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# CANADA

# DEPARTMENT OF TRADE AND COMMERCE

DOMINION BUREAU OF STATISTICS

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# DEPARTMENT OF TRADE AND COMMERCE DOMINION BUREAU OF STATISTICS SOCIAL ANALYSIS BRANCH OTTAWA - CANADA

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### THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

#### Historical Summary

Laws to regulate the manufacture and sale of alcoholic beverages are of ancient origin. While the taxation of liquor was early discovered to be an easy means of raising revenue, the dominant motive in control has been a social one - the control of the evils of alcoholism in the interests of health and social welfare. These evils have varied greatly according to differences in climate, diet, economic conditions, habits, social customs, and standards. In general, the methods of legislative control of the liquor traffic have commonly comprised (a) licensing, the oldest and most widely adopted method; (b) prohibition, either total or limited, the latter usually associated with local option or veto; and (c) monopoly of sale, usually by the State which retains control of the wholesale or retail sale, or both, and takes the profits as public revenue.

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 penalties on this e 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. The sale of liquor to the white population was also restricted. 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 prohibit the retail sale of liquor within the municipality. These provisions were modified from time to time and, in 1866, the various Acts were revised and consolidated. In 1885, 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 act. In 1860 and 1866, amendments were passed extending the powers of the local councils. New Brunswick, in 1855, 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, 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 respect of liquor control. 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 solely for the purpose of raising a revenue and that, apart from this, the Dominion had jurisdiction as part of "the regulation of trade and commerce", (91-2); or, as coming within the scope of "criminal law" (91-27); or, "of customs and excise," since, it was argued, the right to import and manufacture liquor implied the right to sell. Moreover, the Dominion had the right "to make laws for the peace, order and good government of Camada" in relation to all matters not coming within the classes of subjects assigned exclusively to the Legislatures of the Provinces.

The uncertainty as to the rights of the Dominion and Provincial Governments in regard to the liquor question caused much confusion for several years after Confederation. In Ontario, when the Licence Law was separated from the Municipal Act and passed as a separate statute in 1869, the provisions as to prohibition by municipalities were not embodied in it, nor were they inserted in the Municipal Act when it was revised in 1873. In Quebec, the Municipal Code of 1870 retained the provisions of the old law authorizing municipal councils to pass prohibitory by-laws. In 1869, the Nova Scotia Legislature passed a law providing that no licence for the sale of intoxicating liquor should be granted unless the application was accompanied by a petition from two-thirds of the rate-payers of the polling district in which the tavern was to be established. The constitutionality of this law was upheld by the courts. On the other hand, a New Brunswick statute of 1871, providing that no licence should be granted in a municipality where the majority of the 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 existing licences. 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 persons "as they had good reason to believe would carry it forthwith beyond the limits of the county or city, or of any adjoining county or city, where the Act was in force". Penalties of \$50 for a first offence, \$100 for a second offence, and two months' imprisonment for a third and every subsequent offence, were imposed. The Act might be repealed on a similar petition to the above, followed by a favourable vote. Decisions either for or against the Act, as decided by the majority vote, were to remain in force for three years. It was further provided that the Dunkin Act should not be brought into force in any new locality, and that the Scott Act should supersede 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 liquor 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. This decision validated the provincial law, but there was still doubt as to 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. By the turn of the century, the constitutional dispute had been settled by successive decisions of the Privy Council, which established that the provinces have complete control of the retail trade in liquor, the Dominion of its manufacture and importation. 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. Manitoba's licence and local option laws were based on those of Ontario, and in 1892, similar laws were applied to the Northwest Territories. British Columbia, where the number of licences was large in proportion to the population, tightened its licence regulations in 1891. The tendency in all provinces was, in general, towards restrictive legislation, and more stringent regulation. In the two decades before World War I , considerable numbers of rural and the smaller urban municipalities throughout Canada adopted local option under provincial statutes. These did not, however, entirely stop the consumption of liquor because they could not prohibit manufacture in one province for export into another.

The agitation for national prohibition had never abated. Resolutions in favour of a Dominion prohibitory law were, from time to time, introduced in the Dominion Parliament. During the session of 1884, a resolution, declaring "that the right and most effectual legislative remedy for the evils of intemperance is to be found in the enactment and enforcement of a law prohibiting the importation, manufacture and sale of intoxicating liquors for beverages 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 pominion-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 Wilfrid 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 World War I, in fact, that there was any real departure from the local option system as developed under the Scott Act and the Provincial Licence Acts.

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

In aid of provincial legislation prohibiting or restricting the sale of intoxicating liquors, the Dominion Government, in May, 1916, passed a law (6-7 Geo. V. ch. 19), making it an offence to send intoxicating liquors into any province to be dealt in contrary to the law of that province. In November 1919, this Act was amended to include manufacture for illegal sale, and the Canada Temperance Act was amended by 10 Geo. V. ch. 9, to prohibit importation and manufacture for illegal importation in any province, by Order in Council, after an approving referendum had been taken by the Dominion Government, at the request of the Provincial Legislature. From February 1, 1921, to May 21, 1923, seven of the nine provinces decided, by referenda, to prohibit importation. Under a later amendment, exportation from a province could be prohibited by Order in Council, and this was invoked by four provinces.

After World War I, 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, British Columbia and Yukon Territory 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. Prince Edward Island is the only pro-Canadian province still adhering to a policy of prohibition.

The Provincial Liquor Control Acts have been framed to conform to conditions peculiar to the localities where they are in force, and there is considerable variation in the regulations. 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 beer by brewers or others, which certain provinces permit, while reserving regulative rights, and taxing such sales heavily. One province permits local producers to sell wine at retail, under certain restrictions. 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 on pages 5-15.

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

World War II brought additional controls, designed to further restrict the use of alcoholic beverages in time of war and release manpower and material resources for the requirements of the armed forces, war industry, and essential civilian activity.

War Order No. C.C.14 prohibited the production of distilled spirits for beverage purposes in Canada, on and after November 1, 1942. The distilling of spirits was placed under the Chemicals Controller, the distilleries, in effect, being commandeered by the Government for the production of alcohol for war purposes, chiefly in the manufacture of munitions and synthetic rubber. War Order C.C. 14 was rescinded by C.C.14 A, of August 30, 1945.

The Wartime Alcoholic Beverages Order (P.C.11374, December 16, 1942) prohibited the advertising of spirits, wine, and beer, and limited their importation and sale. Manufacturers' sales of proof spirits were limited to 70 per cent, domestic wine to 80 per cent, and beer to 90 per cent, of the respective amounts sold in the base period (year ended October 31, 1942). Imports of spirits, wine, and beer, were similarly restricted. The sale of alcoholic spirits of strength greater than 70 per cent proof spirit (except that taken out of bond or bottled prior to the date the Order came in force), and the distilling of spirits for use in fortifying wines, were also prohibited. The publication of advertisements respecting any spirits, wine, or beer, and the advertisement of any person as a distiller, manufacturer, or brewer, of spirits, wine, or beer, or of person who sells spirits, wine, or beer, was prohibited, with the exception of labels or information on the containers, or of an advertisement which, in the opinion of the Minister, is in the public interest, or the legal, financial, or other reasonable needs of the distiller, manufacturer, brewer, or seller, requires to be published.

An amendment of March 13, 1944 (P.C. 1775) cancelled that part of the Wartime Alcoholic Beverages Order relating to beer, and an amendment of August 22, 1944 (P.C. 6502), the part relating to the fortifying of wines. P.C. 5438, August 3, 1945, cancelled that part of the Order relating to spirits.

The Liquor Boards adopted various restrictive measures, designed to conserve stocks and to ensure a more even distribution of the available supplies. These included the discontinuance of special permits, reduced selling hours in retail outlets, establishment of quotas, etc. With the removal of the restrictions of the Wartime Alcoholic Beverages Order on sales by manufacturers, the Liquor Boards increased the ration allowance to consumers. However, supplies continued to be limited by shortages of materials and manpower.

#### 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. In 1935, the Commission was abolished and the enforcement of the Act placed 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 a plebiscite, taken in June, 1940.

#### NOVA SCOTIA

Act

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

### Administration

The Nova Scotia Liquor Commission 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 Commission through stores and at head office, and the moneys received are transmitted by the Commission to the Provincial Treasurer, to be accounted for as part of the general revenue of the province, and do not form part of the profit and loss account of 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, 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 charged against profits. The remaining net profits are paid into the Consolidated Revenue Fund at the direction of the Provincial Treasurer.

# Regulation of Sale

Where Sold. - Liquor may be sold by the Commission in such manner, and at such places and prices as the Commission prescribes. No liquor is to be sold, however, in any municipality in which, under the Plebiscite Act of 1929, a majority of votes was cast against the sale of liquor under a Government Control Act. In consequence of this Act, the sale of liquor is not permitted in the counties of Shelburne and Hants. 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 municipalityuntil 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. Individual permits are required for the purchase of spirits, beer, and wine. 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) 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.
- (4) Special permits may be granted to physicians, dentists, veterinaries, person in charge of hospitals, homes for the aged, etc.
- (5) 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.

Wartime Restrictions. - Following the passing of the Wartime Alcoholic Beverages Order, banquet permits were suspended and sales placed on a ration basis, with quotas varying from time to time according to conditions of supply. The purchaser must present his National Registration card with his individual permit, and may visit a store only once in any one week. The quota, immediately prior to the August 1945 amendment to the Wartime Alcoholic Beverages Order, was one quart of spirits, or four quarts of Canadian wine, or two quarts of imported wine, or twenty-four quarts of beer, per month. Effective October 11, 1945, the following quota was set: two quarts of spirits, except gin, or four quarts of gin, or four quarts of Canadian wine, or two quarts of imported wine, or twenty-four quarts of beer.

### NEW BRUNSWICK

#### Act

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

# Administration

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

## Disposition of Profits

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

# Regulation of Sale

Where Sold. - At government liquor stores; beer from beer warehouses, or from licensed brewers on order of the Board.

How Sold. - (1) In sealed packages, (a) at government liquor stores; (b) by express or mail from head office mail order department; (c) delivered directly by brewers on order of the Board. In such cases the brewers act as agents of the Board, and must make to it a monthly report of gross sales.

(2) Six ounces may be sold by government liquor stores on a physician's prescription.

To Whom Sold. - Liquor may not be sold to minors, interdicted persons, etc., (except on a doctor's prescription), nor to any other persons disqualified by the Board. All other persons may purchase liquor in accordance with the provisions of the Act and Regulations.

Wartime Restrictions. - Individual permits were not required prior to June 1, 1943, on which date a system of purchase cards was adopted for the purchase of spirits, beer and wine. On April 1, 1944, a system of individual permits replaced the purchase cards. To obtain a permit the applicant must present his National Registration card, or other satisfactory identification. Quantities of the various alcoholic beverages purchasable are limited by the available supplies. Prior to the August 1945 amendment to the Wartime Alcoholic Beverages Order, the quota was one 26-oz. bottle of spirits per month; one large bottle of wine per half month; and six quarts of beer per week. The quota, as of October 1, 1945, is one 26-oz. bottle of spirits per half month, except domestic gin, which is not rationed. The wine and beer quotas remain as above.

QUEBEC

Aot

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

#### Administration

The Quebec Liquor Commission 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 the Act is paid to the Commission, which pays all costs of administration. In 1936 the five Commissioners were dismissed and their powers transferred to a General Manager.

# Disposition of Profits

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

## Regulation of Sale

Where Sold. - Spirituous liquors and wines from government liquor stores; beer from brewers or brewers' warehouses to permittees authorized to sell to consumers; in hotels, inns, cafés, boats, dining cars, grocery stores, taverns, clubs, trading posts, at banquets, etc. (See under "How Sold", below).

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) Spirituous liquors and wines from government liquor stores.
- (2) Beer by brewers to permittees authorized to sell beer to consumers. In such cases the brewers act as agents of the Commission and must make to the Commission a monthly report of sales. Those who purchase from prewers 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.
- (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 cafés, 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 twenty 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. Owing to war conditions, individual permits are now required, in order to purchase spirits. National registration cards must be presented. Beer and wine may be purchased without permit.

Wartime Restrictions. - Hours of sale were reduced in Liquor Board stores, sales were placed on a ration basis, and various measures adopted to conserve supplies. The present quota (October 1, 1945) is one 40-oz. bottle of spirits each fortnight.

#### ONTAR IO

#### Act

- (1) The Liquor Control Act (Ontario), assented to, April 5, 1927.
- (2) The Liquor Authority Control Act, 1944, assented to, April 6th, 1944.

# Administration and Distribution of Profits

The Liquor Control Board of Ontario has authority to control, manage, and supervise the government liquor stores, to grant, refuse, suspend, or cancel individual permits for the purchase of liquor; 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 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.

By the Liquor Authority Control Act, "The Liquor Authority Control Board of Ontario", consisting of three members, was created, whose duties shall be to issue "authorities" for the sale of beer and wine in respect of such premises as the regulations may prescribe or define, and may review, consent to the transfer of, suspend, or cancel, any such authority. All expenses of the Liquor Authority Control Board are paid by the LiquorControl Board of Ontario.

### Regulation of Sale

Where Sold. - Liquor of all kinds, from government liquor stores; beer from breweries and brewers' retail stores; wine from 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 Authority Control Board.

No government liquor store shall be established nor beer or 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 at least three-fifths of the votes polled are 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, imported beer, and imported wine, in sealed containers to individual permit-holders; domestic beer and native wine to ration coupon book holders, 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) Domestic beer, in sealed containers, from the retail premises of licensed brewers, or from a brewer's retail store to ration coupon book-holders, upon surrender of the required coupons.
- (4) Native wine, in sealed containers, from the retail premises of licensed native wine manufacturers to ration coupon book holders, upon surrender of the required coupons.

- (5) Wine for sacramental purposes may be sold from government liquor stores or by a licensed sacramental wine vendor to a minister of any religious faith, on a special sacramental or mass wine permit.
- (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 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.
  - (4) To a patient, by a physician, in a quantity not exceeding six ounces.
- (5) Wine may be sold on a special permit to a minister of any religious faith for sacramental purposes.
- (6) Beer and wine may be sold to "Authority" holders for resale and consumption in authorized premises.
- (7) Domestic beer and native wines may be sold for residential consumption to holders of individual ration coupon books.
- (8) Liquor, beer and wine may not be sold to minors, interdicted persons, etc., (except on doctor's prescription), nor to any other person disqualified by the Board or by an Act of the Dominion of Canada. Advertising is not permitted.

Wartime Restrictions. - These included monthly quantity limitations on sale, reduced selling hours in retail outlets, the abolition of the special single purchase permit, and an individual ration coupon sales plan for home consumers of beer and wine. With the August 1945 amendment to the Wartime Alcoholic Beverages Order, the quota for spirits, which had been 26 oz. per month, was increased. As of October 1, 1945, one bottle (25, 26, or 262 ounce) of either whisky, brandy, rum, liqueurs, or cocktails, may be purchased, with an alternative of buying in lieu thereof, 2 bottles of gin, per half month. No change was made in the beer and wine quotas, these remaining at not more than twelve 24-oz. bottles, or equivalent, per month, of imported beer, and not more than two bottles per month of imported wine, and twenty-four small bottles of Canadian beer per month, when available, and one bottle of Ontario wine, per week, when available.

#### 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.

# Regulation of Sale

- Where and How Sold. (1) Government Liquor Control Commission stores, spirituous, fermented and malt liquors, to permittees for consumption in residence.
- (2) For open consumption in beer parlours (beer only) operated by beer licensees in hotels registered by the Government Liquor Control Commission.
- (3) For open consumption in clubs (beer only) licensed by the Government Liquor Control Commission.
- (4) For open consumption in military canteens (beer only) licensed by the Government Liquor Control Commission.
- (5) Beer vendor licensees, operated in hotels registered by The Government Liquor Control Commission, to permittees (beer only) for consumption in permittees residence.
- residence. (6) By druggists, licensed by The Government Liquor Control Commission, spirituous, fermented, or malt liquors, in limited quantities, on doctor's prescription.
- (7) By brewer licensees (beer only) for delivery to permittees residences, Government Liquor Control Commission stores, beer parlour, beer vendor, and canteen licensees, as and when authorized by the Government Liquor Control Commission. Brewers pay a tax of  $12\frac{1}{2}$  cents per gallon to the Commission.
- (8) By distillers and wineries for delivery to the Government Liquor Control Commission Stores, as, and when authorized.
- 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, 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 twelve or twenty-four bottles in a sealed package for consumption in the permittee's 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.

Wartime Restrictions. - These included the discontinuance of deliveries to the permittee's residence; reductions in hours of sale, in banquet allowances, and individual quotas. Prior to the August 1945 amendment to the Wartime Alcoholic Beverages Order, the maximum quantities purchasable were one 26-oz. bottle of liquor per month; two 26-oz. bottles of wine per month, only one of which might be imported; and one case (two dozen pints of beer) per day. The present allowance to permit holders, effective September 1, 1945, is two 26-oz. bottles of liquor per month, only one of which may be Scotch whisky. The wine and beer quotas remain as above stated.

# SASKATCHEWAN

Act

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

#### Administration

By the Liquor Board, which is given the power to have general control and management of all liquor stores, and in other ways to make regulations and administer the provisions of this Act. The Board is required to submit, semi-annually, a financial statement to the Provincial Treasurer, by whom it is submitted to the Executive Council. The Board's annual report upon the operation of the system, accompanied by an annual financial statement, is required to be submitted to the Legislative Assembly. Up to March 31, 1945, moneys received for permit fees were paid to the Provincial Treasurer. These receipts are now placed to the credit of the Liquor Board. All other receipts are placed to the oredit of the Liquor Board. The Board pays all expenses of administration, including expenses of plebisoites, enforcement, etc.

# Disposition of Profits

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

beer only.

(4) By druggists or physicians, under permit, 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 premises beer may be sold by the glass or bottle for consumption on the premises, and by the bottle in sealed packages for consumption elsewhere.

