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THE CONTROL AND SALE OF LIQUOR

IN

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Acting Dominion Statistician: Chief, Social Analysis: Statistician: S. A. Cudmore, M.A. (Oxon.), F.S.S., F.R.S.C.

A. L. Neal, B.A., B.Sc. (Econ.)

L. J. Beehler, M.A.

THE CONTROL AND SALE OF LIQUOR IN CANADA

Historical Summary

The first legislative restriction regarding intoxicating liquor in what is now the Dominion of Canada concerned its 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. In the English colonies, too, 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 country; 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 mammfacture 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 authorising municipal councils to pass prohibitory by-laws. In 1869 the Mova 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 rate-payers 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 and upwards (8 gallons and upwards in the case of wine and beer) at one time to druggists and other licensed persons, or to such persone 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 wote. Decisions either for or against the Act, as decided by the majority vote, were to remain in force for three years. It was further provided that the Dunkin Act should not be brought into force in any new lo ality 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 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 2). 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. Besolutions 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. Mative wine could be sold, however, in Ontario.

In aid of provincial legislation prohibiting or restricting the sale of intoxicating liquore, 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 prehibition.

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 Hie 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 producers to sell at retail under certain restrictions. 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. The existing legislation was confirmed by Plebiscite, taken in June, 1940.

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 lose 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 in carrying out and enforcing the provisions of the Act 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

Mhere 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.

HIW 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 expense of administration.

<u>Disposition of Profits</u>. - 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 authorised 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 salss.
 - (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.

QUEREC

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.

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

Regulation of Sale

Where sold. - From government liquor stores; from brewers or brewers' warehouses; in hotels, inns, cafés, restaurants, boats, dining cars, grocery stores, taverns, clubs, trading posts, banquets, etc.

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 cents per gallon of draught beer; 7 cents per dozen of large bottles and 4 cents per dozen of small bottles of beer.
- (3) Spirits, beer or wine by the glass or open bottle in hotels having special licences, in steamboats, dining cars or clubs, with or without meals; in other hotels and in cafés with meals only; beer and wine only in inns having special licences, with or without meals; in other inns and in restaurants, with meals only.

In the case of a steamboat, permit is granted only if such boat performs regular service between points in the province at least fifty miles apart.

- (4) Beer in quantities of not less than one bottle from licensed grocery stores, 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) Trading posts, or industrial or mining establishments in new Quebec or other territory in the northern part of the province designated from time to time by the Lieutenant-Governor in Council, may sell alcoholic liquor at such posts or establishments to their employees and to people living in such territory.

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. - It is forbidden to sell to persons under 20 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.

ONTARIO

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

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 revenus 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' retail stores, wineries and branch retail sales offices of wineries; wine and beer only in hotels, clubs, military messes, steamboats and trains holding "Authorities" from the Liquor Control Board.

We 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) Spirits in limited quantities may be sold from government liquor stores 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 retail store.
- (4) Native wins in sealed containers without permit from the retail premises of licensed native wins manufacturers.
- (5) Wine for sacramental purposes may be sold by a holder of a sacramental wins 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 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 resals and consumption in authorized premises.

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

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 liquor stores, cash and carry or for delivery therefrom to the permittees residence, which delivery service is under the control of the Commission.

- (2) Deliveries may be made from breweries, distilleries or their authorized agents upon the order of the Commission. In such case the brewers or distillers really sell to the Commission and must make to it a monthly report of sales. Brewers pay a tax of $12\frac{1}{2}$ cents per gallon to the Commission. Prior to 1928 the brewers could sell direct 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 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 Jamuary 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 plebiscitee, enforcement, etc.

<u>Disposition of Profits.</u> - 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. (1) At Liquor Board general liquor stores; beer, wine and spirituous liquors.
 - (2) At Liquor Board beer and wine stores; beer and wine only.
 - (3) On licensed premises which are situated in hotels, clubs and canteene; beer

only.

(4) 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 is limited and stores are established at 34 such points. No beer and wine store may be established in a town or village which has petitioned against same and in which a majority of the electors has 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 has voted in favour of discontinuing the store or stores in the district.

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

<u>Disposition of profits</u>. - 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 15½ cents per gallon (12½ cents prior to April 1, 1932). However, 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 now made through the Board. Under the new arrangement the gallonage tax is no longer levied.
 - (4) On a physician's order.
- (5) From druggists on a 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.

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

Regulation of Sale

- Where sold. (1) Government liquor stores (liquor of all kinds).
 - (2) Beer parlours (beer only).
 - (3) 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 a 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.

NORTHWEST TERRITORIES

Act. - The Territorial Liquor Ordinance assented to 27th April, 1939, with amendments;

Northwest Territories Act, Chapter 142 R.S.C. 1927, with amendments.

Administration. - The only authorized liquor store in the Northwest Territories was opened at Tellowknife on the 27th June, 1939. It is known as the Territorial Liquor Store and is operated by the Saskatchewan Liquor Board as Territorial Liquor Agent for the Northwest Territories Administration. The Board purchases all supplies, employs all necessary labour and handles all the receipts directly connected with the operation of the store. The net profits are struckat the end of March and September each year and turned over to the Northwest Territories Administration. Convictions for liquor offences are made under both the Territorial Liquor Ordinance and the Northwest Territories Act. The net profits from the liquor store and the proceeds of fines under the Territorial Liquor Ordinance are placed in a special account in the Consolidated Revenue Fund. The proceeds of fines under the Northwest Territories Act are credited to ordinary revenue.

The Commissioner of the Northwest Territories, with the advice and consent of the Northwest Territories Council, directs the activities of the Territorial Liquor Agent in the operation of the Territorial Liquor Store and makes all necessary regulations to meet the conditions which arise.

<u>Distribution of Profits</u>. - Under the provisions of the Territorial Liquor Ordinance all moneys and all property acquired in the administration of the Ordinance shall be the property of the Crown in the right of the Northwest Territories, and all profits arising out of the operation of a liquor store shall be applied to territorial purposes.

Regulation of Sale -

- Where sold (1) Spirituous liquor, wines and beer of all kinds in stock may be purchased from the Territorial Liquor Store.
- (2) Beer only may be purchased from licensed hotel premises. All beer supplies for such licensed premises must be purchased from the Territorial Liquor Store.
 - How sold (1) In sealed packages only.
 - (2) To the holders of permits issued under the Territorial Liquor Ordinance.
- (3) In the case of local purchases the daily limit is two bottles of spirituous liquor or four bottles of wine or two dozen quart bottles or the equivalent of beer or any combination thereof.
- (4) Purchases at the Territorial Liquor Store for shipment to points outside the settlement where the store is located are restricted to two gallons of spirituous liquor or the equivalent thereof in any single purchase.
- (5) Beer may be sold in licensed premises for consumption therein or quantities up to three reputed quarts of beer to any one person at any one time may be sold in licensed premises for consumption elsewhere during certain periods when the Territorial Liquor Store is closed.
- To whom sold (1) Persons of the full age of twenty-one years who are otherwise eligible under the Territorial Liquor Ordinance may purchase Class "A" annual permits \$2.00, or Class "D" daily permits 25 cents.
- (2) Ministers of the gospel may purchase Class "B" permits (fee not over 50 cents) covering wine for sacramental purposes.
- (3) Special permits, Class "C" may be issued for the purchase of liquor from Provincial Liquor Commissions or Control Boards for importation into the Northwest Territories. Such permits are issued when it is not practicable to obtain liquor supplies from the Territorial Liquor Store.

YUKON

Act - The Government Liquor Ordinance, passed September 13th, 1921.

Administration - By the Controller of the Territory in whom is vested the administration of the Ordinance. The Controller may make regulations, subject to the provisions of the Ordinance, for regulating, controlling and conducting the sale of liquor in government stores. All moneys derived from the sale of liquor by Vendors shall be paid to the Territorial Treasurer, as provided by the Regulations, and shall be deposited in the Bank to the credit of the Yukon Consolidated Revenue Fund, in a special account designated as "The Liquor Account". Payment for stocks of liquor and expenses incidental to the business is made from this account by cheque signed by the Controller, and countersigned by the Territorial Treasurer.

<u>Disposition of Profits</u> - All net profits shall be transferred from such "Liquor Account" to the Yukon Consolidated Revenue Fund, and shall be at the disposal of the Controller in Council.

Regulation of Sale. -

Where sold. - Government liquor stores (liquor of all kinds)
In licensed hotels (beer only)
In licensed clubs (beer only)

The Controller may issue licenses to bona fide hotels to sell, by retail, beer by the glass

or by the bottle in limited quantities for consumption on the premises or elsewhere.

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

- (2) Beer by the glass or open bottle for consumption in licensed hotels.
- (3) Beer in licensed bona fide clubs to club members only.
- To whom sold. (1) To persons twenty-one years of age or over.
 - (2) To beer licensees who may purchase beer by the barrel at a special rate.
- (3) Druggists, physicians, dentists and veterinaries or hospitals may purchase alcohol in quantity, one gallon at any one time, upon affidavit being furnished with each purchase.

SALES OF LIQUOR CONTROL BOARDS

Data on gross sales, other revenus, and not profits of the Provincial Liquor Boards are tabulated in Table 1. In connection with the figures on gross sales it is essential to note that for Quebec, Manitoba, and Alberta (prior to April 1, 1936), and for Ontario (after July 24, 1934), the sales of beer made directly by the brewers to the licensees are not included. Data on such sales are given in the footnotes to the table.

It should be noted 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 liquor sold, insofar as available is given in the footnotes to Table 1.

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

				Permits, etc.	Net Revenue	
		Gross Sales	Other Revenue	Net Profits	Paid Direct to Provincial Governments	from Liquor Control
		\$	\$	\$	\$	\$
iova Scotia -						
Aug. 18 - Sept. 30	1930	621,588	7,168	23, 151	22,267	45,418
Year ended Sept. 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 Nov. 30	1935	3,806,835	9,025	671,385	25,858 (1)	697,243
Year ended Nov. 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	1,313,994
	1938	4,684,901	58,959	1,337,458	28,356	1,365,814
	1939	5,483,433	63,061	1,691,706	26,719	1,718,425
	1940	8,458,175	109,832	2,256,573	27,656	2, 284, 229
	1941	11,449,300	171,902	3,324,227	34,008	3,358,235
ew Brunswick - Year ended Oct. 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	3,535,101	19,957	1,104,717	_	1,104,717
	1938	3,525,215	24,933	1, 153, 763		1,153,763
	1939	3,714,749	21,098	1,275,799	_	1,275,799
	1940	5,209,122	21,729	1,655,739		1,655,739
	1941	6,627,025	21,078	2, 220, 308	-	2,220,308
nebec - Year ended Apr. 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	- 1	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		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	1,796,415	5,487,018		5,487,018
	1938	17,027,104	1,949,063	6,221,814	44	6,221,814
	1939	17,292,954	1,890,620	6,470,864	_	6,470,864
	1940	17,991,145	2,195,490	7,572,121		7,572,121
	1941	19,583,890	2,261,792	7,270,810		7,270,810

