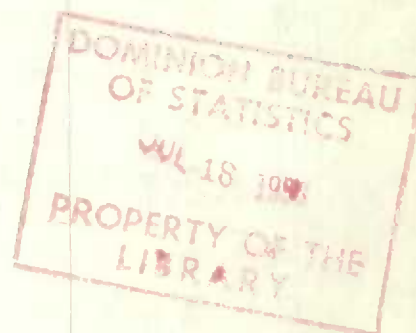




CANADA

# THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1955)



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# THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

(Fiscal Year Ended March 31, 1955)

Revenue is derived by government in Canada from the control, sale and taxation of alcoholic beverages. The statistics presented in this report set out this revenue in detail, and present as well subsidiary information on sales operations (by dollars and volume), inventories, production, warehousing, and imports and exports. Certain other revenues in the form of corporation income taxes, real estate taxes, and business taxes, are paid by the producers and distributors of alcoholic beverages.

A federal general sales tax, and provincial sales taxes in five provinces are imposed on liquor sales to consumers but these are not regarded as specific taxes on alcoholic beverages, and are not included herein; nor would it be possible to wholly isolate them for reporting purposes.

The assistance of the various government officials concerned is gratefully acknowledged.

## EXPLANATORY COMMENT

**Table 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments.**

The purpose of this table is to record the revenue resulting from liquor control, whether collected by the liquor authorities or directly by a government. Revenues resulting from the imposition of a general retail sales tax on alcoholic beverages, such as in Newfoundland, New Brunswick, Quebec (except beer), Saskatchewan and British Columbia, are excluded. As noted above, only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 4 and 6 in the table follows:

### (a) Net income from retail sales

This item represents the net income of liquor control authorities from the sale of alcoholic beverages. Income of the nature described in items 2 to 5 are excluded from item 1, although the expenses connected with the collection of items 2 to 5 have been charged to item 1. Certain expenses, not considered to be connected with liquor control revenue and not commonly included in the operations of the liquor control authority, have been deleted. These expenses are shown as items 5 to 8 of table 2.

### (b) Sales tax

This item represents taxes levied at the time of retail sale of alcoholic beverages, exclusively. As pointed out previously, general retail sales taxes are excluded.

### (c) Licences and permits

This is the amount collected in the nature of licences and permits to manufacture, sell or consume alcoholic beverages. It includes the income

from "taxes" or "duties" not chargeable directly to the consumer, which are applied by some provinces, such as those levied against brewers and retailers.

### (d) Fines and confiscations

This is the total income realized from fines, penalties or confiscations, collected by the liquor authority or by the provincial government.

### (e) Total revenue

This represents total revenues collected by the liquor authority or directly by the provincial government without deducting items 5 to 8 of table 2 or expenses relating to those revenues collected directly by the provincial government.

Attention is drawn to certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed.

### (i) Costs incidental to collection of licences, permits, etc.

Where these miscellaneous revenues are collected by the liquor authority the costs of administering and collecting them are also borne by the liquor authority. In some instances, such costs are kept separate and applied against the revenue in question while in others they are included with administration expenses of the authority concerned. For purposes of comparability, items 2 to 4 inclusive are shown on a gross basis and the costs of collection as a general expense of administration, i.e. as a deduction in arriving at item 1. Where, however, any such revenues from liquor control are collected directly by the government concerned, the costs of collection are not available and a similar adjustment to the above cannot be made. The net effect of this inconsistency of treatment is that



item 1 will be slightly greater by comparison in those provinces where the province itself collects any of the items 2 to 4. The amounts involved are, however, not important in relative magnitude.

### (ii) Capital expenditures

The method of accounting for the cost and use of fixed assets in the financial statements of the liquor authorities varies. In some cases fixed assets are purchased by the provincial government and not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets the cost in some instances is absorbed by a charge to operations of the total cost in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations.

Net income from sales as shown in table 1, is after deducting the amount of depreciation or capital expenditure charged for the current year and reflected in the financial statement of the liquor authority. These deductions are footnoted in the table.

### (iii) Revenue collected by, or paid to, local governments

In some cases local governments are paid, or are allowed to retain, a portion of certain liquor control revenue, such as licences or fines. For example, in Nova Scotia liquor fines imposed and collected by the local government authorities are retained by the local government; other liquor control fines are included in the income of the liquor control authority. In Ontario, 20% of the revenue from licences and fees collected by the liquor authority is paid to those municipalities signing the required agreement and, where there is an agreement between the province and a municipality all fines resulting from prosecutions by municipal police officers revert to the municipality. Where there is no such agreement, liquor fines are collected by magistrates on behalf of the liquor authority. In Alberta, while all liquor fines are collected by the Attorney General's Department, a portion thereof is paid to municipalities.

Where such revenues have been collected by the province as in Alberta, or by the liquor authority, and a portion thereof paid to municipalities, the gross amount (before deducting the portion paid to municipalities) is reflected in table 1. However, where such revenues have been collected by local government authorities on their own behalf and retained by them, as in Nova Scotia, they are not included in table 1.

### Table 2. Reconciliation of Total Revenue from Liquor Control with Revenue Reported by Liquor Control Authority.

This table shows the adjustments that have been made to the revenue reported by liquor authorities to arrive at a total revenue from liquor control on a basis comparable for all provinces.

The first group of adjustments represents revenues not included in the net profit or earnings reported by the liquor control authority. Some of these amounts were collected by the province directly; some by local government authorities on behalf of the liquor authority; and some by the liquor authority on behalf of the provincial government and not included in the operating statement of the liquor authority.

The second group of adjustments represents expenditures by the liquor authority for services which generally are met by the provincial governments through budget appropriations and not charged against revenues from any specific source.

### Table 3. Sales of Alcoholic Beverages by Value.

This table shows by province, the value of alcoholic beverage sales. It includes the value of alcoholic beverages sold by liquor authorities to the final consumer as well as to holders of licences to resell; the value of sales by wineries and breweries to holders of licences to resell; and the value of sales by wineries' and brewers' retail outlets. Thus it will be appreciated that the figures shown do not represent the final selling price to the consumer in all instances.

### Table 4. Sales of Wine and Beer Through Wineries' and Brewers' Retail Outlets.

This table shows, in gallons and dollars, the amount of wine and beer sold by wineries and breweries directly and are not reflected in the operations of the liquor authority. In Newfoundland beer is sold by the brewers as well as by the liquor commission to authorized licence holders, who resell to consumers. In Quebec, beer is sold by breweries to licenced grocery stores who are authorized to resell to consumers in cities and towns, and licenced hotels or inns who resell to consumers in rural districts; only imported beer is sold by the Quebec Liquor Commission. In Ontario, wine and beer may be purchased through government liquor stores, but most sales of domestic wine and beer are made through wineries' and brewers' retail stores to the consumer. Wine and beer are also sold by wineries and breweries to holders of licences to resell. In Manitoba, beer is purchased by the Commission from the brewers, and sold to consumers through the following outlets: (a) government liquor stores; (b) brewery stores; (c) hotels and other retail outlets licenced to sell beer only.

Except in Newfoundland, Quebec, Ontario and Manitoba, all wine and beer is sold by the liquor authority either direct to the consumer or to holders of licences to resell.

