930	531,967	1937	x

Analysis of Liquor Sales in Alberta

Sales	1936-7	1935-6	1934-5	1933-4	1932-3	1931-2	1930-1	1929-30
				Imperial Gallons				
Beer, Ale and Stout ...	3,000,000	3,031,000	2,935,000	2,535,000	2,604,000	2,861,000	3,542,000	4,277,500
Wines .....	115,000	127,000	127,000	101,500	101,500	143,600	163,000	203,000
Spirits .....	210,000	108,000	108,000	87,500	85,000	109,300	148,000	195,700
Alcohol (including sales for hospitals, druggists, manufacturers, etc. ....)	1,230	1,215	1,200	1,400	1,600	1,990	2,100	2,650
Sales of Malt Liquors (2) by Brewers of Alberta	2,980,000	3,031,000	2,871,000	2,495,000	2,587,000	2,844,000	3,521,500	4,256,000
Exported to other (3) provinces .....	35,275	54,025	4,000	15,000	14,500	40,000	360,000	700,000

(1) See Regulation of Sale, section (3), page 10. (2) Approximate - based on the amount of gallonage tax collected by the Board. (3) Not subject to gallonage tax. + January - March, 1928.

x See note (x), page 13.

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

	1936-7	1935-6	1934-5	1933-4	1932-3	1931-2	1930-1
	\$	\$	\$	\$	\$	\$	\$
<b><u>Wines and Spirits</u></b>							
Spirits, Rye whiskey, Bourbon whiskey, Brandy, Gin, Rum, Alcohol .....	6,561,261.29	5,517,651.48	4,812,106.60	4,470,078.89	4,340,467.15	6,179,772.75	7,898,786.51
Liqueurs: Cocktails, Vermouth, Bitters ..	114,341.35	97,195.50	90,907.65	106,623.30	112,092.45	157,915.03	213,459.30
<b>Total .....</b>	<b>6,675,602.64</b>	<b>5,614,846.98</b>	<b>4,903,014.25</b>	<b>4,576,702.19</b>	<b>4,452,559.60</b>	<b>6,337,687.78</b>	<b>8,112,245.81</b>
Port, Sherry and Still Burgundy .....	119,869.05	113,670.85	115,119.20	106,397.65	110,065.25	171,931.43	)
Clarets and Sauternes .....	13,458.68	14,056.10	15,292.65	17,666.70	25,695.25	42,834.05	)
Champagne and Sparkling Wines .....	33,850.90	31,035.30	37,803.52	43,690.30	52,645.75	93,045.20	149,659.80
<b>Total .....</b>	<b>167,178.63</b>	<b>158,762.25</b>	<b>168,215.37</b>	<b>167,754.65</b>	<b>188,406.25</b>	<b>307,810.68</b>	<b>445,456.20</b>
<b><u>British Empire Wines</u></b>							
British Columbia .....	491,172.90	431,334.60	433,166.00	370,841.30	258,456.95	309,983.80	322,242.05
Australia .....	156,307.50	140,137.10	110,164.00	60,894.52	46,423.40	43,983.70	37,710.45
Ontario .....	11,748.40	15,820.65	11,367.10	11,804.70	15,705.40	36,207.23	45,272.79
South Africa .....	44,274.70	34,742.38	46,474.60	43,814.05	33,390.60	4,951.25	
<b>Total .....</b>	<b>703,503.50</b>	<b>622,034.73</b>	<b>601,171.70</b>	<b>487,354.57</b>	<b>353,976.35</b>	<b>395,125.98</b>	<b>405,225.29</b>
<b><u>Oriental Liquors</u></b> .....	<b>198,065.85</b>	<b>167,860.10</b>	<b>209,662.10</b>	<b>193,493.75</b>	<b>185,937.55</b>	<b>251,775.70</b>	<b>375,297.40</b>
<b><u>Malt Liquors</u></b>							
B.C. Beer, Ale and Stout							
To Licensees .....	3,142,319.15	2,908,479.30	2,687,124.70	2,402,727.40	2,179,469.70	2,470,184.20	2,850,774.10
To Permit Holders ..	1,753,819.53	1,612,270.65	1,539,029.55	1,328,193.00	1,085,331.30	1,684,139.75	2,310,005.80
Eastern Canadian Beer and Ale .....	19,205.80	4,968.95	6,745.95	15,649.00	60,615.45	167,899.00	)
British (Imported) Ale and Stout .....	87,088.25	80,213.90	80,971.25	90,227.55	101,020.50	139,319.30	)
<b>Total .....</b>	<b>5,002,432.73</b>	<b>4,605,932.80</b>	<b>4,313,871.45</b>	<b>3,836,796.95</b>	<b>3,426,436.95</b>	<b>4,461,542.25</b>	<b>5,379,278.02*</b>
<b>TOTAL .....</b>	<b>12,746,783.35</b>	<b>11,169,436.86</b>	<b>10,195,934.87</b>	<b>9,262,102.11</b>	<b>8,607,316.70</b>	<b>11,753,942.39</b>	<b>14,735,422.72</b>

\* Includes Christmas Hampers, \$17,920.00.



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 malt (used principally in the manufacture of malt liquors) are the sources of revenue which have been included. Separate data on the sale 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 1913-1938.