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

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

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

1928	Total Not Revenue	Additional Amounts for Permits, etc.		Liquor Cont Commissions	Receipts by		
Ontario - June 1 - Oct. 31 1927 17,533,659 1928 48,995,591 1930 52,283,002 1,016,707 9,315,967 869,457 1931 48,833 9,661,449 989,457 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,707 1,016,7	from Liquor Control	to Provincial					
1928	\$	\$	\$	\$	8		
1929 55,360,570 948,833 9,661,449 989,457 1930 52,283,002 10,16,707 962,659 1931 45,835,708 953,777 8,491,653 656,659 1933 30,143,247 714,761 5,423,622 482,736 1934 27,752,675(3) 1,583,55 5,943,803 435,043 435,043 1935 8,110,589(3) 9,20,666 2,595,881 207,411 1936 18,530,658(3) 2,942,605 2,595,881 207,411 1937 20,733,368(3) 3,100,231 8,960,601 495,066 1938 22,820,002(3) 3,381,789 9,893,587 556,579 1939 22,420,061(3) 3,259,768 9,576,021 553,138 1940 22,820,689(3) 3,789,682 10,564,176 487,736 1941 26,847,956(3) 4,589,136 11,715,410 578,765 1 1928 3,985,006 338,019 1,345,117 1928 3,985,006 338,019 1,345,117 1929 7,372,629 694,887 1,993,107 1933 4,115,534 478,976 1,994,287 1933 4,115,534 478,976 1,994,287 1,994,287 1,934 4,289,766 1,934 4,289,76 1,944,981 1,934 4,289,76 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934 4,289,76 1,944,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,934,287 1,936 4,289,694 494,108 1,293,288 1,293,288 1,937 1,753,363 1,938 5,889,689 597,575,79 1,753,363 1,753,363 1,938 5,889,689 597,575,79 1,753,363 1,753,363 1,938 5,889,689 597,575,79 1,753,363 1,753,363 1,939 5,947,637 604,548 1,742,075 1,753,363 1,939 5,947,637 604,548 1,742,075 1,753,363 1,939 5,947,637 604,548 1,742,075 1,753,363 1,939 1,939 5,947,637 604,548 1,742,075 1,753,363 1,939 1,939 5,947,637 604,548 1,742,075 1,753,363 1,939 1,939 1,934,547,637 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,944,547 1,94	3, 318, 150	513,390	2,804,760	272,165	17,533,659	1927	Ontario - June 1 - Oct. 31
1930 52,283,002 1,016,707 9,315,967 962,659 1931 45,835,708 953,777 8,491,653 859,517 8646,639 1932 36,099,662 864,357 6,632,420 646,639 646,639 714,761 5,423,622 482,736 714,761 5,423,622 482,736 714,761 5,423,622 482,736 714,761 5,423,622 482,736 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761 714,761	8,709,560	881,472	7,828,088	835,692	48,995,591	1928	
1931	10,650,906	989,457	9,661,449	948,833	55, 360, 570	1929	
1932 36,099,562 864,357 6,632,420 646,639 1933 30,143,247 714,761 5,423,622 482,738 1934 27,752,675(3) 1,583,553 5,943,803 435,043 1935 8,110,589(3) 920,686 2,595,881 207,411 1936 18,530,658(3) 2,942,605 7,862,719 327,097 1937 20,733,368(3) 3,100,231 8,960,601 495,066 1938 22,820,002(3) 3,381,789 9,893,587 556,579 1 1939 22,420,061(3) 3,259,768 9,576,021 553,138 1 1940 22,820,689(3) 3,789,682 10,564,176 487,736 1 1941 26,847,956(3) 4,589,136 11,715,410 578,765 1 Nanitoba - Year ended Aug. 31 1924 3,639,180 369,079 1,346,161 - Year ended Apr. 30 1925 2,962,902 186,151 982,016 - 1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,238,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1939 5,947,637 604,548 1,742,075 -	10,278,626	962,659	9,315,967	1,016,707	52, 283, 002	1930	
1933 30,143,247 714,761 5,423,622 482,738 1934 27,752,675(3) 1,583,653 5,943,803 435,043 Year ended Mar. 31 1936 18,530,658(3) 200,686 2,595,881 207,411 Year ended Mar. 31 1936 18,530,658(3) 3,100,231 8,960,601 495,066 1938 22,820,061(3) 3,259,768 9,893,587 556,579 1939 22,420,061(3) 3,259,768 9,876,021 553,138 1 1940 22,820,689(3) 3,789,682 10,564,176 487,736 1 1941 26,847,956(3) 4,589,136 11,715,410 578,765 1 Manitoba - Year ended Apr. 30 1925 2,962,902 186,151 982,016 - Year ended Apr. 30 1926 3,745,378 319,018 1,315,185 - 1927 3,793,772 359,030 1,366,901 - 1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,655 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1934 4,539,694 4,20,00 4,72,991 1,086,028 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 4,94,108 1,293,288 - 1937 5,191,393 5,40,685 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	9,351,170	859,517	8,491,653	953, 777	45,835,708	1931	
Nov. 1 - Mar. 31	7,279,059	646,639	6,632,420	864, 357	36,099,562	1932	
1934 27,752,675(3) 1,583,553 5,943,803 205,431 1935 8,110,589(3) 920,686 2,595,881 207,411 207,411 207,33,368(3) 3,100,231 8,960,601 495,066 1938 22,820,002(3) 3,381,789 9,893,587 556,579 1939 22,420,061(3) 3,289,768 9,576,021 555,138 1940 22,820,689(3) 3,789,682 10,554,176 467,736 1941 26,847,956(3) 4,589,136 11,715,410 578,765 1 1925 3,745,378 319,018 1,315,185 1927 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,772 3,793,700 3,767,362 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,768 4,799,7	5,906,358	482,736	5,423,622	714,761	30, 143, 247	1933	
Nov. 1 - Mar. 31 Year ended Mar. 31 1936 18,530,658(3) 2,942,665 1937 20,733,368(3) 3,100,231 8,960,601 1938 22,830,002(3) 3,381,789 9,893,587 556,579 1939 22,420,061(3) 3,259,768 9,576,021 553,138 1 1940 22,820,689(3) 3,789,682 10,564,176 487,736 1 1941 26,847,956(3) 4,589,136 11,715,410 578,765 1 Manitoba - Year ended Aug. 31 1924 3,639,180 1925 2,962,902 166,151 982,016 - Year ended Apr. 30 1926 3,745,378 319,018 1,315,185 - 1927 3,793,772 359,030 1,366,901 - 1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 1931 6,506,600 1936 1932 5,399,003 599,136 1,490,041 - 1934 3,767,362 1935 4,208,701 1936 4,877,362 1937 5,191,393 5,389,682 1,742,075 - 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	6,378,846			1,583,553	27,752,675(3)	1934	
Year ended Mar. 31	2,803,292					1935	Nov. 1 - Mar. 31
1937 20,733,368(3) 3,100,231 8,960,601 495,066 1938 22,820,002(3) 3,381,789 9,893,587 556,579 1 1939 22,420,061(3) 3,259,768 9,576,021 553,138 1 1940 22,820,689(3) 3,789,682 10,564,176 487,736 1 1941 26,847,956(3) 4,589,136 11,715,410 578,765 1	8,189,816			2,942,605	18,530,658(3)	1936	Year ended Mar. 31
1938 22,830,002(3) 3,381,789 9,893,587 556,579 1	9,455,667		8,950,601	3,100,231	20,733,368(3)	1937	
1939	10, 450, 166					1938	
1940 22,820,689(3) 3,789,682 10,564,176 487,736 1 26,847,956(3) 4,589,136 11,715,410 578,765 1 1 1 1 1 1 1 1 1	10, 129, 159					1939	
Manitoba - Year ended Aug. 31 Sept Apr. 30 Year ended Apr. 30 1926 3,745,378 1927 3,793,772 359,030 1,366,901 1928 3,985,006 338,019 1,345,117 1929 7,372,629 694,887 1,993,107 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 1936 4,15,534 478,976 1,094,287 - 1936 4,539,694 1937 4,208,701 1938 5,889,689 1939 5,947,637 604,548 1,742,075	11,051,912				4 4		
Year ended Aug. 31 1924 3,639,180 369,079 1,346,161 982,016 982,016 Year ended Apr. 30 1926 3,745,378 319,018 1,315,185 - 1927 3,793,772 359,030 1,366,901 - 1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 699,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,066,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075	12, 294, 175		11,715,410	4,589,136	26,847,956(3)	1941	
Year ended Aug. 31 Sept Apr. 30 1925 Year ended Apr. 30 1926 3.745.378 319.018 1,315.185 - 1927 3.793.772 359.030 1,366.901 - 1928 3.985.006 338.019 1,345.117 - 1929 7,372.629 694.887 1,993.107 - 1930 7,620.265 741.858 2,044.981 - 1931 6,506.600 677.635 1,866.783 - 1932 5,399.003 599.136 1,490.041 - 1934 3,767.362 442.710 992.068 - 1935 4,208.701 472.991 1,066.028 - 1936 4,539.694 494.108 1,293.288 - 1937 5,191.393 543.082 1,512.201 - 1938 5,889.689 597.579 1,753,363 - 1939 5,947.637 604.548 1,742.075							Menitoha -
Sept Apr. 30 1925 2.962,902 186,151 982,016 - Year ended Apr. 30 1926 3.745,378 319,018 1,315,185 - 1927 3.793,772 359,030 1,366,901 - 1928 3.985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5.399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,066,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,346,161		1 346 161	369 079	3 639 180	1924	
Year ended Apr. 30 1926 3,745,378 319,018 1,315,185 - 1927 3,793,772 359,030 1,366,901 - 1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075	982,016						
1927 3,793,772 359,030 1,366,901 - 1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,315,185						
1928 3,985,006 338,019 1,345,117 - 1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,366,901						3002 3002 300
1929 7,372,629 694,887 1,993,107 - 1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,345,117						
1930 7,620,265 741,858 2,044,981 - 1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,993,107						
1931 6,506,600 677,635 1,866,783 - 1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	2,044,981						
1932 5,399,003 599,136 1,490,041 - 1933 4,115,534 478,976 1,094,287 - 1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,866,783						
1933	1,490,041						
1934 3,767,362 442,710 992,068 - 1935 4,208,701 472,991 1,086,028 - 1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,094,287						
1935	992,068						
1936 4,539,694 494,108 1,293,288 - 1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1,086,028						
1937 5,191,393 543,082 1,512,201 - 1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -	1, 293, 288						
1938 5,889,689 597,579 1,753,363 - 1939 5,947,637 604,548 1,742,075 -							
1939 5,947,637 604,548 1,742,075 -	1,512,201						
	1,753,363						
1040 6 667 740 606 000 1 067 677	1,742,075	~					
	1,857,633	-					

(3) In addition to the sales of spirits, beer and wine from liquor stores were the following:

		Sales of Beer from Breweries and Brewers' Retail Stores (exclusive of any charge for containers)	Sales of Native Wines direct to Customers from Native Wine Sales Offices and, where per- mitted, from Winery Premises.
		\$	\$
July 24 - October	1934	8,340,981.65	265,620.35
Nov. 1, 1934 - Mar. 31	1935	6,975,854.18	557, 199.10
Year ended Mar. 31	1936	22,009,099.86	1,407,932.97
	1937	23,715,895.69	1,660,637.35
	1938	26, 289, 136.05	1,886,530.27
	1939	25, 192, 225, 40	2,025,700.27
	1940	28,435,819.50	2,278,767.81
	1941	34, 599, 089.80	2,636,513.54

TABLE 1. - Gross Sales and Net Profits of Liquor Control Boards; Additional Revenue Paid Direct to