### Table 5. Sales of Alcoholic Beverages by Volume.

This table embraces the same transactions as are reflected in table 3, in terms of gallons. As an indication of consumption, however, it includes the volume of sales to the holders of licences to resell rather than the actual amount sold by them.



**Table 6. Government Liquor Authorities Stocks on Hand at End of Year.**

Stocks on hand as at March 31, 1955 consist of the following: (a) stock for sale; (b) stock in bond. The former includes the value of stock in warehouse and stock in transit which has been purchased by the Board or Commission but has not been placed in warehouse as at March 31, 1955. Item 1 of this table represents the laid down cost to the liquor authority including Government of Canada excise duties and taxes. Item 3, stock in bond, excludes Government of Canada excise duties and taxes.

**Table 7. Specified Revenue of the Government of Canada from Alcoholic Beverages.**

Revenue of the Government of Canada from alcoholic beverages, consisting of excise duties, excise taxes, customs duties and certain fees and licences, is shown in this table. Federal government revenues from the general sales tax, which is levied on alcoholic beverages, is not included in this table, as explained in the introduction. The total shown as excise duty is after deduction of collections on liquor imported for blending purposes, which deductions are included with import duty.

**Table 8. Production of Alcoholic Beverages.**

In the case of spirits and beer, this table covers the years ended March 31, 1951 to 1955; in the case of fermented wine, however, figures are not available on a fiscal year basis and the data contained herein are for the twelve months ended December 31st, 1950 to 1954. Previous reports showed as "production" fermented wine bottled or sold in bulk. This is omitted from the table, as such is not wine actually produced in the year under review. These shipments of matured wine in 1954 amounted to 4,546,411 gallons.

**Table 9. Warehousing Transactions in Spirits.**

This table provides a record of the movement of spirits during the year in terms of warehousing transactions. Item 2, warehoused during year, shows the amount of spirits entered in warehouse during the year directly from the distillery. This should not be confused with production figures as shown in table 8. The amount warehoused includes not only the amount of spirits produced during the year but also spirits re-entered in warehouse, for example, spirits may be taken out of warehouse for redistillation (item 9), and re-entered in the warehouse in a later period.

Item 3, otherwise warehoused, refers to spirits taken back into the warehouses after having been recorded in a preceding year among items 5 to 9.

Entered for consumption, items 5 and 6, means the total amount released from warehouses, for the purpose of domestic consumption, duty paid. It will be seen that the fluctuation between years in spirits entered for consumption in terms of proof

gallons does not agree with the fluctuation in the amount of excise duty on spirits collected by the Government of Canada, table 7, item 1. While the excise duty is paid only on spirits entered for consumption, the rate of duty varies according to the nature of the spirits and the uses to which they are put. For example, on most spirits the excise duty rate is \$12 per proof gallon; on Canadian brandy it is \$10 per gallon; and on spirits declared for use in the manufacture of pharmaceutical products the rate is \$1.50 per proof gallon. It should also be remembered that excise duties are only paid on spirits entered for consumption. That is to say, no excise duty is paid on spirits exported in bond, taken for redistillation or otherwise accounted for.

Item 7, exported in bond, differs from the total export of domestic stock shown in table 11. This item records the transaction at the time the spirits are released from the warehouse for export, whereas table 11, item 11, records the transaction when the physical movement of the spirits takes place.

Item 8, otherwise accounted for, represents spirits taken from the warehouse other than for domestic consumption or for export in bond, for example, transfers to other distillers.

**Table 10. Warehousing Transactions in Dutiable Beer.**

The volume of dutiable beer warehoused, as shown in this table, has no direct relationship to the excise duty collected on beer as shown in table 7. Table 7 shows the excise duty collected on all beer entered for domestic consumption. Beer is warehoused only if intended for export, when it is not subject to excise duty. However, if such beer is later taken out of warehouse for domestic consumption, the excise duty is then paid. Item 5, of table 10, therefore refers to beer which has been taken out of warehouse for domestic consumption only.

Item 6 of this table shows the volume of beer exported in bond.

Under an amendment to the Excise Act effective April 7, 1954, duty is now paid on all beer manufactured and if intended for export the amount of duty paid is refunded. As a result of the change in the regulations governing breweries, there are no longer warehousing transactions in dutiable beer.

**Table 11. Imports and Exports of Alcoholic Beverages.**

This table is a summary in value and volume of tables 12 to 15. Import and export figures contained herein cover the fiscal years ended March 31, 1951-55.

**Table 12. Value of Imports of Alcoholic Beverages by Country.**

The data contained herein shows the value of imports of alcoholic beverages for the fiscal year ended March 31, 1955 in detail by country.

**Table 13. Volume of Imports of Alcoholic Beverages by Country.**

This table embraces the same transactions as are reflected in table 12, in terms of gallons.

**Table 14. Value of Exports of Alcoholic Beverages by Country.**

Figures in this table represent the value of spirits, wines and beer manufactured in Canada for export as well as foreign produce that is re-exported for the fiscal year ended March 31, 1955 in detail by country.

**Table 15. Volume of Exports of Alcoholic Beverages by Country.**

This table projects table 14, in terms of gallons.

The following symbols have been used in the tables to indicate:

- .. figures are not available
- ... not appropriate or applicable
- nil or zero

### 1955 OPERATIONS

#### Revenue

A decline in government revenue from the control and taxation of alcoholic beverages of nearly \$6 million was registered for the fiscal year ended March 31, 1955 from the previous year. For the period under review, total revenue amounted to \$338 million as opposed to \$344 million for the fiscal year ended March 31, 1954. The Government of Canada's revenue declined from \$184 million to \$177 million. This decrease was due in part to the

elimination of the excise duty on malt, which took effect on April 7, 1954. The excise duty previously imposed on "other than malt beer" now applies to all beer produced for domestic consumption. Revenues of provincial and territorial governments amounted to \$160.9 million for the fiscal year ended March 31, 1955 an increase of \$1.4 million over the previous fiscal year.

A breakdown by governments concerned is as follows:

#### Fiscal Years Ended March 31

Liquor revenue	1955	1954	1953	1952
	(\$'000's)			
<b>Totals<sup>1</sup></b> .....	<b>337,897</b>	<b>343,645</b>	<b>342,859</b>	<b>309,731</b>
Government of Canada .....	176,963	184,128	183,279	162,706
Provincial and Territorial Governments .....	160,934	159,517	159,580	147,025
Newfoundland .....	3,130	3,115	2,825	2,476
Prince Edward Island .....	1,203	1,183	1,219	1,035
Nova Scotia .....	9,914	9,816	9,531	8,562
New Brunswick .....	6,335	6,490	6,426	5,441
Quebec .....	35,869	35,710	35,289	32,357
Ontario .....	48,066	45,036 <sup>2</sup>	47,691	44,960
Manitoba .....	8,311	8,720	8,557	8,224
Saskatchewan .....	10,416	11,408	11,060	9,640
Alberta .....	15,367	15,643	15,157	13,304
British Columbia .....	21,263	21,337	20,833	20,157
<b>Sub-Total</b> .....	<b>159,874</b>	<b>158,508</b>	<b>158,638</b>	<b>146,156</b>
Yukon .....	792	742	653	595
Northwest Territories .....	268	267	289	274

1. Exclusive of General Sales Tax on alcoholic beverages.  
2. Revised.



## Sales

A revision to the figure for beer sales in Ontario for the fiscal year ended March 31, 1954 from \$172 million to \$142 million has been made here: the figure as shown in the previous year's report has been reduced by \$30 million in order to present a comparable figure to that shown for the 1954-55 fiscal year. For previous years, the

value of beer sales reported by the Ontario Liquor Control Board included the value of containers. For the 1954-55 period sales reported by the Board exclude the container value.