Fiscal year ended March 31	Excise Duties 1/ \$	Excise Taxes 2/		Excise Duties on Malt 1/ \$	Customs Duties 3/ \$	Total Dominion Revenue 4/ \$
		Domestic \$	Imports \$			
1913	9,602,118	-	-	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	-	-	2,689,300	7,488,454	18,976,608
1917	9,989,782	-	-	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	-	-	1,477,792	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
1935	9,299,072 5/	2,022,137	2,290	6,263,464	6,203,420	23,790,383
1936	7,810,341 5/	203,466	-	7,691,832	5,240,937	20,946,576
1937	8,706,946 5/	207,191	-	8,050,380	5,937,147	22,901,664
1938	10,207,435 5/	239,787	-	8,852,924	6,786,174	26,086,320

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 proof gallon. In May 1921 the excise duty was further increased to \$9.00 per proof gallon except to licensed bonded manufacturers who still paid \$2.40. On October 13, 1932 it was reduced to \$7.00 per proof 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. On May 2, 1936 the rate in bonded factories was placed at \$1.50.

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

In 1934 the Excise Act was amended and consolidated. Excise duties are now as follows:

Spirits Distilled in Canada - 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 gallon.

+ Reduced to \$4.00 per proof gallon on March 23, 1935; Canadian brandy \$3.00 per proof gallon on May 2, 1936.

(a) Used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, \$1.50 per proof gallon.

(b) Used in the production of perfume or perfumed spirits, \$1.50 per proof gallon.

(c) Used in the production of vinegar, 27 cents per proof gallon.

(d) Used in the production of such chemical compositions as are from time to time approved by the Governor in Council, 15 cents per proof gallon.

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 \$1.50 per proof 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, no excise duty since May 2, 1936. On Canadian brandy the rate is \$3.00 per proof 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 quantity than a gallon.

Beer - (a) Brewed in whole or in part from any substance other than malt, 22 cents per gallon.  
(b) Imported into Canada and entered for consumption, 7 cents per gallon.

Malt - (a) Screened malt manufactured or produced in Canada, 6 cents per pound.  
(b) Malt imported into Canada and entered for consumption, 6 cents per pound.  
(c) Malt imported, crushed or ground and entered for consumption, 8 cents per pound.

Malt Syrup - (a) Manufactured or produced in Canada, 10 cents per pound.  
(b) Imported into Canada and entered for consumption, 16 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 tax 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 sparkling wines containing not more than 40% of proof spirits, and \$3.00 per gallon on champagne and all other sparkling wines.

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

The impost was assessed against the Canadian manufacturer but did not affect imports since May, 1921.

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, 1914; advanced to \$10.00 in May 1921. On October 13, 1932 the duty on spirits imported under the British Preferential Tariff was reduced from \$10.00 to \$8.00 per gallon, and on March 23, 1935 to \$5.00 per gallon. Rates on beers and wines vary for different items and cannot be quoted in detail here.

4/ Exclusive of sales tax. Revenue from this source cannot be given separately. The rates of the tax on wholesale and manufacturers' 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.; 1936 increased to 8 p.c.



5/ For the fiscal years 1933 - 1938 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
1935 .....	\$ 946,655	1935 .....	\$ 7,208,507	1935 .....	\$ 1,143,910
1936 .....	\$ 950,031	1936 .....	\$ 6,451,550	1936 .....	\$ 408,760
1937 .....	\$ 725,474	1937 .....	\$ 7,591,195	1937 .....	\$ 390,277
1938 .....	\$ 733,772	1938 .....	\$ 9,110,455	1938 .....	\$ 363,208

#### 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, 1938 there were over 28 million proof gallons of spirits in warehouses.

TABLE 3. - Production in Canada of Spirits and Malt Liquors, fiscal years 1913-1938.

Fiscal year ended March 31	Spirits (1)	Malt Liquors	Fiscal year ended March 31	Spirits (1)	Malt Liquors
	<u>Pf. Gal.</u>	<u>Gal.</u>		<u>Pf. Gal.</u>	<u>Gal.</u>
1913	6,458,452	52,314,400	1926	5,434,323	52,448,853
1914	6,972,583	56,060,846	1927	9,121,050	51,755,840
1915	6,116,580	48,023,580	1928	11,596,200	58,397,913
1916	3,450,011	39,603,080	1929	16,816,312	65,837,410
1917	6,400,119	34,949,683	1930	16,813,433	63,450,516
1918	3,566,955	28,717,539	1931	9,286,780	59,073,685
1919	4,187,109	26,247,562	1932	7,099,637	52,297,431
1920	2,356,328	36,984,278	1933	4,345,834	40,664,625
1921	4,194,691	36,194,626	1934	6,411,230	40,920,623
1922	5,050,187	38,541,746	1935	4,321,457	52,078,590
1923	3,828,878	26,902,066	1936	6,553,190	57,154,948
1924	4,411,895	44,080,490	1937	8,723,005	60,308,148
1925	7,287,691	48,389,995	1938	10,198,330	67,361,250

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

TABLE 4. - Production of Fermented Wines in Canada, calendar years 1919-36.

Calendar Year	Gallons	Calendar Year	Gallons
1919	807,425	1931	(3,205,334) (1)
1920	515,280		(3,499,881) (2)
1921	421,713	1932	(2,912,985) (1)
1922	756,520		(2,707,960) (2)
1923	858,651	1933	(1,920,587) (1)
1924	1,144,559		(2,718,530) (2)
1926	2,725,745	1934	(3,690,994) (1)
1927	2,731,748		(3,292,643) (2)
1928	4,351,123	1935	(2,559,505) (1)
1929	6,162,774		(2,666,524) (2)
1930	5,718,354	1936	(1,630,393) (1)
			(2,750,293) (2)

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

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

TABLE 5. - Transactions in the Distilleries of Canada, fiscal years 1920-38.

