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1963

(Fiscal Year Ended March 31, 1964)

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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

.. figures not available.

— nil and amounts under 500 dollars or gallons.

THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1963

(Fiscal Year Ended March 31, 1964)

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 supplementary information on sales operations (by value and volume), inventories, production, warehousing, imports, exports, and assets and liabilities of provincial government liquor commissions.

Certain other revenues in the form of corporation income taxes, real estate taxes, and business

taxes, are received from the producers and distributors of alcoholic beverages. A national federal general sales tax and provincial general sales taxes in eight provinces were levied on liquor sales to consumers in the year under review. 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.

SUMMARY OF 1963-64 OPERATIONS

Government revenue from the control and taxation of alcoholic beverages in the fiscal year ended March 31, 1964, amounted to approximately \$555 million, an increase of \$25 million, or about 5 per cent, over the previous fiscal year.

For comparative purposes this information is presented in the following table for the latest five years and for the tenth year prior to the latest year. The figures for 1954 were computed according to substantially the same concepts.

Government Revenue from Control and Taxation of Alcoholic Beverages
Fiscal Years Ended March 31

Government	1954	1960	1961	1962	1963	1964
thousands of dollars						
Provincial and Territorial Governments:						
Newfoundland	3,115	4,380	4,403	4,640	5,020	5,417
Prince Edward Island	1,183	1,601	1,745	1,863	1,893	2,013
Nova Scotia	9,816	11,885	12,065	12,681	13,151	13,445
New Brunswick	6,490	7,933	8,269	9,576	9,886	10,417
Quebec	35,710	49,725	49,063	54,481	62,447	65,636
Ontario	47,036	78,030	81,787	83,957	89,822	98,379
Manitoba	8,720	12,880	14,586	15,043	15,568	16,673
Saskatchewan	11,408	13,252	13,840	14,152	14,696	16,102
Alberta	15,643	20,080	21,208	22,465	26,068	27,435
British Columbia	21,387	27,524	28,412	29,392	31,482	33,120
Sub-totals	160,508	227,290	235,376	248,250	270,033	288,637
Yukon	742	897	959	973	1,031	1,028
Northwest Territories	267	642	727	808	836	985
Totals, Provincial and Territorial Governments	161,517	228,829	237,062	250,031	271,900	290,650
Government of Canada	184,128	227,799	235,908	242,096	257,678	264,165
Totals, all governments	345,645	456,628	472,970	492,127	529,578	554,815

Sales

The value figures contained in the first table below do not represent the final retail selling price of alcoholic beverages, since the figures do not include mark-ups by licencees. For further information, see explanatory comment on Table 3.

Volume of sales, as shown in the second table below, 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 limitations as value sales in respect of purchases by non-residents.

The value of sales of alcoholic beverages, for the fiscal year ended March 31, 1964, increased by 6 per cent from the preceding year, while volume was up 5 per cent. Wine sales, with increases of 9 per cent in both value and volume showed the greatest change but spirits, with increase of 7 per cent in both, provided the greatest actual cash value increase with sales up by \$32.7 million. This year, for the first time, volume data was comparable between years for all provinces.

Value of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1963	1964	1963	1964	1963	1964	1963	1964
thousands of dollars								
Newfoundland	6,353	6,683	620	635	12,652	13,464	19,625	20,782
Prince Edward Island	2,828	2,939	308	345	1,663	1,832	4,799	5,116
Nova Scotia	17,668	18,483	2,996	2,902	16,574	17,815	37,238	39,200
New Brunswick	12,733	13,094	2,579	2,764	11,322	12,540	26,634	28,398
Quebec	103,479	109,084	19,676	21,259	115,134	118,842	238,289	249,185
Ontario	185,461	203,356	23,696	26,287	184,806	191,540	393,963	421,183
Manitoba	23,355	24,434	3,089	3,282	30,449	32,626	56,893	60,342
Saskatchewan	18,986	20,855	3,120	3,350	24,454	26,166	46,560	50,371
Alberta	39,023	40,907	4,532	5,064	36,673	36,641	80,228	82,612
British Columbia	56,929	59,595	7,020	7,903	45,643	49,625	109,592	117,123
Yukon	1,099	1,032	131	169	1,208	1,189	2,438	2,390
Northwest Territories	847	987	101	121	926	1,039	1,874	2,147
Totals	468,761	501,449	67,868	74,081	481,504	503,319	1,018,133	1,078,849

¹ For more detailed information for 1964, see Tables 3, 3 A, and 3 B.