		Receipts by L	iquor Cont		Additional Amounts for Permits, etc.	Total Net Revenue
		Gross Sales	Other Revenue	Net Profits	Paid Direct to Provincial Governments	from Liquor Control
Saskatchewan - Year ended March 31	1926	7,812,675	\$ 45,677	\$ 1,897,758	\$ 32,022	3 000 700
pastavenonal - rott offen letter of	1927	10,305,208	26,346	2,114,867	15,829	1,929,780 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	2,398,414	7,262	2,405,676
	1931	9,158,433	46,834	1,516,246	20,983	1,537,229
	1932	5,774,060	28,779	843,417	29,221	872,638
	1933	4,787,266	47,809	864,657	1,800	866,457
	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
	1938	6,042,165	54,488	1,245,518	1,673	1,247,191
	1939	6,012,144	58,310	1,289,717	1,389	1,291,106
	1940	7,273,941	66,670	1,704,858	1,499	1,706,357
	1941	8,509,226	68,658	1,939,784	1,401	1,941,185
Alberta - June 1 - December 31	1924	2,632,605	374,647	1,043,212	83, 255	1,126,467
Year ended December 31	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
January 1 - March 31	1928	1,256,354	143, 382	523,887	75,585	599,472
Year ended March 31	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	7,660,709(x)	167,368	2,331,869	58,944	2,390,813
	1939	8,194,271	171,711	2,532,751 2,676,944	61,203	2,593,954
	1940	8,645,554 9,365,551	178,378 200,086	2,873,748	63,180 63,478	2,740,124
	1941	10,753,378	224,130	3, 136, 214	71,413	2,937,226 3,207,627
British June 15, 1921 - March 31,		6,344,617	130,955	1,772,971	331,115	2,104,086
Columbia - Year ended March 31	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	4,376,166
	1930	16,498,693	232,661	4,640,098	197,083	4,837,181
	1931	14,735,423	246,545	4,022,705	167,859	4, 190, 564
	1932	11,753,942	203, 299	3, 293, 239	128,622	3,421,861
	1933	8,607,317	183, 225	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
	1938	14,110,159 13,738,097	150,023	4,042,627 3,841,130	52,538 51,011	4,095,165
	1940	14, 960, 234	157,114	4,403,963	52,985	3,892,141 4,456,948
	1941	17,590,253	169,131	4,781,465	60.017	4,456,948
Orthwest Territories -	1940	87,697	3,548	16,637	1,092	17,729
OT ATTACK TOO	1941	142,998	1,787	31, 190	872	32,062

⁽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 the fiscal years 1937-41 the proportions of liquor and beer, respectively, were as follows:

Liquor Beer Liquor Beer

1937 \$ 3,687,708 \$ 3,973,001 1939 \$ 4,219,798 \$ 4,425,756 1941 \$ 4,847,839 \$ 5,905,539

4,195,901 1940 4,330,165 1938 3,998,370 5,035,386 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.

(a)	Nova Scotia:	Nova Scotia: Analysis of sales by the Nova Scotia Liquor Commission.								
	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36(1)				
	\$	\$	\$	\$	\$	\$				
Alcohol	2,210,25	2,500.55	1,827.25	1,627.25	1,608.50	2,084.75				
Spirits	5,914,433,52	4,228,315.07	3,011,693.15	2,385,079,83	2,142,461.24	1,641,167,65				
Wines	548,516.00	786,516,58	518,797.36	399,144.19	353,602.66	418,479.70				
Beer	4,984,092.90	3,440,810.35	1,951,065.70	1,899,009.80	2,150,700.03	1,769,912,45				
Miscellaneous	47.31	32.10	49.10	40.18	50.16	46.93				
TOTAL	11,449,299.98	8,458,174.65	5,483,432,56	4,684,901.25	4,648,422.59	3,831,691.48				
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.				
Alcohol	118	137	102	93	90	134				
Spirits										
Brandy	5,415	3,914	4,028	4,012	3,741	2,658				
Gin	67,373	52,742	47,065	43,952	43,733	33,622				
Rum	116,665	83,682	72,825	50,622	42, 397	32,514				
Whiskey	153,627	90,270	64,416	54,927	46,451	36,018				
Liqueurs	720	506	336	351	361	576				
TOTAL	343,800	231,114	188,670	153,864	136,683	105,388				
Wines	102,264	201,867	146, 238	109,843	95,127	143,396				
Cider	18,540	18,075	10,729	7,014	6,786	4,140				
TOTAL	120,804	219,942	156,967	116,857	101,913	147,536				
Beer										
Imported	7,462	5,822	7,890	7,991	8,558	7,082				
Western	1.007,599	522,733	280,329	291,368	339,153	253,126				
N.S. and N.B.	1,659,961	1,361,578	775,882	713,607	787,238	677,807				
TOTAL	2,675,022	1,890,133	1,064,101	1,012,966	1,134,949	938,015				

⁽¹⁾ Dec. 1, 1935 - Nov. 30, 1936.

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

Sales	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36
	\$	\$	\$	\$	\$	\$
Alcohol	67,876.85	56,607.30	57,082.55	39,777.65	35,563.95	29,763.40
Spirite	3,608,210.01	2,841,724.50	2,248,413.78	2,151,067.59	2,083,668.37	1,498,218,34
Wine	533,812.63	470,529.07	330,125,63	326,091.59	332,972.04	335,031.59
Beer	2,417,596.80	1,840,210.80	1,078,165.31	1,007,279.45	1,082,595.72	832,794,90
Containers	186.90	163,65	968.21	1,005.57	646.07	123.64
Less Return Sales	658.20	213.60	6.13	7.00	345.60	72,75
TOTAL	6,627,024.99	5,209,121.72	3,714,749.35	3,525,214.85	3,535,100.55	2,695,859.12

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

	1940-41 (11 months)	1939-40	1938-39	1937-38	1936-37	1935-36	1934-35
	Gal.						
Spirits							
Alcohol	198,457.2 68,061.3	213,424.0	281,374.5 123,438.0	262,912.2 133,247.8	178,752.5) 112,575.9)	212,082.7	50,169.
Brandies and							
Cognacs	66,888.4	57,817.9	67,064,6	67,096.7	53,260.3	44,648.3	39,315.
Gins	258,369.0x 14,966.3+	239,039.8x 18,494.2+	273,681.1x 21,322.4+	298,565.5	245,608.8)x 19,325.2)+	228,747.3	168,335.
Irish Whiskies . Liqueurs Rums	360.0 5,086.1 41,273.8	390.2 4,794.5 24,597.8	513.9 5,649.6 23,973.6	623.4 5,614.4 22,609.8	591.6 4,958.6 20,401.4	589.2 4,406.1 16,328.8	548.2 3,978.3 13,270.1
Ryes	66,472,9	64,173.9	71,586.3	74,819.4	70,824.3	65,685.0	54,161.8
Scotch Whiskles .	88,346.0x 167,275.2+	77,076.8x 182,419,2+	82,673.8x 204,219.6+	294,926.7	77,631.2)x 189,238.8)+	227,607.2	185,826.
Miscellaneous	2,467.6	1,685,5	2,108.2	2,250,6	2,065.5	2,065.5	2,168.6
TOTAL	977,023.8	960,915.1	1,157,605.6	1,162,666.5	975,234.1	802,160.1	517,774.2
Vines							
Champagnes	8,244.7	7,931.9	8,139,8	8,538,2	8,474.3	7,944.2	16.965.9
Clarets	17,339.6	17,455.8	16,644.7	16,658.9	16,300.5	16,621.0	19,192.5
Sauternes	29,494.8	28,793.1	29,515.5	29,325.7	29,614.7	30,901.6	36,535.4
Ports	283,316,8x 64,324.4+	274,957.9x 66,851.5+	233,741.4x 64,492.3+	301,850.3	225,792.8)x 67,026.4)+	298,231.6	358,715.2
Sherries	688,652,7x 30,836.8+	538,604.7x 31,512,4+	364,060.9x 31,957.7+	387,429.6	343,301.5)x 41,871.9)+	392,100.4	441,220.9
Burgundies	15.864.2	15,923.5	11.913.9	11,897.2	13,230.8	11.848.6	13.701.7
Vermouths	11,626.1	10,574.5	11,467.6	12,761.2	13,335.7	14,690.1	18,503,2
Miscellaneous	59,175,3	72,086.0	63,735,4	74,792.8	67,406.0	76,487,3	74,911.4
TOTAL	1,208,875.4	1,064,691.3	835,669.2	843,253.9	826,354.6	848,824.8	979,746.2

x Canadian.

+ Imported.

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

Fiscal year ended April 30		actured and the Province	Beer Imported from Ontario		Beer Ex	Revenue from Tax on Sales Paid to the Liquor Commission	
	Gal.	\$	Gal.	\$	Gal.	\$	\$
922	21,741,963	15,050,819	579,385	467,135	241,660	166,717	784,234
923	22,017,521	13,369,885	588,836	393,742	207,413	127,500	694,557
924	25,238,355	14,639,650	492,022	327,690	498,111	311,536	763,944
925	26,111,658	14,467,494	579,069	390,966	537,896	448,840	765,766
926	25,511,627	16,834,384	829,891	587,462	170,809	147,710	878,477
927	25,812,338	18,743,163	949,018	682,674	163,141	125,068	977,545
928	27,555,605	19,841,455	1,077,258	777,905	448,688	369,706	1,053,938
929	27,909,277	21,202,393	1,106,023	938,643	1,454,080	1,150,798	1,164,591
930	28,630,804	21,653,875	1,305,459	1,097,874	1,702,186	1,328,504	1,204,015
931	27,668,675	20,934,014	1,299,421	1,024,311	1,652,263	1,287,590	1,162,296
932	24,420,391	18,377,182	1,476,473	1,149,008	1,556,906	1,199,510	1,036,285
933	18,734,987	14,176,446	1,396,231	1,090,417	1,319,541	1,128,729	819,780
934	17,576,048	13,129,808	1,297,137	1,010,946	1,294,539	1,114,353	762,755
935	18,288,799	13,603,405	1,154,871	963,284	3,617,068	3,315,035	894,086
936	18,184,161	13,447,882	1,199,265	1,055,081	4,158,107	3,841,168	917,206
937	18,741,258	14,002,742	1,385,972	1,242,130	4,570,054	3,934,054	958,946
938	21,291,283	16,019,116	1,721,032	1,578,668	5,228,668	4,458,086	1,102,793
939	20,630,997	15,462,175	1,680,166	1,541,834	4,830,251	4,173,809	1,059,226
940	19,767,731	15,517,627	1,565,536	1,412,787	5,405,860	4,797,013	1,173,330
941	20,257,638	17,114,364	1,814,168	1,663,556	6,658,467	6,130,981	1,213,949

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

	Year	Tear	Year	Year	Year
	ending	ending	ending	ending	ending
	March 31,1941	March 31,1940	March 31,1939	March 31,1938	March 31,1937
	\$	\$	\$	\$	*
Domestic Spirits	17,124,820.62	14,257,132.64	13,672,891.65	13,825,094.49	12,266,537.3
Imported Spirits	5,934,703.10	5,333,752.77	5,687,072.14	5,690,553.47	5,183,489.93
Domestic Wines	2,000,957.30	1,672,474.20	1,496,981.30	1,470,894.70	1,445,688.8
Imported Wines	611,369.83				644.276.7
Domestic Beers	1,099,142.97				
Imported Beers	76,963.00	76,734.60	79,565,30	85,901.75	78,563,50
Total sales from Liquor stores	26,847,956.82	22,820,689.73	22,420,060.59	22,830,002,37	20,733,367.7
B. & B.W. sales (Domestic beer,			1117		
exclusive of container value)	34,599,089.80	28,435,819.50	25, 192, 225.40	26,289,136.05	23,715,895,69
Wineries' sales (Domestic Wines).	2,636,513,54	2,278,767.81	2,025,700.27	1,886,530.27	1,660,637.38
GRAND TOTAL	64,083,560.16	53,535,277.04	49,637,986.26	51,005,668,69	46,109,900.78
	Gal.	Gal,	Gal,	Gal.	Gal.
Domestic Spirits	1,236,128	1,115,419	1,230,708	1,239,164	1,095,546
Imported Spirits	284,584	274,158	328,311	327,971	298,92
Domestic Wines	872,877	765,595	723,169	704,834	670,783
imported Wines	62,333			69,071	71,74
Domestic Beers	677,068	· ·	573,551	702,741	689,548
Imported Beers	21,327	21,283	21,733	23,057	20,869
total sales from Liquor stores	3,154,317	2,807,483	2,936,836	3,066,838	2,847,41
B. & B.W. sales (Domestic Beer) .	30,626,640	26,756,549	24,141,817	25,096,435	22,606,732
Wineries' sales (Domestic Wines).	1,101,193	998,100	934,361	861,846	737,673
GRAND TOTAL	34,882,150	30,562,132	28,013,014	29,025,119	26,191,820

Salas of Domestic Bear in Cotario during the years ending March 31, 1986 - 41.