Fiscal year ended March 31	In Process including Deficiencies Brought Forward	Manufactures including Surpluses	Returned to Distilleries for Redistillation	Received from Other Sources Duty Paid	Total	Ware-housed	Spirits and Fuel Oil Written Off	Deficiencies on which Duty was Collected	In Process including Deficiencies Carried Forward	Total
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920	667,068	2,356,329	1,640,324	9,849	4,673,570	4,266,940	29,233	388	377,009	4,673,570
1921	377,009	4,194,691	1,460,721	6,823	6,039,244	5,711,178	23,422	3,451	301,192	6,039,243
1922	301,192	5,050,188	1,300,512	29,474	6,681,366	6,140,188	23,179	6,747	511,252	6,681,366
1923	511,252	3,828,879	706,526	16,888	5,063,545	4,544,516	20,085	204	498,740	5,063,545
1924	498,740	4,411,896	1,198,012	48,867	6,157,515	5,615,401	59,065	638	482,411	6,157,515
1925	482,412	7,287,691	1,462,169	46,841	9,279,113	8,646,683	14,399	3,795	614,236	9,279,113
1926	614,236	5,434,329	1,756,259	139,781	7,944,605	7,328,232	29,754	6,036	580,583	7,944,605
1927	580,583	9,121,051	1,803,383	211,220	11,716,237	10,842,001	12,757	1,585	859,893	11,716,236
1928	859,893	11,596,200	1,847,567	255,938	14,559,598	13,851,317	19,345	3,818	685,118	14,559,598
1929	685,118	16,816,312	2,058,543	293,997	19,853,970	18,794,370	18,636	131	1,040,833	19,853,970
1930	1,040,833	16,813,433	1,985,908	327,273	20,167,447	19,269,025	21,156	312	876,954	20,167,447
1931	876,954	9,286,780	1,291,321	222,425	11,677,480	11,145,524	16,583	965	514,408	11,677,480
1932	514,408	7,099,637	1,385,671	125,680	9,125,396	8,657,897	26,700	9,643	431,156	9,125,396
1933	431,156	4,345,834	1,872,160	92,752	6,741,902	6,195,337	17,535	575	528,455	6,741,902
1934	528,455	6,411,230	1,516,504	134,892	8,591,081	8,093,226	29,803	297	467,755	8,591,081
1935	467,755	4,321,457	1,891,767	139,131	6,820,110	6,429,171	15,000	80	375,859	6,820,110
1936	375,859	6,553,190	2,194,533	167,396	9,290,978	8,635,090	16,784	664	638,440	9,290,978
1937	638,440	8,723,005	2,343,876	80,037	11,785,358	11,105,964	30,918	678	647,798	11,785,358
1938	647,798	10,198,330	2,957,011	137,754	13,940,893	13,904,316	35,727	848	2	13,940,893

TABLE 6. - Warehousing Transactions in Spirits, fiscal years 1920-38.

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 Redistillation	In Warehouse at end of Year including Transits
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1920	10,675,566	4,266,940	305,004	3,816,124	1,603,889	454,951	788,851	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	1,460,721	6,175,616
1922	6,175,616	6,140,188	34,797	730,474	192,327	1,057,035	912,620	1,300,376	8,157,769
1923	8,157,769	4,544,516	207,649	729,678	315,213	1,366,483	1,114,745	706,526	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	1,746,259	12,797,396
1927	12,797,396	10,842,001	156,677	1,404,111	571,791	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	1,143,276	1,034,875	3,495,228	2,058,542	30,846,707
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	42,477,858
1933	42,477,858	6,195,337	8,737	769,527	1,991,994	905,505	2,368,138	1,872,160	40,774,608
1934	40,774,608	8,172,867	8,522	933,946	2,478,975	827,699	3,133,602	1,516,504	40,065,271
1935	40,065,271	6,429,171	54,570	1,063,928	2,215,332	813,388	3,567,168	1,891,767	36,997,429
1936	36,997,429	8,635,090	62,272	1,621,286	3,006,544	866,974	3,816,606	2,194,533	34,188,848
1937	34,188,848	11,105,964	25,191	1,900,714	5,280,885	908,970	4,745,476	2,343,876	30,140,082
1938	30,140,082	13,804,316	36,450	2,302,210	4,620,950	867,388	5,116,901	2,857,011	28,216,388

+ Prior to 1922 separate figures for potable and non-potable spirits are not available.



TABLE 7 - Malt Liquor Warehouse Returns, fiscal years 1920 - 38.

Fiscal Year ended March 31	In Warehouse from last year	Warehoused	Total	Entered for Consumption	Exported in Bond	Remaining in Warehouse	Total †
	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons	Gallons
1920	32,222	32,310	64,532	17,750	22,210	24,572	64,532
1921	24,572	65,052	89,624	6,974	54,278	28,372	89,624
1922	28,372	97,578	125,950	1,764	63,359	60,827	125,950
1923	60,827	10,800	71,627	2,702	53,279	15,646	71,627
1924	15,646	172,674	188,320	9,789	148,459	29,832	188,320
1925	29,832	363,548	393,380	209,398	116,907	67,075	393,380
1926	67,075	394,989	462,064	344,641	32,410	85,013	462,064
1927	85,013	1,292,087	1,377,100	1,291,954	19,371	65,775	1,377,100
1928	65,775	1,325,630	1,391,405	1,343,986	13,197	34,222	1,391,405
1929	34,222	1,812,444	1,846,666	1,712,615	8,928	116,879	1,846,666
1930	116,878	1,864,625	1,981,503	1,738,663	7,981	223,418	1,981,503
1931	223,418	1,832,803	2,056,221	1,831,625	8,577	213,944	2,056,221
1932	213,944	2,020,540	2,234,484	1,977,892	11,944	242,422	2,234,484
1933	242,422	1,412,309	1,654,731	1,491,735	25,423	137,569	1,654,731
1934	137,569	1,324,494	1,462,063	974,161	370,151	117,695	1,462,063
1935	117,695	11,242,518	11,360,213	11,176,838	31,636	131,377	11,360,213
1936	131,377	974,329	1,105,706	875,759	57,040	150,830	1,105,706
1937	150,830	1,011,964	1,162,794	912,436	116,765	124,010	1,162,794
1938	124,010	913,994	1,038,004	765,187	160,552	112,265	1,038,004

† 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; in 1935, 20,362 gallons written off; in 1936, 22,077 gallons written off; in 1937, 9,583 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 1920-38.