Volume of Sales of Alcoholic Beverages¹

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1963	1964	1963	1964	1963	1964	1963	1964
thousands of gallons								
Newfoundland	207	216	72	70	3,619	3,893	3,898	4,179
Prince Edward Island	88	94	37	40	577	622	702	756
Nova Scotia	571	603	371	381	6,043	6,625	6,985	7,609
New Brunswick	382	391	326	345	3,834	4,417	4,542	5,153
Quebec	3,479	3,695	2,436	2,683	77,873	80,635	83,788	87,013
Ontario	6,822	7,466	3,424	3,702	96,492	99,690	106,738	110,858
Manitoba	778	814	425	454	12,907	13,768	14,110	15,036
Saskatchewan	631	695	461	496	10,625	11,345	11,717	12,536
Alberta	1,193	1,258	627	696	17,610	18,451	19,430	20,405
British Columbia	1,941	2,044	1,036	1,199	21,888	24,049	24,865	27,292
Yukon	30	28	12	16	265	264	307	308
Northwest Territories	21	26	8	10	219	243	248	279
Totals	16,143	17,330	9,235	10,092	251,952	264,002	277,330	291,424

¹ For more detailed information for 1964, see Tables 4, 4 A, and 4 B.

Number of Retail Stores

The number of retail stores operated by government liquor authorities increased by 80 in the fiscal year ended March 31, 1964. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1963	March 31, 1964
Newfoundland	14	14
Prince Edward Island ..	8	8
Nova Scotia	59	59
New Brunswick	40	44
Quebec	178	200
Ontario	324	359 ¹
Manitoba	42 ^f	42 ¹
Saskatchewan	86	98
Alberta	113	117
British Columbia	115	118
Yukon	5	5
Northwest Territories ..	6	6
Totals	990^f	1,070

¹ In addition, the Liquor Control Board of Ontario and the Liquor Control Commission of Manitoba had 13 and 51 agencies respectively, in smaller centres of population throughout the province.

Imports and Exports

The dollar value and the volume of imports and exports of alcoholic beverages, for the years ended March 31, 1963 and 1964, are shown in the table below.

Imports declined 6 per cent in value and 5 per cent in volume during 1963-64. They were higher during the period April to December 1963 than in the corresponding months of 1962, but a sharp 42 per cent drop recorded in the last quarter resulted in an overall decrease for the year.

Although imports in the last quarter have been slightly lower each year since 1961, the major reason for the large decrease was a change in the method of recording imports, which took effect on January 1, 1964. A commodity import is now recorded at the time it enters Canada, rather than when it clears customs. The seasonal nature of cargo unloadings at Montreal, the largest port of entry for spirits, wines and beer in Canada, means that much smaller quantities of alcoholic beverages actually enter Canada, from January to March, than are released from customs warehouses.

The value of exports of alcoholic beverages was 7 per cent higher than in 1963, reflecting a 7 per cent increase in volume.

Imports of spirits declined by 5 per cent in value and 3 per cent in volume during the year, while exports rose by 8 and 11 per cent respectively.

Wine imports were down by a slightly larger margin: value fell 9 per cent, while volume was reduced by 8 per cent. The volume of exports remained unchanged at 3 thousand gallons, but their value rose by \$2 thousand.

Both the imports and exports of beer were less in 1964 than in 1963. The reductions were: imports, 2 per cent in value and 3 per cent in volume; exports 7 and 6 per cent respectively.

See Table 9 for comparative value and volume figures for the fiscal years ended March 31, 1960 to March 31, 1964 inclusive.

Imports and Exports of Alcoholic Beverages, Fiscal Years Ended March 31

	Value			Volume		
	1963	1964	Change	1963	1964	Change
	thousands of dollars			thousands of gallons		
Imports:						
Spirits	16,497	15,695	- 802	2,836	2,756	- 80
Wines	8,114	7,371	- 743	2,387	2,196	- 191
Beer	598	587	- 11	360	352	- 8
Totals	25,209	23,653	- 1,556	5,583	5,304	- 279
Exports¹:						
Spirits	84,449	91,405	6,956	9,390	10,448	1,058
Wines	8	10	2	3	3	-
Beer	4,189	3,915	- 274	3,137	2,958	- 179
Totals	88,646	95,330	6,684	12,530	13,409	879

¹ Domestic stock.

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 sales of alcoholic beverages, such as in: Newfoundland (5%), Prince Edward Island (5%), Nova Scotia (5%), New Brunswick (3%), Quebec (4%, beer exempt), Ontario (3%, draft beer exempt), Saskatchewan (5%) and British Columbia (5%), are excluded. Only specific taxes levied on alcoholic beverages are included in this table.