	Year ending Warch 31, 1941	Year ending March 31, 1940	Year ending March 31, 1939	Year ending March 31, 1938	Year ending March 31, 1937	Year ending March 31, 1936
	Gal.	Gal.	Gal.	Gal.	Gal.	Oml.
Sales from Liquor Stores' Stock Beer orders taken at Liquor Stores	672,064	558,962	562,527	686,716	668,137	730,535
for delivery by breweries and brewers' warehouses	5,004	13,512	11,024	16,025	21,408	21,035
Sales from breweries and brewers' warehouses	30,626,640	26,756,549	24,141,817	25,096,435	22,606,732	20,874,503
TOTAL Ontario sales of domestic beer	31,303,708	27,329,023	24,715,368	25,799,176	23, 296, 277	21,626,073
Sales to other provinces	2,344,028	1,914,210	1,882,189	1,905,459	1,650,344	1,360,366
Export sales	133,610	58,033	12,996	3,619	3,410	3,396
GRAND TOTAL	33,781,346	29,301,266	26,610,553	27,708,254	24,950,031	22,989,838

Sales of Native Wine were as follows:

Salee	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Sales at wineries	1,101,193	998,100	934,361	861,846	737,673	557,645
Sales to the Board	896,801	764,326	712,783	690,635	675,551	637,521
Total Ontario Sales	1,997,994	1,762,426	1,647,144	1,552,481	1,413,224	1,195,166
Sales to other provinces .	1,850,008	1,455,432	1,045,997	1,111,769	1,014,810	1,159,010
Export sales	5,892	2,136	1,935	3,581	4,520	2,483
GRAND TOTAL	3,853,894	3,219,994	2,695,076	2,667,831	2,432,554	2,356,659

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: Analysis of sales as reported by the Manitoba Government Liquor Control Commission.

	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36	1934-35
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Spirits		192,895	189,289	191,913	185,193	153,731	117,298
Imported Malts	Not	4,259	4,955	4,405	4,020	3,194	3,237
Canadian Beer	Available	3,118,659	2,819,086	2,816,644	2,420,990	2,241,385	2,184,507
Wines	201.2170.110	186,830	157,152	149,872	146,293	126,612	129,268

(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 during these years are tabulated below. In this connection it should be noted that the Board also paid 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).

В	e	6	r	Tax	9 3

Fiscal	Tax	Fiscal	Tax	Fiscal	Tax	Year Year	Tax
Year	\$	Year	\$	Year	\$		\$
1924 1925 1926	485,470 444,979 474,190 452,078	1928 1929 1930	117,120(2) 547,428 531,967 440,184	1932 1933 1934	. 398,729 . 386,634	1936	distrib.

Analysis of Liquor Sales in Alberta

Sales	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36	1934-35
	Gal.						
Beer, Ale and Stout Wines Spirits Alcohol (including sales for	4,033,000 129,000 226,000	3,596,398 110,600 217,000	3,285,363 107,360 246,500	3,147,000 108,900 102,800	3,000,000 115,000 210,000	3,031,000 127,000 108,000	2,935,000 127,000 108,000
hospitals, druggists, manufacturers, etc.)	900	1,400	2.269	2,108	1,230	1,215	1,200

⁽¹⁾ See Regulation of Sale, section (3), page 10. (2) January - March, 1928.

⁽³⁾ See note (x), page 16.

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

	1940-41	1939-40	1938-39	1937-38	1936-37	1935-36
Spirits Spirits, Eye Whiskey,	*	\$	\$	\$	\$	*
Bourbon Whiskey, Brandy, Gin, Rum, Alcohol	9,458,909.06	8,087,818.21	7,288,983.78	7,299,648,92	6,561,261.29	5,517,651.48
Liqueurs: Cocktails, Vermouth, Bitters	113,981.90	108,429.84	115,002.50	127,086.20	114,341.35	97,195.50
Total	9,572,890.96	8,196,248.05	7,403,986,28	7,426,735,12	6,675,602.64	5,614,846.98
British Empire Vines - British Columbia Australian Ontario South Africa	586,133,47 135,209.03 8,191.80 88,834,84	520,876,18 114,445.47 8,266,20 73,503,95	485,688.10 120,166.90 7,649.35 70,081.45	145,282,50 9,524.70	491,172,90 156,307,50 11,748,40 44,274,70	431,334,60 140,137,10 15,820,65 34,742,38
Total	818,369,14	717,091,80	684,585,80	734,480,95	703,503,50	622,034,73
Other - Port, Sherry and Still Burgundy Clarets and Sauternes. Champagne and Sparkling Wines	106,624.50 12,081.60 30,175.01	108,626,44 9,854,56 30,555,29	109,227,30 11,352,90 33,082,63	126,298.15 12,808.70 37,530.65	119,869.05 13,458.68 33,850.90	113,670,85 14,056,10 31,035,30
Total	148,881.11	149,036.29	153,662.83	176,637.50	167,178.63	158,762,25
Oriental Liquors Malt Liquors B.C. Beer, Ale and Stout	170,121.13	162,829.29	157,642.40	178,189.50	198,065.85	167,860.10
To Licensees To Permit Holders	4,442,234.30 2,311,328.21	3,603,005.50 2,024,013.36	3,226,837.05 2,003,358.00	3,453,936.60 2,012,618.19	3,142,319.15 1,753,819.53	2,908,479.30
Mastern Canadian Beer and Ale Great Britain and Ireland	34,841.95	29,664.55	31,542.35		19,205.80	4,968.95
Ale and Stout	91,585,95	78,344.80	76,482.55			80,213,90
Total	6,879,990.41	5,735,028.21	5,338,219,95	5,594,115.74	5,002,432.73	4,605,932.80
GRAND TOTAL	17,590,252.75	14,960,233.64	13,738,097.26	14,110,158.81	12,746,783.35	11,169,436,86

(h) Northwest Territories: Analysis of Sales - Territorial Liquor Stores.

	1940-41		1939-40			
	Quantity	Value	Quantity	Value		
Spirits	14,972 bottles or) 2,470 gallons)	85,792,45	9,976 bottles (26 oz.)) or 1,621 gallons)	53.468.95		
Seer (including ale and stout)	356 4)		96 ")			
To public at store	4,825 cases(24 pt.		5,704 cases			
	bottles per case)	29,661.35		34,228.50		
To licensee	5,008 cases	27,544.00		-		

(i) Tukon Territory: Analysis of Sales, Year Ending March 31, 1941.

Spirits	- Rys Whiskey, Scotch Whiskey, Gin,	
	Brandy, Rum, Alcohol	\$162,420.50
Wines	- Domestic	2,184.75
	Imported	5,051.50
Liqueurs	- Cocktails, Vermouth, Bitters	2,227.25
Malt Liquors	- Sold to private individuals	8,961.75
	Sold to licensess	63,728.00
	Total Sales	\$244,573.75

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 sales tax collected by the Dominion Government are not available.

TABLE 2. - Revenue from the Manufacture and Sale of Liquor Collected by the Dominion Government, fiscal years 1923 - 1941.

Fiscal year ended	Excise	Excise	Taxes	Excise	Customs	Total Dominion	
March 31	Duties	Domestic	Imports	Duties on Malt	Dutter	Revenue (exclusive of Sales Tax)	
	\$	\$	\$	\$	\$	\$	
1923	 8,042,690	2,771,833	4,896	2,548,201	12,288,103	25,655,723	
1924	 9,452,761	4,386,119	11,196	3,278,407	13,071,977	30,200,460	
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	 14,117,931	5,316,583	19,210	3,809,757	16,422,608	39,686,089	
1928	 18,495,633	6,491,577	28,751	4,274,966	24,818,083	54,109,010	
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	 12,198,773	6,803,592	29,041	4,138,910	20,093,556	43,263,872	
1932	 8,539,790	6,555,920	22,757	3,633,438	14,382,302	33,134,207	
1933	 7,503,913	5,167,973	10,210	2,875,779	7,070,231	22,628,106	
1934	 7,734,873	4,931,938	10,395	2,773,984	6,354,307	21,805,497	
1935	 9,911,327	2,022,137	2,290	6,263,464	6,203,420	24,402,638	
1936	 8,574,468	203,466	-	7,691,832	5,240,937	21,710,703	
1937	 9,922,840	207,191	-	8,050,380	5,937,147	24,117,558	
1938	 11,258,252	239,787		8,852,924	6,786,174	27,137,137	
1939	 10,688,294	230,209	-	8,177,299	6,573,539	25,669,341	
1940	 13,256,840	419,839	-	11,402,151	10,764,127(2)	35,842,957	
1941	 18,793,414(1)	658,033	-	16,801,740	12,136,721(2)	48,389,908	

- (1) For the year 1941 the items making up this total were: Spirits, matured, \$16,587,986; Spirits, unmatured, \$1,107,965; beer, \$324,004; malt syrup, \$108,681; Validation fee, \$664,778.
- (2) Includes the special duty of \$3.00 per gallon on distilled liquors (Budget of September, 1939) amounting to approximately \$2,657,000 in the fiscal year 1940 and to \$4,448,000 in the fiscal year 1941. (See p. 23, A (2)).

A brief eummary of the duties and taxes on liquor, in effect during the fiscal year 1941 is given below: (x)

DUTIES AND TAXES ON DOMESTIC SPIRITUOUS LIQUOR, BEER AND WINE.

A. Under the Excise Act.

- (1) On spirits used for beverage purposes, with the exception of Canadian brandy, \$7.00 per proof gallon.
- (2) On Canadian brandy, \$6.00 per proof gallon.
- (3) On malt contained in beer manufactured from malt alone, 10 cents per pound. (a).
- (4) On beer manufactured in whole or in part from substances other than malt, 30 cents per gallon. (b).
- (5) On malt syrup, to be used for beverage purposes, manufactured from duty-paid malt, 15 cents per pound. (c).

(c) Effective April 30, 1941, 18 cents per gallon.

⁽x) Further details and the historical record of customs and excise duties may be obtained upon application to the Department of National Revenue.

⁽a) Effective April 30, 1941, 12 cents per pound. (b) Effective April 30, 1941, 35 cents per gallon.

DUTIES AND TAXES ON DOMESTIC SPIRITUOUS LIQUOR, BEER AND WINE - Con.

B. Under the Special War Revenue Act.

- (1) a. A tax of 15 cents per gallon on wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit. (a)
 - b. A tax of \$1.50 per gallon on champagne and all other sparkling wines.
- (2) A consumption or sales tax of 8 per cent payable on the sales price of all domestic spirituous liquor, by the manufacturer or producer. (The sales price includes excise duties and, in the case of wine, the excise tax.)