Fiscal Year ended March 31	Spirits		Malt Liquor		Wines	
	Pf. Gal.	\$	Gal.	\$	Gal.	\$
1920	1,424,724	7,495,750	56,064	79,170	740,433	1,560,616
1921	3,510,574	32,089,969	74,105	143,737	714,980	2,412,501
1922	1,348,603	23,164,485	49,160	114,810	384,211	1,244,907
1923	1,193,123	19,704,693	54,241	120,362	359,273	1,110,243
1924	1,261,541	20,137,492	96,647	214,992	598,125	1,133,955
1925	1,161,169	17,763,865	91,928	181,891	706,717	1,177,873
1926	1,410,637	23,481,927	152,255	316,446	736,311	1,455,700
1927	1,587,475	27,277,008	153,105	333,383	845,074	1,701,924
1928	2,374,885	42,033,919	234,701	428,673	1,147,225	3,437,595
1929	2,604,769	44,750,649	242,100	495,531	1,221,406	3,597,931
1930	2,446,800	41,283,758	259,003	541,961	1,290,957	3,200,768
1931	1,990,574	32,662,269	230,995	482,357	1,050,775	2,290,011
1932	1,421,214	23,798,052	195,664	388,319	877,591	1,743,509
1933	732,306	12,226,849	106,587	218,257	669,849	1,188,885
1934	718,016	13,065,871	93,602	194,234	523,866	963,794
1935	713,346	13,058,393	97,572	200,535	542,019	1,091,887
1936	976,563†	7,209,119†	88,851	175,700	506,707	1,007,548
1937	1,126,440†	6,911,081†	97,725	173,717	472,887	1,009,666
1938	1,305,245†	6,259,438†	104,778	154,090	507,669	1,016,100

† The excise duty which was included in the value of distilled spirits, chiefly whiskey, imported into Canada from countries entitled to the British Preferential Tariff since the fiscal year 1920-21 is excluded as from April 1, 1935. Imports in the fiscal years 1935-8 particularly from the United Kingdom, are consequently lower than would otherwise be the case.

TABLE 9. - Exports from Canada of Canadian-made Alcoholic Beverages,  
fiscal years 1920 - 38.

Fiscal Year ended March 31	Spirits		Malt Liquor		Wines	
	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	6,774
1922	198,393	937,306	472,735	849,285	2,100	3,658
1923	413,525	3,037,948	1,509,763	2,866,351	870	2,027
1924	1,239,454	9,510,874	3,192,491	5,335,668	1,949	7,633
1925	1,260,748	11,337,659	3,142,048	4,860,984	6,277	26,890
1926	1,359,441	15,961,168	3,786,164	5,156,103	20,896	90,506
1927	1,583,365	19,164,764	4,252,583	5,554,092	34,179	119,197
1928	1,826,089	21,776,877	3,825,003	5,401,429	32,184	108,831
1929	2,389,543	24,389,885	4,110,698	5,608,366	40,046	120,656
1930	2,974,822	26,333,167	1,481,215	1,995,990	36,598	115,081
1931	3,288,506	18,877,041	270,102	337,210	11,441	71,793
1932	2,521,108	11,639,864	25,458	24,129	1,778	2,346
1933	1,996,113/	9,930,482	35,667	40,764	994	1,365
1934	2,551,030/	16,061,621	404,939	435,546	38,153	89,132
1935	2,205,219/	13,414,386	69,994	75,450	19,948	58,109
1936	2,995,181/	16,296,877	51,887	53,348	3,262	5,188
1937	5,289,344/	21,784,910	112,902	113,157	4,694	15,549
1938	4,734,678/	18,840,677	156,053	163,062	4,987	11,470

/ Proof gallons.

TABLE 10. - Re-exports from Canada of Imported Alcoholic Beverages,  
fiscal years 1920-- 38.

Fiscal Year ended March 31	Spirits		Malt Liquor		Wines	
	Gal.	\$	Gal.	\$	Gal.	\$
1920	4,179	15,224	18	36	641	5,285
1921	8,730	92,050	-	-	2,906	29,288
1922	32,497	660,457	119	306	797	14,668
1923	89,710	2,051,556	1,756	4,291	2,663	41,179
1924	39,105	843,599	4,326	8,976	540	9,955
1925	14,637	270,135	-	-	753	5,220
1926	21,277	442,504	-	-	1,962	46,192
1927	143,043	2,843,010	12	144	19,321	324,489
1928	247,506	5,166,139	388	719	132,748	2,365,545
1929	245,185	5,206,934	634	2,340	195,227	2,983,155
1930	171,483	3,737,710	2,117	7,956	150,056	2,152,312
1931	26,258	521,228	4,366	7,303	18,573	298,179
1932	110	2,387	-	-	76	597
1933	45/	1,043	-	-	45	386
1934	1,238/	8,994	12	22	5,783	17,953
1935	45/	990	302	660	1,970	8,918
1936	54/	717	-	-	61	383
1937	462/	4,106	-	-	173	1,938
1938	141/	928	-	-	107	1,309

/ 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 consumed by individual tourists, when taken in total, reach a considerable amount. Further, there is no definite information regarding the illegal traffic of 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 warehouses 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 these 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 warehouses. 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.

Wines. - 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., subtracting exports from production), since part of each year's production is not consumed in that year but placed in storage for maturing. The apparent consumption of imported 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 1922-38.