The figures contained in this table do not represent the final retail selling price of alcoholic beverages. For a complete explanation see explanatory comment on table 3.

Value of Sales of Alcoholic Beverages<sup>1</sup>

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1955	1954	1955	1954	1955	1954	1955	1954
(Thousands of dollars)								
Newfoundland .....	..	3,978	..	360	..	7,206	..	11,544
Prince Edward Island.....	1,922	1,900	156	149	925	922	3,003	2,971
Nova Scotia.....	13,087	12,951	2,103	1,864	11,593	12,037	26,783	26,852
New Brunswick.....	8,685	8,927	1,571	1,547	7,479	7,253	17,735	17,727
Quebec.....	60,919	59,520	9,509	8,700	86,190	88,277	156,618	156,497
Ontario.....	106,528	104,122	12,612	11,824	139,506	142,194 <sup>2</sup>	258,646	258,140
Manitoba.....	14,112	14,320	1,605	1,598	17,333	20,909	33,050	36,827
Saskatchewan.....	13,691	14,616	1,931	1,751	20,025	22,752	35,647	39,119
Alberta.....	24,167	23,946	2,127	1,943	26,419	28,096	52,713	53,985
British Columbia.....	41,335	41,178	3,481	2,942	28,231	27,826	73,047	71,946
Yukon.....	1,110	1,017	59	41	833	802	2,052	1,860
Northwest Territories.....	406	411	31	28	298	294	735	733
<b>Totals .....</b>	<b>..</b>	<b>286,886</b>	<b>..</b>	<b>32,747</b>	<b>..</b>	<b>358,568</b>	<b>..</b>	<b>678,201</b>

1. For more detailed information see table 3.

2. Revised.

Volume of sales is a more realistic indicator of trends in consumption although as a measure of personal consumption by Canadians it is also subject to the same qualifications as dollar sales in respect of purchases by non-residents. Since the

volume of sales of alcoholic beverages has not been reported by all authorities, totals cannot be given for comparative purposes. The data available, however, are as follows:

Volume of Sales of Alcoholic Beverages<sup>1</sup>

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1955	1954	1955	1954	1955	1954	1955	1954
(Thousands of gallons)								
Newfoundland .....	..	157	..	45	..	2,146	..	2,348
Prince Edward Island.....	..	..	..	..	..	..	..	..
Nova Scotia.....	455	453	328	275	4,351	4,622	5,134	5,350
New Brunswick.....	289	..	226	..	2,790	..	3,305	..
Quebec.....	2,460	2,412	1,578	1,480	58,456	62,034	62,494	65,926
Ontario.....	4,315	4,212	2,134	2,043	81,982	83,604	88,431	89,859
Manitoba.....	545	554	262	265	9,145	10,044	9,952	10,863
Saskatchewan.....	529	514	315	313	8,879	9,926	9,723	10,753
Alberta.....	842	833	338	312	13,527	14,309	14,707	15,454
British Columbia.....	1,564	1,548	489	428	14,405	14,168	16,458	16,144
Yukon.....	32	29	5	3	199	183	236	215
Northwest Territories.....	11	19	3	2	73	72	87	93

1. For more detailed information see Table 5.

**Consumer Expenditure**

In addition to their value and use as statistics concerning the control and sale of alcoholic beverages in Canada, the data reported in this survey are also used in calculating consumer expenditure on goods and services, which is an important component of the statistics on gross national expenditure of the Canadian economy. Such expenditures on alcoholic beverages have in the past appeared in the Bureau publication "National Accounts, Income and Expenditures", but owing to changes in publication policy the separation of consumer expenditure on alcoholic beverages has been temporarily discontinued there.

Although such estimates are subject to the qualifications previously referred to in relation to sales of alcoholic beverages, (they include expenditures by foreign visitors to Canada and by business, government, etc., and in addition, exclude expenditures by Canadians abroad). They are nevertheless the most reliable figures available and are therefore included herein.

**Estimated Consumer Expenditures on Alcoholic Beverages<sup>1</sup>**

Calendar year	Millions of dollars
1935	102
1936	115
1937	134
1938	155
1939	163
1940	192
1941	238
1942	295
1943	311
1944	345
1945	429
1946	516
1947	564
1948	609
1949	642
1950	672
1951	732
1952	833
1953	869
1954	867

1. Since these figures are partially estimates they are subject to revision, particularly for recent years.

**Number of Retail Stores**

The number of retail stores operated by government liquor authorities is as follows:

	Number of stores in operation	
	March 31, 1954	March 31, 1955
Newfoundland .....	6	..
Prince Edward Island....	7	7
Nova Scotia .....	47	47
New Brunswick .....	38	39
Quebec .....	125	127
Ontario .....	192	201
Manitoba .....	20	20
Saskatchewan .....	75	75
Alberta .....	62	64
British Columbia .....	97	100
Yukon .....	3	4
Northwest Territories....	2	2
	674	..

**Imports and Exports**

A slight decline was noted in the value of imports of alcoholic beverages for the fiscal year ended March 31, 1955 from the previous fiscal year. The value of imported spirits decreased to \$15,555,000 from \$16,200,000 for the fiscal year ended March 31, 1954. The value of imported wines rose to \$3,888,000 for the fiscal period under review, an increase of \$444,000 over the previous year. A negligible increase in the value of imported beer was noted.

Exports of domestic spirits for the fiscal year year ended March 31, 1955 decreased to \$58,355,000, a decline of \$3,024,000 from the previous year; exports of domestic wine rose from \$4,508 to \$10,499 while exports of domestic beer increased from \$3,097,000 to \$3,254,000.

For a detailed breakdown see tables 11 to 15 of this report.