DUTIES AND TAXES ON IMPORTED SPIRITUOUS LIQUOR, BEER, WINE, AND MALT FOR THE MANUFACTURE OF BEER.

A. Under the Customs Tariff.

- (1) Custome duties on spirituous liquors, e.g. whiskey, brandy, gin, rum, etc., and wines containing over 40 per cent proof spirit range from \$3.00 per proof gallon to \$10.00 per proof gallon, depending on the country from which imported and, under existing Treaties, the kind of liquor imported.
- (2) In addition, spirituous liquors under (1) above, are subject to a customs duty of \$3.00 per proof gallon under all Tariffs.
- (3) Ale, beer, porter and stout, when imported in casks or otherwise than in bottle, are dutiable at 25 cents per imperial gallon under the British Preferential Tariff and 35 cents per imperial gallon under the Intermediate and General Tariffs. Ale, beer, porter, and stout, when imported in bottles, are dutiable at 15 cents per imperial gallon under the British Preferential Tariff and at 50 cents per imperial gallon under the Intermediate and General Tariffs.
- (4) In addition, ale, beer, porter and stout under (3) above, are subject to a customs duty of 9 cents per imperial gallon.
- (5) Wines: Medicinal or medicated wines, including vermouth and ginger wine containing not more than 40 per cent proof spirit, are dutiable at 80 per cent ad valorem.
- (6) Other still wines are subject to various rates of customs duties depending on the strength and on the country from which imported.
- (7) In addition, all still wines under (5) and (6) above, are subject to a customs duty of 72 cents per imperial gallon. (c)
- (8) Champagne and other sparkling wines are subject to customs duties at rates depending on the country from which imported and on the size of the bottles.
- (9) In addition, champagne and other sparkling wines under (8) above, are subject to a customs duty of 75 cents per imperial gallon. (d)
- (10) Malt, whole, crushed or ground, and malt flour containing not less than 50 per cent in weight of malt is dutiable at 1/3 cent per pound, British Preferential Tariff, 1/2 cent per pound Intermediate Tariff and 3/4 cents per pound General Tariff. Barley malt, whole, crushed, or ground, from "most favoured nations" is dutiable at 2/5 cents per pound.
- (11) Malt flour containing less than 50 per cent in wieght of malt, malt syrup and extracts of malt are subject to a duty of 25 per cent ad valorem under the British Preferential Tariff, 5 cents per pound and 30 per cent ad valorem under the Intermediate Tariff and 10 cents per pound and 35 per cent ad valorem under the General Tariff.

B. Under the Excise Act.

- (1) Ale, beer, porter and stout, 7 cents per imperial gallon. (e)
- (2) Malt, whole, 10 cents per pound. (f)
- (3) Malt, crushed or ground, including malt syrup, 25 cents per pound. (g)
- (a) Effective April 30, 1941, 40 cents per gallon.
- (b) Effective April 30, 1941, \$2.00 per gallon.
- (c) Effective April 30, 1941, 325 cents per gallon.
- (d) Effective April 30, 1941, \$1.25 per gallon.
- (f) Effective April 30, 1941, 12 cents per pound.
- (e) Effective April 30, 1941, 12 cents per gallon.(g) Effective April 30, 1941, 30 cents per pound.

C. Under the Special War Revenue Act.

- (1) On all spirituous liquors, including beer and wine, a consumption or sales tax of 8 per cent is levied on the customs duty-paid value.
- (2) On all spirituous liquors, including beer and wine, the War Exchange Tax of 10 per cent is levied on the value for duty unless the goods are entitled to entry under the British Preferential Tariff or under Trade Agreements between Canada and other British Countries.
- (3) On all spirituous liquors, including beer and wine, subject to duty under the General Tariff, a special excise tax of 3 per cent is levied on the customs duty-paid value.

NOTE: Under the War Exchange Conservation Act, at present in effect, all the above spirituous liquors including beer, and wine, are prohibited importation unless they are imported from and are the produce and manufacture of any country within the sterling area or Newfoundland.

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 go 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, 1941, there were over 36 million proof gallons of spirits in warehouses.

TABLE 3. - Production in Canada of Spirits and Malt Liquors, fiscal years 1913-41.

Fiscal year ended March 31	Spirits (1)	Malt Liquors	Fiscal year ended March 31	Spirits (1)	Malt Liquors	
	Pf. gal.	Gal.		Pf. gal.	Gal.	
1913	6,458,452	52,314,400	1928	11,596,200	58,397,913	
1914	6,972,583	56,060,846	1929	16,816,312	65,837,410	
1915	6,116,580	48,023,580	1930	16,813,433	63,450,516	
1916	3,450,011	39,603,080	1931	9,286,780	59,073,685	
1917	6,400,119	34,949,683	1932	7,099,637	52, 297, 431	
1918	3,566,955	28,717,539	1933	4,345,834	40,664,625	
1919	4, 187, 109	26, 247, 562	1934	6,411,230	40,920,623	
1920	2,356,329	36,984,278	1935	4,321,457	52,078,590	
1921	4,194,691	36, 194, 626	1936	6,583,190	57, 154, 948	
1922	5,050,188	38,541,746	1937	8,723,005	60,308,148	
1923	3,828,879	36,902,066	1938	10,198,330	67,361,250	
1924	4,411,896	44,080,490	1939	9,642,830	63,331,620	
1925	7,287,691	48,389,995	1940	11,821,317	66, 496, 129	
1926	5,434,329	52,448,853	1941	14,641,842	79,006,028	
1927	9,121,051	51,755,840				

(1) Includes unmatured as well as matured spirits.

TABLE 4. - Production of Fermented Wines in Canada, Calendar Years 1919-40.

Calendar Year	Gallons	Calendar Year	Gallons	Calendar Year	Gallons	
1919 1920	807,425 515,280	1931	(3,205,334 (1) (3,499,881 (2)	1936	(1,630,393 (1) (2,750,293 (2)	
1921 1922 1923	421,713 756,520 858,651	1932	(2,912,985 (1) (2,707,960 (2)	1937	(3,481,884 (1) (3,283,989 (2)	
1924 1925	1,144,559 1,388,265	1933	(1,920,587 (1) (2,718,530 (2)	1938	(3,975,617 (1) (3,045,554 (2)	
1926 1927 1928	2,725,745 2,731,748	1934	(3,690,994 (1) (3,292,643 (2)	1939	(3,998,232 (1) (3,424,668 (2)	
1929 1930	4,351,123 6,162,774 5,718,354	1935	(2,559,505 (1) (2,666,524 (2)	1940	(5,153,380 (1) (4,348,193 (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 1920-41.

Fiscal year ended March 31		In Process including Deficiencies Brought Forward	Manu- factures including Surpluses	Returned to Distilleries for Re- distillation	from Other Sources Duty Paid	Total	Ware- housed	Spirits and Fusel 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
.921		377,009	4,194,691	1,460,721	6,823	6,039,244	5,711,178	23,422	3,451	301,192	6,039,243
.922		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
924		498,740	4,411,896	1,198.012	48,867	6,157,515	5,615,401	59,065	638	482,411	6,157,515
.925		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
926		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
927		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
928	• • •	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
929		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
930		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
.931		876,954	9,286,780	1,291,321	222,425	11,677,480	11,145,524	16,583	965	514,408	11,677,480
932		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
933		431,156	4,345,834	1,872,160	92,752	6,741,902	6,195,337	17,535	575	528,455	6,741,902
934		528,455	6,411,230	1,516,504	134,892	8,591,081	8,093,226	29,803	297	467,755	8,591,081
935	• • •	467,755	4,321,457	1,891,767	139,131	6,820,110	6,429,171	15,000	80	375,859	6,820,110
.936		375,859	6,553,190	2,194,533	167,396	9,290,978	8,635,090	16,784	664	638,440	9,290,978
937		638,440	8,723,005	2,343,876	80,037	11,785,358	11,105,964	30,918	678	647,798	11,785,358
.938		647,798	10,198,330	2,857,011	137,754	13,840,893	13,804,316	35,727	848	2	13,840,893
939		5	9,642,830	2,503,119	88,972	12,234,923	12,091,019	143,833	71	40	12,234,923
940	• • •	- 2	11,821,317	2,721,419	525,693	15,068,429	14,925,492	142,797	40	140	15,068,429
941		140	14,641,842	3,751,338	217,793	18,611,113	18,440,627	170,346	140	-	18,611,113

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TABLE 6. - Warehousing Transactions in Spirits, fiscal years 1920-41

riscal rear ended		In Warehouse at beginning of the year	Warehoused during the	Otherwise	Entered for	Intered for Consumption		Otherwise Accounted	For Redis-	In Warehouse at end of Year
darch 31		including Transits	Year - ex Distillery	Warehoused	Matured	Unmatured	in Bond	For	tillation	including Transits
		Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.	Pf. Gal.
920		10,675,566	4,266,940	305,004	3,816,124	454,951	1,603,889	788,851	1,640,324	6,943,371
.921	• • •	6,943,371	5,724,822	1,684,136	2,816,071	442,935	1,072,397	2,384,588	1,460,721	6,175,616
922	• • •	6,176,616	6,140,188	34,797	730,474	1,057,035	192,327	912,620	1,300,376	8,157,769
923		8,157,769	4,544,516	207,649	729,678	1,366,483	315,213	1,114,745	706,526	8,677,289
924		8,677,289	5,615,401	164,677	899,291	1,244,249	875,699	1,521,588	1,198,038	8,718,502
925	***	8,718,502	8,646,683	41,696	910,316	1,053,472	803,535	1,485,894	1,462,169	11,691,495
926		11,691,495	7,328,232	119,972	1,082,785	1,109,295	499,007	1,894,957	1,756,259	12,797,396
927		12,797,396	10,842,001	156,677	1,404,111	1,170,059	571,792	2,438,928	1,810,783	16,400,401
928		16,400,401	13,851,317	11,016	1,896,357	1,069,622	579,420	3,101,771	1,847,567	21,767,997
929		21,767,997	18,794,370	33,063	2,016,802	1,034,875	1,143,276	3,495,228	2,058,542	30,846,707
930		30,846,797	19,269,025	16,866	1,926,063	1,054,307	1,810,197	3,504,923	1,985,908	39,851,290
931		39,851,290	11,145,524	102,960	1,180,536	1,088,844	2,558,327	3,040,337	1,291,321	41,940,409
932		41,940,409	8,657,898	100,874	781,612	1,082,046	2,276,137	2,695,857	1,385,671	42,477,858
933		42,477,858	6,195,337	8,737	769,527	905,505	1,991,994	2,368,138	1,872,160	40,774,608
934		40,774,608	8,172,867	8,522	933,946	827,699	2,478,975	3,133,602	1,516,504	40,065,271
935	• • •	40,065,271	6,429,171	54,570	1,063,928	813,388	2,215,332	3,567,168	1,891,767	36,997,429
936	***	36,997,429	8,635,090	62,272	1,621,286	866,974	3,006,544	3,816,606	2,194,533	34,188,848
937	* * *	34,188,848	11,105,964	25,191	1,900,714	908,970	5,280,885	4,745,476	2,343,876	30,140,082
938	* * *	30,140,082	13,804,316	36,450	2,302,210	867,388	4,620,950	5,116,901	2,857,011	28,216,388
939	• • •	28,216,388	12,091,019	36,393	2,299,474	927,037	1,956,358	3,956,320	2,503,119	28,701,492
940	• • •	28,701,492	14,925,492	16,348	2,032,987	857,697	1,876,964	3,632,960	2,721,419	32,521,305
941		32, 521, 305	18,440,627	33,827	2,371,633	889,529	3,327,365	4,617,529	3,751,338	36,038,365

TABLE 7. - Malt Liquor Warehouse Returns, fiscal years 1920-41.