To Whom Sold.— (1) To all persons not being minors, Indians, interdicts, persons under the influence of liquor, or who habitually use liquor to excess, or persons prohibited from purchasing liquor owing to convictions under certain provisions of the Liquor Act. Liquor permits are required for the purchase of spirits and wine. A permit, in the form of a beer coupon book, is required for the purchase of bottled beer. To obtain a liquor permit, or a beer coupon book, the applicant must produce his National Registration Certificate, or, if a member of the armed forces, his identification card, or some other form of identification satisfactory to the Board. The quantity of spirituous liquor or wine that may be purchased by a permit holder in a given period is determined by the Board, from time to time, in accordance with supplies available under current restrictions. The quantity of beer that may be purchased by each individual in any one day is similarly determined.

(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.

Wartime Restrictions. - These have included reductions in the hours of sale in Liquor Board stores and in licensed premises for the sale of beer; the abolition of special quantity permits and banquet permits; the discontinuance of deliveries of liquor to residences of purchasers; the closing of many beer and wine stores. Liquor purchase cards to be endorsed at the time of each purchase were introduced February 12, 1943, and on March 22, 1943, the liquor purchase card system was extended to apply also to wines. Commencing January 1, 1944, liquor purchase cards were superseded by liquor permits. Permits, in the form of beer coupon books, for the purchase of bottled beer, were introduced on September 16, 1944. Prior to the August 1945 amendment to the Wartime Alcoholic Beverages Order, the quantities that might be purchased by permit holders in the Province, were one 26-0z. bottle of spirits, and two bottles of Canadian wine, or one bottle of imported wine in a two-month period, and 15 bottles of beer per month. Commencing October 1, permit holders may purchase two bottles of spirits a month, one of which must be gin, and one bottle of wine. The beer allowance remains at 15 bottles per month.

Act

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

#### Administration

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

# Disposition of Profits

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

# Regulation of Sale

Where Sold. - All liquors, including wine and beer, in government liquor stores and ware-houses; beer only, in licensed hotels, clubs and canteens.

Beer or club licences may not be granted in any area in which a plebiscite has been held and a majority of the voters has 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
- (2) Beer by the glass or open bottle, in licensed hotels, in licensed clubs to members, and in military canteens to members, also by the closed bottle in licensed hotel premises in quantities not to exceed two dozen pints or one dozen quarts, to any one person on any one day, for consumption in the residence of the purchaser.
- (3) Brewers were formerly licensed to sell and deliver beer to holders of subsisting permits and to licensees. Purchasers from brewers had to pay a tax of  $15\frac{1}{2}$  cents per gallon ( $12\frac{1}{2}$  cents prior to April 1, 1932). However, an amendment to the Act passed at the 1936 session of the Legislature provided 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.

Wartime Restrictions. - These included the discontinuance of banquet permits, the curtailment of hours of sale in liquor stores and by licensees, and restrictions on the maximum purchases allowed any permit holder. Prior to the August 1945 amendment to the Wartime Alcoholic Beverages Order, the quota was 13 ounces of distilled liquor, 26 ounces of wine, and 2 dozen small bottles of beer, per month. The quota at present (October 1, 1945) is 52 ounces of distilled liquor per month, 26 of which must be something other than whisky. The beer and wine allowances remain as above stated.

#### BRITISH COLUMBIA

Act

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

# Administration

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

# Disposition of Profits

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

# Regulation of Sale

Where Sold. - (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, beer 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, 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.

(3) 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.

The fee for an individual liquor permit is 25 cents.

Wartime Restrictions. - The quantities available to individual permit holders, and to beer licensees, were restricted, the quotas being changed to meet changing conditions. Prior to the August 1945 amendment to the Wartime Alcoholic Beverages Order, the quota to holders of individual liquor permits, was:- One reputed quart spirits, or two bottles of imported wine, or three dozen pints (or equivalent) of beer, or one gallon of Canadian wine, per month. The quota for the month of October 1945 is:- One reputed quart of spirits, as selected and available, plus one reputed quart of gin; or two bottles of imported wine, plus one reputed quart of gin; or four dozen pints (or equivalent) of beer, plus one reputed quart of gin; or one gallon of Canadian wine (if available), plus one reputed quart of gin.

YUKON

Act

The Government Liquor Ordinance, passed September 13, 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.

# Disposition of Profits

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. (1) Government liquor stores (liquor of all kinds)
  - (2) In licensed hotels (beer only)
  - (3) In licensed clubs (beer only)
  - (4) In canteens of the Armed Forces of Canada, and the Royal Canadian Mounted Police (beer only).

The Controller may issue licences 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.

- (1) Liquor of all kinds, in sealed packages, from government liquor stores. How Sold. -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
- (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.

Wartime Restrictions. - In January, 1943, wartime restrictive measures placed the liquor stores on a daily quota basis and reduced the hours of sale. A permit system of sale to individuals was introduced in May, 1943, to insure a more even distribution of the available supply. The allowance at present (October, 1945) is: two bottles of spirits, 12 quart bottles or 24 pint bottles of beer, and one bottle of wine, per month.

# NORTHWEST TERRITORIES

Act

The Territorial Liquor Ordinance, assented to April 27, 1939, with amendments. Northwest Territories Act, Chapter 142, R.s.C. 1927, with amendments.

# Administration

The only authorized liquor stores in the Northwest Territories are the store opened at Yellowknife on June 27, 1939, and the store opened at Fort Smith on June 24, 1942. They are known as the Territorial Liquor Stores, and are 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 stores. The net profits are struck at 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 stores, 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 Agent in the Operation of the Territorial Liquor Stores, and makes all necessary regulations to meet the conditions which arise.

# Distribution of Profits

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 Stores.
- (2) Beer only may be purchased from licensed hotel premises. All beer supplies for such licensed premises must be purchased from the Territorial Liquor Stores.
  - How Sold. (1) In sealed packages only.
    - (2) To the holders of permits issued under the Territorial Liquor Ordinance.
- (3) The maximum quantities of liquor which may be purchased by a permittee, either locally at the liquor stores, or for shipment to points in the Northwest Territories, are determined, from time to time, by the Commissioner of the Northwest Territories.
- (4) Beer may be sold in licensed premises for consumption therein, and limited quantities may be sold for consumption elsewhers, during certain periods when the local 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.
- (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 Stores.

Wartime Restrictions. - Liquor administration in the Northwest Territories has been affected by two main factors related to wartime developments- (a) The influx of army and civilian personnel engaged in defence projects in the Mackenzie District; (b) The restrictions on the quantities of alcoholic beverages available for sale. Since February 1, 1944, the monthly liquor ration allowed individual permittees, when stock is available, has been one 25 or 26-oz. bottle ofspirits and two quarts of wine and one case (24-12-oz. bottles) of beer. The permittees at Yellowknife, Northwest Territories, are also able to obtain some beer at licensed premises during limited periods, when stock is available.

# SALES OF LIQUOR CONTROL BOARDS

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

It should be noted that the sales values, as given, do not, in all cases, represent sales to final consumers, as, in some provinces, the sale of beer by the glass is permissible. Of course, all the liquor sold in any province is not necessarily consumed within the province. The tourist traffic is an 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 direct to the Government, and do not pass through the Board. Table I 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 I.

Table 1. - Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control

		Receipts	by Liquor Com or Commission		Additional Amounts for Permits, etc	
		Gross Sales	Other Revenue	Net Profits	Paid Direct	from Liquo
				A	Governments	Contro.
Nova Scotia-		\$	\$	\$	•	\$
August 18-September 30 -	1930	621,588	7,168	23,151	22,267	45,418
Year ended September 30-	1931	4,958,232	38,737	728,941	23,870	752,813
	1932	3,767,109	55,213	492,701	32,292	524,99
	1933	2,808,728	8,392	286,681	24,580	311,26
	1934	2,918,612	8,419	369,343	25,007	394,350
14 Months ended November 30 -	1935	3,806,835	9,025	671,385	25,8581/	697,24
Year ended November 30 -	1936	3,831,691	9,314	970,693	25,3942/	996,08
	1937	4,648,423	48,916	1,285,909	28,085	1,313,99
	1938	4,684,901	58,959	1,337,458	28,356	1,365,81
	1939	5,483,433	63,061	1,691,706	26,719	1,718,42
	1940	8,458,175	109,832	2,256,573	27,656	2,284,22
THE RESIDENCE OF THE PARTY OF T	1941	11,449,300	171,902	3,324,227	34,008	3,358,23
	1942	15,136,831	241,989	4,843,926	41,439	4,885,36
	1943	15,323,390	118,988	5,496,386	116,981	5,613,36
	1944	17,798,624	56,514	6,546,855	191,226	6,738,08
lew Brunswick-Year ended Oct. 31-	1928	3,562,367	26,173	1,042,923	-	1,042,92
	1929	4,511,365	32,954	1,522,497	-	1,522,49
	1930	4,809,734	36,160	1,544,303	-	1,544,30
	1931	3,783,800	28,145	1,220,065	_	1,220,06
	1932	2,794,171	31,168	861,540	_	861,54
	1933	2,176,599	25,363	545,253	-	545,25
	1934	2,296,139	18,232	557,573	-	557,57
	1935	2,375,961	17,756	600,762	-	600,76
	1936	2,695,859	19,823	782,742	-	782,74
	1937	3,535,101	19,957	1,104,717	-	1,104,71
	1938	3,525,215	24,933	1,153,763	-	1,153,76
	1939	3,714,749	21,098	1,275,799	-	1,275,79
	1940	5,209,122	21,729	1,655,739	-	1,655,73
	1941	6,627,025	21,078	2,220,308	-	2,220,308
	1942	8,070,651	34,789	2,950,957	-	2,950,95
	1943	8,428,990	81,090	3,054,932	-	3,054,93
	1944	9,463,966	126,691	3,497,089	-	3,497,089
mebec - Year ended April 30 -	1922	15,212,801	1,175,909	4,035,919	-	4,035,91
	1923	19,698,773	1,236,498	4,564,756	-	4,564,75
	1924	19,812,781	1,337,273	5,754,370	-	5,754,370
	1925	17,887,588	1,327,516	5,462,181	-	5,462,18
	1926	19,018,299	1,375,155	5,796,490		5,796,490
	1927	22,425,136	1,484,087	6,778,001	-	6,778,00
	1928	24,229,624	1,451,840	7,609,689	-	7,609,689
	1929	27,007,430	1,644,515	9,688,268	-	9,688,268
	1930	27,539,966	1,611,321	10,080,613	-	10,080,613
	1931	22,711,639	1,500,758	8,262,187	-	8,262,18
	1932	17,979,782	1,372,653	6,056,331	-	6,056,33
	1933	12,702,927	1,217,251	5,444,770		5,444,770
	1934	11,370,603	1,236,138	3,939,536	-	3,939,53
	1935	11,688,510	1,677,330	5,209,100	-	5,209,100
	1936	12,698,163	1,764,770	4,368,400	-	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	-	6,221,814
	1939	17,292,954	1,899,616	6,470,864	-	6,470,864
77 March 1 - 7 7 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2 2	1940	17,991,145	2,206,936	7,572,121	-	7,572,121
11 Months ended March 31 -	1941	19,583,890	2,274,884	7,270,810		7,270,810
Year ended March 31 -	1942	24,645,117	2,988,179	9,474,417	-	9,474,417
	1943	34,213,789	3,335,081	12,332,540		12,332,540
	1944	36,562,856	3,097,206	14,034,564	-	14,034,56

<sup>1/</sup> Twelve months ended September 30, 1935. 2/ Fourteen months ended November 30, 1936.

Table 1. - Gross Sales, Cther Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, otc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control - (Control.)

			Liquor Contro Commissions	1 Boards	Additional Amounts for Permits, etc.	Net Revenue
		Gross Sales	Other Revenue	Net Profits	Paid Direct to Provincial Governments	from Liquor Control
Ontario - June 1 - October 31-	1927	17,533,659	272,165	2,804,760	513,390	3,318,150
	1928	48,995,591	835,692	7,828,088	881,472	8,709,560
	1929	55,360,570	948,833	9,661,449	989,457	10,650,906
	1930	52,283,002	1,016,707	9,315,967	962,659	10,278,626
	1931	45,835,708	953,777	8,491,653	859,517	9,351,170
	1932	36,099,562	864,357	6,632,420	646,639	7,279,059
	1933	30,143,247	714,761	5,423,622	482,736	5,906,358
	1934	27,752,6751/	1,583,553	5,943,803	435,043	6,378,846
November 1-March 31-	1935	8,110,5891/	920,686	2,595,881	207,411	2,803,29
Yoar ended Murch 31-	1936	18,530,6581/	2,942,605	7,862,719	327,097	8,189,816
	1937	20,733,3681/	3,100,231	8,960,601	495,066	9,455,66
	1938	22,830,0021/	3,381,789	9,893,587	556,579	10,450,166
	1939	22,420,0614	3,259,768	9,576,021	553,138	10,129,15
	1940	22,820,6891/	3,789,682	10,564,176	487,736	11,051,91
	1941	26,847,9571/	4,589,137	11,715,410	578,765	12,294,17
	1942	33,035,8441/	5,460,542	14,336,994	731,071	15,068,069
	1943	39,460,4971/	5,827,323	17,482,259	1,064,036	18,546,29
	1944	43,907,8381/	5,436,241	19,863,390	1,161,513	21,024,90

1/ In addition to the sales of spirits, beer and wine from liquor stores were the following:-

Sales of Beer from | Sales of Native Wines direct Breweries and Brewers' to Customers from Native Wine Retail Stores (exclusive Sales Offices and, where per-

			of any	charge for con	ntain- mi	ted, from Winery	Premises
				ers)		- 1	
	July 24-October 31 -	1934		8,340,981.65	5	265,620.35	
	November 1,1934-Mar.31-			6,975,854.18		557,199.10	
	Year ended March 31 -	1936		22,009,099.86		1,407,932,97	
		1937		23,715,895.69		1,660,637.35	
		1938		26,289,136.08		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	
		1942		45,548,177.25	5	2,903,584.28	
		1943		50,523,428.73	3	3,177,121.93	
		1944		48,647,605.09	9	3,264,069.83	
Manitoha	- Year ended August 31-	1924	3,639,180	369,079	1,346,10	31	1,346,161
MATITICO DA	September-April 30-	1925	2,962,902	186,151	982.0		982,016
	Year ended April 30-	1926	3,745,378	319,018	1,315,10		1,315,185
	2000 00000 1290 02	1927	3,793,772	359,030	1,366,90		1,366,901
		1928	3,985,006	338,019	1,345,1		1,345,117
		1929	7,372,629	694,887	1,993,10		1,993,107
		1930	7,620,265	741,858	2,044,9	31 -	2,044,981.
		1931	6,506,600	677,635	1,866,78	33 -	1,866,783
		1932	5,399,003	599,136	1,490,0	41 -	1,490,041
		1933	4,115,534	478,976	1,094,2	37 -	1,094,287
		1934	3,767,362	442,710	992,0	- 88	992,068
		1935	4,208,701	472,991	1,086,0	- 88	1,086,028
		1936	4,539,694	494,108	1,293,2		1,293,288
		1937	5,191,393	543,082	1,512,20	01 -	1,512,201
		1938	5,889,689	597,579	1,753,3	53 -	1,753,363
		1939	5,947,637	604,548	1,742,0	75 -	1,742,075
		1940	6,653,342	676,290	1,781,0		1,781,089
		1941	7,886,905	764,855	2,056,2		2,056,253
		1942	9,983,323	905,840	2,740,4		2,740,498
		1943	12,367,759	966,108	3,738,9		3,738,980
		1944	12,571,892	1,110,741	3,831,30	88	3,831,368

Table 1. - Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control - (Cont.)

				Liquor Co Commissio	ntrol Boards	Additional Amounts for Permits, etc	
			Gross Sales	Other Revenue	Net Profits	Paid Direct to Provincial Governments	from
			\$	\$	\$	\$	\$
Saskatchewan -	- Year ended March 31-	1926	7,812,675	45,677	1,897,758	32,022	1,929,780
		1927	10,305,208	26,346	2,114,867	15,829	2,130,696
		1928	11,708,535	31,210	2,443,891	13,995	2,457,886
		1929	14,067,806	58,178	3,083,947	13,465	3,097,412
		1930	12,380,673	64,693	2,398,414	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
		1942	10,094,457	80,425	2,405,911	1,155	2,407,066
		1943	12,092,052	78,816	2,983,504	47,449	3,030,953
		1944	12,155,223	84,632	3,335,872	325,429	3,661,301
Alberta-	June 1-December 31-	1924	2,632,605	374,647	1,043,212	83,255	1,126,467
	Year ended Dec. 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	\$65,005	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	7,660,7091/	167,368	2,331,869	58,944	2,390,813
		1938	8,194,271	171,711	2,532,751	61,203	2,593,954
		1939	8,645,554	178,378	2,576,944	63,180	2,740,124
		1940	9,365,551	200,086	2,873,748	63,478	2,937,226
		1941	10,753,378	224,130	3,136,214	71,413	3,207,627
		1942	13,197,621	263,634	3,812,718	84,457	3,897,175
		1943	16,968,827	301,231	4,908,376	141,840	5,050,216
		1944	17,250,473	259,786	5,112,474	243,633	5,356,107
British Columb	ia-June 15,1921-March 31 Year ended March 31-		6,344,617	130,955	1,772,971	331,115	2,104,086
	rear ended Watch 91-	1923	9,275,993	180,996	2,325,454		2,641,528
		1924			3,037,101		3,207,468
		1925	11,409,116	143,832	2,689,039		2,847,222
		1926	13,434,345	279,062	3,331,934		3,493,195
		1927	13,805,089	251,234	3,469,397		3,636,433
		1928	13,956,910	309,363	3,769,714		3,939,995
		1929	15,132,933	254,658	4,192,223		4,376,166
		1930	16,498,693	232,661		197,083	

<sup>1/</sup>on April 1, 1936, the privilege granted to the breweries of making direct delivery of beer to licensees and permitees through Distributors Limited, was withdrawn, and since that date all sales have been made through the Board.