# STATISTICAL TABLES

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments<sup>1</sup>

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		\$	\$	\$	\$	\$
1	Net income from sales <sup>2</sup>	2,104,834	888,152	9,547,746	6,288,563	22,493,418
2	Sales tax	..	272,987	..	..	1,553,015
3	Licences and permits <sup>3</sup>	1,005,898 <sup>4</sup>	26,072	279,817	15,022	11,548,703
4	Fines and confiscations <sup>3</sup>	16,555	15,716	86,222	15,667	238,922
5	Commission on general sales tax collections	3,312	..	..	15,956	34,556
6	<b>Total Revenue</b>	<b>3,130,599</b>	<b>1,202,927</b>	<b>9,913,785</b>	<b>6,335,208</b>	<b>35,868,614</b>

1. See explanatory comment page 3.

2. After provision for depreciation on fixed assets or for capital expenditure met out of operating income as follows: Newfoundland 6,900; Prince Edward Island 1,500; Nova Scotia 37,967; New Brunswick 91,247; Quebec 267,676; Ontario 2,520,837; Manitoba 167,659; Saskatchewan 61,811; Alberta 54,893; British Columbia 158,747; Yukon —; Northwest Territories —; and after deducting expenses incurred by liquor authorities in the collection of other revenue which they administer.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
1	Earnings reported by Liquor Authority	3,130,599	914,224	9,446,741	6,319,541
	<b>Add:</b>				
	Revenue not included in earnings of Liquor Authority <sup>1</sup> :				
2	Sales tax	—	272,987	—	—
3	Licences and permits	—	—	89,139	—
4	Fines and confiscations	—	15,716	3,913	15,667
	<b>Expenditure deducted before arriving at earnings of Liquor Authority<sup>3</sup>:</b>				
5	Provision for special reserves	—	—	—	—
6	Policing and enforcement expenses	—	—	340,762 <sup>4</sup>	—
7	Maintenance of prisoners	—	—	33,230	—
8	Grants to municipalities	—	—	—	—
9	<b>Revenue from Liquor Control (table 1, item 6)</b>	<b>3,130,599</b>	<b>1,202,927</b>	<b>9,913,785</b>	<b>6,335,208</b>

1. Collected by provincial governments direct or by liquor authorities on behalf of the provincial governments.

2. Of the total fines collected, \$119,005 was paid by the Attorney General's Department to local government authorities.

TABLE 3. Sales of Alcoholic Beverages by Value<sup>1</sup>

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		\$	\$	\$	\$
	<b>Spirits:</b>				
1	Alcohol	..	..	4,484	..
2	Brandy	..	..	220,102	..
3	Gin	..	..	1,480,652	..
4	Liqueurs	..	..	85,468	..
5	Rum	..	..	8,782,567	..
6	Whisky	..	..	2,513,275	..
7	Other	..	..	—	..
8	<b>Total spirits</b>	<b>..</b>	<b>1,922,081</b>	<b>13,086,548</b>	<b>8,685,226</b>
	<b>Wines:</b>				
9	Port	..	..	..	..
10	Sherry	..	..	..	..
11	Other	..	..	..	..
12	<b>Total wines</b>	<b>..</b>	<b>156,043</b>	<b>2,103,162</b>	<b>1,570,817</b>
13	Beer	..	924,734	11,593,046	7,479,043
14	<b>Total sales</b>	<b>..</b>	<b>3,002,858<sup>2</sup></b>	<b>26,782,756<sup>3</sup></b>	<b>17,735,086</b>

1. For explanation of the basis on which these data are reported, see explanatory comment page 4.

2. Includes Health tax of 10% on retail selling price amounting to \$272,987. See table 1, item 2.

3. Before deducting discounts and rebates \$91,531.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments<sup>1</sup>

Fiscal Year Ended March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Sub- total	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
33,443,665	6,116,934	10,236,351	14,317,037	20,968,699	126,405,399	701,860	263,406	127,370,665	1
...	...	...	...	...	1,826,002	75,950	...	1,901,952	2
14,510,304	2,113,449	53,126	858,708	213,467	30,624,566	7,300	4,387	30,636,233	3
111,755	80,800	81,363	191,156	...	838,156	7,319	608	846,083	4
...	...	45,084	...	80,471	179,379	...	...	179,379	5
48,065,724	8,311,183	10,415,924	15,366,901	21,262,637	159,873,502	792,429	268,381	160,934,312	6

3. Before deducting any payments to municipalities out of liquor control authority revenue.

4. Includes \$931,884 commission on beer sold direct from local provincial breweries to public through licensed outlets under controlled price.

TABLE 2. Reconciliation of Revenue from Liquor Control with Earnings Reported by Liquor Authority

Fiscal Year Ended March 31, 1955

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
\$	\$	\$	\$	\$	\$	\$	\$	
33,134,384	46,459,021	7,817,743	10,330,963	15,028,976	21,075,845	702,179	268,381	1
1,553,015	—	—	—	—	—	75,950	—	2
—	768,205	—	—	146,769	27,062	7,150	—	3
193,800	—	80,800	78,395	191,156 <sup>2</sup>	—	7,150	—	4
—	—	400,000	—	—	—	—	—	5
987,415	—	12,640	6,566	—	77,736	—	—	6
—	—	—	—	—	81,994	—	—	7
—	838,498	—	—	—	—	—	—	8
35,868,614	48,065,724	8,311,183	10,415,924	15,366,901	21,262,637	792,429	268,381	9

3. See comment on page 4.

4. After deducting recoveries from municipalities.

TABLE 3. Sales of Alcoholic Beverages by Value<sup>1</sup>

Fiscal Year Ended March 31, 1955

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
\$	\$	\$	\$	\$	\$	\$	\$	\$	
3,965,539	637,990	2,072	..	6,045	5,963	201	..	..	1
6,125,922	3,835,103	621,075	..	764,964	950,727	15,222	..	..	2
15,125,909	10,214,018	741,246	..	2,148,832	4,274,518	155,995	..	..	3
1,957,928	2,858,678	297,667	..	533,237	601,831	24,751	..	..	4
3,986,860	10,869,466	847,322	..	4,223,090	6,695,914	232,402	..	..	5
29,580,905	77,866,147	11,232,807	..	16,321,235	28,284,616	673,008	..	..	6
175,715	246,423	369,613	..	169,766	521,611	8,061	..	..	7
60,918,778	106,527,825	14,111,802	13,690,674	24,167,169	41,335,180	1,109,640	406,202	..	8
1,723,209	5,062,123	..	..	41,742	119,339	11,013	..	..	9
3,159,500	5,939,323	..	..	1,468,296	258,923	6,518	..	..	10
4,625,875	1,610,847	..	..	616,900	3,103,153	41,279	..	..	11
9,508,584	12,612,293	1,604,909	1,930,609	2,126,938	3,481,415	58,810	31,549	..	12
88,190,237	139,506,133	17,333,481 <sup>5</sup>	20,025,243	26,418,634	28,230,887	883,465	297,673	..	13
156,617,599 <sup>4</sup>	258,646,251	33,050,192	35,646,526	52,712,741	73,047,482	2,051,915	735,424	..	14

4. Includes tax on liquor sales, table 1, item 2, which was not identifiable by type of beverage.

5. Excludes value of sales by breweries direct to permittees.



**TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries and Brewers' Retail Outlets <sup>1</sup>**

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Wines ..... \$	...	...	...	...	...
2	gals.	...	...	...	...	...
3	Beer ..... \$	..	...	...	...	86, 141, 143
4	gals.	..	...	...	...	58, 443, 828