Piecal end March	ed.	In Wars- house from last year	Ware- housed	Im- ported	Total	Entered for Con- sumption	Exported in Bond	Ships! Stores	Written Off	Remaining in Warehouse	Total
		Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1920		32, 222	32,310		64,532	17,750	22,210	-	76.	24,572	64,532
921		24, 572	65,052	-	89,624	6,974	54,278		-	28,372	89,624
922		28,372	97,578		125,950	1,764	63,359		3	60,827	125,950
923		60,827	10,800	-	71,627	2,702	53,279	-	-	15,646	71,627
924		15,646	172,674	-	188,320	9,789	148,459	-	240	29,832	188,320
925		29,832	363,548	-	393,380	209,398	116,907	-	-	67,075	393,380
926		67,075	394,989	1-2-	462,064	344,641	32,410	-		83,013	462,064
927		85,013	1,292,087	-	1,377,100	1,291,954	19,371	-	-	65,775	1,377,100
928		65,775	1,325,630	-	1,391,405	1,343,986	13,197	440	669	34,222	1,391,405
929		34,222	1,812,444	-	1,846,666	1,712,615	8,928	-	8,244	116,879	1,846,666
930		116,878	1,864,625	-	1,981,503	1,738,663	7,981	99	11,342	223,418	1,981,503
931		223,418	1,832,803	-	2,056,221	1,831,625	8,577	2,075	-	213,944	2,056,221
932		213,944	2,020,540	- 1	2,234,484	1,977,892	11,944	2,226	-	242,422	2,234,484
933		242,422	1,412,309	-	1,654,731	1,491,735	23,916	1,507	4	137,569	1,654,731
934		137,569	1,324,494	-	1,462,063	974,161	367,619	2,532	56	117,695	1,462,063
935		117,695	11,169,798	72,720	11,360,213	11,176,838	29,047	2,589	20,362	131,377	11,360,213
936		131,377	886,488	87,841	1,105,706	875,759	53,621	3,419	22,077	150,830	1,105,706
937		150,830	914,614	97,350	1,162,794	912,436	110,701	6,064	9,583	124,010	1,162,794
938		124,010	809,089	104,869	1,037,968	765,187	155,430	5,122	_	112,229	1,037,968
939		112,229	678,425	97,871	888,525	675,909	119,966	4,557	-	88,093	888,525
.940		88,093	753,067	92,729	933,889	646, 399	196,389	9,139	-	81,962	933,889
941		81,962	751,781	99,722	933,465	533,470	285,196	73,367		41,432	933,465

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. It is not possible to estimate smuggling or illegal traffic in liquor nor to estimate the quantities carried across the border by tourists leaving the country.

TABLE 8. - Imports into Canada of Alcoholic Beverages, fiscal years 1920-41.

Fiscal ende	Spi	rits	Malt :	Liquor	Win	.08
March	Pf. Gal.	\$	Gal.	\$	Gal.	\$
1920	 1,434,734	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	1,244,90
1923	 1,193,123	19,704,693	54,241	120,362	359,273	1,110,24
1924	 1,261,541	20,137,492	96,647	214,992	598,125	1,133,95
1925	 1,161,169	17,763,865	91,928	181,891	706,717	1,177,87
1926	 1,410,637	23,481,927	152,255	316,446	736,311	1,455,700
1927	 1,587,475	27, 277, 008	153.105	333,383	845.074	1,701,92
1928	 2,374,885	42,033,919	234,701	428,673	1,147,225	3,437,59
1929	 2,604,769	44,750,649	242,100	495,531	1,221,406	3,597.93
1930	 2,446,800	41,283,758	259,003	541,961	1,290,957	3,200,76
1931	 1,990,574	32,662,269	230,995	482,357	1,050,775	2,290,01
1932	 1,421,214	23,798,052	195,664	388.319	877.591	1,743,50
1933	 732,306	12, 226, 849	106,587	218,257	669,849	1,188,88
1934	 718,016	13,065,871	93,602	194,234	523,866	963,79
1935	 713,346	13,058,393	97,572	200,535	542,019	1,091,88
1936	 976,563	7,209,119 /	88,851	175,700	506,707	1,007,54
1937	 1,126,440	6,911,081 /	97,725	173,717	472,887	1.009.66
1938	 1,297,925	6,259,438 4	104,778	154,090	507,669	1,016,10
1939	 1,265,909	5,776,438 /	97,374	130,675	450,953	898,37
1940	 1,612,906	5,551,248 4	92,873	124,756	468,098	835,68
1941	 1,479,606	5,487,562 /	98,403	136,731	502,354	881,05

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. The value of imports in the fiscal years 1935-41, particularly from the United Kingdom, is consequently lower than would otherwise be the case.

TABLE 9. - Exports from Canada of Canadian-made Alcoholic Beverages, fiscal years 1920-41.

Fiscal Year ended	Spir	its	Malt	Liquor	Win	68
March 31	Gal.	\$	Gal.	\$	Gal.	\$
1920	1,840,653	4,476,773	209,113	145,077	6,914	18,087
1921	901,014	2,287,894	793,172	912,964	2,441	6,774
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	2,205,249 4	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
1939	2,087,956	9,468,483	123,726	119,496	2,347	4,575
1940	1,704,410 /	-8,191,896	192,612	186,870	2,291	5,139
1941	3,463,772 +	8,921,475	256,970	233,406	5,945	9,387

⁺ Proof gallons.

TABLE 10. - Re-exports from Canada of Imported Alcoholic Beverages, fiscal years 1920-41.

Fiscal ended	Spiri	ta	Malt L	iquor	Wine	8
March	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 4	1,043	-		45	386
1934	 1,238 4	8,994	12	22	5,783	17,953
1935	 45 4	990	. 302	660	1,970	8,918
1936	 54 /	717	-	-	61	383
1937	 462 4	4,106	-	_	173	1,938
1938	 141 /	928	-	-	107	1,309
1939	 121 /	1,029	_	-	67	382
1940	 38 4	678	32	101	91	520
1941	 42 4	471	2	2	35	187

⁺ Proof gallons.

APPARENT CONSUMPTION OF LIQUOR

It is not possible to obtain accurate figures on Canadian consumption of liquor. All the provinces do not publish figures showing sales on a gallonage basis and even were such data available, they would not necessarily represent Canadian consumption. For example, Canada's large 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, at times, 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 unmatured as well as matured 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, a figure indicating the apparent consumption in Canada is obtained.

<u>Wines.</u> - The apparent consumption of native wine is obtained by dividing the rates of excise tax into the total tax collections. This is believed to furnish a better measure of consumption than the method formerly used, (i.e., 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 1922-41.

	ended ch 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	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
929		2,016,802	1,143,276	2,604,769	183.889	1,911,634	3,669,324
930		1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
931		1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
932		781,612	2,276,137	1,421,214	83	2,016,886	2,461,994
933		769,527	1,991,994	732,306	45	1,996,113	1,497,669
934		933,946	2,478,975	718,016	1,238	2,551,030	1,578,669
935		1,063,928	2,215,332	713,346	45	2,205,249	1,787,312
936		1,621,286	3,006,544	976,563	54	2,995,181	2,609,158
937		1,900,714	5,280,885	1,126,440	462	5, 289, 344	3,018,233
938		2,302,210	4,620,950	1,297,925	141	4,734,678	3,486,266
939		2,299,474	1,956,358	1,265,909	121	2,087,956	3,433,664
940		2,032,987	1,876,964	1,612,906	38	1,704,410	3,818,409
1941		2,371,633	3,327,365	1,479,606	42	3,463,772	3,714,790

[→] 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 1920-41.

March	nded 31	Production	entered for Consumption from Warehouses	Add Imports	Quantities placed in Warehouses	Deduct Exports (Domestic)	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	400	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	35,426,690
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	1,612,444	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	1,631,625	230,995	1,832,603	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	11,169,798	69,994	302	52,112,906
1936		57,154,948	875,759	88,851	886,488	51,887		57,181,183
1937		60,308,148	912,436	97,725	914,614	112,902	-	60,290,793
1938		67,361,250	765, 187	104,778	809,089	156,053	-	67,266,073
1939	000	63,331,620	675,909	97,374	678,425	123,726	00	63,302,752
1940		66,496,129	646,399	92,873	753,067	192,612	32	66,289,690
1941		79,006,028	533,470	98,403	751,781	256,970	2	78,629,148

TABLE 13. - Apparent Consumption of Wines in Canada, fiscal years 1921-41.

Year		H A T I V E		IMPORTE	D	Apparent		
arch	31	Apparent Consumption (Estimated from Excise Tax collections)	Imports	Less Re-exports	Apparent Consumption	Consumption Mative and Imported		
		Gal.	Gel.	Gal.	Gal.	Gal.		
921	• • •	242,319	714,980	2,906	712,074	954,393		
922	***	409,913	384,211	797	383,414	793,327		
923		528,355	359,273	2,663	356,610	884,965		
924	• • •	922,715	598,125	540	597, 585	1,520,300		
925		806,846	706,717	753	705,964	1,512,810		
926		1,182,775	736,311	1,962	734, 349	1,917,124		
927		1,482,686	845,074	19,321	825,753	2,308,439		
928		2,171,887	1,147,225	132,748	1,014,477	3,186,364		
929		2,770,117	1,221,406	195,227	1,026,179	3,796,296		
930	• • •	3,920,261	1,290,957	150,056	1,140,901	5,061,162		
931		3,408,973	1,050,775	18,573	1,032,202	4,441,175		
932		3,337,556	877,591	76	877,515	4,215,071		
933		2,478,387	669,849	45	669,804	3,148,191		
934		2,679,619	523,866	5,783	518,083	3,197,702		
935		3,187,504	542,019	1,970	540,049	3,727,553		
936		2,605,602	506,707	61	506,646	3,112,248		
937		2,693,456	472,887	173	472,714	3,166,170		
938		3,120,381	507,669	107	507,562	3,627,943		
.939		3,010,981	450,953	67	450,886	3,461,867		
940		3,544,910	468,098	91	468,007	4,012,917		
941	• • •	4,310,295	502,354	35	502,319	4,812,614		

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 1900-1940, 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 1921-1940. 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 no longer applied. 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 14A. - Convictions - Indictable Offences and Non-indictable Offences.