Table 1. - Gross Sales, Other Revenue, and Net Profits of Liquor Control Boards; Additional Amounts for Permits, etc., Paid Direct to Provincial Governments, and Net Revenue from Liquor Control - (Concl'd.)

				Additional Amounts for Permits, etc.	Net Revenue
	Gross	Other	Net	Paid Direct to Provincial	from
	Sales	Revenue	Profits	Governments	Control
	\$	\$	\$	\$	\$
1931	14.735.423	246.545	4.022,705	167.859	4,190,564
					3,421,86]
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		134,860	2,448,042	39,301	2,487,343
1936	11,169,437	140,544	3,015,904	45,925	3,061,829
				-	3,607,333
					4,095,168
1939	13,738,097		3,841,130	51,011	3,892,141
1940	14,960,234	157,114	4,403,963	52,985	4,456,948
1941			4,781,465	60,017	4,841,48
1942					5,928,444
1943	28,711,281	170,975	8,023,524	122,271	8,145,798
1944	24,825,175	154,213	6,699,557	246,697	6,946,25
1022	75 434	G.G.	25 243	_	25,843
					70,28
				_	71,486
	_	1			26,64
				1 330	51,659
		02			46,80
		_			
		30			50,533 70,420
		30			90,090
		308			80,294
		(			
					62,75
					57,30
		1			51,93
					53,28
					70,256
					84,276
					93.600
					105,423
					96,384
					95,390
		1			266,788
1944	713,638	32,108	294,555	798	295,353
1040	27 607	3 549	16 637	1 001	17,728
					32,062
				1	
1942	264,051	5,149	94.183		49,776
	(04.10)	0.149	94.100	1,208	30.091
	1934 1935 1936 1937 1940 1941 1942 1943 1944 1925 1926 1927 1928 1929 1930 1931 1932 1933 1934 1935 1936 1937 1938 1939 1940 1941 1942	Gross Sales  \$  1931	Gross Sales Other Revenue \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	\$\begin{array}{c c c c c c c c c c c c c c c c c c c	Receipts by Liquor Control Boards or Commissions

# Further details relative to sales, as published by the Liquor Control Boards, are shown below. (a) Nova Scotia- Analysis of Sales

Sales	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
Alcohol	3,603.30	3,438.00	2,196.30	2,210.25	2,500.55	1,827.25
Brandy	231,214.85	168,643.75	145,870.65	104.157.55	84.323.79	74,490.91
Gin	1,372,259.30	1,259,236.65	1,395,431.75	1,034,336.65	854,824.52	662,653.33
Rum	2,182,611.66	1,481,570.58	1,776,873.23	1,942,283,47	1,548,354.50	1,165,512.45
Whiskey	4,326,749.33	4,118,914.57	4,486,960.40	2,818,144.25	1,730,360.76	1,102,313.66
Liqueurs	50,995.80	27,697.15	27,895.55	15,511.60	10,451.50	6,722.80
TOTAL SPIRITS	8,163,830.94	7,056,062.70	7,833,031.58	5,914,433.52	4,228,315.07	3,011,693.15
lines	634,812.94	565,001.30	643,132,20	548,516.00	786,516.58	518,797.36
ider			Not av	railable		
TOTAL WINES AND	634,812.94	565,001.30	643,132.20	548,516.00	786,516.58	518,797.36
Imported and Western	4,747,988.25 4,249,086.60	3,735,804.10 3,963,693.75	2,871,575.95 3,786,678.55	2,205,284.95 2,778,807.95	1,155,032.00 2,285,778.35	639,87 <b>4.4</b> 5
TOTAL BEER	8,997,074.85	7,699,497.85	6,658,254,50	4,984,092.90	3,440,810.35	1,951,065.70
	0,331,012,00	1,033,431,00	0,000,204,00	4,304,032,30	0,440,010,00	1,501,000,10
siscellaneous	95.10	147.83	216,26	47.31	32.10	49.10
TOTAL SALES	17,799,417.13	15,324,147.68	15,136,830.84	11,449,299.98	8,458,174.65	5,483,432.56
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
lcohol	116	161	115	118	137	102
Brandy	8,398	6,666	7,233	5,415	3,914	4,028
Gin	56,787	57,416	82,757	67,373	52,742	47,065
Rum	96,229	69,421	106,769	116,665	83,682	72,825
Whiskey	163,450	167,030	227,904	153,627	90,270	64,416
Liqueurs	1,595	962	1,250	720	506	336
TOTAL SPIRITS	326,459	301,495	425,913	343,800	231,114	188,670
ines	101,243	93,192	118,528	102,264	201,867	146,238
Cider	11,797	12,179	16,447	18,540	18,075	10,729
CIDER	113,040	105,371	134,975	120,804	219,942	156,967
Beer-						
Imported	5,552	7,492	8,226	7,462	5,822	7,890
Western	2,221,064	1,489,304	1,196,361	1,007,599	522,733	280,329
N.S. and N.B	1,899,288	2,014,498	2,149,402	1,659,961	1,361,578	775,882
TOTAL BEER	4,125,904	3,511,294	3,353,989	2,675,022	1,890,133	1,064,101

# (b) New Brunswick- Analysis of Sales

Sales	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
			\$	8	\$	\$
Alcohol	5,020.70	17,365.53	42,399.95	67,876.85	56,607.30	57,082.55
Spirits	4,585,395.71	4,571,940.64	4,325,100.21	3,608,210.01	2,841,724.50	2,248,413.78
line	632,458.39	656,557.88	645,701,98	533,812.63	470,629.07	330,125.63
99r	4,238,953.25	3,183,090,17	3,057,549.35	2,417,596.80	1,840,210.80	1,078,165.31
Containers	2,138.40	179.04	109.55	186.90	163.65	968.21
ess Return Sales	- 1	142.80	210.10	658.20	213.60	6.13
TOTAL	9,463,966.45	8,428,990.46	8,070,650.94	6,627,024.99	5,209,121,72	3,714,749.35

(c) Quebec- Analysis of Sales

		(o) eucooc- Mi	lysis of Sales	,		
-4	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
	\$	\$	\$	(11 months)		8
Spirits-		9	4	*		
Alcohol, 65 O.P	390,932.89	6,346,765.65	5,421,775.20	3,940,457.75	3,861,298.00	3,930,985.45
Alcohol, 30 U.P	5,120,560.20	374,054.85	-	an .	-	~
White Whiskey	217,521.05	409,925.45	747,746.45	582,148.75	611,263.70	782,287.60
Brandies (Imported)	1,447,486.95	1,733,080.07	1,419,900.55	1,320,535.72	1,113,299.33	1,145,862.91
Francies (Canadian)	571,151.10	168,546.00	14,019.20	-		
Gins (Imported)	256,935,10	388,016.75	334,034.60	287,484,70	328,663,26	339,849.50
Cins (Canadian) Irish Whiskies	9,117,105.90	7,582,961.35	4,612,807.20 7,398.05	3,781,506.20 7,918.75	3,323,904.00	3,202,045.65 9,536.50
Liqueurs (Imported)	27,094.35	35,651.55	21,234,42	127,718.22	8,170.15 107,558.67	114,876.67
Liqueurs (Canadian)	164,322,50	152,368.55	48,459.16	15/3/170455	201,000401	-
Rums	1,313,349.23	1,300,186.08	1,118,015.47	718,953,56	426,456.70	357,206.90
Tyes	7,739,203.10	2,876,329.75	1,667,889.85	1,104,989.55	1,024,065.55	987,847.16
Scotch (Imported)	3,478,673.70	4,766,144.70	3,956,418.75	3,527,098.17	3,595,810.46	3,544,955.07
Scotch (Canadian)	3,851,992.10	4,494,129.55	2,459,104.45	1,489,041.40	1,285,901.45	1,166,712.70
Miscellaneous	49,792.70	64,852.95	66,629.45	41,366.50	28,389,50	30,305.40
TOTAL SPIRITS	33,746,120.87	30,693,013.25	21,895,432.80	16,929,219.27	15,714,780.77	15,612.471.51
Wines-						
Thampagnes	2,148.60	6,194.30	53,023.95	191,483.60	163,926.46	162,076.51
Clarets (Imported)	29,829.95	43,435.55	56,714.10	72,710.16	59,233.68	59,136.04
Clarets (Canadian)	17,138,25	4,486.00	-	-	-	-
Sauternes (Imported)	46,656.60	67,627.80	89,314.85	142,047.49	117,328.76	127,863.75
Sauternes (Canadian)	26,872.15	7,520.00	777 570 00	075 700 5"	207 000 03	250 475 45
Ports (Imported) Ports (Canadian)	425,152.99 909,076.45	506,584.49 913,027.50	333,530.69 674,627.55	27 <b>5</b> ,396.53 577,236.09	267,998.91	258,435.46
Sherries (Imported)	209,319.64	306,226.14	240,076,28	200,409.01	556,922.65	468,374.27 190,225,59
Sherries (Canadian)	1,694,478.60	2,211,510.50	1,745,398,50	1,398,279.50	1,047,906.40	717,560.80
Burgundies (Imported)	51,805.10	78,572.53	53,802.45	85,037.50	104,199.49	65,321.47
Burgundies (Canadian)	113,085.45	97,828.25	68,590.05	30,963.10	-	-
Vermouths (Imported)	31,397.00	32,044.05	15,894.70	99,211.15	88,435.05	97,137.99
Vermouths (Canadian)	116,446.00	88,956.50	62,702.10	30,406.15	-	-
Miscellaneous	197,892.93	159,150.85	172,768.03	193,185.33	258,703,25	245,406.52
TOTAL WINES	3,871,299.71	4,523,164.46	3,566,443.25	3,296,365.61	2,885,380.77	2,391,538.40
Spirits-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Alcohol, 65 O.P	10,211.9	266,577.3	272,400.6	198,457.2	213,424.0	281,374.5
				200,20.42		
Alcohol. 30 U.P.			-	-	_	-
Alcohol, 30 U.P White Whiskey	337,795.0 16,977.5	27,158.7 42,841.4	87,459.3	68,061.3	77,001.4	123,438.0
Alcohol, 30 U.P	337,795.0	27,158.7	87,459.3 79,515.0	68,061.3 65,888.4	77,001.4 57,817.8	123,438.0 67,064.6
Alcohol, 30 U.P White Whiskey	337,795.0 16,977.5 63,129.3 26,619.2	27,158.7 42,841.4 99,432.0 10,686.0		65,888.4	57,817.8	67,064.6
Alcohol, 30 U.P White Whiskey  Brandies (Imported) Brandies (Canadian) Gins (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699,1	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6	79,515.0 919.7 16,646.8	65,888.4	57,817.8	67,064.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2	27,158.7 42,841.4 99,432.0 10,686.0	79,515.0 919.7	14,966.3 258,369.0	57,817.8 - 18,494.2 239,039.8	67,064.6 21,322.4 273,681.1
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8	79,515.0 919.7 16,646.8 314,489.9	14,966.3 258,369.0 360.0	57,817.8 	67,064.6 21,322.4 273,681.1 513.9
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8	79,515.0 919.7 16,646.8 314,489.9	14,966.3 258,369.0	57,817.8 - 18,494.2 239,039.8	67,064.6 21,322.4 273,681.1
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 - 907.2 8,646.1	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6	65,888.4 	57,817.8 	67,064.6 -21,322.4 273,681.1 513.9 5,649.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8	79,515.0 919.7 16,646.8 314,489.9	65,888.4 	57,817.8 	67,064.6 21,322.4 273,681.1 513.9 5,649.6 23,973.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 - 907.2 8,646.1 64,507.2	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9	65,888.4 	57,817.8 	67,064.6 -21,322.4 273,681.1 513.9 5,649.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums	337,795.0 16,977.5 63,129.3 26,619.2 9,699,1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 - 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9	65,888.4 	57,817.8 	67,064.6 -21,322.4 273,681.1 513.9 5,649.6 -23,973.6 71,586.3 204,219.6 82,673.8
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Ryes	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 - 907.2 8,646.1 64,507.2 158,633.5 194,514.8	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1	65,888.4 	57,817.8 	67,064.6 -21,322.4 273,681.1 513.9 5,649.6 -23,973.6 71,586.3 204,219.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Ryes Scotch (Imported) Scotch (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699,1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 - 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9	14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0	57,817.8 	67,064.6 -21,322.4 273,681.1 513.9 5,649.6 -23,973.6 71,586.3 204,219.6 82,673.8
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Bcotch (Imported) Scotch (Canadian) Miscellaneous TOTAL SPIRITS	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1	67,064.6 21,322.4 273,681.1 513.9 5,649.6 23,973.6 71,586.3 204,219.6 82,673.8 2,108.2 1,157,605.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Ryes Bootch (Imported) Scotch (Canadian) Miscellaneous TOTAL SPIRITS	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Ryes Bootch (Imported) Scotch (Canadian) Miscellaneous TOTAL SPIRITS	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6  8,139.8  16,644.7
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Ryes Bootch (Imported) Scotch (Canadian) Miscellaneous TOTAL SPIRITS TOTAL SPIRITS Clarets (Imported) Clarets (Imported) Clarets (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9 215.4 6,241.4 1,352.3	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8 8,244.7 17,339.6	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6  8,139.8  16,644.7
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Wiscotch (Imported) Scotch (Canadian) Wiscellaneous TOTAL SPIRITS  TOTAL SPIRITS Clarets (Imported) Clarets (Canadian) Sauternes (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2 77.1 4,082.2 3,731.1 6,435.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6  8,139.8  16,644.7
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Scotch (Imported) Scotch (Canadian) Miscellaneous TOTAL SPIRITS  TOTAL SPIRITS Clarets (Imported) Clarets (Canadian) Sauternes (Imported) Sauternes (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2 77.1 4,082.2 3,731.1 6,435.9 6,490.4	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9 215.4 6,241.4 1,352.3 9,682.2 2,311.8	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8 8,244.7 17,339.6 29,494.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8 28,793.1	67,064.6 21,322.4 273,681.1 513.9 5,649.6 23,973.6 71,586.3 204,219.6 82,673.8 2,108.2 1,157,605.6  8,139.8 16,644.7 29,515.5
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Imported) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Wiscotch (Imported) Scotch (Canadian) Wiscellaneous TOTAL SPIRITS  TOTAL SPIRITS Clarets (Imported) Clarets (Canadian) Sauternes (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9  758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2  77.1 4,082.2 3,731.1 6,435.9 6,490.4 76,275.7	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8  907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8 8,244.7 17,339.6 29,494.8 64,324.4	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8 28,793.1 66,851.5	67,064.6 21,322.4 273,681.1 513.9 5,649.6 23,973.6 71,586.3 204,219.6 82,673.8 2,108.2 1,157,605.6  8,139.8 16,644.7 29,515.5 64,492.3
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums  Ryes Scotch (Imported) Scotch (Canadian) Miscellaneous  TOTAL SPIRITS Wines- Champagnes Clarets (Imported) Clarets (Canadian) Sauternes (Imported) Sauternes (Canadian) Ports (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9 758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2 77.1 4,082.2 3,731.1 6,435.9 6,490.4	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9 215.4 6,241.4 1,352.3 9,682.2 2,311.8	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8 8,244.7 17,339.6 29,494.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8 28,793.1	67,064.6 21,322.4 273,681.1 513.9 5,649.6 23,973.6 71,586.3 204,219.6 82,673.8 2,108.2 1,157,605.6  8,139.8 16,644.7 29,515.5
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums  Scotch (Imported) Scotch (Canadian) Miscellaneous  TOTAL SPIRITS  Wines- Champagnes Clarets (Imported) Sauternes (Canadian) Sauternes (Canadian) Ports (Canadian) Ports (Canadian) Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9  758.5 7,655.6 58,376.7 362,249.1 123,345.3 175,522.0 2,378.1 1,659,272.2  77.1 4,082.2 3,731.1 6,435.9 6,490.4 76,275.7 278,925.0	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8  907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0 350,773.8	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5 28,079.3	65,888.4  14,966.3 258,369.0 360.0 5,086.1  41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8  8,244.7 17,339.6  29,494.8  64,324.4 283,316.8	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8 28,793.1 66,851.5 274,957.9	67,064.6 21,322.4 273,681.1 513.9 5,649.6 23,973.6 71,586.3 204,219.6 82,673.8 2,108.2 1,157,605.6  8,139.8 16,644.7 29,515.5 64,492.3 233,741.4
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Rums Canadian) Wiscotch (Imported) Scotch (Canadian) Miscollaneous TOTAL SPIRITS  TOTAL SPIRITS Clarets (Imported) Clarets (Canadian) Sauternes (Canadian) Sauternes (Canadian) Ports (Canadian) Ports (Canadian) Sherries (Canadian) Sherries (Canadian) Burgundies (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0 350,773.8 49,191.2 881,609.8 9,829.6	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5 28,079.3 32,636.3 743,734.6 6,010.9	65,888.4 	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8  28,793.1  66,851.5 274,957.9 31,512.4	67,064.6  21,322.4 273,681.1 513.9 5,649.6  23,973.6 71,586.3 204,219.6 82,673.8 2,108.2 1,157,605.6  8,139.8 16,644.7 29,515.5 64,492.3 233,741.4 31,957.7
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Rums Canadian) Miscellaneous TOTAL SPIRITS  Mines- Champagnes (Imported) Clarets (Canadian) Sauternes (Canadian) Sauternes (Canadian) Ports (Canadian) Ports (Canadian) Sherries (Canadian) Sherries (Canadian) Burgundies (Canadian) Burgundies (Canadian) Burgundies (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0 350,773.8 49,191.2 881,609.8 9,829.6 7,548.0	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5 282,079.3 32,636.3 743,734.6 6,010.9 5,576.4	65,888.4 14,966.3 258,369.0 360.0 5,086.1 41,273.8 66,472.9 167,275.2 88,346.0 2,467.6 977,023.8 8,244.7 17,339.6 29,494.8 64,324.4 283,316.8 30,836.8 688,652.7 12,929.5 2,934.7	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8  28,793.1 66,851.5 274,957.9 31,512.4 538,604.7 15,923.5	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6  8,139.8  16,644.7  29,515.5  64,492.3  233,741.4  31,957.7  364,060.9  11,913.9
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Rums Canadian) Miscollaneous TOTAL SPIRITS  Mines- Champagnes (Imported) Clarets (Canadian) Sauternes (Canadian) Sauternes (Canadian) Ports (Canadian) Ports (Canadian) Sherries (Canadian) Sherries (Canadian) Burgundies (Canadian) Burgundies (Canadian) Burgundies (Canadian) Vermouths (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0 350,773.8 49,191.2 881,609.8 9,829.6 7,548.0 2,852.1	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5 282,079.3 32,636.3 743,734.6 6,010.9 5,576.4 1,605.1	65,888.4  14,966.3  258,369.0  360.0  5,086.1  41,273.8  66,472.9  167,275.2  88,346.0  2,467.6  977,023.8  8,244.7  17,339.6  29,494.8  64,324.4  283,316.8  30,836.8  688,652.7  12,929.5  2,934.7  11,626.1	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8  28,793.1 66,851.5 274,957.9 31,512.4 538,604.7	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6  8,139.8  16,644.7  29,515.5  64,492.3  233,741.4  31,957.7  364,060.9  11,913.9  11,467.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Gins (Canadian) Hrish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Rums Total SPIRITS  Total SPIRITS  Total SPIRITS  Clarets (Imported) Clarets (Canadian) Sauternes (Canadian) Sauternes (Canadian) Ports (Canadian) Ports (Canadian) Sherries (Canadian) Sherries (Canadian) Burgundies (Imported) Burgundies (Canadian) Vermouths (Imported) Vermouths (Canadian)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0 350,773.8 49,191.2 881,609.8 9,829.6 7,548.0 2,852.1 13,329.1	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5 28,2,079.3 32,636.3 743,734.6 6,010.9 5,576.4 1,605.1 9,830.4	65,888.4  14,966.3  258,369.0  360.0  5,086.1  41,273.8  66,472.9  167,275.2  88,346.0  2,467.6  977,023.8  8,244.7  17,339.6  29,494.8  64,324.4  283,316.8  30,836.8  688,652.7  12,929.5  2,934.7  11,626.1  5,988.2	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8  28,793.1 66,851.5 274,957.9 31,512.4 538,604.7 15,923.5  10,574.5	67,064.6  21,322.4 273,681.1 513.9 5,649.6  23,973.6 71,586.3 204,219.6 82,673.8 2,108.2  1,157,605.6  8,139.8 16,644.7  29,515.5  64,492.3 233,741.4 31,957.7 364,060.9 11,913.9  11,467.6
Alcohol, 30 U.P White Whiskey Brandies (Imported) Brandies (Canadian) Gins (Canadian) Gins (Canadian) Irish Whiskies Liqueurs (Imported) Liqueurs (Canadian) Rums Canadian) Rums Canadian) Miscollaneous TOTAL SPIRITS  Mines- Champagnes (Imported) Clarets (Canadian) Sauternes (Canadian) Sauternes (Canadian) Ports (Canadian) Ports (Canadian) Sherries (Canadian) Sherries (Canadian) Burgundies (Canadian) Burgundies (Canadian) Burgundies (Canadian) Vermouths (Imported)	337,795.0 16,977.5 63,129.3 26,619.2 9,699.1 464,554.9	27,158.7 42,841.4 99,432.0 10,686.0 17,779.6 466,539.8 907.2 8,646.1 64,507.2 158,633.5 194,514.8 243,000.4 3,885.9 1,605,109.9  215.4 6,241.4 1,352.3 9,682.2 2,311.8 98,049.0 350,773.8 49,191.2 881,609.8 9,829.6 7,548.0 2,852.1	79,515.0 919.7 16,646.8 314,489.9 814.1 2,808.6 64,244.9 100,894.6 177,622.1 145,354.9 4,231.8 1,267,402.3 2,027.3 8,708.7 13,482.7 69,174.5 282,079.3 32,636.3 743,734.6 6,010.9 5,576.4 1,605.1	65,888.4  14,966.3  258,369.0  360.0  5,086.1  41,273.8  66,472.9  167,275.2  88,346.0  2,467.6  977,023.8  8,244.7  17,339.6  29,494.8  64,324.4  283,316.8  30,836.8  688,652.7  12,929.5  2,934.7  11,626.1	57,817.8  18,494.2 239,039.8 390.2 4,794.5  24,597.8 64,173.9 182,419.2 77,076.8 1,685.5 960,915.1  7,931.9 17,455.8  28,793.1 66,851.5 274,957.9 31,512.4 538,604.7 15,923.5	67,064.6  21,322.4  273,681.1  513.9  5,649.6  23,973.6  71,586.3  204,219.6  82,673.8  2,108.2  1,157,605.6  8,139.8  16,644.7  29,515.5  64,492.3  233,741.4  31,957.7  364,060.9  11,913.9  11,467.6