Year ended March 31	Entered for Consumption	Add Exports in bond	Add Imports	Deduct Re-exports of Imported Spirits†	Deduct Total Domestic Exports†	Apparent Consumption
	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
1922	730,474	192,327	1,348,603	24,373	158,714	2,088,317
1923	729,678	315,213	1,193,123	67,283	330,820	1,839,911
1924	899,291	875,699	1,261,541	29,329	991,563	2,015,639
1925	910,316	803,535	1,161,169	10,978	1,008,583	1,855,459
1926	1,082,785	499,007	1,410,637	15,958	1,087,553	1,888,918
1927	1,404,111	571,792	1,587,475	107,282	1,266,692	2,189,404
1928	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
1929	2,016,802	1,143,276	2,604,769	183,889	1,911,634	3,669,324
1930	1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
1931	1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
1932	781,612	2,276,137	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	1,238	2,551,030	1,578,669
1935	1,063,928	2,215,332	713,346	45	2,205,249	1,787,312
1936	1,621,286	3,006,544	976,563	54	2,995,181	2,609,158
1937	1,900,714	5,280,885	1,126,440	462	5,289,344	3,018,233
1938	2,302,210	4,620,950	1,305,245	141	4,734,678	3,493,586

† 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, 1920-38.

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	-	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	-	45,185,725
1926	52,448,853	344,641	152,255	394,989	3,786,164	-	48,764,596
1927	51,755,840	1,291,954	153,105	1,292,087	4,252,583	12	47,656,217
1928	58,397,913	1,343,986	234,701	1,325,630	3,825,003	388	54,825,579
1929	65,837,410	1,712,615	242,100	1,812,444	4,110,698	634	61,868,349
1930	63,450,516	1,738,663	259,003	1,864,625	1,481,215	2,117	62,100,225
1931	59,073,685	1,831,625	230,995	1,832,803	270,102	4,366	59,029,034
1932	52,297,431	1,977,892	195,664	2,020,540	25,458	-	52,424,989
1933	40,664,625	1,491,735	106,587	1,412,309	35,667	-	40,814,971
1934	40,920,623	974,161	93,602	1,324,494	404,939	12	40,258,941
1935	52,078,590	11,176,838	97,572	11,242,518	69,994	302	52,040,186
1936	57,154,948	875,759	88,851	974,329	51,887	-	57,093,342
1937	60,308,148	912,436	97,725	1,011,964	112,902	-	60,193,443
1938	67,361,250	765,187	104,778	913,994	156,053	-	67,161,168

TABLE 13. - Apparent Consumption of Wines in Canada, fiscal years 1921 - 38.

Year ended March 31	NATIVE		IMPORTED		Apparent Consumption
	Apparent Consumption (Estimated from Excise Tax collections)	Imports	Less Re-exports	Apparent Consumption	Native & Imported
	Gal.	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	684,037	3,162,424
1934	2,679,619	523,866	5,783	518,083	3,197,702
1935	3,187,504	542,019	1,970	540,049	3,727,553
1936	2,605,602	506,707	61	506,646	3,112,248
1937	2,693,456	472,887	173	472,714	3,166,170
1938	3,120,381	507,669	107	507,562	3,627,943



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. Table 14 shows, for the years 1900-37, convictions for indictable offences which include serious breaches of the law and also convictions for non-indictable offences which include illegal acts of a minor nature which are dealt with by police magistrates and justices of the peace. Table 15 shows convictions for indictable offences, by age groups, during the years 1921-37. Table 16 shows the population of Canada by similar groups according to the 1931 census figures and as estimated for succeeding years.

In any study of criminality the composition of the population in respect of age and sex distribution is extremely important. Crime is much more frequent among males than females and most frequent among young men below the age of 39 or 40. Consequently when a population contains an abnormally large proportion of young men a higher crime rate is to be expected. Other things being equal the normal expectation is for a larger proportion of criminals among immigrants because a migrating population ordinarily contains a disproportionately large number of males in the prime of life. Immigration may thus tend to raise the crime rate in a country merely because of the age and sex distribution favourable to crime. Thus the heavy immigration of 1900-14 brought in an abnormally high proportion of males at ages 20-39 and the sudden stoppage of immigration at the beginning of the war and also the emigration of these arrivals and the departure of Canadians for Overseas Service made heavy inroads upon the male population at these ages.

In a study the results of which appeared in previous issues of this Bulletin an index of population was constructed in which each unit of males 20-39 years was given a weight of 3 and the remainder a weight of 1 since the criminal statistics for the years 1900 up to about 1929 show that there were roughly three major convictions per unit of males 20 - 39 for every one per unit of the remainder of the population. It was found that this index varied remarkably closely with an index of convictions for indictable offences, indicating that the trend of crime as shown by the annual statistics of major convictions was a reflection of increases and decreases in the population, especially of the sex and at the ages most closely connected with crime.

In recent years a significant change has taken place in the age distribution of criminals. Gradually the weight shifted towards the earlier ages so that the 3 to 1 weight for ages 20-39 is no longer applicable. The heavy increase in convictions among males in the 16-20 year age group during the years 1929-31, as shown in Table 15, suggests that the financial debacle of 1929 and the lack of employment and other circumstances arising therefrom were prime causes in the disproportionate growth of serious crime among young men.

It is apparent, therefore, that the trend of crime over a period of years, such as is shown in Table 14, may reflect changes in the composition of the population, and does not in or by itself and without internal analysis of the figures throw light on the causes of crime in general. The reader is, therefore cautioned against superficial comparisons of statistics and hasty generalizations as to the relation between crime and liquor consumption without taking into consideration differences in the age and sex distribution of the population and other factors extraneous to changes in drinking habits which may affect the crime rate.