1. Dollar figures are included in table 3.

**TABLE 5. Sales of Alcoholic Beverages by Volume <sup>1</sup>**

Fiscal Year Ended March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
		gals.	gals.	gals.	gals.	gals.
	<b>Spirits:</b>					
1	Alcohol .....	..	..	122	13	201, 207
2	Brandy .....	..	..	6, 699	8, 591	221, 602
3	Gin .....	..	..	53, 901	40, 438	683, 410
4	Liqueurs .....	..	..	2, 840	2, 387	70, 557
5	Rum .....	..	..	313, 784	130, 984	147, 601
6	Whisky .....	..	..	77, 892	106, 651	1, 127, 579
7	Other .....	..	..	—	7	8, 175
8	<b>Total spirits</b> .....	..	..	<b>455, 238</b>	<b>289, 071</b>	<b>2, 460, 131</b>
	<b>Wines:</b>					
9	Port .....	..	..	159, 555	..	330, 952
10	Sherry .....	..	..	142, 630	..	735, 374
11	Other .....	..	..	25, 547	..	511, 633
12	<b>Total wines</b> .....	..	..	<b>327, 732</b>	<b>226, 197</b>	<b>1, 577, 959</b>
13	Beer .....	..	..	4, 350, 639	2, 790, 138	58, 455, 504
14	<b>Total sales</b> .....	..	..	<b>5, 133, 609</b>	<b>3, 305, 406</b>	<b>62, 493, 594</b>

1. For explanation see commentary page 4.

**TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year**

As at March 31, 1955

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
1	Stock for sale <sup>1</sup> ..... \$	..	231, 700	2, 168, 659	1, 788, 462	8, 422, 918
2	Stock for sale ..... gals.	..	..	325, 586	..	..
3	Stock in bond <sup>2</sup> ..... \$	211, 739	... <sup>3</sup>	260, 084	286, 602	2, 867, 345
4	Stock in bond ..... gals.	..	...	73, 965	..	..

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.

2. Excludes Government of Canada excise duties and taxes.

3. Prince Edward Island has no bonded warehouse.

**TABLE 4. Sales of Wine and Beer through Wineries and Breweries and Wineries and Brewers' Retail Outlets<sup>1</sup>**

Fiscal Year Ended March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
5,210,227	...	...	...	...	...	...	5,210,227	1
993,369	...	...	...	...	...	...	993,369	2
135,290,407	..	...	...	...	...	...	..	3
80,005,914	..	...	...	...	...	...	..	4

1. Dollar figures are included in table 3.

**TABLE 5. Sales of Alcoholic Beverages by Volume<sup>1</sup>**

Fiscal Year Ended March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
gals.	gals.	gals.	gals.	gals.	gals.	gals.	
35,432	63	..	84	156	4	..	1
141,209	22,760	..	25,554	31,105	377	..	2
454,962	32,801	..	83,810	180,455	5,221	..	3
107,276	12,370	..	18,541	21,017	768	..	4
428,761	34,301	..	146,229	237,083	5,540	..	5
3,137,761	424,894	..	560,362	1,069,167	20,293	..	6
10,006	18,024	..	7,021	24,634	261	..	7
<b>4,315,407</b>	<b>545,213</b>	<b>529,090</b>	<b>841,601</b>	<b>1,563,617</b>	<b>32,464</b>	<b>11,067</b>	8
949,523	..	..	2,514	7,696	839	..	9
1,055,347	..	..	268,901	15,084	482	..	10
128,857	..	..	66,585	466,455	3,507	..	11
<b>2,133,727</b>	<b>262,493</b>	<b>314,831</b>	<b>338,000</b>	<b>489,235</b>	<b>4,828</b>	<b>2,809</b>	12
81,982,289	9,145,297	8,879,109	13,526,553	14,405,062	198,502	72,672	13
<b>88,431,423</b>	<b>9,953,003</b>	<b>9,723,030</b>	<b>14,706,154</b>	<b>16,457,914</b>	<b>235,794</b>	<b>86,548</b>	14

1. For explanation see commentary page 4.

**TABLE 6. Government Liquor Authorities Stocks on Hand at End of Year**

As at March 31, 1955

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
13,924,576	1,551,852	2,855,231	3,192,252	5,404,013	224,951	425,678	..	1
..	165,760	..	..	564,885	24,420	28,959	..	2
1,482,948	428,283	153,026	1,011,270	749,954	30,720	...	7,481,971	3
..	67,155	..	..	134,226	2,240	...	..	4

1. Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.
2. Excludes Government of Canada excise duties and taxes.
3. Prince Edward Island has no bonded warehouse.

TABLE 7. Specified Revenue of the Government of Canada from Alcoholic Beverages <sup>1</sup>

Fiscal Years Ended March 31, 1951 to 1955

No.	Nature of levy	1951	1952	1953	1954	1955
		\$	\$	\$	\$	\$
	On spirits:					
1	Excise duty <sup>2</sup> .....	60, 126, 300	42, 066, 718	41, 058, 349	49, 503, 239	56, 281, 510
2	Validation fees .....	1, 108, 252	1, 223, 932	746, 877	...	...
3	Licences .....	8, 000	7, 375	7, 750	7, 500	8, 000
4	Import duty .....	30, 975, 045	38, 798, 542	52, 373, 987	47, 745, 138	43, 288, 528
5	<b>Total on spirits</b> .....	<b>92, 217, 597</b>	<b>82, 096, 567</b>	<b>94, 186, 963</b>	<b>97, 255, 877</b>	<b>99, 578, 038</b>
	On wines:					
6	Excise taxes .....	2, 224, 885	2, 167, 267	2, 215, 540	2, 230, 673	2, 354, 267
7	Import duty .....	696, 436	771, 733	879, 901	985, 360	1, 081, 586
8	<b>Total on wines</b> .....	<b>2, 921, 321</b>	<b>2, 938, 000</b>	<b>3, 095, 441</b>	<b>3, 216, 033</b>	<b>3, 435, 853</b>
	On malt and malt products:					
	Excise duty on:					
9	Beer .....	2, 745, 851 <sup>4</sup>	3, 812, 065 <sup>4</sup>	5, 294, 283 <sup>4</sup>	4, 799, 823 <sup>4</sup>	72, 676, 282 <sup>5</sup>
10	Malt .....	65, 409, 427	73, 748, 003	80, 584, 283	78, 733, 288	1, 151, 032 <sup>5</sup>
	Licences:					
11	Beer .....	3, 650	3, 500	3, 600	3, 350	3, 450
12	Import duty on beer .....	75, 547	106, 916	114, 629	119, 875	118, 088
13	<b>Total on malt and malt products</b> .....	<b>68, 234, 475</b>	<b>77, 670, 484</b>	<b>85, 996, 795</b>	<b>83, 656, 336</b>	<b>73, 948, 851</b>
14	<b>Grand total</b> .....	<b>163, 373, 383</b>	<b>162, 706, 051</b>	<b>183, 279, 199</b>	<b>184, 128, 246</b>	<b>176, 962, 742</b>

1. This table excludes revenue from the 10% sales tax. For explanation see introduction.
2. Collections on liquor imported for blending purposes are included with import duty.
3. Abolished.
4. Other than malt beer.
5. Excise duty on malt abolished April 7, 1954, from that date the excise duty previously imposed on "other than malt beer" applies to all beer produced. Refunds are paid on beer exported.