A description of items 1 to 5 in the table follows:

(1) Net income from 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 4 are excluded from item 1, although the expenses connected with the collection of items 2 to 4 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 4 and 5 of Table 2.

(2) Sales tax

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

(3) 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 gallonage "taxes" or "duties" not chargeable directly to the consumer, such as those levied against brewers and retailers in some provinces.

(4) Fines and confiscations

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

(5) Total revenue

This represents total revenues collected by the liquor authority or 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 taxes, licences, permits, etc.

Where tax, licence and permit 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 cost 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 significantly large.

(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 are not reflected in financial statements of the liquor authority. Where the liquor authority does purchase some or all of its fixed assets, the total cost in some instances is absorbed by a charge to current operations in the year of purchase, while in others it is amortized according to commercial practice by an annual charge for depreciation against operations. For the value of fixed assets carried on the books of the provincial liquor commissions, see Table 10, asset item 5.

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, as well as any profit from sale of fixed assets included in operating income, 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, a portion 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 municipi-

ality, the fines or a portion of the 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 accountable 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 because the appropriate amounts cannot be determined.

Table 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities.

This table shows, for each province, the relationship between the net income shown in the annual report of the liquor authority, the net income from sales of the liquor authority and total revenue from liquor control of the province.

Where revenue from licences and permits or from fines and confiscations has been included in the income of the liquor authority, it is deducted to arrive at net income from sales. Total revenue from liquor control, however, includes all revenue from these sources and from taxes levied at the time of retail sale of alcoholic beverages (whether or not these revenues are included in the income reported by liquor authorities). Expenses for policing and enforcement and for maintenance of prisoners, which in a few instances are charged to income by liquor authorities, are excluded to achieve interprovincial comparability.

Tables 3, 3A and 3B. Sales of Alcoholic Beverages by Value.

Table 3 shows, by province, the value of alcoholic beverage sales. It includes the value of all alcoholic beverages, both domestic and imported, sold (i) by liquor authorities to the final consumer and to holders of licences to resell (ii) by wineries and breweries to holders of licences to resell and (iii) by wineries' and brewers' retail outlets. However, the figures shown do not represent the final selling price to the consumer in all instances, as there is, of course, a mark-up by licencees.

Tables 3A and 3B expand the information in Table 3 to show separate figures for Canadian and imported beverages respectively. The term "Canadian" applies to those beverages which are produced or blended in Canada. Imported produce comprises those beverages which are imported in bottles, or in bulk for bottling by liquor authorities.

Tables 4, 4A and 4B. Sales of Alcoholic Beverages by Volume.

These tables are included to show the same transactions, in terms of gallons, as those which are shown by value in Tables 3, 3A and 3B. As an indication of the consumption of alcoholic beverages, however, these figures include the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees.

Table 5. Sales of Wine and Beer through Wineries' and Brewers' Retail Outlets.

This table shows the value and volume of direct sales by wineries and breweries, which are not reflected in the operations of the liquor authority. Except in Newfoundland, Quebec, Ontario, and in Manitoba to October 1, 1959, all wine and beer is sold by the liquor authority either directly to the consumer or to holders of licences to resell.

In Newfoundland, beer is sold by breweries, as well as by the Liquor Commission, to authorized licence holders who resell to consumers. Each local brewer is permitted to operate a retail store, to take phone orders and to deliver to customers.

In Quebec, in the cities of Montreal and Quebec, beer is sold by breweries to permittees authorized by the Liquor Board to sell to consumers. Licensed grocery stores in cities, towns, or in other municipalities of over 2,000 persons, sell beer by the bottle for consumption off the premises. In country districts, the breweries sell to their representatives who must hold permits from the Board to operate a warehouse, and these representatives sell to holders of permits to sell at retail.

In Ontario, wine and beer are sold through government liquor stores, but most sales of domestic wine and beer are made to the consumer through wineries' and brewers' retail stores. Wine and beer are also sold by wineries and breweries to holders of licences to resell.

In Manitoba, beer is purchased from the brewers by the Commission; sales to consumers are made through government liquor stores, brewers' retail stores and other licensed vendors. Since October 1, 1959, breweries are required to purchase beer from the Commission for resale through their retail outlets. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Table 6. 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.

Table 7. Production of Alcoholic Beverages.