Fiscal Year ended Sold within the			Beer Imported from Ontario			ported from Province	Revenue from Tax on Sales Paid to the Liquor Commission	
	Gal.	\$	Gal.	\$	Gal.	*	\$	
1922	21,741,963	15,050,819	579,385	467,135	241,660	166,717	784,234	
1923	22,017,521	13,369,885	588,836	393,742	207,413	127,500	694,557	
1924	25,238,355	14,639,650	492,022	327,690	498,111	311,536	763,944	
1925	26,111,658	14,467,494	579,069	390,966	537,896	448,840	765,766	
1926	25,511,627	16,834,384	829,891	587,462	170,809	147,710	878,477	
1927	25,812,338	18,743,163	949,018	682,674	163,141	125,068	977,545	
1928	27,555,605	19,841,455	1,077,258	777,905	448,688	369,706	1,053,938	
1929	27,909,277	21,202,393	1,106,023	938,643	1,454,080	1,150,798	1,164,591	
1930	28,630,804	21,653,875	1,305,459	1,097,874	1,702,186	1,328,504	1,204,015	
1931	27,668,675	20,934,014	1,299,421	1,024,311	1,652,263	1,287,590	1,162,296	
1932	24,420,391	18,377,182	1,476,473	1,149,008	1,556,906	1,199,510	1,036,285	
1933	18,734,987	14,176,446	1,396,231	1,090,417	1,319,541	1,128,729	819,780	
1934	17,576,048	13,129,808	1,297,137	1,010,946	1,294,539	1,114,353	762,755	
1935	18,288,799	13,603,405	1,154,871	963,284	3,617,068	3,315,035	894,086	
1936	18,184,161	13,447,882	1,199,265	1,055,081	4,158,107	3,841,168	917,206	
1937	18,741,258	14,002,742	1,385,972	1,242,130	4,570,054	3,934,054	958,946	
19 <b>3</b> 8	21,291,283	16,019,116	1,721,032	1,578,668	5,228,668	4,458,086	1,102,793	
1939	20,630,997	15,462,175	1,680,166	1,541,834	4,830,251	4,173,809	1,059,226	
1940	19,767,731	15,517,627	1,565,536	1,412,787	5,405,860	4,797,013	1,173,330	
19411/	20,257,638	17,114,364	1,814,168	1,663,556	6,658,467	6,130,981	1,213,949	
19422/	24,881,008	22,241,830	2,210,007	2,062,061	14,046,480	13,898,568	1,490,005	
19432/,	28,493,611	27,603,117	2,510,546	2,470,760	15,291,934	16,296,950	1,705,229	
19442/	25,712,187	26,164,207	2,464,027	2,501,563	15,514,731	16,278,727	1,549,692	

1/ 11 months anded March 31, 2/ Piscal year ended March 31.

# (d) Ontario- Analysis of Sales

	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
Oomestic Spirits-	\$	\$	\$	\$	\$	\$
Brandy	660,874.30	455,004.50	443,890.55	303,659.55	165,437.00	145,433.70
Gin	5,177,651.75	4,654,971.70	4.348,574.55	3,613,322,85	3,255,845.60	
Whiskey	24.777,327.32	21,464,665,20	16.939,064.84			10,162,093.00
Liqueur	310,491.40	228,005.30	147,591.10			23,239,28
Miscellaneous	82,452.65	130,707.70	124,802.10			
Total Domestic						
Spirits	31,008,797.42	26,933,354,90	22,003,923.14	17,124,820.62	14,257,132.64	13,672,891.65
Imported Spirits-						
Brandy	1,139,400,70	694,991.95	677,277.55	613,402.20	550,060.40	642,298.08
Gin	385,279.85	307,622.00	299,801.25	269,849.35	276,930.35	345,520.5
Rum	2,008,684.90	1,638,059.45	1,279,964.75	828,549.30	525,406.20	519,703.70
Whiskey	5,578,032.33	4,770,952.75	4,582,587.58	4,075,153.35	3,856,894.57	4,021,343.45
Liqueur	34,534.05	35,940.45	52,426.55	120,601.70	100,342.75	122,455.50
Miscellaneous	6,343.10	6,344.35	24,853.30	27,147.20	24,118,50	35,750.90
Total Imported Spirits	9,152,274.93	7,453,910,95	6,916,910.98	5,934,703.10	5,333,752.77	5,687,072.14
Omestic Wines	2,085,189.44	2,774,557.43	2,181,093.66	2,000,957.30	1,672,474.20	1,496,981.30
mported Wines	413,040.24	647,344.33	471,635.75	611,369.83		555,287.98
omestic Beers	1,153,192,83	1,533,669,71	1,372,421.96	1,099,142.97	927,425.85	928, 262, 28
mported Beers	95,343.49	117,659.26	89,858.17	76,963.00	76,734.60	79,565.30
Total Sales from Liquor Stores	43,907,838.35	39,460,496.58	33,035,843.66	26,847,956.82	22,820,689.73	22,420,060.59
and B.W. Sales (Domes- tic Beer, exclusive of						
container value)	48,647,605.09	50,523,428.73	45,548,177.25	34,599,089.80	28,435,819.50	25,192,225.40
'ineries' sales (Domes- tic Wines)	3,264,069.83	3,177,121.93	2,903,584.28	2,636,513.54	2,278,767.81	2,025,700.27
GRAND TOTAL	95,819,513.27	93,161,047.24	81,487,605.19	64,083,560.16	53,535,277.04	49,637,986.20

-23-(d)Ontario- Analysis of Sales (Concl'd,)

	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
Domestic Spirits-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Brandy	37,091	31,176	35,629	23,349	13,859	15,07
Gin	268,912	300,693	326,321	273.504	275,099	316,183
Whiskey	1,268,848	1,311,159	1,194,479	927,416	817,155	890,028
		11,652	8,384	3,887	1,954	1,93
Liqueur	13,445	-				
Miscellaneous	3,497	10,109	11,331	7,972	7,352	7,48
Total Domestic	1,591,793	1,664,789	1,576,144	1,236,128	1,115,419	1,230,708
mported Spirits					,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Brandy	52,522	37,643	38,186	32,111	31,874	43,396
Gin	15,866	14,792	15,753	14,331	16,400	22,381
Rum	84,125	79,127	66,937	43,234	28,351	32,956
Whiskey	196,132	193,774	211,088	189,060	191,826	221,75
Liqueur	986	1,142	2,015	4,700	4,513	5,953
		246				1,868
Miscellaneous	207	440	1,078	1,148	1,194	1,000
Total Imported Spirits	349,838	326,724	335,057	284,584	274,158	328,311
omestic Wines	633,284	973,167	820,680	872,877	765,595	723,169
			49,851	62,333	58,554	59,364
mported Wines	43,901	75,105				_
omestic Beers	678,310	938,778	846,566	677,068	572,474	573,55
mported Beers	21,641	28,192	24,290	21,327	21,283	21,733
Total Sales from Liquor Stores	3,318,767	4.006,755	3,652,588	3,154,317	2,807,483	2,936,836
. & B.W. Sales (Domes-		110007.00	0,000,000	0,101,011	2,007,100	5,000,000
tio Beer)	37,807,947	40,650,522	37,640,744	30,626,640	26,756,549	24,141,81
ineries' sales (Domes-	.,,	,,	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		,,	
tic Wines)	864,060	1,040,949	1,054,881	1,101,193	998,100	934,361
CDAND COMAT	43 000 554					
GRAND TOTAL	41,990,774 Sales	45,698,226 of Domestic B	42,348,213 eer in Ontario	34,882,150 , Fiscal Years	30,562,132	28,013,014
GRAND TOTAL				, Fiscal Years		
	Sales	of Domestic B	eer in Ontario		1939-44	
ales from Liquor	Sales 1943-44 Gal.	of Domestic B	eer in Ontario	Fiscal Years 1940-41 Gal.	1939-44 1939-40 Gal.	1938-3
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de-	Sales	of Domestic B	eer in Ontario	Fiscal Years	1939-44	1938-39 Gal.
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and	Sales 1943-44 Gal. 678,044	of Domestic B 1942-43 . Gal. 933,142	eer in Ontario 1941-42 Gal. 839,827	Fiscal Years 1940-41 Gal. 672,064	1939-44 1939-40 Gal. 558,962	1938-39 Gal. 562,52
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses	Sales 1943-44 Gal. 678,044	of Domestic B 1942-43 . Gal. 933,142	eer in Ontario  1941-42  Gal. 839,827	Fiscal Years 1940-41 Gal.	1939-44 1939-40 Gal.	1938-39 Gal. 562,52
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses	Sales 1943-44 Gal. 678,044	of Domestic B 1942-43 . Gal. 933,142	eer in Ontario 1941-42 Gal. 839,827	Fiscal Years 1940-41 Gal. 672,064	1939-44 1939-40 Gal. 558,962	1938-39 Gal. 562,52
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses	Sales 1943-44 Gal. 678,044 267 37,807,947	of Domestic B 1942-43 . Gal. 933,142 5,636 40,650,522	eer in Ontario  1941-42  Gal. 839,827  6,739  37,640,744	Fiscal Years 1940-41 Gal. 672,064 5,004 30,626,640	1939-44  1939-40  Gal.  558,962  13,512  26,756,549	1938-39 Gal. 562,527 11,024 24,141,817
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300	6,739 37,640,744 38,487,310	Fiscal Years  1940-41  Gal. 672,064  5,004  30,626,640  31,303,708	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023	1938-39 Gal. 562,529 11,024 24,141,819 24,715,368
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717	6,739 37,640,744 38,487,310 2,923,485	Fiscal Years  1940-41  Gal. 672,064  5,004  30,626,640  31,303,708  2,344,029	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210	1938-39 Gal. 562,529 11,024 24,141,819 24,715,368 1,882,189
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces kport sales	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491	6,739 37,640,744 38,487,310 2,923,485 1,394,525	5,004 30,626,640 31,303,708 2,344,029 133,610	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033	1938-3 Gal. 562,52 11,02 24,141,81 24,715,36 1,882,18 12,99
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820	of Domestic B 1942-43 . Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508	6,739 37,640,744 38,487,310 2,923,485	5,004 30,626,640 31,303,708 2,344,029 133,610 33,781,347	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266	1938-33 Gal. 562,52 11,024 24,141,81 24,715,368 1,882,183 12,996
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820  Sales  1943-44	of Domestic B 1942-43 . Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508	6,739 37,640,744 38,487,310 2,923,485 1,394,525 42,805,320	5,004 30,626,640 31,303,708 2,344,029 133,610 33,781,347	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266	1938-39 Gal. 562,527 11,024 24,141,817 24,715,368 1,882,189 12,996 26,610,553
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820  Sales	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508 of Native Win	6,739 37,640,744 38,487,310 2,923,485 1,394,525 42,805,320 es in Ontario,	5,004 30,626,640 31,303,708 2,344,029 133,610 33,781,347 Fiscal Years	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266	1938-39
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales GRAND TOTAL	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820  Sales  1943-44  Gal.	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508 of Native Win 1942-43 Gal.	eer in Ontario  1941-42  Gal. 839,827  6,739  37,640,744  38,487,310  2,923,485 1,394,525 42,805,320  es in Ontario,  1941-42  Gal.	5,004 30,626,640 31,303,708 2,344,029 133,610 33,781,347 Fiscal Years 1940-41 Gal.	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266  1939-44  1939-40  Gal.	1938-39 Gal. 562,527 11,024 24,141,817 24,715,368 1,882,189 12,996 26,610,553
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales GRAND TOTAL	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560  2,071,002  44,017,820  Sales  1943-44  Gal. 864,060	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508 of Native Win 1942-43 Gal. 1,040,949	eer in Ontario  1941-42  Gal. 839,827  6,739  37,640,744  38,487,310  2,923,485 1,394,525 42,805,320  es in Ontario,  1941-42  Gal. 1,054,881	5,004  5,004  30,626,640  31,303,708  2,344,029 133,610 33,781,347  Fiscal Years  1940-41 Gal. 1,101,193	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266  1939-44  1939-40  Gal.  998,100	1938-39 Gal. 562,52' 11,024 24,141,81' 24,715,368 1,882,189 12,996 26,610,553  1938-39 Gal. 934,365
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales GRAND TOTAL ales at Wineries	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820  Sales  1943-44  Gal. 864,060 614,675	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508 of Native Win 1942-43 Gal. 1,040,949 856,741	69r in Ontario  1941-42  Gal. 839,827  6,739  37,640,744  38,487,310  2,923,485 1,394,525  42,805,320  es in Ontario,  1941-42  Gal. 1,054,881 834,519	5,004 5,004 30,626,640 31,303,708 2,344,029 133,610 33,781,347 Fiscal Years 1940-41 Gal. 1,101,193 896,801	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266  1939-44  1939-40  Gal.  998,100  764,326	1938-39 Gal. 562,529 11,024 24,141,819 24,715,368 1,882,189 12,996 26,610,553  1938-39 Gal. 934,369 712,783
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560  2,071,002  44,017,820  Sales  1943-44  Gal. 864,060	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508 of Native Win 1942-43 Gal. 1,040,949	eer in Ontario  1941-42  Gal. 839,827  6,739  37,640,744  38,487,310  2,923,485 1,394,525 42,805,320  es in Ontario,  1941-42  Gal. 1,054,881	5,004  5,004  30,626,640  31,303,708  2,344,029 133,610 33,781,347  Fiscal Years  1940-41 Gal. 1,101,193	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266  1939-44  1939-40  Gal.  998,100	1938-39 Gal. 562,52' 11,024 24,141,81' 24,715,368 1,882,189 12,996 26,610,553
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales GRAND TOTAL  TOTAL, Ontario sales	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820  Sales  1943-44  Gal. 864,060 614,675	of Domestic B 1942-43 Gal. 933,142 5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508 of Native Win 1942-43 Gal. 1,040,949 856,741	69r in Ontario  1941-42  Gal. 839,827  6,739  37,640,744  38,487,310  2,923,485 1,394,525  42,805,320  es in Ontario,  1941-42  Gal. 1,054,881 834,519	5,004 5,004 30,626,640 31,303,708 2,344,029 133,610 33,781,347 Fiscal Years 1940-41 Gal. 1,101,193 896,801	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266  1939-44  1939-40  Gal.  998,100  764,326	1938-39 Gal. 562,529 11,024 24,141,819 24,715,368 1,882,189 12,996 26,610,553  1938-39 Gal. 934,369 712,783
ales from Liquor Stores' Stock eer orders taken at Liquor Stores for de- livery by breweries and brewers' warehouses ales from breweries and brewers' warehouses TOTAL, Ontario Sales of domestic beer ales to other provinces xport sales GRAND TOTAL ales at Wineries	Sales  1943-44  Gal. 678,044  267  37,807,947  38,486,258  3,460,560 2,071,002  44,017,820  Sales  1943-44  Gal. 864,060 614,675  1,478,735	of Domestic B  1942-43 Gal. 933,142  5,636 40,650,522 41,589,300 3,269,717 1,280,491 46,139,508  of Native Win  1942-43 Gal. 1,040,949 856,741 1,897,690	eer in Ontario  1941-42  Gal. 839,827  6,739  37,640,744  38,487,310  2,923,485 1,394,525 42,805,320  es in Ontario,  1941-42  Gal. 1,054,881 834,519 1,889,400	5,004  5,004  30,626,640  31,303,708  2,344,029 133,610  33,781,347  Fiscal Years  1940-41 Gal. 1,101,193 896,801 1,997,994	1939-44  1939-40  Gal.  558,962  13,512  26,756,549  27,329,023  1,914,210  58,033  29,301,266  1939-44  1939-40  Gal.  998,100  764,326  1,762,426	1938-33 Gal. 562,52' 11,024 24,141,81' 24,715,368 1,882,18: 12,996 26,610,556  1938-36 Gal. 934,36: 712,78: 1,647,144