TABLE 8. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1951 to 1955

No.	Type	1951	1952	1953	1954	1955
1	Spirits ..... pf. gals.	23, 551, 259	24, 742, 386	22, 517, 166	24, 710, 625	27, 330, 433
2	Wines <sup>1</sup> ..... gals.	5, 884, 844	4, 677, 055	4, 936, 052	4, 135, 190	5, 055, 164
3	Beer ..... gals.	179, 625, 127	190, 594, 270	211, 184, 539	212, 761, 546	211, 748, 879

1. See explanatory comment on this table, page 5.

TABLE 9. Warehousing Transactions in Spirits

Fiscal Years Ended March 31, 1951 to 1955

No.	Details	1951	1952	1953	1954	1955
				Proof gallons		
1	In warehouse at beginning of year including transits .....	78, 185, 077	62, 257, 261	88, 584, 363	92, 654, 514	95, 987, 898
	Add:					
2	Warehoused during year—ex distillery .....	30, 793, 886	31, 018, 560	29, 833, 039	31, 347, 070	32, 692, 838
3	Otherwise warehoused .....	39, 416	9, 202	12, 321	16, 438	10, 689
4	<b>Total additions</b> .....	<b>30, 833, 304</b>	<b>31, 027, 762</b>	<b>29, 845, 360</b>	<b>31, 363, 508</b>	<b>32, 703, 527</b>
	Deduct:					
	Entered for consumption:					
5	Matured .....	5, 468, 908	4, 552, 336	5, 252, 361	5, 610, 467	5, 852, 574
6	Unmatured .....	672, 961	600, 655	507, 994	518, 636	657, 932
7	Exported in bond .....	5, 766, 470	6, 125, 656	6, 835, 338	7, 208, 200	6, 734, 188
8	Otherwise accounted for <sup>1</sup> .....	7, 650, 291	7, 872, 667	7, 373, 639	9, 168, 419	7, 348, 301
9	Taken for redistillation .....	7, 202, 490	5, 549, 346	5, 805, 877	5, 524, 402	4, 586, 755
10	<b>Total deductions</b> .....	<b>26, 761, 120</b>	<b>24, 700, 660</b>	<b>25, 775, 209</b>	<b>28, 030, 124</b>	<b>25, 179, 750</b>
11	<b>In warehouse at end of year including transits</b> .....	<b>82, 257, 261</b>	<b>88, 584, 363</b>	<b>92, 654, 514</b>	<b>95, 987, 898</b>	<b>103, 511, 675</b>

1. See explanatory comment on this table, page 5.



TABLE 10. Warehousing Transactions in Dutiable Beer

Fiscal Years Ended March 31, 1951 to 1955

No.	Details	1951	1952	1953	1954	1955 <sup>1</sup>
				Gallons		
1	In warehouse at beginning of year .....	260,002	755	3,242	22,008	15,628
	<b>Add:</b>					
2	Warehoused .....	1,277,694	23,426	274,118	159,724	—
3	Imported .....	—	—	—	—	—
4	<b>Total additions</b> .....	<b>1,277,694</b>	<b>23,426</b>	<b>274,118</b>	<b>159,724</b>	<b>—</b>
	<b>Deduct:</b>					
5	Entered for consumption .....	1,513,990	20,184	191,378	160,627	15,628
6	Exported in bond .....	19,591	—	63,751	4,743	—
7	Ships' stores .....	2,785	180	—	734	—
8	Written off .....	575	575	223	—	—
9	<b>Total deductions</b> .....	<b>1,536,941</b>	<b>20,939</b>	<b>255,352</b>	<b>166,104</b>	<b>15,628</b>
10	In warehouse at end of year .....	755	3,242	22,008	15,628	—

1. See explanatory comment on this table, page 5.

TABLE 11. Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1951 to 1955

No.	Details	1951	1952	1953	1954	1955
	<b>Spirits:</b>					
1	Imports .....	\$ 15,451,909	14,927,983	17,238,210	16,199,944	15,555,464
2	Exports of domestic stock .....	\$ 46,750,362	53,725,016	56,373,080	61,378,734	58,355,152
3	Exports of imported stock .....	\$ 6,227	149,255	10,286	10,310	5,035
	<b>Wines:</b>					
4	Imports .....	\$ 2,308,787	2,532,599	3,031,719	3,444,217	3,888,042
5	Exports of domestic stock .....	\$ 6,855	3,754	4,860	4,508	10,499
6	Exports of imported stock .....	\$ 138	420	30	125	171
	<b>Beer:</b>					
7	Imports .....	\$ 180,246	241,834	258,758	274,505	276,381
8	Exports of domestic stock .....	\$ 1,849,963	2,248,474	2,146,362	3,096,937	3,254,411
9	Exports of imported stock .....	\$ —	—	—	—	—
	<b>Spirits:</b>					
10	Imports .....	pf. gals. 2,561,696	3,075,018	4,138,553	3,780,866	3,440,039
11	Exports of domestic stock .....	pf. gals. 5,432,233	6,086,323	6,589,045	7,103,303	6,707,577
12	Exports of imported stock .....	pf. gals. 552	13,169	859	482	459
	<b>Wines:</b>					
13	Imports .....	gals. 851,591	952,080	1,110,267	1,234,904	1,331,334
14	Exports of domestic stock .....	gals. 5,053	2,082	2,718	2,694	4,496
15	Exports of imported stock .....	gals. 24	86	8	26	6
	<b>Beer:</b>					
16	Imports .....	gals. 147,678	192,058	205,900	215,989	217,482
17	Exports of domestic stock .....	gals. 1,738,377	2,033,617	1,741,787	2,304,795	2,340,779
18	Exports of imported stock .....	gals. —	—	—	—	—

TABLE 12. Value of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1955

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	\$	\$	\$	\$	\$	\$	\$	\$
Argentina .....	—	—	—	—	81,917	—	—	—
Australia .....	193,610	—	8,515	13,017	127	3,353	536,209	—
Azores and Madeira .....	—	—	—	—	—	—	8,527	—
Barbados .....	—	—	—	257,170	—	—	—	—
Belgium .....	—	—	—	—	—	9,818	68	—
British Guiana .....	—	—	—	413,226	—	—	—	—
Chile .....	—	—	—	—	—	—	145	—
China .....	—	—	584	—	—	—	—	—
Cuba .....	—	—	—	108,347	—	—	—	—
Denmark .....	—	—	68,017	—	—	—	—	1,144
France .....	1,211,354	—	363,327	5,981	—	383,967	946,714	—
French Africa .....	—	—	—	—	—	—	49,892	—
Germany, Fed. Rep. of .....	—	—	—	—	—	4,100	68,361	3,112
Greece .....	8,856	—	—	—	—	—	20,905	—
Hong Kong .....	—	—	2,815	—	—	—	2,269	—
Hungary .....	—	—	—	—	—	—	1,446	—
Ireland .....	—	—	—	1,377	552	—	15,770	251
Israel .....	3,604	—	—	—	—	—	3,919	—
Italy .....	3,545	—	1,801	—	—	9,374	423,339	—
Jamaica .....	—	—	1,060	368,481	31	—	—	—
Japan .....	—	—	—	—	—	—	116	4,344
Leeward and Windward Islands .....	—	—	—	461	—	—	—	—
Malta .....	13,352	—	—	—	—	—	15,629	—
Netherlands .....	—	24,247	173,370	—	—	1,800	—	1,622
Norway .....	—	—	4,782	—	—	—	—	—
Portugal .....	74,216	—	—	—	—	2,292	317,261	72
Puerto Rico .....	—	—	8,218	300,182	—	—	—	—
Rhodesia & Nyasaland .....	—	—	—	—	—	—	1,108	—
Spain .....	15,640	—	—	—	—	—	250,515	—
Sweden .....	—	—	1,711	—	—	—	—	—
Switzerland .....	—	—	1,181	—	—	—	11,052	—
Trinidad and Tobago .....	—	—	18,066	277,981	—	—	—	—
Union of South Africa .....	234,169	—	1,265	—	—	—	286,132	—
United Kingdom .....	13,449	480,956	235,406	1,543,509	6,980,056	1,235	443,728	265,836
United States .....	82,401	114	908	7,364	1,936,830	867	67,821	—
Yugoslavia .....	6,825	—	1,491	—	—	—	310	—
<b>Total .....</b>	<b>1,861,021</b>	<b>505,317</b>	<b>892,517</b>	<b>3,297,096</b>	<b>8,999,513</b>	<b>416,806</b>	<b>3,471,236</b>	<b>276,381</b>