ear			In	dictable Of:	fences		Non-indictable Offences						
nded opt.		Total Convic-	Illicit	Use of vi	Liquors by		Total Convic-	Convictions for Breaches	Convictions for	Convictions for Violations	Driving		
0		tions	Stills	Moderate	Im- moderate	Not stated	tions	of Traffic Regulations	Drunken- ness	of Liquor and Temperance Acts	while drun		
900		4,853	_	3,170	1,683	100	35,885	185	12,215	1,942			
901		4,621	-	2,933	1,688	-	36,510	185	12,727	2,230			
02		4,801	-	3,292	1,509	-40	37,876	437	13,324	2,366	- 0 1 - 0 to 10		
03		5,483	-	3,562	1,921		43,862	540	16,532	3,031			
04		6,057	_	4,085	1,825	147	48,192	704	18,895	3,018			
05		6,824	_	4,301	2,096	427	54, 935	1,057	21,621	3,275			
06		7,310	-40	4,587	1,897	826	62,811	1,176	25,110	3, 245	_		
07		8,106	_	4,952	2,081	1,073	70,060	800	29,802	3,498			
80		10,130	_	6,408	2,404	1,318	77, 299	1,270	31,089	3,579			
09		10.299		6,286	2,833	1,180	78,503	2,826	31,105				
10		10,327	-	7,163	2,396	768	91,203	5,471	34,068	3,999			
11		11,188	-	7,931	2,499	758	100,633	5,777		4,665	_		
12		13,686		9,339	3,065	1,282	130,960		41,379	4,775			
13		16.007		8.044	3,183	4,780	154,818	12,462	53,171	5,671	-		
14		18,810	_	7,539				15,020	60,975	5,969	-		
15		17,575		7,394	3,174 2,348	8,097	161,597	13,246	60,067	5,871	-		
16		16,003				7,833	132,430	10,549	41,161	5,452	-		
17		11,953	-	7,377	1,891	6,735	104,631	10,381	32,730	6,248			
18			-	5,387	1,332	5,234	98,452	16,338	27,882	7,339	-		
19		13,266		11,656	1,357	253	105,899	21,181	21,026	7,472	-		
50	* * *	14,520	-	10,726	1,276	2,518	111,623	25,296	24,217	7,383	-		
		15,088	239	11,000	1,232	2,856	144, 265	43,170	39,769	10,247	48		
21		16,169	220	11,331	1,322	3,516	155,376	51,786	34,362	10,460	142		
22		15,720	643	8,990	1,197	5,533	136,322	47,977	25,048	8,519	202		
23	* * *	15,188	1,068	8,509	1,015	5,664	137,493	49,816	25,565	10,088	353		
24		16,258	955	9,013	944	6,301	142,999	60,058	27,338	10,449	529		
25		17,219	548	9,518	1,330	6,371	151,825	63,778	26,751	11,636	609		
26		17,448	376	9,121	1,158	7,169	169,913	78,027	28,317	13,512	724		
27		18,836	353	10,848	1,399	6,589	193,240	96,340	31,171	12,477	953		
28		21,720	291	11,629	1,952	8,139	245,763	141,493	33, 224	15,263	1,322		
29		24,097	280	12,919	1,914	9,264	290,043	166,337	38,826	19,327	2,106		
30		28,457	345	17,305	2,167	8,985	308,759	185,584	35,789	18,132	1,799		
31		31,542	428	17,753	2,121	11,668	327,778	212,361	29,148	16,185	1,397		
32		31,383	435	22,498	2,749	6,136	297,909	189,708	22,664	12,226	952		
33		32,942	459	23,938	2,645	6,359	292,673	186,848	18,910	10,489	744		
34		31,684	419	22,809	2,199	6,676	328,744	217,827	20,764	10,754	835		
35		33,531	247	26,827	2,528	4,176	362,642	246,123	25,643	8,826	1,149		
36		36,059	335	30,561	3,487	2,011	377,707	236,165	28,433	10,073	1.018		
37		37,148	460	32,838	3,637	673	420, 233	287,249	34,606	11,142	1,437		
38		43,599	440	35,625	5,702	2,272	414,664	285,951	36,894	12,442	1,877		
39		48,107	324	40,231	5,990	1,886	428,608	292,904	36,007	13,513	1,736		
40		46,723	444	39,634	5,730	1,359	456,109	311,678	37,826	12,946	1,794		

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

TABLE 14B. - Convictions for Drunkenness by Provinces, 1900-40.

Tear	CANADA	Prince Edward Island	Nova Scotia	New Bruns- wick	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	400
901	12,727	241	1,387	1,299	2,973	3,900	834			1,232	370	422 491
902	13,324	230	2,012	1,403	2,783	3,944	1,003			1,192	371	386
903	16,532	274	2,726	1,458	2,931	5,043	1,466		-	1,356	337	941
904	18,895	288	2,344	1,676	3,986	5,465	2,505			1,288	242	1,101
905	21,621	172	2,529	1,734	4,781	6,047	3,544			1,284	185	
906	25,110	120	2,919	1,843	4,802	7,459	3,905			1,697	111	1,345
907	29,802	144	2,975	2,018	5,503	8,959	4,602	1,741	1,459	2, 293	108	2,254
908	31,089	184	2,800	1.881	6,843	9,417	3,639	1,318	1,990	2,900	117	
909	31,105	160	2,689	1,694	6,956	10,035	3,590	1,334	2,214	2,314	117	- 0
910	34,068	183	3,131	1,562	5,557	10,717	4, 289	1,885	3,543	3,085	115	2
911	41,379	238	3, 149	1,944	6,805	11,347	5,832	2,359	4,041	5,594	63	7
912	53,171	309	3,693	2,116	9,863	12,785	6,925	2,462	6,657		72	14
913	60,975	324	3,955	2,073	12,265	16,236	7,493	2,970	7,283	8,275 8,316	_	14
914	60,067	342	3,999	1,765	12,776	17,703	6,193	2,142	5,710	9,376	60	_
915	41,161	231	3,436	1,694	8,939	12,553	4,154	1,332	2,802	5,960	61 60	_
916	32,730	219	3,614	1,696	7,108	11,728	3,114	1,062	1,809			_
917	27,882	207	2,546	1.516	8,025	10,945	1,085	770	391	2,327	53	_
918	21,026	96	2,435	704	6,680	7,932	1,123	434	825	2,372	25	-
919	24,217	116	2,879	1,350	7,116	8,498		618			19	-
0.00	39,769	120	3,140	1,882	11,863		1,570	919	1,057	1,004	9	-
920	34,362	144	2,156	1,264		15,021	2,330	708	1,536	2,948	10	
0.00	25,048	162	1,492		9,944	14,498	1,429			2,379	2	-
	25,565	164	1,392	1,088	7,103	10,063	1,623	816	1,608	1,081	12	-
0 - 1	27,338	94	1,456	1,074	6,260	11,370	1.680	884	1,277	1,443	21	-
	26,751	112	1,466	1,176	6,146	12,993	1,948	505	1,464	1,545	11	-
	28,317	168		1,171	6,342	11,811	1,948	668	1,374	1,844	9	6
	31,171	182	1,898	1,234	5,364	13,752	1,871	487	1,413	2,114	6	10
	33,224		2,053	1,397	7,000	14,334	1,883	618	1,182	2.496	26	-
		263	2,176	1,285	6,362	15,931	1,863	1,014	1,538	2,758	34	-
0.00	38,826	406	3,284	1,814	8,328	17,620	1,830	794	1,810	2,898	42	-
	35,789	393	3,236	1,706	7,649	15,970	1,392	674	1,551	3,183	35	-
	29,148	446	2,137	1,541	7,461	12,404	1,089	466	1,191	2,372	41	-
0.55	22,664	355	1,402	1,142	5,913	10,388	1,023	319	908	1,195	19	
	18,910	297	1,478	1,127	4,575	8,724	737	286	589	1,068	28	1
	20,764	401	1,486	1,505	4,776	9,060	826	304	609	1,781	12	4
935	25,643	475	1,933	1,755	4,705	12,386	1,054	379	692	2,230	29	5
936	28,433	558	2,221	2,187	5,332	13,049	1,125	418	785	2,734	21	3
937	34,606	559	2,577	2,809	7,544	15,960	1,050	425	929	2,720	14	19
938	36,894	595	2,628	2,730	7,220	17,585	1,286	848	922	3,053	17	10
939	36,007	546	2,463	2,179	6,427	18,120	985	895	1,130	3,326	23	13
940	37,826	467	3,607	2,515	6,986	17,823	1,527	580	1,271	3,004	21	25

TABLE 140. - Offences Against Liquor Acts, 1900-40.

901 902 903 904 905 906 907 908 910 911 912 913 914 915 916 917 918 919 919 919 919 919 919 919 919	1,942 2,230 2,366	9			Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	west Terri- tories
901 902 903 904 905 906 907 908 910 911 912 913 914 915 916 917 918 919 919 919 919 919 919 919 919	2,230		157	701	458	749	34			115	25	98
902 903 904 905 906 907 908 910 911 912 913 914 915 916 917 918 919 919 919 919 919 919		17	153	301 329	457	820	60		-	156	83	141
903 904 905 906 907 9908 9910 9912 9913 9914 9915 9916 9917 9918 9919 9920 19921 9921 9921 9921 9921 9921 9921 9921 9921 9921 9921 9921 9921 9921 9925 9921 9921 9921 9925 9921 9921 9925 9925 9921 9921 9925 9925 9926 9921 9926 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 9927 99	2.000	38	207	302	600	784	50			261	37	87
904 905 906 907 908 910 911 912 913 914 915 916 917 918 919 919 920 1	3,031	50	422	294	660	1,051	76	_	-	169	72	237
905 906 907 908 910 911 912 913 914 915 916 917 918 919 919 919 919	3,018	59	371	375	583	1,028	122			133	47	300
906 907 908 910 911 912 913 914 915 916 917 918 919 920 921	3,275	74	446	327	858	861	85			254	45	325
907 908 909 910 911 912 913 914 915 916 917 918 919 920		37	540	309	856	877	51			240	21	314
908 909 910 911 912 913 914 915 916 917 918 919 920 1921 921 921 921	3,245	23	490	395	706	1,016	33	219	193	382	41	014
909 910 911 912 913 914 915 916 917 918 919 920	3,498	43	384	372	864	1,140	75	121	267	274	39	
910 911 912 913 914 915 916 917 918 919 920	3,999	38	410	353	710	1,644	41	164	250	348	35	6
911 912 913 914 915 916 917 918 919 920	-	40	494	367	893	1,701	46	248	396	436	30	14
912 913 914 915 916 917 918 919 920	4,665	38	592	278	1,032	1,759	46	240	423	318	33	16
913 914 915 916 917 918 919 920	4,775	36	551	361	859	2,117	85	366	605	625	40	26
914 915 916 917 918 919 920 1	5,671	26	502	447	791	2,167	166	528	560	741	41	
915 916 917 918 919 920 1	5,969		660	365	882	2,328	166	404	551	394	49	
916 917 918 919 920 1	5,871			390			124	378	573	246	27	
917 918 919 920 1	5,452	42 75	633	352	1,021	2,018	172	967	713	295	11	
918 919 920 1	6,248		449	312	1,016	2,927	289	774	885	576	15	
919 920 1 921 1	7,339	36 42	412	288	1,155	3,410	230	422	678	812	23	
920 1 921 1	7,472	37	479	387	1,155		175	434	436	597	6	
921 3	7,383	23	394	585	1,975	3,353 4,385	380	452	618	1,427	8	
	10,247		362	419	1,384	4,938	427	583	907	1,394	2	
	10,460	28	267	366	954	3,246	392	708	1.043	1,503	12	
922	8,519	39	264	364	1,724	3,958	542	997	990	1,196	14	
	10,088	29	293	375	1,549	4,678	452	966	817	1,286	4	
	10,449			319		5,047	512	1,078	758	1,699	9	9
	11,636	51 53	235 499	393	1,919 2,104	6,362	786	1,231	737	1,345	2	
	13,512	66	610	271	2,025	5,620	627	1,245	814	1,185	13	
	12,477	69	688	478	2,025	7,812	598	1,174	944	1,350	22	32
	15,263	81		486				1,542	1,017	1,556	8	8
	19,327	98	804	469	3,392	9,034	1,399	1,392	970	1,432	14	7
	18,132		532		3,043	8,995			888	907	13	10
	16,185	52	588	541 489	2,956	8,044	1,144	1,042	557	790	14	8
	12,226	50 52	353 586	559	2,379	6,057 5,067	708	553	410	782	13	4
	10,489	1					-	543	452	820	3	9
	10,754	80	750	622	2,325	4,324	826		472	692	8	10
935	8,826	79	699	567	1,776	3,225	792	506 570	784	955	24	8
	10,073	37	698	610	1,252	4,185	940		1	874	28	7
	11,142	166	706	596	1,376	4,788	849	734	1,018	793	16	7
	12,442	333	794	487	1,837	5,873	886	606	810		24	27
939	13,513	230	1,181	619	2,423	5,144	1,052	593	913	1,307	37	34
940 :	12,946	215	1,149	379	2,102	5,372	997	927	831	903	37	34

TABLE 15. - Convictions for Indictable Offences by Age Groups, 1921-40.