Crimes definitely associated with the liquor traffic, such as illicit stills, driving while drunk, etc., are shown separately in Table 14. Even such convictions form an unreliable ground for judgment as to the comparative amount of drunkenness under different systems of regulation. Differences in the severity of law enforcement at different times may, apart from any changes in the drinking habits of the average Canadian, affect the statistics of such convictions. The great increase in the number of automobiles in recent years and the growth of tourism, bringing large additions to the Canadian population at certain seasons, have necessitated stricter enforcement of traffic laws. In fact adequate statistical proof of any direct relation between increases in specific crimes and liquor control or even liquor consumption is lacking.

TABLE 14. - CRIMINAL STATISTICS.

A.† Convictions - Indictable Offences and Non-indictable Offences.

Year ended Sept. 30	Indictable Offences					Non-indictable Offences				
	Total Convictions	Illicit Stills	Use of Liquors by Convicted Persons			Total Convictions	Convictions for Breaches of Traffic Regulations	Convictions for Drunkenness	Convictions for Violations of Liquor and Temperance Acts	Driving while Drunk
			Moderate	Im-moderate	Not stated					
1900	4,853	-	3,170	1,683	-	35,885	185	12,215	1,942	-
1901	4,621	-	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	-
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	-
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	104,631	10,381	32,730	6,248	-
1917	11,953	-	5,387	1,332	5,234	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	2,518	111,623	25,296	24,217	7,383	-
1920	15,088	239	11,000	1,232	2,856	144,265	43,170	39,769	10,247	43
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	1,015	5,664	137,493	49,816	25,565	10,088	353
1924	16,258	955	9,013	944	6,301	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	11,629	1,952	8,139	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	11,668	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
1933	32,942	459	23,938	2,645	6,359	292,673	186,848	18,910	10,489	744
1934	31,684	419	22,809	2,199	6,676	328,744	217,827	20,764	10,754	835
1935	33,531	247	26,827	2,528	4,176	362,642	246,123	25,643	8,826	1,149
1936	36,059	335	30,561	3,487	2,011	377,707	236,165	28,433	10,073	1,018
1937	37,148	460	32,838	3,637	673	420,233	287,249	34,606	11,142	1,437

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



B.

Convictions for Drunkenness by Provinces, 1900-37.

Year	CANADA	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	North- west Terri- tories
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
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	231	3,436	1,694	8,939	12,553	4,154	1,332	2,802	5,960	60	-
1916	32,730	219	3,614	1,696	7,108	11,728	3,114	1,062	1,809	2,327	53	-
1917	27,882	207	2,546	1,516	8,025	10,945	1,085	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	-
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	1,456	1,176	6,146	12,993	1,948	505	1,464	1,545	11	-
1925	26,751	112	1,466	1,171	6,342	11,811	1,948	668	1,374	1,844	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	-
1933	18,910	297	1,478	1,127	4,575	8,724	737	286	589	1,068	28	1
1934	20,764	401	1,486	1,505	4,776	9,060	826	304	609	1,781	12	4
1935	25,643	475	1,933	1,755	4,705	12,386	1,054	379	692	2,230	29	5
1936	28,433	558	2,221	2,187	5,332	13,049	1,125	418	785	2,734	21	3
1937	34,606	559	2,577	2,809	7,544	15,960	1,050	425	929	2,720	14	19

C.

Offences Against Liquor Acts, 1900-37.

1900	1,942	9	153	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	-	-	261	37	87
1903	3,031	50	422	294	660	1,051	76	-	-	169	72	237
1904	3,018	99	371	375	583	1,028	122	-	-	133	47	300
1905	3,275	74	446	327	858	861	85	-	-	254	45	325
1906	3,245	37	540	309	856	877	51	-	-	240	21	314
1907	3,498	23	490	395	706	1,016	33	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	164	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	36	551	361	859	2,117	85	366	605	625	40	26
1913	5,969	26	502	447	791	2,167	166	528	560	741	41	-
1914	5,871	72	660	365	882	2,328	166	404	551	394	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	-

C.

Offences Against Liquor Acts, 1900-37 - Concluded.

Year	CANADA	Prince Edward Island	Nova Scotia	New Brun- swick	Quebec	Ontario	Mani- toba	Saskat- chewan	Alberta	British Columbia	Yukon	Northwest Territories
1920	10,247	23	394	585	1,975	4,385	380	452	618	1,427	8	-
1921	10,460	44	362	419	1,384	4,938	427	583	907	1,394	2	-
1922	8,519	28	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	-
1928	15,263	69	688	478	2,096	7,812	598	1,174	944	1,350	22	32
1929	19,327	81	804	486	3,392	9,034	1,399	1,542	1,017	1,556	8	8
1930	18,132	98	532	469	3,043	8,995	1,180	1,392	970	1,432	14	7
1931	16,185	52	588	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
1933	10,489	52	586	599	1,755	5,067	708	553	410	782	13	4
1934	10,754	80	750	622	2,325	4,324	826	543	452	820	3	9
1935	8,826	79	699	567	1,776	3,225	792	506	472	692	8	10
1936	10,073	37	698	610	1,252	4,185	940	570	784	965	24	8
1937	11,142	166	706	596	1,376	4,788	849		734	1,018	28	7

TABLE 15. - Convictions for Indictable Offences by Age Groups, 1921 - 37.