TABLE 13. Volume of Imports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1955

Imported from	Spirits					Wines		Beer
	Brandy	Gin	Liqueurs	Rum	Whisky	Sparkling	Non sparkling	
	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.	Gals.
Argentina .....	—	—	—	—	39,597	—	—	—
Australia .....	61,879	—	941	6,405	28	1,009	261,635	—
Azores and Madeira .....	—	—	—	—	—	—	2,248	—
Barbados .....	—	—	—	76,736	—	—	—	—
Belgium .....	—	—	—	—	—	744	18	—
British Guiana .....	—	—	—	291,249	—	—	—	—
Chile .....	—	—	—	—	—	—	60	—
China .....	—	—	24	—	—	—	—	—
Cuba .....	—	—	—	9,983	—	—	—	—
Denmark .....	—	—	3,980	—	—	—	—	1,600
France .....	142,441	—	31,556	718	—	31,651	268,807	—
French Africa .....	—	—	—	—	—	—	36,479	—
Germany, Fed. Rep. of .....	—	—	—	—	—	746	14,679	2,237
Greece .....	980	—	—	—	—	—	18,453	—
Hong Kong .....	—	—	135	—	—	—	412	—
Hungary .....	—	—	—	—	—	—	390	—
Ireland .....	—	—	—	1,341	66	—	3,090	200
Israel .....	229	—	—	—	—	—	930	—
Italy .....	525	—	180	—	—	2,003	137,261	—
Jamaica .....	—	—	140	136,518	3	—	—	—
Japan .....	—	—	—	—	—	—	38	1,562
Leeward and Windward Islands .....	—	—	—	140	—	—	—	—
Malta .....	2,842	—	—	—	—	—	10,603	—
Netherlands .....	—	6,670	17,048	—	—	148	—	2,000
Norway .....	—	—	955	—	—	—	—	—
Portugal .....	17,290	—	—	—	—	227	173,191	10
Puerto Rico .....	—	—	1,589	40,508	—	—	—	—
Rhodesia & Nyasaland .....	—	—	—	—	—	—	708	—
Spain .....	2,534	—	—	—	—	—	75,477	—
Sweden .....	—	—	417	—	—	—	—	—
Switzerland .....	—	—	68	—	—	—	2,693	—
Trinidad and Tobago .....	—	—	1,133	62,086	—	—	—	—
Union of South Africa .....	—	—	136	—	—	—	173,730	—
United Kingdom .....	81,278	91,011	20,512	472,587	870,222	110	91,080	209,873
United States .....	10,336	3	82	3,130	928,996	114	22,486	—
Yugoslavia .....	1,059	—	223	—	—	—	114	—
<b>Total .....</b>	<b>322,923</b>	<b>97,684</b>	<b>79,119</b>	<b>1,101,401</b>	<b>1,838,912</b>	<b>36,752</b>	<b>1,294,582</b>	<b>217,482</b>

TABLE 14. Value of Exports of Alcoholic Beverages by Country

Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Alaska .....	109	20	—	—	—
American Virgin Islands .....	83,666	—	34	—	—
Argentina .....	969	—	—	—	—
Australia .....	3,729	—	220 <sup>1</sup>	—	—
Austria .....	2,850	—	—	—	—
Azores and Madeira .....	195,321	938	—	—	—
Bahamas .....	106,582	58	—	106	22,965
Barbados .....	5,010	—	—	—	1,017
Belgian Congo .....	330	63	15	—	397
Belgium and Luxembourg .....	6,760	—	—	—	—
Bermuda .....	434,578	1,938	—	4,813	—
Bolivia .....	678	—	—	—	—
Brazil .....	13,269	225	—	—	—
British Guiana .....	623	—	—	—	3,862
British Honduras .....	841	—	—	—	1,662
Chile .....	3,503	334	—	—	—
Colombia .....	3,595	1,666	—	—	—
Costa Rica .....	1,343	90	—	—	—
Cuba .....	165,074 <sup>2</sup>	3,209	—	—	—
Denmark .....	50,797	188	—	—	—
Dominican Republic .....	2,686	323	—	250	—
Ecuador .....	3,642	242	30	—	—
Egypt .....	8,786	66	—	—	—
El Salvador .....	8,312	239	50	—	—
Ethiopia .....	8,660	171	—	—	—
Finland .....	—	5,996	—	—	—
Formosa .....	24,027	—	—	—	—
France .....	174,720	25	—	151	2,150
French Africa .....	2,606	13	60	—	—
French East Indies .....	1,174	196	—	—	—
French Oceania .....	13,650	—	—	—	—
French West Indies .....	2,100	—	—	—	—
Germany, Fed. Rep. of .....	831,835	1,349	230	—	—
Gibraltar .....	59,978	—	—	—	—
Greece .....	19,808	65	—	—	—
Greenland .....	84,827	5,903	3,975	—	3,300
Guatemala .....	16,018	2,158	—	—	—
Haiti .....	6,458	125,	—	—	—
Hawaii .....	4,280	—	—	—	—
Honduras .....	13,025	519	90	—	—
Hong Kong .....	79,214	—	520	—	—
Iceland .....	173,029	—	—	—	—
India .....	394	114	11	—	—
Indonesia .....	5,458	462	—	—	—
Iran .....	9,014	273	—	—	—
Iraq .....	120	—	—	—	—
Ireland .....	12,892	—	—	—	—
Israel .....	1,358	—	100	—	—
Italy .....	101,443	20	—	—	—
Jamaica .....	28,313	—	—	125	1,890