	16	5-20 year	18		21 - 39		40	and ove	r	7	Not Given		Tota	1 Convic	tions
[ear	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
926	2,875	317	3,192	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	28,45
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	31,38
1933	6,487	563	7,050	17,034	2,411	19,445	5,209	448	5,657	735	55	790	29,465	3,477	32,94
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	36,05
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	37,14
1938	8,131	361	8,492	20,118	2,633	22,751	7,294	725	8,019	3,880	457	4,337	39,423	4,176	43,59
1939	10,080	400	10,480	22,341	3,052	25, 393	8,144	822	8,966	2,717	551	3,268	43,282	4,825	48,10
1940	9,034	437	9,471	20,917	4,463	25,380	8,843	1:113	9,956	1,688	228	1,916	40,482	6,241	46,72
							1								
													100		

TABLE 16. - Population of Canada at Age Groups 16-20 and 21-39 in the year 1931 and as estimated for the years 1932-40.

•	Н а	1 e	J e m	a l e
Year	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 :
1933	527,263 x	1,544,952 x	517,763 x	1,449,002 1
1934	522,787 x	1,578,991 x	512,478 x	1,486,723 :
1935	522,683 x	1,608,494 x	512,000 x	1,519,676 2
1936	522.731 x	1,636,326 x	512,843 x	1,549,779
1937	535,404 x	1,666,791 x	525,136 x	1,581,792 :
1938	544.857 x	1,699,028 x	535,016 x	1,615,362
1939	555,254 x	1,722,615 x	547,839 x	1,641,756 2
1940	560,813 x	1,749,565 x	553,827 x	1,674,230

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 to causes in no way connected with alcoholism, hence a separate classification of deaths from cirrhosis, definitely specified alcoholic, in 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 dectors 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 affect the rate. Most certainly comparisons of crude rates when isolated from other information are extremely questionable.

TABLE 17A. - Deaths Attributed to Alcoholism, 1921-40.

	Total Deaths		-		U	eaths At	CIIDAG	90 00	MICOIL	OTTEM			Cor	nada
	All Causes Canada (Registration Area as of 1921)	Canada (Regis- tration Area as of 1921)/	Percentage Deaths Attributed to Alcoholism to Total Deaths	Prince Edward Island	Nova Scotia	New Bruns- wick	Que-		Mani- toba		Alberta	British Columbia	Total Deaths	Deaths Attributed to Alcoholism
921 - T.	67,722	82 78	0.12	1	6 5	3 3	-	40	10	2	9	11 10		
M. F.	36,411	4		-	1	-	-	1	1	~	-	1		
922 - T.	69,028	92	0.13	-	8	2	-	41	3	11	12	15		
M.	37,044	89		-	7	1	-	41	3	11	11	15		
F.	31,984	3		-	1	1	-	-	-	-	1	-		
923 - T.	70,182	123	0.18	2	4	9	-0	61	9	11	13	14		
M.	37,517	110		1	4	9	-	55	8	11	11	11		
F.	32,665	13		1	-	-	-	6	1	-	2	3		
924 - T.	66,197	125	0.19	1	6	5	-	49	14	8	15	27		
M.	35,415	114		1	6	5	-	45	13	8	12	24		
F.	30,782	11		-	-	-	-	4	1	-	3	3		
925 - T.	66,477	128	0.19	-	11	8	-	56	9	13	10	21		
М.	35,681	120		-	11	8	-	50	8	13	10	20		
F.	30,796	8			-	-	-	6	1	-	-	1	9 3 3	
926 - T.	70,203	156	0.22	3	6	4	52	86	15	8	11	23	107,454	208
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
927 - T.	69,117	172	0.25	-	8	9	57	83	24	15	11	22	105,292	
M.	37,438	161		-	8	9	52	76	24	13	9	22	56,265	
F.	31,679	11		-	-	-	5	7	-	2	2	-	49,027	16
928 - T.	72,425	174	0.24		18	2	47	73	19	14	21	27	109,057	
M.	39,444	159		-	18	2	43	67	16	14	17	25	58,480	
F.	32,981	15	THE RESERVE	-	-	-	4	6	3	-	4	2	50,577	19
.929 - T.	76,294	215	0.28	1	8	18	32	93	22	14	18	41	113,515	
M.	41,685	196		1	8	15	28	87	20	13	16	36	60,920	
F.	34,609	19	F ve I S	-	-	3	4	6	5	1	2	5	52,595	23
930 - T.	73.361	153	0,21	2	15	4	33	74	6	15	6	31	109,306	
М.	40,285	139		2	15	4	28	66	5	14	6	27	59,109	
r.	33,076	14	0.0	-	-	_	5	8	1	1	-	4	50, 197	19

The registration area of Canada as of 1921 does not include Quebec. Figures for Canada inclusive of Quebec for the years 1926-40 are shown in the last two columns.

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

		Total Deaths	Deaths Attributed to Alcoholism												
		All Causes	Canada	Percentage										Car	nada
		Canada (Registration Area as of 1921) #	(Regis- tration Area as of 1921)	Deaths Attributed to Alcoholism to Total Deaths	Prince Edward Island	Nova Scotia	New Bruns- wick	Que- bec+		Mani- toba	Saekat- chewan	Alberta	British Columbia	Total Deaths All Causes	Deaths Attributed to Alcoholism
931 -		70,030	110	0.16	-	5	7	36	51	11	8	12	16	104,517	146
	N.	38,462	106		-7	5	7	31	48	10	8	12	16	56,529	137
	F.	31,568	4		-	-	-	5	3	1	-	-	-	47,988	9
932 -	T.	71,289	110	0.15		5	5	26	67	8	3	6	16	104,377	136
	М.	38,879	99		-	5	4	23	61	7	3	6	13	56,153	122
	F.	32,410	11	DE MEST	-	-	1	3	6	1	-	-	3	48,224	14
933 -	T.	70,332	85	0.12	_	3	6	13	48	4	3	4	17	101,968	98
	M.	38,270	74			3	6	9	42	2	2	4	15	54,725	83
	F.	32,062	11		-	- 18	-	4	6	2	1	-	2	47,243	15
934 -	T.	69,653	96	0.14	1	13	8	24	46	8	7	4	9	101,582	120
	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
935 -	T.	72,728	113	0.16	1	13	7	46	58	6	3	11	14	105,567	159
	М.	40,046	103		1	13	5	41	52	5	3	11	13	57,206	
	F.	32,682	10		-	-	2	5	6	1	-	-	1	48,361	15
936 -		75,197	134	0.18	3	8	17	51	62	12	2	12	18	107,050	185
	M.	41,272	122		3	8	16	46	55	10	2	12	16	57,728	
	F.	33,925	12		_	-	1	5	7	2		-	2	49,322	17
937 -		78,368	139	0.18	4	12	11	66	63	12	7	6	24	113,824	
	M.	43,415	129		4	12	11	82	57	10	7	6	22	62,109	
	F.	34,953	10		-	-		4	6	2	-	-	2	51,715	14
938 -		74,208	118	0.16	-	4	9	45	58	6	10	7	24	106,817	
	М.	41,441	108		000	4	8	40	54	5	10	7	20	58,817	
	F.	32,767	10		-	-	1	5	4	1	99	-	4	48,000	15
939 -		75,563	84	0.11	2	6	3	38	44	6	3	8	12	108,951	122
	M.	42,362	71		1	5	3	35	36	5	3	8	10	59,907	106
	F.	33,201	13	Marine State	1	1	- 1	3	8	1	-	-	5	49,044	16
940 -		78,128	99	0.13	2	6	12	51	45	5	6	8	15	110,927	
	M.	43,902	90		2	6	10	48	42	4	5	8	13	61,399	
	F.	34,226	9		-	out.	2	3	3	1	1	-	2	49,528	12

[#] The registration area of Canada as of 1921 does not include Quebec. Figures for Canada inclusive of Quebec for the years 1926-40 are shown in the last two columns.

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

TABLE 17 B. - Deaths Due to Cirrhosis of the Liver , 1921 - 1940.

	Total Regis- Tration Area as of 1921	Total Canada	Prince Edward Island	Nova Scotia	New Bruns- wick	Sedeng	Ontario	Mani- toba	Saskat- chewan	Alberta	British Columbia
921 - Total	144		3	11	13	-	80	6	11	8	12
Specified alcoholic	1		-	_	-	-	-	1	_	_	-
Not "	143		3	11	13	-	80	5	11	8	12
922 - 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
923 - Total	178		1	13	10	-	99	12	15	9	19
Specified alcoholic	1		-	-	-	-	1	-	_	-	-
Not "	177		1	13	10	-	98	12	15	9	19
924 - 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
925 - 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
926 - 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
927 - Total	215	347	1	15	11	132	125	14	10	16	23
Specified alcoholic	9	11	7	1	-	2	7		-		1
Not " "	206	336	1	14	11	130	118	14	10	16	22
928 - 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
929 - 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
930 - 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

x 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.

	Total Regis- tration Area as of 1921	Total Canada	Prince Edward Island	Nova Scotia	New Bruns- wick	Quebec	Ontario	Mani- toba	Saskat- chewan	Alberta	British Columbia
1931 - Total Specified alcoholic	185 11 174	367 18 349	-	16 1 15	7 - 7	182 7 175	107 6 101	10	18	11 1 10	16 3 13
1932 - Total Specified alcoholic Not 8 8	207 11 196	394 14 380	3 - 3	13 1 12	10	187 3 184	115 6 109	14 2 12	12	13 1 12	27 1 26
.933 - Total Specified alcoholic Not "	211 13 198	365 16 349	2 - 2	14	9 1 8	154 3 151	110 8 102	18 1 17	13	20 1 19	25 2 23
1934 - Total Specified alcoholic Not " "	215 13 202	394 19 375	3 - 3	21 1 20	7 1 6	179 6 173	122 7 115	20 2 18	6 1 5	15 1 14	21
935 - Total Specified alcoholic Not "	232 12 220	416 25 391	2 - 2	12 2 10	12 1 11	184 13 171	117 4 113	24 1 23	22 1 21	14 1 13	29 2 27
936 - Total Specified alcoholic Not " "	243 13 230	453 16 437	1 - 1	17 1 16	12 1 11	210 3 207	119 7 112	22 2 20	22	20 2 18	30
937 - Total Specified alcoholic Not " "	224 24 200	405 36 369	3 - 3	8 1 7	6	181 12 169	129 14 115	14 4 10	19 1 18	15 1 14	30 3 27
938 - Total Specified alcoholic Not " "	291 29 262	483 43 440	-	13	14 2 12	192 14 178	154 12 142	26 2 24	22 1 21	17 3 14	45 9 36
939 - Total Specified alcoholic Not " "	309 18 291	500 30 470	4 - 4	20 3 17	18 1 17	191 12 179	156 9 147	27 - 27	23 - 23	20 3 17	41 2 39
1940 - Total Specified alcoholic	279 16 263	460 29 431	-	19	13 2 11	181 13 168	154 6 148	18 1 17	17	17	41 7 34

x 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.