# (e) Manitoba- Analysis of Sales

	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
Spirits	5,136,460.95 6,712,503.99 722,927.50	i	Information n	ot available	prior to 1943	-44
Wines	Gel.	Gal.	Gal.	Gal.	Ge.l.	Ge.l.
Spirits Imported Beer Canadian Beer Wines	214,771 2,614 4,803,497 169,897	273,613 4,108 4,361,877 246,609	273,463 3,999 4,240,896 228,033	225,163 3,969 3,953,674 194,113	192,895 4,259 3,118,659 186,830	189,289 4,955 2,819,086 157,152
		(f) Saskatohewa	n- Analysis o	f Sales		
	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
Spirits and Wine Beer (Net)	6,301,207.35 5,854,015.86		Informati	on not availa	ble prior to	1942-43
Total	12,155,223.21	12,092,051.70				
ote- Sales to Licensed F for sale to the publi	104,903,392.10		0-2			
Spirits-	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Brandy	7,055 27,556 10,503 141,281 2,503 260,809	9,625) 31,059) 9,591) 146,056) 2,107) 341,995)	Informati	on not availa	ble prior to	1942-43

# (g) Alberta- Analysis of Sales

		(6) 11100, 00	mary 5 13 Of Ca	100		
	1943-44	1942-43	1941-42°	1940-41	1939-40	1938-39
	\$	\$	8	\$	\$	\$
Liquor	7,492,678 9,757,795	7,545,318 9,423,509	5,708,901 7,488,720	<b>4,847,839</b> 5,905,539	<b>4,33</b> 0,165 5,035,386	4,219,798 4,425,756
Beer, Ale and Stout Wines (Imported) Wines (Domestic)	Gal. 5,600,000 13,800 ) 112,750 )	Gal. 5,701,070 178,980	Gal. 4,917,381 138,156	Gal. 4,033,000 129,000	Gal. 3,596,398 110,600	Gal. 3,285,363 107,360
Liqueurs (Imported) Liqueurs (Domestic) Spirits (Imported) Spirits (Domestic) Alcohol.65 0.P.(Domestic)	1,080 ) 2,350 ) 117,000 ) 116,500 )	307,253	262,706	226,000	217,000	246,500
Alcohol, Proof (Domestic) Alcohol, Absolute (Domestic) tic)	24 )	1,1071/	9691/	9001/	1,4001/	2,2691/

The beer taxes paid to the Board during the years 1924-36, when the breweries were allowed to sell direct to licensees, are shown 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 sold by the Board is included in the gross sales shown on page 18.

Fisoal Year	Tax	Fisoal Year	Taux	Fiscal Year	Tax	Fisoal Year	Tax
1924 1925 1926 1927	\$ 485,470 444,979 474,190 452,078	1928 1929 1930 1931	117,120 <sup>2</sup> /547,428 531,967 440,184	1932 1933 1934 1935	355,452 398,729 386,634 445,066	1936	459,035

<sup>1/</sup> Alcohol (including sales for hospitals, druggists, manufacturers, etc.) 2/ January-March, 1928.

-25=
(h) British Columbia- Analysis of Sales

	1943-44	1942-43	1941-42	1940-41	1939-40	1938-39
Spirits- Spirits, Rye Whiskey,	\$	\$	\$	\$	\$	\$
Bourbon Whiskey, Bran- dy, Gin, Rum, Alcohol Liqueurs, Cocktails,	11,752,823.77	14,826,052,32	11,214,026.50	9,458,909.06	8,087,818.21	7,288,983.78
Vermouth, Bitters	82,941.60	144,372.20	111,540.55	113,981.90	108,429.84	115,002.50
Total	11,835,765.37	14,970,424.52	11,325,567.05	9,572,890.96	8,196,248.05	7,403,986,28
Wines- British Empire Wines- British Columbia	600.988.05	822,805,53	, 669,788.39	586,133,47	520.876.18	486.688.10
Australian	104,244,20	834,187,85		135,209.03	114,445.47	120,166.90
Ontario	14,884.70	17,157.05		8,191.80	8,266,20	7,649.35
South Africa	1,153.90	161,154,25	86,939.40	88,834.84	73,503.95	70,081.45
Total	721,270.85	1,835,304.68	935,652.46	818,369.14	717,091.80	684,585.80
Other- Port, Sherry and Still						
Burgundy	124,113.40	133,555.25	92,055.83	106,624.50	108,626.44	109,227,30
Clarets and Sauternes	-	77.15	6,138.85	12,081.60	9,854.56	11,352,90
Champagne and Sparkling Wines	44.85	1,199.30	14,740.05	30,175.01	30,555.29	33,082.63
Total	124,158.25	134,831.70	112,934.73	148,881.11	149,036.29	153,662.83
Oriental Liquors	6,60	1,897.00	69,620.50	170,121.13	162,829.29	157,642.40
Malt Liquors- B.C. Beer, Ale and Stout	-					
To Licensees	5,707,798.70	6,726,488.40	5,120,172,90	4,442,234.30	3,603,005.50	3,226,837.05
To Permit Holders	6,195,522.11	4,767,866.35	3,250,945.30	2,311,328.21	2,024,013.36	2,003,358.00
Eastern Canadian Beer and Ale	172,771.95	204,540.30	65,919.95	34,841.95	29,664.55	31,542,35
land Ale and Stout	67,881.10	69,928.40	89,142,25	91,585.95	78,344.80	76,482,55
Total	12,143,973.86	11,768,823,45	8,526,180.40	6,879,990,41	5,735,028.21	5,338,219.95
GRAND TOTAL	24,825,174.93	28,711,281.35	20,969,955.14	17,590,252.75	14,960,233.64	13,738,097.26

1/Includes Rum and Brandy not shown in the Spirits section of this classification.

# (i) Yukon Territory- Analysis of Sales

	1943-44	1942-43	1941-42	1940-41
	\$	*	3	3
Spirits-				1
Alcohol	52.50	31.50	15.00	10.50
Brandy	1,018.25	3,515.75	9,555.25	14,838.50
Gin	48,881.75	55,818.50	29,317.50	29.938.00
Rum	66,464.00	52,713.00	40,610,67	32,257,00
Rye Whiskey	351,392.50	281,062.50	20.030.00	17,839,62
Scotch Whiskey	89,943.25	104,448.50	68,584.92	67,536.88
Total Spirits	557,752.25	497,589.75	168,113,34	162,420.50
fines-				
Domestic	10,578,25	11.147.00	3,892,75	2,184.75
Imported	7.386.50	5,591.25	4,184,50	5,051,50
Liqueurs-			1	
Cocktails, Vermouth,				
Bitters	435.50	2,986.50	2,903.50	2,227,25
Calt Liquors				3,55.7.
Sold to Private Indi-				
viduals	35.398.33	16,054.16	10,921,49	8,961.75
Sold to Licensees	102,087.00	104,409.00	70,850.00	63,728.00
TOTAL SALES	713,637,83	637,777.66	260,865,58	244,573.75

-26(i) Yukon Territory- Analysis of Sales (Conclid.)

	1943-44	1942-43	1941-42	1940-41
	Gal.	Gal.	Gal.	Gal.
Spirits-	100			
Alcohol	2.50	1.50	.75	.50
Brandy	31.70	129.00	283.95	424.63
Gin	1,295.41	2,239.62	1,170.93	1,330.36
Rum	1,698.59	1,326.11	1,065.64	876.27
Rye Whiskey	4,170,40	10,179.29	773.81	708.95
Scotch Whiskey	2,385,68	3,071.13	2,306.38	2,246.58
Total Spirits	9,584.28	16,946.65	5,601.46	5,587.29
Vines-				
Domestic	1,943.09	1,582.01	631.50	350.99
Imported	378.02	547.03	319.31	385,17
Liqueurs-				
Cocktails, Vermouth, Bitters	19.92	135.47	118.23	94.55
Malt Liquors-				
Sold to Private Individuals	7,443,53	4,226,00	2,643,23	1,846,29
Sold to Licensees	26,343.90	30,072.50	29,572.20	16,219.46
TOTAL SALES	45,712,74	53,509.66	38,885,93	24,483,75

# (j) Northwest Territories- Analysis of Sales

والمراوا المراوية المراوية	1943-44	1942-43	1941-42	1940-41
Quantity-				
Spirits	4,185 gallons	5,452 gallons	16,657 bottles or 2,777.5 gallons	or 2,470 gal.
Wines	494 H 1,654 H 15,516 H	1,780 # 3,929 # 5,693 "	1,288.7 " 2,217.4 " 2,798 cases or 5,036.4 gallons	356 gallons - 4,825 cases
Beer to licensee	8,356 "	14,256	7,763 cases or 13,973.4 gallons	5,008 cases
Value-	\$	\$		
Spirits and Wines	167,210.00	200,661.25	105,840.95	85,792.45
To public)	88,023.90	63,389.50	60,792.25	29,661.35 27,544.00
TOTAL	255,233,90	264,050.75	166,633.20	142,997.80

#### DOMINION REVENUE

The available data on the revenue received by the Dominion Government through the manufacture and sale of spirits, beer and wine are shown in Table 2. Sales tax is not included, this not being available by commodities.

Table 2 (a) - Excise and Import Duty Revenue and Licence Fees on Spirits Collected by the Dominion Government, Fiscal Years 1923-45

eugla, a					
Fiscal Year	Excise Duty	Validation Fee	Licences	Import Duty	Total
No. of the same	\$	3	\$	\$	* Q90
1923	7,983,059	-	2,750	11,739,541	19,725,350
1924	9,367,887	-	3,375	12,288,813	21.660.075
1925	9,389,536	_	4,125	11,237,093	20,630,754
1926	10,928,078		4,500	13,679,152	24,611,730
1927	13,899,584	440	5,000	15,365,435	29,270,019
1928	18,261,412	_	6,125	23,085,747	41,353,284
1929	19,337,427		6,625	25.150.208	44,494,260
1930	18,527,456	-	7,750	23,577,674	42,112,880
1931	11,814,738	_	6,125	19.069.440	30,890,303
1932	8,154,287	***	7,125	13,617,437	21,778,849
1933	7,201,375	-	6,250	6.537.315	13,744,940
1934	7,176,513	323,482	5,750	5,894,311	13.400.056
1935	8,155,162	443,550	5,000	5,748,342	14,352,054
1936	7,401,581	600,417	4,750	4,871,941	12.878.689
1937	8,316,669	1,055,719	4,500	5,569,017	14,945,905
1938	9,844,227	918,607	5,250	6.430.436	17,198,520
1939	9,929,585	390,763	5,250	6,259,622	16,586,220
1940	12,478,114	374,117	5,250	10,764,127	23,621,608
1941	17,695,951	664,778	5,000	11,823,312	30,189,041
1942	21,994,307	416,576	4,500	10,899,784	33,315,167
1943	31,612,277	513,027	5,125	12,052,485	44,182,914
1944	30,908,236	441,258	5,250	9,692,345	41,047,089
1945	31,576,776	633,523	6,375	12,390,526	44,607,200

Table 2 (b) - Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products
Collected by the Dominion Government, Fiscal Years 1923-45

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	excise Duty on Malt Extract	Import Duty	Excise Taxe on Ale, Beer, etc.	Total
	\$	\$	\$	\$	\$	\$	\$	*
1923	59,631	3,300	2,548,201	1,400	_	22,820	2,617,360	5,252,712
1924	85,074	3,200	3,278,407	1,650	-	40,571	4,245,735	7,654,637
1925	106,234	4,050	3,539,021	1,600	-	38,669	4.681.261	8.370.835
1926	108,638	4,250	3,839,174	1,600	-	63,963	5.485.487	9.503.112
1927	218,347	4,125	3,809,757	1,800	-	64,304	5,217,713	9.316.046
1928	234,220	5,025	4,274,966	2,100	-	95,029	6.349.341	
1929	346,540	4,900	4,755,295	1,650	_	101.259	7,983,694	
1930	342,098	5,550	4,493,801	1.850	-	108,201	7,508,222	
1931	384,035	4,725	4,138,910	1,450	-	96.725	6.570.407	
1932	385,503	4,300	3,633,438	1,450	-	82,198	6,320,613	
1933	302,539	4,275	2,875,779	1,250	-	40,415	4,982,813	8,207,071

Table 2 (b) - Excise and Import Duty Revenue and Licence Fees on Malt and Malt Products Collected by the Dominion Government, Fiscal Years 1923-45 (Concl'd.)

Fiscal Year	Excise Duty on Beer	Licences (Beer)	Excise Duty on Malt	Licences (Malt)	Excise Duty on Malt Ex- tract	Import Duty on Beer	Excise Taxes on Ale, Beer, etc.	Total
		*	\$	3	3	\$	\$	\$
1934	234,877	4,825	2,773,984	1,550	-	30,321	4,937,934	7,983,491
1935	1,143,910	4,275	6,263,464	1,500	168,705	32,714	1,840,227	9,454,798
1936	408,760	4,300	7,691,832	1,600	163,710	29,956	1/	8,300,158
1937	390,277	3,825	8,050,380	1,400	160,175	28,040	,	8,634,097
1938	363,208	3,625	8,852,924	1,400	132,210	22,481		9.375.848
1939	254,819	3,400	8,177,299	1.400	113.127	20,994		8,571,039
1940	281.164	3,800	11,402,151	1,400	123,446	21.063		11,833,024
1941	324.004	3,350	16,801,740	1,200	108,681	20.017		17.258.992
1942	414.018	3,325	25,241,291	1,200	102,730	12,961		25,775,528
1943	579.858	3,300	33,952,237	1,200	72,762	12,782		34,622,139
1944	371,956	3,325	35.080.381	1,200	222,250	27.736		35,706,848
1945	7,102,636	3,350	35,121,290	1,400	244,266	34,312		42,507,254

<sup>1/</sup> Excise tax on ale, beer, etc. repealed July 1, 1934.

Table 2 (c) - Excise Taxes and Import Duty Revenue on Wine Collected by the Dominion Government, Fiscal Years 1923-45

Fiscal Year	Excise Taxes on Wine	Import Duty on Wine	Total
	\$	\$	\$ 0304
1923	159,370	525,833	685,203
1924	151,580	742,593	894,173
1925	66,839	793.473	860,312
1926	95,458	863.280	958,738
1927	118,080	992.869	1,110,949
1928	170.987	1,637,307	1,808,294
1929	211,717	1,709,433	1,921,150
1930	299,465	1,357,539	1.657.004
1931	262,226	927,391	1,189,616
1932	258,061	682,667	940.728
1933	195,369	492.501	687.870
1934	213,631	429,675	643.306
1935	248,425	422,364	670.789
1936	203,466	339,040	542.506
1937	207,191	340,090	547.281
1938	239,787	333,257	573,044
1939	230,209	293,311	523,520
1940	419,839	289,241	709,080
1941	658,033	293,392	951.425
1942	1,444,915	183,276	1,628,191
1945	2,006,816	150,000	2.156.816
1944	1,710,217	219,538	1,929,755
1945	1,772,376	239,737	2,012,112

A brief summary of the wartime changes in the duties and taxes on alcoholic beverages, follows. The complete historical record of customs and excise duties cannot be set out here owing to space limitations. Further details may be obtained upon application to the Department of National Revenue.