TABLE 14. Value of Exports of Alcoholic Beverages by Country — Concluded

Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	\$	\$	\$	\$	\$
Japan .....	2,261,635 <sup>3</sup>	22,749	56,442	—	—
Jordan .....	315	—	—	—	—
Lebanon .....	17,205	13	—	—	—
Leeward and Windward Islands .....	933	—	—	—	3,084
Liberia .....	3,540	—	—	—	—
Libya .....	9,942	74	—	—	—
Malaya and Singapore .....	4,316	—	—	—	—
Malta .....	28,712	—	—	—	—
Mexico .....	241,121	780	—	—	—
Morocco .....	128,638	—	—	—	—
Netherlands .....	39,114	95	—	—	7,627
Netherlands Antilles .....	35,665	—	—	—	—
New Zealand .....	564	—	—	—	—
Nicaragua .....	3,161	91	—	—	—
Norway .....	5,326	164	110	—	—
Pakistan .....	536	47	50	—	—
Panama .....	102,948	571	10	—	—
Paraguay .....	1,448	163	—	—	—
Peru .....	7,310	136	66	—	—
Philippines .....	48,158	365	293	—	—
Portugal .....	3,346	—	—	—	—
Puerto Rico .....	165,416	—	—	—	5,300
Rhodesia and Nyasaland .....	93	30	—	—	—
Surinam .....	604	—	—	—	—
Sweden .....	16,137	—	—	—	—
Switzerland .....	17,624	2,663	—	—	—
Syria .....	1,428	—	—	—	—
Thailand (Siam) .....	1,079	147	104	—	—
Trinidad and Tobago .....	44,279	1,477	337 <sup>1</sup>	—	104,819
Turkey .....	26,429	280	—	—	—
Union of South Africa .....	3,152	—	—	—	—
United Kingdom .....	463,095	28,783	—	—	—
United States .....	51,509,880 <sup>4</sup>	41,514	6,514 <sup>5</sup>	5,225 <sup>6</sup>	3,096,338
United States Oceania .....	131,490	2,215	—	—	—
Uruguay .....	5,768	—	—	—	—
Venezuela .....	50,547	2,680	—	—	—
Yugoslavia .....	236	52	—	—	—
<b>Total .....</b>	<b>58,158,654</b>	<b>132,077</b>	<b>69,456</b>	<b>10,670</b>	<b>3,254,411</b>

1. Foreign produce re-exported.

2. Includes foreign produce re-exported of \$255.

3. Includes foreign produce re-exported of \$93.

4. Includes foreign produce re-exported of \$3,836.

5. Includes foreign produce re-exported of \$104.

6. Includes foreign produce re-exported of \$171.

TABLE 15. Volume of Exports of Alcoholic Beverages by Country

Fiscal Year ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Alaska .....	11	5	—	—	—
American Virgin Islands .....	10,823	—	4	—	—
Argentina .....	113	—	—	—	—
Australia .....	432	—	123 <sup>1</sup>	—	—
Austria .....	377	—	—	—	—
Azores and Madeira .....	26,274	282	—	—	—
Bahamas .....	14,136	14	—	16	20,477
Barbados .....	711	—	—	—	825
Belgian Congo .....	46	15	2	—	270
Belgium and Luxembourg .....	1,055	—	—	—	—
Bermuda .....	56,104	412	—	3,045	—
Bolivia .....	85	—	—	—	—
Brazil .....	1,916	49	—	—	—
British Guiana .....	90	—	—	—	2,660
British Honduras .....	121	—	—	—	1,575
Chile .....	445	78	—	—	—
Colombia .....	458	345	—	—	—
Costa Rica .....	175	20	—	—	—
Cuba .....	19,516 <sup>2</sup>	691	—	—	—
Denmark .....	6,964	37	—	—	—
Dominican Republic .....	343	70	—	97	—
Ecuador .....	431	55	3	—	—
Egypt .....	1,112	16	—	—	—
El Salvador .....	1,061	53	5	—	—
Ethiopia .....	365	33	—	—	—
Finland .....	—	1,247	—	—	—
Formosa .....	2,949	—	—	—	—
France .....	21,843	7	—	175	1,300
French Africa .....	335	3	6	—	—
French East Indies .....	135	45	—	—	—
French Oceania .....	1,309	—	—	—	—
French West Indies .....	263	—	—	—	—
Germany, Fed. Rep. of .....	105,944	296	26	—	—
Gibraltar .....	7,980	—	—	—	—
Greece .....	2,531	15	—	—	—
Greenland .....	11,129	1,314	557	—	2,700
Guatemala .....	1,964	511	—	—	—
Haiti .....	343	25	—	—	—
Hawaii .....	462	—	—	—	—
Honduras .....	1,549	110	9	—	—
Hong Kong .....	10,679	—	114	—	—
Iceland .....	22,718	—	—	—	—
India .....	48	25	1	—	—
Indonesia .....	774	95	—	—	—
Iran .....	1,082	62	—	—	—
Iraq .....	15	—	—	—	—
Ireland .....	2,255	—	—	—	—
Israel .....	173	—	11	—	—
Italy .....	14,734	5	—	—	—
Jamaica .....	9,706	—	—	56	1,620



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THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

TABLE 15. Volume of Exports of Alcoholic Beverages by Country - Concluded

Fiscal Year Ended March 31, 1955

Exported to	Spirits			Wines	Ale, Beer and Porter
	Whisky	Gin	Other		
	Pf. gals.	Pf. gals.	Pf. gals.	Gals.	Gals.
Japan .....	304,886 <sup>3</sup>	6,837	9,029	—	—
Jordan .....	45	—	—	—	—
Lebanon .....	2,370	3	—	—	—
Leeward and Windward Islands .....	131	—	—	—	2,319
Liberia .....	444	—	—	—	—
Libya .....	1,248	17	—	—	—
Malaya and Singapore .....	622	—	—	—	—
Malta .....	3,593	—	—	—	—
Mexico .....	36,481	212	—	—	—
Morocco .....	16,330	—	—	—	—
Netherlands .....	5,685	21	—	—	6,748
Netherlands Antilles .....	4,663	—	—	—	—
New Zealand .....	78	—	—	—	—
Nicaragua .....	406	21	—	—	—
Norway .....	677	33	11	—	—
Pakistan .....	66	11	5	—	—
Panama .....	13,321	135	1	—	—
Paraguay .....	166	34	—	—	—
Peru .....	876	26	6	—	—
Philippines .....	5,631	68	45	—	—
Portugal .....	526	—	—	—	—
Puerto Rico .....	21,944	—	—	—	3,500
Rhodesia and Nyasaland .....	11	6	—	—	—
Surinam .....	79	—	—	—	—
Sweden .....	2,101	—	—	—	—
Switzerland .....	2,785	742	—	—	—
Syria .....	184	—	—	—	—
Thailand (Siam) .....	142	38	21	—	—
Trinidad and Tobago .....	5,393	351	110 <sup>1</sup>	—	91,095
Turkey .....	3,491	52	—	—	—
Union of South Africa .....	438	—	—	—	—
United Kingdom .....	82,794	9,768	—	—	—
United States .....	5,753,338 <sup>4</sup>	11,110	979 <sup>5</sup>	1,113 <sup>6</sup>	2,205,090
United States Oceania .....	16,462	528	—	—	—
Uruguay .....	822	—	—	—	—
Venezuela .....	6,485	672	—	—	—
Yugoslavia .....	27	12	—	—	—
<b>Total .....</b>	<b>6,660,331</b>	<b>36,632</b>	<b>11,073</b>	<b>4,502</b>	<b>2,340,779</b>

1. Foreign produce re-exported.
2. Includes foreign produce re-exported of 21 gallons.
3. Includes foreign produce re-exported of 5 gallons.
4. Includes foreign produce re-exported of 191 gallons.
5. Includes foreign produce re-exported of 4 gallons.
6. Includes foreign produce re-exported of 6 gallons.