Year	16-20 years			21 - 39			40 and over			Not Given			Total Convictions		
	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
1921	3,064	225	3,289	6,769	1,129	7,898	1,756	176	1,932	2,815	235	3,050	14,404	1,765	16,169
1922	2,950	219	3,169	7,218	987	8,205	1,942	240	2,182	2,001	163	2,164	14,111	1,609	15,720
1923	2,408	233	2,641	6,291	986	7,277	2,226	333	2,559	2,654	57	2,711	13,579	1,609	15,188
1924	2,831	272	3,103	6,577	1,054	7,631	2,167	368	2,535	2,857	132	2,989	14,432	1,826	16,258
1925	3,198	266	3,464	6,974	1,264	8,238	2,231	313	2,544	2,781	192	2,973	15,184	2,035	17,219
1926	2,875	217	3,092	6,681	1,072	7,753	2,430	415	2,845	3,407	251	3,658	15,393	2,055	17,448
1927	3,448	312	3,760	7,829	1,182	9,011	3,032	381	3,413	2,514	138	2,652	16,823	2,013	18,836
1928	3,940	291	4,231	9,261	1,379	10,640	3,389	371	3,760	2,930	159	3,089	19,520	2,200	21,720
1929	5,497	412	5,909	11,236	1,563	12,799	3,862	609	4,471	865	53	918	21,460	2,637	24,097
1930	6,010	443	6,453	12,716	1,627	14,343	4,420	481	4,901	2,651	109	2,760	25,797	2,660	28,457
1931	6,840	426	7,266	14,235	1,575	15,810	4,429	442	4,871	3,431	164	3,595	28,935	2,607	31,542
1932	6,272	446	6,718	14,317	2,102	16,419	4,563	445	5,008	3,029	209	3,238	28,181	3,202	31,383
1933	6,487	563	7,050	17,034	2,411	19,445	5,209	448	5,657	735	55	790	29,465	3,477	32,942
1934	5,706	424	6,130	14,431	2,065	16,496	5,189	478	5,667	3,213	178	3,391	28,539	3,145	31,684
1935	5,660	437	6,097	15,902	2,278	18,180	5,610	448	6,058	3,023	173	3,196	30,195	3,336	33,531
1936	6,550	325	6,875	16,925	2,319	19,244	6,374	574	6,948	2,840	152	2,992	32,689	3,370	36,059
1937	6,942	561	7,503	18,018	2,428	20,446	6,582	633	7,215	1,823	161	1,984	33,365	3,783	37,148

TABLE 16. - Population of Canada at Age Groups 16 - 20 and 21 - 39 in the year 1931 and as estimated for the years 1932-7.

	Male		Female	
	16 - 20	21 - 39	16 - 20	21 - 39
1931	516,673	1,506,148	507,156	1,399,228
1932	523,777 x	1,527,452 x	513,110 x	1,428,471 x
1933	527,263 x	1,544,952 x	517,763 x	1,449,002 x
1934	522,787 x	1,578,991 x	512,478 x	1,486,723 x
1935	522,683 x	1,608,494 x	512,000 x	1,519,676 x
1936	522,731 x	1,636,326 x	512,843 x	1,549,779 x
1937	535,404 x	1,666,791 x	525,136 x	1,581,792 x

x Expected population based on ages in 1931 and mortality tables.



### MORTALITY STATISTICS

Table 17 shows 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 returning alcoholism as a cause of death is doubtful, especially when such is contributory only and other causes may 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 effect the rate. Most certainly comparisons of crude rates when isolated from other information are extremely questionable.

A. TABLE 17. - Deaths Attributable to Alcoholism, 1921 - 1936.

	Total Deaths All Causes Canada (Regis- tration Area as of 1921)†	Deaths Attributed to Alcoholism												Canada	
		Canada (Registra- tion Area as of 1921)†	Percentage Deaths Attributed to Alcohol- ism to total Deaths	Prince Edward Island	Nova Scotia	New Brunswick	Quebec †	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Total Deaths All Causes	Deaths Attri- buted to Alcoholism	
1921 - M.	36,411	78		1	5	3	-	39	9	2	9	10			
F.	31,311	4		-	1	-	-	1	1	-	-	1			
T.	67,722	82	0.12	1	6	3	-	40	10	2	9	11			
1922 M.	37,044	89		-	7	1	-	41	3	11	11	15			
F.	31,984	3		-	1	1	-	-	-	-	1	-			
T.	69,028	92	0.13	-	8	2	-	41	3	11	12	15			
1923 M.	37,517	110		1	4	9	-	55	8	11	11	11			
F.	32,665	13		1	-	-	-	6	1	-	2	3			
T.	70,182	123	0.18	2	4	9	-	61	9	11	13	14			
1924 M.	35,415	114		1	6	5	-	45	13	8	12	24			
F.	30,782	11		-	-	-	-	4	1	-	3	3			
T.	66,197	125	0.19	1	6	5	-	49	14	8	15	27			
1925 M.	35,681	120		-	11	8	-	50	8	13	10	20			
F.	30,796	8		-	-	-	-	6	1	-	-	1			
T.	66,477	128	0.19	-	11	8	-	56	9	13	10	21			
1926 M.	37,747	137		3	6	4	49	75	15	8	9	17	56,979	186	
F.	32,456	19		-	-	-	3	11	-	-	2	6	50,475	22	
T.	70,203	156	0.22	3	6	4	52	86	15	8	11	23	107,454	208	
1927 M.	37,438	161		-	8	9	52	76	24	13	9	22	56,265	213	
F.	31,679	11		-	-	-	5	7	-	2	2	-	49,027	16	
T.	69,117	172	0.25	-	8	9	57	83	24	15	11	22	105,292	229	
1928 M.	39,444	159		-	18	2	43	67	16	14	17	25	58,480	202	
F.	32,981	15		-	-	-	4	6	3	-	4	2	50,577	19	
T.	72,425	174	0.24	-	18	2	47	73	19	14	21	27	109,057	221	
1929 M.	41,685	196		1	8	15	28	87	20	13	16	36	60,920	224	
F.	34,609	19		-	-	3	4	6	2	1	2	5	52,595	23	
T.	76,294	215	0.28	1	8	18	32	93	22	14	18	41	113,515	247	
1930 M.	40,285	139		2	15	4	28	66	5	14	6	27	59,109	167	
F.	33,076	14		-	-	-	5	8	1	1	-	4	50,197	19	
T.	73,361	153	0.21	2	15	4	33	74	6	15	6	31	109,306	186	
1931 M.	38,462	106		-	5	7	31	48	10	8	12	16	56,529	137	
F.	31,568	4		-	-	-	5	3	1	-	-	-	47,988	9	
T.	70,030	110	0.16	-	5	7	36	51	11	8	12	16	104,517	146	
1932 M.	38,879	99		-	5	4	23	61	7	3	6	13	56,153	122	
F.	32,410	11		-	-	1	3	6	1	-	-	3	48,224	14	
T.	71,289	110	0.15	-	5	5	26	67	8	3	6	16	104,377	136	
1933 M.	38,270	74		-	3	6	9	42	2	2	4	15	54,725	83	
F.	32,062	11		-	-	-	4	6	2	1	-	2	47,243	15	
T.	70,332	85	0.12	-	3	6	13	48	4	3	4	17	101,968	98	
1934 M.	38,422	87		1	13	8	22	40	6	7	4	8	55,224	109	
F.	31,231	9		-	-	-	2	6	2	-	-	1	46,358	11	
T.	69,653	96	0.14	1	13	8	24	46	8	7	4	9	101,582	120	
1935 M.	40,046	103		1	13	5	41	52	5	3	11	13	57,206	144	
F.	32,682	10		-	-	2	5	6	1	-	-	1	48,361	15	
T.	72,728	113	0.16	1	13	7	46	58	6	3	11	14	105,567	159	
1936 M.	41,272	122		3	8	16	46	55	10	2	12	16	57,728	168	
F.	23,925	12		-	-	1	5	7	2	-	-	2	49,322	17	
T.	75,197	134	0.18	3	8	17	51	62	12	2	12	18	107,050	185	