# 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, \$11.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from \$4.00 to \$7.00. On June 24, 1942 it was increased to \$9.00, and on March 3, 1943, to \$11.00).
- (2) On Canadian brandy, \$9.00 per proof gallon. (The Budget of September 12, 1939, increased the excise duty from \$3.00 to \$6.00. On June 24, 1942 it was increased to \$7.00, and on March 3, 1943, to \$9.00).
- (3) On malt contained in beer manufactured from malt alone, 16 cents per pound.

  (The Budget of September 12, 1939, raised the excise duty from 6 to 10 cents per pound.

  On April 30, 1941, it was increased to 12 cents per pound, and on June 24, 1942, to 16 cents per pound).
- (4) On beer, manufactured in whole or in part from substances other than malt, 45 cents per gallon. (The Budget of September 12, 1939, raised the excise duty from 22 cents to 30 cents per gallon. On April 30, 1941, it was raised to 35 cents, and on June 24, 1942, to 45 cents).
- (5) On malt syrup to be used for beverage purposes, manufactured from duty-paid malt, 24 cents per pound. (The Budget of September 12, 1939, increased the excise duty from 10 to 15 cents per pound. On April 30, 1941, it was raised to 18 cents, and on June 24, 1942, to 24 cents).

# B. Under the Special War Revenue Act.

- (1)a. A tax of 50 cents per gallon on wines of all kinds, except sparkling wines, containing not more than 40 per cent of proof spirit. (Under the Budget of September, 1939, the tax was 15 cents per gallon. On April 30, 1941, it was increased to 40 cents, and on June 24, 1942, to 50 cents).
  - b. A tax of \$2.50 per gallon on champagne and all other sparkling wines. (Under the Budget of September, 1939, the tax was \$1.50 per gallon. On April 30, 1941, it was increased to \$2.00 and on June 24, 1942, to \$2.50 ).
- (2) A consumption or sales tax of 8 per cent, payable on the sales price of all domestic spirituous liquor, beer, and wine, 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) Customs duties on spirituous liquors, e.g., whisky, brandy, gin, rum, etc., and on 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 \$7.00 per proof gallon under all Tariffs. (The Budget of September 12, 1939, imposed a duty of \$3.00 per proof gallon under all Tariffs. On June 24, 1942, it was increased to \$5.00, and on March 3, 1943, to \$7.00).
- (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 at 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 30 cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 9 cents per imperial gallon. On June 24, 1942, this was increased to 30 cents).
- (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  $42\frac{1}{2}$  cents per imperial gallon. (The Budget of September 12, 1939, imposed a duty of  $7\frac{1}{2}$  cents. On April 30, 1941, this was increased to  $32\frac{1}{2}$  cents, and on June 24, 1942, to  $42\frac{1}{2}$  cents).
- (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 \$1.75 per imperial gallon. (The Budget of September 12, 1939, imposed a duty of 75 cents. On April 30, 1941, it was increased to \$1.25, and on June 24, 1942, to \$1.75).
- (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 cents per pound, British Preferential Tariff; 1/2 cent per pound, Intermediate Tariff; and 3/4 cent per pound, General Tariff. Barley malt, whole, crushed, or ground, from "most favoured nations" is dutiable at 2/5 cent per pound.
- (11) Malt flour containing less than 50 per cent in weight 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- The Budget of April 30, 1941 increased the duty from 7 cents to 12 cents. This duty was removed by the June 24, 1942 Budget.
- (2) Malt, whole, 16 cents per pound. (The Budget of September 12, 1939, increased the duty from 6 to 10 cents. On April 30, 1941, it was raised to 12 cents and on June 24, 1942, to 16 cents).
- (3) Malt, crushed or ground, including malt syrup, 40 cents per pound. (The Budget of September 12, 1941, increased the duty from 16 to 25 cents. On April 30, 1941, it was increased to 30 cents, and on June 24, 1942, to 40 cents).

# C. Under the Special War Revenue Act.

- (1) On all spirituous liquors, 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, beer, and wine, the War Exchange Tax of 10 per cent (effective June 24, 1940) 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, 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.

# PRODUCTION AND STOCKS

Production figures on spirits and beer, 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.

Table 3.	- Production	in Canada	of Spirits	and Beer,	Fiscal	Years 19	913-45
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Fiscal Year ended March 31-	Spirits	Beer	Fiscal Year ended March 31-	Spirits	Beer
	Pf.Gal.	Gal.		Pf.Gal.	Gal.
1913	6,458,452	52,314,400	1930	16,813,433	63,450,516
1914	6,972,583	56,060,846	1931	9,286,780	59,073,685
1915	6,116,580	48,023,580	1932	7,099,637	52,297,431
1916	3,450,011	39,603,080	1933	4,345,834	40,664,625
1917	6,400,119	34,949,683	1934	6,411,230	40,920,623
1918	3,566,955	28,717,539	1935	4,321,457	52,078,590
1919	4,187,109	26,247,562	1936	6,553,190	57,154,948
1920	2,356,329	36,984,278	1937	8,723,005	60,308,148
1921	4,194,691	36,194,626	1938	10,198,330	67,361,250
1922	5,050,188	38,541,746	1939	9,642,830	63,331,620
1923	3,828,879	36,902,066	1940	11,821,317	66,496,129
1924	4,411,896	44,080,490	1941	14,641,842	79,006,028
1925	7,287,691	48,389,995	1942	17,569,476	101,081,682
1926	5,434,329	52,448,853	1943	19,657,698	108,980,613
1927	9,121,051	51,755,840	1944	27,203,337	104,062,427
1928	11,596,200	58,397,913	1945	35,555,059	122,530,269
1929	16,816,312	65,837,410			

Table 4. - Production of Fermented Wines in Canada, Calendar Years 1919-43

Calendar Year	Gallons	Calendar Year	Gallons	Calendar Year	Gallons
1919 1920	807,425 515,280	1932	2,912,985 <sup>1</sup> / 2,707,960 <sup>2</sup> /	1939	3,998,232 <sup>1</sup> / 3,424,668 <sup>2</sup> /
1921 1922	421,713 756,520	1933	1,920,5871/ 2,718,530 <sup>2</sup> /	1940	5,153,380 <sup>1</sup> / 4,348,193 <sup>2</sup> /
1923 1924	858,6 <b>51</b> 1,144,559	1934	3,690,9941/ 3,292,643 <sup>2</sup> /	1941	4,840,977 <sup>1</sup> / 4,188,797 <sup>2</sup> /
1925 1926	1,388,265	1935	2,559,505 <sup>1</sup> / 2,666,524 <sup>2</sup> /	1942	4,352,4031/ 4,612,892 <sup>2</sup> /
1927 1928	2,731,748 4,351,123	1936	1,630,393 <sup>1</sup> / 2,750,293 <sup>2</sup> /	1945	<b>3,449,726<sup>1</sup>/</b> 3,500,525 <sup>2</sup> /
1929 1930	6,162,774 5,718,354	1937	3,481,884 <sup>1</sup> / 3,283,989 <sup>2</sup> /		
1931	3,205,334 <sup>1</sup> / 3,499,881 <sup>2</sup> /	1938	3,975,617 <sup>1</sup> / 3,045,554 <sup>2</sup> /		

<sup>1/</sup> Wine produced during the year but placed in storage for maturing.

<sup>2/</sup> Permented wine bottled or sold in bulk during the year 1943.

Table 5. - Transactions in the Distilleries of Canada, Fiscal Years 1920 - 45

Fiscal Year ended March 31 -	In Process Including Deficiencies Brought For- ward.	Manu- factures Including Surpluses	Returned to Distilleries for Re- distillation	Received from Other Sources Duty Paid		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
1921	377,009	4,194,691	1,460,721	6,823	6,039,244	5,711,178	23,422	3,451	301,192	6,039,243
1922	301,192	5,050,188	1,300,512	29,474	6,681,366	6,140,188	23,179	6,747	511,252	6,681,366
1923	511,252	3,828,879	706,526	16,888	5,063,545	4,544,516	20,085	204	498,740	5,063,545
1924	498,740	4,411,896	1,198,012	48,867	6,157,515	5,615,401	59,065	638	482,411	6,157,515
1925	482,412	7,287,691	1,462,169	46,841	9,279,113	8,646,683	14,399	3,795	614,236	9,279,113
1926	614,236	5,434,329	1,756,259	139,781	7,944,605	7,328,232	29,754	6,036	580,583	7,944,605
1927	580,583	9,121,051	1,803,383	211,220	11,716,237	10,842,001	12,757	1,585	859,893	11,716,236
1928	859,893	11,596,200	1,847,567	255,938	14,559,598	13,851,317	19,345	3,818	685,118	14,559,598
1929	685,118	16,816,312	2,058,543	293,997	19,853,970	18,794,370	18,636	131	1,040,833	19,853,970
1930	1,040,833	16,813,433	1,985,908	327,273	20,167,447	19,269,025	21,156	312	876,954	20,167,447
1931	876,954	9,286,780	1,291,321	222,425	11,677,480	11,145,524	16,583	965	514,408	11,677,480
1932	514,408	7,099,637	1,385,671	125,680	9,125,396	8,657,897	26,700	9,643	431,156	9,125,396
1933	431,156	4,345,834	1,872,160	92,752	6,741,902	6,195,337	17,535	575	528,455	6,741,902
1934	528,455	6,411,230	1,516,504	134,892	8,591,081	8,093,226	29,803	297	467,755	8,591,081
1935	467,755	4,321,457	1,891,767	139,131	6,820,110	6,429,171	15,000	80	375,859	6,820,110
1936	375,859	6,553,190	2,194,533	167,396	9,290,978	8,635,090	16,784	664	638,440	9,290,978
1937	638,440	8,723,005	2,343,876	80,037	11,785,358	11,105,964	30,918	678	647,798	11,785,358
1938	647,798	10,198,330	2,857,011	137,754	13,840,893	13,804,316	35,727	848	2	13,840,893
1939	2	9,642,830	2,503,119	88,972	12,234,923	12,091,019	143,833	71		12,234,923
1940		11,821,317	2,721,419	525,693	15,068,429	14,925,492	142,797		140	15,068,429
1941	140	14,641,842	3,751,338	217,793	18,611,113	18,440,627	170,346	140		18,611,113
1942		17,569,476	5,267,363	215,091	23,051,930	22,839,028	212,902			23,051,930
1943		19,657,698	5,046,628	139,082	24,843,408	24,617,829	225,579			24,843,408
1944		27,203,337	3,947,672	109,526	31,260,535	30,971,542	288,993			31,260,535
1945		35,555,050	4,097,272	243,926	39,896,256	39,536,950	359,306			39,896,256

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Table 6. - Warehousing Transactions in Spirits, Fiscal Years 1920-45

	In Warehouse at beginning of Year Including Transits	Warehoused during the	Otherwise	m-1-3	Entered Consum		Exported	Otherwise Accounted	Taken for re-	In Warehouse at end of Year	Total
		Year - ex Distillery	Warehoused	Total	Matured	Unmatured	in Bond	For	Dstilla- tion	Including Transits	
	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.
1920	10,675,566	4,266,940	305,004	15,247,510	3,816,124	454,951	1,603,889	788,851	1,640,324	6,943,371	15,247,510
1921	6,943,371	5,724,822	1,684,136	14,352,329	2,816,071	442,935	1,072,397	2,384,588	1,460,721	6,175,617	14,352,329
1922	6,175,616	6,140,188	34,797	12,350,601	730,474	1,057,035	192,327	912,620	1,300,376	8,157,769	12,350,601
1923	8,157,769	4,544,516	207,649	12,909,934	729,678	1,366,483	315,213	1,114,745	706,526	8,677,289	12,909,934
1924	8,677,289	5,615,401	164,677	14,457,367	899,291	1,244,249	875,699	1,521,588	1,198,038	8,718,502	14,457,367
1925	8,718,502	8,646,683	41,696	17,406,881	910,316	1,053,472	803,535	1,485,894	1,462,169	11,691,495	17,406,881
1926	11,691,495	7,328,232	119,972	19,139,699	1,082,785	1,109,295	499,007	1,894,957	1,756,259	12,797,396	19,139,699
1927	12,797,396	10,842,001	156,677	23,796,074	1,404,111	1,170,059	571,792	2,438,928	1,810,783	16,400,401	23,796,074
1928	16,400,401	13,851,317	11,016	30,262,734	1,896,357	1,069,622	579,420	3,101,771	1,847,567	21,767,997	30,262,734
1929	21,767,997	18,794,370	33,063	40,595,430	2,016,802	1,034,875	1,143,276	3,495,228	2,058,542	30,846,707	40,595,430
1930	30,846,797	19,269,025	16,866	50,132,688	1,926,063	1,054,307	1,810,197	3,504,923	1,985,908	39,851,290	50,132,688
1931	39,851,290	11,145,524	102,960	51,099,774	1,180,536	1,088,844	2,558,327	3,040,337	1,291,321	41,940,409	51,099,774
1932	41,940,409	8,657,898	100,874	50,699,181	781,612	1,082,046	2,276,137	2,695,857	1,385,671	42,477,858	50,699,181
1933	42,477,858	6,195,337	8,737	48,681,932	769,527	905,505	1,991,994	2,368,138	1,872,160	40,774,608	48,681,932
1934	40,774,608	8,172,867	8,522	48,955,997	933,946	827,699	2,478,975	3,133,602	1,516,504	40,065,271	48,955,997
1935	40,065,271	6,429,171	54,570	46,549,012	1,063,928	813,388	2,215,332	3,567,168	1,891,767	36,997,429	46,549,012
1936	36,997,429	8,635,090	62,272	45,694,791	1,621,286	866,974	3,006,544	3,816,606	2,194,533	34,188,848	45,694,791
1937	34,188,848	11,105,964	25,191	45,320,003	1,900,714	908,970	5,280,885	4,745,476	2,343,876	30,140,082	45,320,003
1938	30,140,082	13,804,316	36,450	43,980,848	2,277,703	891,895	4,620,950	5,116,901	2,857,011	28,216,388	43,980,848
1939	28,216,388	12,091,019	36,393	40,343,800	2,299,474	927,037	1,956,358	3,956,320	2,503,119	28,701,492	40,343,800
1940	28,701,492	14,925,492	16,348	43,643,332	2,032,987	857,697	1,876,964	3,632,960	2,721,419	32,521,305	43,643,332
1941	32,521,305	18,440,627	33,827	50,995,759	2,371,633	889,529	3,327,365	4,617,529	3,751,338	36,038,365	50,995,759
1942	36,038,365	22,839,028	35,156	58,912,549	2,944,391	1,069,215	2,096,392	8,784,691	5,267,363	38,750,497	58,912,549
1943	38,750,497	24,617,830	9,786	63,378,113	3,445,872	1,048,296	3,401,542	9,666,051	5,046,628	40,769,724	63,378,113
1944	40,769,724	30,971,542	7,086	71,748,352	2,620,297	1,178,384	17,392,892	10,176,196	3,947,672	36,432,910	71,748,351
1945	36,432,909	39,536,950	9,241	75,979,100	2,676,482	1,276,252	15,876,537	9,462,017	4,097,272	42,590,540	75,979,100

<sup>1/</sup>Includes 850,467 pf. gal. legal allowance, and 8,172,849 pf.gal. for denaturing.

Table 7. - Warehousing Transactions in Beer, Fiscal Years 1920 - 45

Fiscal Year ended March 31-	In Ware- house from last Y ear	Warehoused	Imported	Total	Entered for Con- sumption	Exported in Bond	Ships; Stores	Written Off	Remaining in Warehouse	Total	
	Gal.	Gal.	Gal.	Ga.l.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	_
1920	32,222	32,310	_	64,532	17,750	22,210	_	_	24,572	64.532	
1921	24,572	65,052	etto	89,624	6,974	54,278	-	_	28,372	89,624	
1922	28,372	97,578	-	125,950	1,764	63,359	-	-	60,827	125,950	
1923	60,827	10,800	-	71,627	2,702	53,279	_	_	15,646	71,627	
1924	15,646	172,674	-	188,320	9,789	148,459	-	240	29,832	188,320	
1925	29,832	363,548		393,380	209,398	116,907	_		67,075	393,380	
1926	67,075	394,989	-	462,064	344,641	32,410	-	-	85,013	462,064	
1927	85,013	1,292,087	**	1,377,100	1,291,954	19,371	400	-	65,775	1,377,100	
1928	65,775	1,325,630	-	1,391,405	1,543,986	13,197	-	-	34,222	1,391,405	
1929	34,222	1,812,444	ella	1,846,666	1,712,615	8,928	-	8,244	116,879	1,846,666	
1930	116,878	1,864,625	-	1,981,503	1,738,663	7,981	99	11,342	223,418	1,981,503	
1931	223,418	1,832,803	10	2,056,221	1,831,625	8,577	2,075		213,944	2,056,221	
1932	213,944	2,020,540	-	2,234,484	1,977,892	11,944	2,226	-	242,422	2,234,484	
1933	242,422	1,412,309	-	1,654,731	1,491,735	23,916	1,507	4	137,569	1,654,731	
1934	137,569	1,324,494	-	1,462,063	974,161	367,619	2,532	56	117,695	1,462,063	
1935	117,695	11,169,798	72,720	11,360,213	11,176,838	29,047	2,589	20,362	131,377	11,360,213	
1936	131,377	886,488	87,841	1,105,706	875,759	53,621	3,419	22,077	150,830	1,105,706	
1937	150,830	914,614	97,350	1,162,794	912,436	110,701	6,064	9,583	124,010	1,162,794	
1938	124,010	809,089	104,869	1,037,968	765,187	155,430	5,122	-	112,229	1,037,968	
1939	112,229	678,425	97,871	888,525	675,909	119,966	4,557	-	88,093	888,525	
1940	88,093	753,067	92,729	933,889	646,399	196,389	9,139	_	81,962	933,889	
1941	81,962	751,781	99,722	933,465	533,470	285,196	73,367	-	41,432	933,465	
1942	41,432	6,777,839	82,969	6,902,240	755,456	5,887,288	165,389	-	94,107	6,902,240	
1943	94,107	6,813,251	29,011	6,936,369	1,197,658	5,626,526	59,113	1,240	51,832	6,936,369	
1944	51,832	7,536,054	640	7,588,526	726,817	6,744,055	63,988	-301	53,666	7,588,526	
1945	53,667	12,591,822	-	12,645,489	6,177,745	5,948,641	64,098		455,005	12,645,489	

## 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 1921 - 45

Fiscal Year ended March 31-	Spin	rits	Ве	er	Wines			
	Pf.Gal.	\$	Gal.	*	Gal.	\$		
1921	3,510,574	32,089,969	74,105	143,737	714,980	2,412,501		
1922	1,348,603	23,164,485	49,160	114,810	384,211	1,244,907		
1923	1,193,123	19,704,693	54,241	120,362	359,273	1,110,243		
1924	1,261,541	20,137,492	96,647	214,992	598,125	1,133,955		
1925	1,161,169	17,763,865	91,928	181,891	706,717	1,177,873		
1926	1,410,637	23,481,927	152,255	316,446	736,311	1,455,700		
1927	1,587,475	27,277,008	153,105	333,383	845,074	1,701,924		
1928	2,374,885	42,033,919	234,701	428,673	1,147,225	3,437,595		
1929	2,604,769	44,750,649	242,100	495,531	1,221,406	3,597,931		
1930	2,446,800	41,283,758	259,003	541,961	1,290,957	3,200,768		
1931	1,990,574	32,662,269	230,995	482,357	1,050,775	2,290,011		
1932	1,421,214	23,798,052	195,664	388,319	877,591	1,743,509		
1933	732,306	12,226,849	106,587	218,257	669,849	1,188,885		
1934	718,016	13,065,871	93,602	194,234	523,866	963,794		
1935	713,346	13,058,393	97,572	200,535	542,019	1,091,887		
1936	976,563	7,209,1191/	88,851	175,700	506,707	1,007,548		
1937	1,126,440	6,911,0811/	97,725	173,717	472,887	1,009,666		
1938	1,297,925	6,259,4381/	104,778	154,090	507,669	1,016,100		
1939	1,265,909	5,776,4381/	97,374	130,675	450,953	898,377		
1940	1,612,906	5,551,2481/	92,873	124,756	468,098	835,686		
1941	1,479,606	5,487,5621/	98,403	136,731	502,354	881,054		
1942	1,390,192	5,326,2701/	86,122	115,629	434,888	733,988		
1943	1,284,116	5,908,0621/	85,211	119,536	434,699	729,759		
1944	823,422	4,214,4621/	61,634	94,478	290,691	534,818		
1945	1,043,709	5,193,2441/	76,225	120,565	303,153	649,905		

<sup>1/</sup>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. This lowers the import values and renders them not strictly comparable with those of previous years.

Table 9. - Exports from Canada of Canadian-made Alcoholic Beverages, Fiscal Years 1921 - 45

Fiscal Year ended March 31-	Spix	·its		Beer	Wines		
	Gal.	*	Gal.	\$	Gal.	\$	
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	1,996,1131/	9,930,482	35,667	40,764	994	1,365	
1934	2,551,0301/	16,061,621	404,939	435,546	38,153	89,132	
1935	2,205,2491/	13,414,386	69,994	75,450	19,948	58,109	
1936	2,995,1811/	16,296,877	51,887	53,348	3,262	5,188	
1937	5,289,3441/	21,784,910	112,902	113,157	4,694	15,549	
1938	4,734,6781/	18,840,677	156,053	163,062	4,987	11,470	
1939	2,087,9561/	9,468,483	123,726	119,496	2,347	4,575	
1940	1,704,4101/	8,191,896	192,612	186,870	2,291	5,139	
1941	3,463,7721/	8,921,475	256,970	233,406	5,945	9,387	
1942	2,079,4581/	10,467,827	5,639,946	5,312,889	4,952	10,605	
1943	2,536,6051/	13,872,210	5,839,905	5,296,213	7,385	15,236	
1944	2,182,6281/	12,381,838	6,604,977	6,231,288	42,493	75,331	
1945	3,129,7881/	17,860,978	5,968,602	5,391,767	51,167	107,959	

1/ Proof gallons.

Table 10. - Re-exports from Canada of Imported Alcoholic Beverages, Fiscal Years 1921-45

Fiscal Year ended March 31 -	S	pirits	Вее	r	Wines		
	Gal.	\$	Gal.	\$	Gal.	\$	
1921	8,730	92,050	-	100	2,906	29,288	
1922	32,497	660,457	119	306	797	14,668	
1923	89,710	1,051,556	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		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	451/	1,043	-	-	45	386	
1934	1,2381/	8,994	12	22	5,783	17,953	
1935	451/	990	302	660	1,970	8,918	
1936	541/	717		-	61	383	
1937	4621/	4,106	-	-	173	1,938	
1938	1411/,	928	-	-	107	1,309	
1939	1211/	1,029	-	~	67	382	
1940	381/	678	32	101	91	520	
1941	421/	471	2	2	35	187	
1942	3,0771/	8,837	-	-	1,094	6,176	
1943	691/	1,432		800	35	180	
1944	31/	27	-	-	11,005	57,782	
1945	2731/	2,536	-	-	-	-	

1/Proof gallons.

## APPARENT CONSUMPTION OF ALCOHOLIC BEVERAGES

It is not possible to obtain accurate figures on Canadian consumption of alcoholic beverages. 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 instance, Canada's tourist traffic must be considered. In 1944, despite war restrictions, tourists and other visitors to Canada numbered over 12 million persons. While exact figures are not available, there is no doubt that these visitors consume considerable quantities of the various beverages. Further, there is no definite information regarding the illegal traffic in 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, beer, and wines. Obviously, these computations are subject to error for the reasons mentioned above, and also because they take no account of 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 Tables 11-13 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. 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. This method was used for the years 1920 to 1942, inclusive.

The war introduced a new factor, namely, the export of large quantities of non-potable spirits for war use, chiefly in the manufacture of munitions and synthetic rubber. For example, spirits exported in bond were 3,401,542 proof gallons in the fiscal year 1943, 17,392,892 proof gallons in 1944, and 15,876,537 proof gallons in 1945, while exports of beverage spirits were, 2,536,605 proof gallons, 2,182,628 proof gallons, and 3,129,788 proof gallons, respectively, in those years. Hence, for the years 1943-45, the addition of the quantities "Entered for Consumption", and "Imports" less "Re-exports of Imported Spirits", is thought to provide the most accurate estimate of the consumption of beverage spirits in Canada.

Beer. - Only a small part of the output of beer 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.

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

It will be noted from Table 11 that in certain years, particularly in the late '20's, the total domestic exports were considerably greater than the exports in bond. The difference, presumably, was made up from exports out of the quantities "Entered for Consumption".

Table 11. - Apparent Consumption of Spirituous Liquor in Canada, Fiscal Years 1920 - 45

Year ended March 31-	Entered for Consumption	Add Exports in Bond	Add Imports	Deduct Re-exports of Imported Spirits	Deduct Total Domestic Exports1/	Apparent Consumption
	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.	Pf.Gal.
1920	3,816,124	1,603,889	1,424,724	4,179	1,840,653	4,999,905
1921	2,816,071	1,072,397	3,510,574	8,730	901,014	6,489,298
1922	730,474	192,327	1,348,603	24,373	158,714	2,088,317
1923	729,678	315,213	1,193,123	67,283	330,820	1,839,911
1924	899,291	875,699	1,261,541	29,329	991,563	2,015,639
1925	910,316	803,535	1,161,169	10,978	1,008,583	1,855,459
1926	1,082,785	499,007	1,410,637	15,958	1,087,553	1,888,918
1927	1,404,111	571,792	1,587,475	107,282	1,266,692	2,189,404
1928	1,896,357	579,420	2,374,885	185,630	1,460,871	3,204,161
1929	2,016,802	1,143,276	2,604,769	183,889	1.911.634	3,669,324
1930	1,926,063	1,810,197	2,446,800	128,612	2,379,858	3,674,590
1931	1,180,536	2,558,327	1,990,574	19,694	2,630,805	3,078,938
1932	781,612	2,276,137	1,421,214	83	2,016,886	2,461,994
1933	769,527	1,991,994	732,306	45	1,996,113	1,497,669
1934	933,946	2,478,975	718,016	1,238	2,551,030	1,578,669
1935	1,063,928	2,215,332	713,346	45	2,205,249	1,787,312
1936	1,621,286	3,006,544	976,563	54	2,995,181	2,609,158
1937	1,900,714	5,280,885	1,126,440	462	5.289.344	3,018,233
1938	2,302,210	4,620,950	1,297,925	141	4,734,678	3,486,266
1939	2,299,474	1,956,358	1,265,909	121	2,087,956	3,433,664
1940	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
1942	2,944,391	2,096,392	1,390,192	3,077	2,079,458	4,348,440
1943	3,445,872	2/	1,284,116	69	2/	4,729,850
1944	2,620,297	2/	823,422	3	2/	3,443,716
1945	2,676,482	2/	1,043,709	273	2/	3,719,918

1/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.

2/ See under Spirits, page 37.

Table 12. - Apparent Consumption of Beer in Canada, Fiscal Years 1920-45

Year ended March 31-	Production	Add Quantities Entered for Consumption from Warehouses	Add Imports	Deduct Quantities placed in Warehouses	Deduct Exports (Domestic)	Deduct Re- exports of Imported Goods	Apparent Consumption
	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
1920	36,984,278	17,750	56,064	32,310	209,113	18	36,816,651
1921	36,194,626	6,974	74,105	60,052	793,172	-	35,422,481
1922	38,541,746	1,764	49,160	97,578	472,735	119	38,022,238
1923	36,902,066	2,702	54,241	10,800	1,509,763	1,756	35,436,690
1924	44,080,490	9,789	96,647	172,674	3,192,491	4,326	40,817,435
1925	48,389,995	209,398	91,928	363.548	3.142.048	-	45.185,725
1926	52,448,853	344,641	152,255	394,989	3,786,164	-	48,764,596
1927	51,755,840	1,291,954	153,105	1,292,087	4,252,583	12	47,656,217
1928	58,397,913	1,343,986	234,701	1,325,630	3,825,003	388	54,825,579
1929	65,837,410	1,712,615	242,100	1,812,444	4,110,698	634	61,868,349
1930	63,450,516	1,738,663	259,003	1,864,625	1,481,215	2,117	62,100,225
1931	59,073,685	1,831,625	230,995	1,832,803	270,102	4,366	59,029,034
1932	52,297,431	1,977,892	195,664	2,020,540	25,458	-	52,424,989
1933	40,664,625	1,491,735	106,587	1,412,309	35,667	-	40,814,971
1934	40,920,623	974,161	93,602	1,324,494	404,939	12	40,258,941
1935	52,078,590	11,176,838	97,572	11,169,798	69,994	302	52,112,906
1938	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	63,331,620	675,909	97,374	678,425	123,726	-	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
1942	101,081,682	755,456	86,122	6,777,839	5,639,946	-	89,505,475
1943	108,980,613	1,197,658	85,211	6,813,251	5,839,905	_	97,610,326
1944	104,062,427	726,817	61,634	7,536,054	6,604,977	-	90,709,847
1945	122,530,269	6,177,745	76,225	12,591,822	5,968,602	_	110,223,815

-39Table 13. - Apparent Consumption of Wines in Canada, Fiscal Years 1921-45

	Native		Importe	d	Apparent	
Year ended March 31-	Apparent Consumption (Estimated from Excise Tax Collections)	Imports	Less Re-exports	Apparent Consumption	Consumption Native and Imported	
	Gel.	Gal.	Gal.	Gal.	Gal.	
1921	242,319	714,980	2,906	712,074	954,393	
1922	409,913	384,211	797	383,414	793,327	
1923	528,355	359,273	2,663	356,610	884,965	
1924	922,715	598,125	540	597,585	1,520,300	
1905	806,846	706,717	753	705,964	1,512,810	
1926	1,182,775	736,311	1,962	734,349	1,917,124	
1927	1,482,686	845,074	19,321	825,753	2,308,439	
1928	2,171,887	1,147,225	132,748	1,014,477	3,186,364	
1929	2,770,117	1,221,406	195,227	1,026,179	3,796,296	
1930	3,920,261	1,290,957	150,056	1,140,901	5,061,162	
1931	3,408,973	1,050,775	18,573	1,032,202	4,441,175	
1932	3,337,556	877,591	76	877,515	4,215,071	
1933	2,478,387	669,849	45	669,804	3,148,191	
1934	2,679,619	523,866	5,783	518,083	3,197,702	
1935	3,187,504	542,019	1,970	540,049	3,727,553	
1936	2,605,602	506,707	61	506,646	3,112,248	
1937	2,693,456	472,887	173	472,714	3,166,170	
1938	3,120,381	507,669	107	507,562	3,627,943	
1939	3,010,981	450,953	67	450,886	3,461,867	
1940	3,544,910	468,098	91	468,007	4,012,917	
1941	4,310,295	502,354	35	502,319	4,812,614	
1942	3,733,449	434,888	1,094	433,794	4,167,243	
1943	4,192,903	434,699	35	434,664	4,627,567	
1944	3,314,260	290,691	11,005	279,686	3,593,946	
1945	3,409,303	303,153	-	303,153	3,712,456	

## 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 so that this aspect may be studied. Table 14 shows, for the years 1920-44, 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 1921-44. Table 16 shows the population of Canada by similar age groups in census years 1871-1941 and as estimated for 1944.

It must be emphasized that it is extremely difficult to ensure the comparability of statistics of crime over a lengthy period of time. Canada's statistical organization has improved greatly in recent years, and it is quite probable that the apparent large increase in convictions may be due partly to better records and better facilities for the collection of data by the Dominion Bureau of Statistics. The comparability of statistics of convictions is affected, too, by changes in the classification of offences. For instance, driving a car while drunk, formerly a non-indictable offence, was, in 1937, made an indictable offence.

Crime bears a close relation to economic conditions. Convictions for burglary, robbery, and theft decrease in times of prosperity and increase in times of depression. 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. Changing conditions also bring new offences and differing degrees of enforcement. For instance, the increase in convictions for indictable offences in 1943 and 1944 is attributable to stricter enforcement of wartime measures, such as gasoline rationing, Defence of Canada, Wartime Prices and Trade Board, and Selective Service regulations.

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 men below the age of 40. Consequently, when a population contains an abnormally large proportion of young men, a high 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 makes 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. It is apparent, therefore, that the trend of crime over a period of years 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 upon the causes of crime in general.

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 (anadian, affect the statistics of such convictions. The great increase in the number of automobiles, and the growth of tourism in the 1920's and 1950's, bringing large additions to the Canadian population at certain seasons, necessitated stricter enforcement of traffic laws.

Considerations such as the above illustrate the difficulty of obtaining adequate statistical proof of any direct relation between increases in crime and liquor control or consumption. 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.

Table 14A. - Convictions - Indictable Offences and Non-indictable Offences, 1920-44

ear		1	ndictable Of	fences			Non-	-indictable Of	ffences	
nded ept. 0 -	Total Convic- tions	Illicit Stills		f Liquors by cted Persons Im- moderate		Total Convic- tions	Convictions for Breaches of Traffic Regulations	Convictions for Drunken-ness	Convictions for Violations of Liquor and Temperance Acts	Driving while drunk
		220	33,000						10,247	48
920	15,088	239	11,000	1,232	2,856	144,265	43,170	39,769		
921	16,169	220	11,331	1,322	3,516	155,376	51,786	34,362	10,460	142
922	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	10,068	353
24	16,258	955	9,013	944	6,301	142,999	60,058	27,338	10,449	529
925	17,219	548	9,518	1,330	6,371	151,825	63,778	26,751	11,636	609
926	17,448	376	9,121	1,158	7,169	169,913	78,027	28,317	13,512	724
927	18,836	353	10,848	1,399	6,589	193,240	96,340	31,171	12,477	953
928	21,720	291	11,629	1,952	8,139	245,763	141,493	33,224	15,263	1,322
929	24,097	280	12,919	1,914	9,264	290,043	166,337	38,826	19,327	2,106
930	28,457	345	17,305	2,167	8,985	308,759	185,584	35,789	18,132	1,799
931	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
933	32,942	459	23,938	2,645	6,359	292,673	186,848	18,910	10,489	744
934	31,684	419	22,809	2,199	6,676	328,744	217,827	20,764	10,754	835
935	33,531	247	26,827	2,528	4,176	362,642	246,123	25,643	8,826	1,149
936	36,059	335	30,561	3,487	2,011	377,707	236,165	28,433	10,073	1,018
937	37,148	460	32,838	3,637	673	420,233	287,249	34,606	11,142	1,437
938	43,599	440	35,625	5,702	2,272	414,664	285,951	36,894	12,442	1,877
939	48,107	324	40,231	5,990	1,886	428,608	292,904	36,007	13,513	1,736
940	46,723	444	39,634	5,730	1,359	456,109	311,678	37,826	12,946	1,794
941	42,646	325	35,618	5,113	1,915	547,556	369,234	40,002	15,369	1,984
942	39,309	183	31,793	4,927	2,589	581,364	399,957	44,801	16,898	1,720
943	41,752	116	33,448	4,525	3,779	465,316	274,573	42,292	15,099	1,266
944	42,611	172	35,717	4,540	2,254	473,238	268,661	41,521	17,093	1,155
		-								