† The registration area of Canada as of 1921 does not include Quebec. Figures for Canada inclusive of Quebec for the years 1926 - 36 are shown in the last two columns.

Note: M. - Male, F. - Female, T. - Total.



B. Deaths Due to Cirrhosis of the Liver<sup>x</sup>, 1921 - 1936.

	Total Regis- tration Area as of 1921	Total Canada	Prince Edward Island	Nova Scotia	New Brun- swick	Quebec	Ontario	Mani- toba	Saskat- chewan	Alberta	British Columbia
1921 - Total	144		3	11	13	-	80	6	11	8	12
Specified alcoholic	1		-	-	-	-	-	1	-	-	-
Not " "	143		3	11	13	-	80	5	11	8	12
1922 - Total	159		1	13	5	-	91	8	13	10	18
Specified alcoholic	4		-	-	-	-	1	1	-	1	1
Not " "	155		1	13	5	-	90	7	13	9	17
1923 - Total	178		1	13	10	-	99	12	15	9	19
Specified alcoholic	1		-	-	-	-	1	-	-	-	-
Not " "	177		1	13	10	-	98	12	15	9	19
1924 - Total	164		1	9	4	-	83	15	12	15	25
Specified alcoholic	7		-	-	-	-	-	-	2	3	2
Not " "	157		1	9	4	-	83	15	10	12	23
1925 - Total	214		6	12	14	-	112	12	21	10	27
Specified alcoholic	3		-	-	-	-	2	-	-	-	1
Not " "	211		6	12	14	-	110	12	21	10	26
1926 - Total	158	283	1	15	11	125	75	13	16	9	18
Specified alcoholic	6	10	-	1	-	4	1	-	1	3	-
Not " "	152	273	1	14	11	121	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	-	-	-	1
Not " "	206	336	1	14	11	130	118	14	10	16	22
1928 - Total	195	363	-	9	9	168	104	17	14	14	28
Specified alcoholic	7	10	-	1	-	3	4	1	-	1	-
Not " "	188	353	-	8	9	165	100	16	14	13	28
1929 - Total	199	367	3	13	8	168	112	9	8	12	34
Specified alcoholic	11	14	-	-	-	3	10	-	-	1	-
Not " "	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	-	-	-	13	7	-	-	-	2
Not " "	165	311	2	12	13	146	81	12	16	12	17
1931 - Total	185	367	-	16	7	182	107	10	18	11	16
Specified alcoholic	11	18	-	1	-	7	6	-	-	1	3
Not " "	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	-	1	1
Not " "	196	380	3	12	10	184	109	12	12	12	26
1933 - Total	211	365	2	14	9	154	110	18	13	20	25
Specified alcoholic	13	16	-	-	1	3	8	1	-	1	2
Not " "	198	349	2	14	8	151	102	17	13	19	23
1934 - Total	215	394	3	21	7	179	122	20	6	15	21
Specified alcoholic	13	19	-	1	1	6	7	2	1	1	-
Not " "	202	375	3	20	6	173	115	18	5	14	21
1935 - Total	232	416	2	12	12	184	117	24	22	14	29
Specified alcoholic	12	25	-	2	1	13	4	1	1	1	2
Not " "	220	391	2	10	11	171	113	23	21	13	27
1936 - Total	243	453	1	17	12	210	119	22	22	20	30
Specified alcoholic	13	16	-	1	1	3	7	2	-	2	-
Not " "	230	437	1	16	11	207	112	20	22	18	30

<sup>x</sup> 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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DATE		AMOUNT		REMARKS	
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1900	40	4000	00	PAID TO THE	
1900	41	4100	00	PAID TO THE	
1900	42	4200	00	PAID TO THE	
1900	43	4300	00	PAID TO THE	
1900	44	4400	00	PAID TO THE	
1900	45	4500	00	PAID TO THE	
1900	46	4600	00	PAID TO THE	
1900	47	4700	00	PAID TO THE	
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1900	49	4900	00	PAID TO THE	
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