Table 14B. - Convictions for Drunkenness by Provinces, 1920 - 44

(ear	CANADA	Prince Edward Island	Nova Scotia	New Bruns- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia	Yukon	North- west Terri- tories
920	39,769	120	3,140	1,882	11,863	15,021	2,330	919	1,536	2,948	10	-
921	34,362	144	2,156	1,264	9,944	14,498	1,429	708	1,838	2,379	2	-
922	25,048	162	1,492	1,088	7,103	10,063	1,623	816	1,608	1,081	12	17-17-1
923	25,565	164	1,392	1,074	6,260	11,370	1,680	884	1,277	1,443	21	3 1-
924	27,338	94	1,456	1,176	6,146	12,993	1,948	505	1,464	1,545	11	-
925	26,751	112	1,466	1,171	6,342	11,811	1,948	668	1,374	1,844	9	6
926	28,317	168	1,898	1,234	5,364	13,752	1,871	487	1,413	2,114	6	10
927	31,171	182	2,053	1,397	7,000	14,334	1,883	618	1,182	2,496	26	-
928	33,224	263	2,176	1,285	6,362	15,931	1,863	1,014	1,538	2,758	34	-
929	38,826	406	3,284	1,814	8,328	17,620	1,830	794	1,810	2,898	42	-
930	35,789	393	3,236	1,706	7,649	15,970	1,392	674	1,551	3,183	35	_
951	29,148	446	2,137	1,541	7,461	12,404	1,089	466	1,191	2,372	41	-
932	22,664	355	1,402	1,142	5,913	10,388	1,023	319	908	1,195	19	
933	18,910	297	1,478	1,127	4,575	8,724	737	286	589	1,068	28	1
934	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	5,352	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
1938	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	3,226	23	13
1940	37,826	467	3,607	2,515	6,986	17,823	1,527	580	1,271	3,004	21	25
941	40,002	539	3,654	3,332	8,292	17,831	1,472	591	1,353	2,871	23	44
942	44,801	606	4,387	4,217	10,400	17,622	1,580	570	1,393	3,964	45	19
945	42,292	352	2,380	3,489	10,363	17,482	1,885	778	1,462	4,055	51	15
944	41,521	395	2,068	4,292	8,843	17,258	1,451	864	1,539	4,744	54	13

Table 14C. - Offences Against Liquor Acts, 1920 - 44

Year	CANADA	Prince Edward Island	Nova Scotia	New Bruns- wick	Quebec	Ontario	Manitoba	Saskat- ohewan	Alberta	British Columbia	Yukon	North- west Terri- tories	
1920	10,247	23	394	585	1,975	4,385	380	452	618	1,427	8	-	
1921	10,460	44	362	419	1,384	4,938	427	583	907	1,394	2	_	
1922	8,519	28	267	366	954	3,246	392	708	1,043	1,503	12	_	
1923	10,088	39	264	364	1,724	3,958	542	997	990	1,196	14	-	
1924	10,449	29	293	375	1,549	4,678	452	966	817	1,286	4	-	
1925	11,636	51	235	319	1,919	5,047	512	1,078	758	1,699	9	9	
1926	13,512	53	499	393	2,104	6,362	786	1,231	737	1,345	2	-	
1927	12,477	66	610	271	2,025	5,620	627	1,245	814	1,186	13	-	
1928	15,263	69	688	478	2,096	7,812	598	1,174	944	1,350	22	32	
1929	19,327	81	804	486	3,392	9,034	1,399	1,542	1,017	1,556	8	8	
1930	18,132	98	532	469	3,043	8,995	1,180	1,392	970	1,432	14	7	
1931	16,185	52	588	541	2,956	8,044	1,144	1,042	888	907	13	10	
1932	12,226	50	353	489	2,379	6,057	900	629	557	790	14	8	
1933	10,489	52	586	559	1,755	5,067	708	553	410	782	13	4	1
1934	10,754	80	750	622	3,325	4,324	826	543	452	820	3	9	
1935	8,826	79	699	567	1,776	3,225	792	506	472	692	8	10	
1936	10,073	37	698	610	1,252	4,185	940	570	784	965	24	8	
1937	11,142	166	706	596	1,376	4,788	849	734	1,018	874	28	7	
1938	12,442	333	794	487	1,837	5,873	886	606	810	793	16	7	
1939	13,513	230	1,181	619	2,423	5,144	1,052	593	913	1,307	24	27	
1940	12,946	215	1,149	379	2,102	5,372	997	927	831	903	37	34	
1941	15,369	250	1,273	431	3,206	6,346	624	894	1,298	994	25	28	
1942	16,898	188	1,323	477	3,037	6,901	1,130	982	1,294	1,508	24	34	
1943	15,099	118	1,369	473	2,070	6,751	1,086	1,099	1,106	944	47	36	
1944	17,093	56	2,240	814	1,287	8,332	1,057	1,010	1,108	1,047	119	23	

Table 15. - Convictions for Indictable Offences by Age Groups, 1921-44

25	1	6 - 20 yes	ırs	2	1 - 39 yes	ars	40 y	ears and o	ver		Not Given		Total	Convicti	ions
Year	Male	Female	Total	Male	Female	Total	Male	Fema le	Total	Male	Fema le	Total	Male	Fema le	Total
1921	3,064	225	3,289	6,769	1,129	7,898	1,756	176	1,932	2,815	235	3,050	14,404	1,765	16,169
1922	2,950	219	3,169	7,218	987	8,205	1,942	240	2,182	2,001	163	2,164	14,111	1,609	15,720
1923	2,408	233	2,641	6,291	986	7,277	2,226	333	2,559	2,654	57	2,711	13,579	1,609	15,188
1924	2,831	272	3,103	6,577	1,054	7,631	2,167	368	2,535	2,857	132	2,989	14,432	1,826	16,258
1925	3,198	266	3,464	6,974	1,264	8,238	2,231	313	2,544	2,781	192	2,973	15,184	2,035	17,219
1926	2,875	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	28,457
1931	6.840	426	7,266	14,235	1,575	15,810	4,429	442	4,871	3,431	164	3,595	28,935	2,607	31,542
1932	6,272	446	6.718	14,317	2,102	16,419	4,563	445	5,008	3,029	209	3,238	28,181	3,202	31,383
1933	6,487	563	7,050	17,034	2,411	445	5,209	448	5,657	735	55	790	29,465	3,477	32,942
1934	5.706	424	6,130	14,431	2,065	16,496	5,189	478	5,667	3,213	178	3,391	28,539	3,145	31,684
1935	5,660	437	6,097	15,902	2,278	18,180	5,610	448	6,058	3,023	173	3,196	30,195	3,336	33,531
1936	6,550	325	6,875	16,925	2,319	19,244	6,374	574	6,948	2,840	152	2,992	32,689	3,370	36,059
1937	6,942	561	7,503	18,018	2,428	20,446	6,582	633	7,215	1,823	161	1,984	33,365	3,783	37,148
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	43,599
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	48,107
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	46,723
1941	7,978	602	8,580	17,393	4,320	21,713	8,743	1,082	9,825	2,315	213	2,528	36,429	6,217	42,646
1942	7,833	635	8,468	15,606	3,817	19,423	7,436	1,127	8,563	2,540	315	2,855	33,415	5,894	39,309
1943	9,388	667	10,055	15,654	3,798	19,452	7,176	1,368	8,544	3,402	299	3,701	35,620	6,132	41,752
1944	10,737	693	11,430	17,393	2,415	19,808	7,592	798	8,390	2,684	199	2,883	38,406	4,105	42,511

Table16. - Population of Canada at Age Groups 16-20 and 21-39 as Compared with Total Population in the Census Years, 1871 - 1941, and as Estimated for 1944

			MALE					FEMALE		
			0) 70	Per cent	of Total		16-20	21-39	Per cent	
Year	All Ages	16-20 years	21-39 years	16-20 years	21-39 years	All Ages	yeers	years	16-20 years	Zl-39 years
1871	1,764,311	185,165	450,110	10.50	25.51	1,721,450	192,848	463,503	11.20	26.93
881	2,188,779	234,413	577,833	10.71	26.40	2,136,031	239,708	579,299	11,22	27.12
1891	2,460,471	258,325 1/	735,440 2/	10.50	29.89	2,372,768	254,412 1/	715,303 2/	10.72	30.15
901	2,751,708	280,275 1/	833,933 2/	10.19	30.31	2,619,607	272,228 1/	792,489 2/	10.39	30.25
911	3,821,995	357,118	1,249,733	9.34	32.70	3,384,648	330,519	995,009	9.77	29.40
921	4,529,643	393, 383	1,311,711	8.68	28.96	4,258,306	390,925	1,224,595	9.18	28.76
1931	5,374,541	516,673	1,506,148	9.61	28.02	5,002,245	507,156	1,399,228	10.14	27.97
1941	5,900,536	556,900	1,723,800	9,44	29.21	5,606,119	547,900	1,660,600	9.77	29.62
944 3/.	6.128.000	554.100	1.814.200	9.04	29.61	5,847,000	543,300	1,764,800	9.29	30.18

<sup>1/</sup> Age group 15-19.

<sup>2/</sup> Age group 20-39.

<sup>3/</sup> Estimated.

## 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, is shown.

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

The compilation of deaths attributed to alcoholism is useful to the vital statistician and may 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. It must be emphasized, however, that comparisons of crude rates, when isolated from other information, are extremely questionable. (See also Note 1, page 47).

Table 17A. - Deaths Attributed to Alcoholism, 1926-43

(ear	CANADA	Prince Edward Island	Nova Scotia	New Bruns- wiok	Que- bec	Ont- ario	Mani~ toba	Saskat- chewan	Alberta	British Columbia	Deaths All Causes Canada	Percentage Deaths Attri- buted to Alco- holism to Tota Deaths Canada
											Canada	Canada
1000	200				62	86	16	0		0.7	205 454	
1926 - T.	208	3	6	4	_			8	11	23	107,454	0.19
М.	186	3	6	4	49	75	15	8	9 2	17	56,979	ETC.
F.	22	-	-	-	3	11	-	-	6	6	50,475	
927 - T.	229	-	8	9	57	83	24	15	11	22	105,292	0.22
М.	213	_	8	9	52	76	24	13	9	22	56,265	
F.	16	-	_	_	6	7	-	2	2	_	49,027	
1928 - T.	221	-	18	2	47	73	19	14	21	27	109,057	0.20
М.	202	-	18	2	45	67	16	14	17	25	58,480	
F.	19	-	-	-	4	6	3		4	2	50,577	TI , R
	0.00			3.0	70	08	0.0	2.4	1.0			17-
1929 - T.	247	1	8	18	32	93	22	14	18	41	113,615	0.22
М.	224	1	8	15	28	87	20	13	16	36	60,920	
F.	23	-	-	3	4	6	2	1	2	5	52,596	
930 - T.	186	2	15	4	33	74	6	15	6	31	109,306	0.17
М.	167	2	15	4	28	66	6	14	6	27	59,109	0.11
F.	19	-	-	-	5	8	1	1	-	4	50,197	
1931 - T.	146	-	6	7	36	51	11	8	12	16	104,517	0.14
М.	137	-	5	7	31	48	10	8	12	16	56,529	
F.	9	= -	-	8,7	5	3	1		-	_	47,988	
932 - T.	136	2.	5	5	26	67	8	3	6	16	104,377	0.13
M.	122		5	4	23	61	7	3	6	13	56, 153	0.13
F.	14			1	3	6	1	-	0	3		
	14	-	-	*	3	0		- 1 2	•	3	48,224	
933 - T.	98	_	3	6	13	48	4	3	4	17	101,968	0.10
M.	83	-	3	6	9	42	2	2	4	15	54,725	
F.	15	-	-	- "	4	6	2	1		2	47,243	
.934 - T.	120	1 100	13	8	24	46	8	7	4	9	101,582	0.12
М.	109	1	13	8	22	40	6	7	4	8	55,224	
F.	11		-	34.	2	6	2	-		1	46,358	
935 - T.	159	1	13	7	46	58	6	3	11	14	105,567	0.15
M.	144	1	13	5	41	52	5	3	11	13	57,206	0.15
F.	15		13	2	5	6	1	3	- 11	13		
Γ +	19	-	_	6	D	0	7	-	_	1	48,361	-

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

Table 17A. - Deaths Attributed to Alcoholism, 1926-43 (Concl'd.)

/ear	CANADA	Prince Edward Island	Nova Scotia	New Bruns- wick	Que-	Ont- ario	Mani- toba	Saskat- chewan	Alberta	British Columbia	Deaths All Causes Canada	Percentage Deaths Attri- buted to Alco- holism to Total Deaths Canada
1936 - T.	185	3	8	17	51	62	12	2	12	18	107,050	0.17
М.	168	3	8	16	46	55	10	2	12	16	57,728	0.1
F.	17	-	-	1	5	7	2.	-	-	2	49,322	
937 - T.	205	4	12	11	66	63	12	7	6	24	113,824	0.18
M-	191	4	12	11	62	57	10	7	6	22	62,109	
- F.	14	-	-	-	4	6	2	-	-	2	51,715	
938 - T.	163	-	4	9	45	58	6	10	7	24	106,817	0.15
M.	148	-	4	8	40	54	Б	10	7	20	58,817	
F.	15	-	-	1	5	4	1	-	-	4	48,000	
939 - T.	122	2	6	3	38	44	6	3	8	12	108,951	0.11
M.	106	1	5	3	35	36	5	3	8	10	59,907	
F.	16	1	1	-	3	8	1	-	-	2	49,044	
940 - T.	150	2	6 =	12	51	45	5	6	8	15	110,927	0.14
М-	138	2	6	10	48	42	4	5	8	13	61,399	
F.	12	-	-	2	3	3	1	1	-	2	49,528	
941 - T.	831/	-	8	4	18	27	8	5	4	9	114,639	0.071/
М.	73	-	8	4	16	23	5	5	4	8	63,852	
F.	10	-	-	-	2	4	3	-	-	1	50,787	
942 - T.	591/	-	3	1	14	21	8	2	-	10	112,978	0.051/
М-	50	-	2	1	12	17	6	2	-	10	63,013	
F.	9	-	1	-	2	4	2	-	-	-	49,965	
943 - T.	57 1/	-	5	3	12	22	2	1	2	10	118,635	0.051/
М-	50	-	5	3	8	20	2	1	2	9	66,013	
F.	7	-	-	-	4	2	-	-	-	1	52,622	

<sup>1/</sup>The decline in deaths attributed to alcoholism in 1941-43 is more apparent than real. A revision in the classification of causes of death as recommended by the International Commission lessened the number which could be attributed to alcoholism.

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

Year	Canada	Prince Edward Island	Nova Scotia	New Bruns- wick	Quebec	Ontario	Manitoba	Saskat- chewan	Alberta	British Columbia
926 - Total	283	1	15	11	125	75	13	16	9	18
Specified alcoholic	10	an	1		4	1	00	1	3	~
Not "	273	1	14	11	121	74	13	15	6	18
927 - Total	347	1	15	11	132	125	14	10	16	23
Specified alcoholic	11	-	1	-	2	7	_	-	-	1
Not "	336	1	14	11	130	118	14	10	16	22
928 - Total	363	-	9	9	168	104	17	14	14	28
Specified alcoholic	10	-	1		3	4	1	-	1	-
Not w	353	-	8	9	165	100	16	14	13	28
929 - Total	367	3	13	8	168	112	9	8	12	34
Specified alcoholic	14	-	-	-	3	10	-	-	1	-
Not "	353	3	13	8	165	102	9	8	11	34
930 - Total	333	2	12	13	159	88	12	16	12	19
Specified alcoholic	22	-	-	400	13	7			-	2
Not *	311	2	12	13	146	81	12	16	12	17
931 - Total	367	-	16	7	182	107	10	18	11	16
Specified alcoholic	18	-	1	~	7	6	_	~	1	3
Not "	349	•	15	7	175	101	10	18	10	13
932 - Total	394	3	13	10	187	115	14	12	13	27
Specified alcoholic	14	-	1	-	3	6	2	-	1	1
Not "	380	3	12	10	184	109	12	12	12	26
933 - Total	365	2	14	9	154	110	18	13	20	25
Specified alcoholic	16	-	-	1	3	8	1	-	1	2
Not "	349	2	14	8	151	102	17	13	19	23
934 - Total	394	3	21	7	179	122	20	6	15	21
Specified alcoholic	19	-	1	1	6	7	2	1	1	-
Not "	375	3	20	6	173	115	18	5	14	21
935 - Total	416	2	12	12	184	117	24	22	14	29
Specified alcoholic	25	-	2	1	13	4	1	1	1	2
Not "	391	2	10	11	171	113	23	21	13	27

The part of 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.

Table 17B. - Deaths Due to Cirrhosis of the Liver 1, 1926-43 (Concl'd.)

Year	Canada	Prince Edward Island	Nova Scotia	New Bruns- wick	Quebec	Ontario	Manitoba	Saskat- shewan	Alberta	British Columbia
936 - Total	453	1	17	12	210	119	22	22	20	30
Specified alcoholic	16	_	1	1	3	7	2	_	2	_
Not *	437	1	16	11	207	112	20	22	18	30
987 - Total	405	3	8	6	181	129	14	29	15	30
Specified alcoholic	36	-	1	-	12	14	4	1	1	3
Not "	369	3	7	6	169	115	10	18	14	27
938 - Total	483	-	13	14	192	154	26	22	17	45
Specified alcoholic	43	-	-	2	14	12	2	1	3	9
Not "	440	-	13	12	178	142	24	21	14	36
939 - Total	500	4	20	18	191	156	27	23	20	41
Specified alcoholic	30	- 1	3	1	12	9	-	-	3	2
Not "	470	4	17	17	179	147	27	23	17	39
940 - Total	460		19	13	181	154	18	17	17	41
Specified alcoholic	29	-	-	2	13	6	1	-	-	7
Not "	431	~	19	11	168	148	17	17	17	34
941 - Total	474	4	13	7	192	146	33	21	21	37
Specified alcoholic	42	-	1	1	18	12	3	12	-	5
Not "	432	4	12	6	174	134	30	19	21	32
942 - Total	563	3	19	11	225	170	28	28	21	58
Specified alcoholic	65	-	1		28	17	3	-	5	11
Not "	498	3	18	11	197	153	25	28	16	47
943 - Total	524	5	16	14	220	151	27	22	23	46
Specified alcoholic	39	-	-	-	22	11	2	-	1	3
Not "	485	5	16	14	198	140	25	22	22	43

<sup>1/</sup>Deaths from this cause while commonly associated with alcoholism are not necessarily so. They are quoted for information only and should not be considered necessarily due to alcoholism except those definitely specified alcoholic.

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