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1960 to 1964 as presented in this table, are obtained from annual reports of the Department of National Revenue. Calendar year production data on spirits, beer and wine based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics. The fermented wines series in the table is for the calendar years 1959 to 1962 and is obtained from the Bureau report on the wine industry. 1963 data are not yet available.

The term "proof gallon" as used in this and succeeding tables means an imperial gallon of spirits of "proof strength". "Proof strength" or "proof spirit" indicates the degree of alcoholic strength possessed by a liquid containing 57% of alcohol and 43% of water by volume, at a temperature of 51 degrees Fahrenheit. This standard of the alcoholic strength of liquids is used in computing excise and customs duties. Proof strength can be determined by the use of an instrument known as a Sikes's Hydrometer.

Table 8. 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 7. 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 warehouse 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 warehouse, 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

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹
Fiscal Year Ended March 31, 1964

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income from sales ²	2,783	1,498	13,066	10,099
2	Sales tax ¹	—	465	—	—
3	Licences and permits ¹	2,603	26	318	270 ⁴
4	Fines and confiscations ¹	31	24	61	48
5	Total revenue	5,417	2,013	13,445	10,417

¹ See explanatory comment on page 8.

² After deducting expenses incurred by liquor authorities in the collection of other revenue which they administer and including commission on general sales tax collections which up to 1959-60 was shown as a separate item.

The following items were taken into consideration in the determination of net income from sales: provision for depreciation on fixed assets — Nova Scotia, 198, Quebec, 177, Saskatchewan, 104, Alberta, 127, British Columbia, 203; capital expenditures — Newfoundland, 6, New Brunswick, 143, Ontario, 2,397, Manitoba, 101, Saskatchewan, 18, Alberta, 290; profit on sale of fixed assets — New Brunswick, 38, Saskatchewan, 1, Alberta, 15.

TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities
Fiscal Year Ended March 31, 1964

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	5,417	1,524	12,345	10,369
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	- 2,603	- 26	- 158	- 270
3	Fines and confiscations	- 31	—	- 59	—
	Expenses charged to income by Liquor Authority but added back to arrive at net income from sales on a comparable basis between provinces:				
4	Policing and enforcement expenses	—	—	904	—
5	Maintenance of prisoners	—	—	34	—
6	Net income from sales (Table 1, item 1)	2,783	1,498	13,066	10,099
	Add:				
7	Liquor revenue of province (items 2 and 3)	2,634	26	217	270
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	465	—	—
9	Licences and permits	—	—	160	—
10	Fines and confiscations	—	24	2	48
11	Total revenue from Liquor Control (Table 1, item 5)	5,417	2,013	13,445	10,417

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

² This amount was paid to municipalities.

Excise duty on spirits collected by the Government of Canada, Table 6, 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, for the fiscal year ended March 31, 1964, the excise duty rate on most spirits was \$13 per proof gallon; on Canadian brandy it was \$11 per gallon, and on spirits declared for use in the manufacture of pharmaceutical products the rate was \$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 9. This item records the transaction at the time the spirits are released from the warehouse for export, whereas Table 9, item 10, 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. Assets and Liabilities of Provincial Government Liquor Commissions.

This table presents the assets and liabilities as published in the annual reports of the liquor commissions, and the public accounts of the provinces.

The definitions of the items follow the terminology used in commercial accounting practice.

Asset Item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). Asset items 3.1 and 3.2 incorporate the information formerly published as "Government Liquor Authorities' Stocks on Hand at End of Year". Stock for sale includes the value of stock in transit from Canadian manufacturers, which has been purchased by the Board or Commission but has not been placed in warehouse at year-end and imported liquor in transit. Item 3.3 includes other materials and supplies such as containers, cartons, etc.

TABLE 1. Revenue from Administration of Liquor Control by Provincial and Territorial Governments¹

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
45,600	70,748	13,233	15,711	25,807	32,514	915	903	232,877	1
—	—	—	—	—	—	84	—	549	2
19,665	27,429	3,210	104	1,180	606	11	82	55,504	3
371	202	230	287	448	—	18	—	1,720	4
65,636	98,379	16,673	16,102 ²	27,435	33,120	1,028	985	290,650	5

¹ Before deducting any payments to municipalities out of liquor control authority revenue.

² Consists of permits, 7; brewers' licences, 8; and licences and application fees collected by the Licensing Board under the Liquor Act of New Brunswick.

³ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 2. Reconciliation of Total Revenue from Liquor Control with Income of Liquor Authorities

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
65,288	97,121	16,429	15,798	26,987	32,791	916	985	285,970	1
- 19,665	- 26,171 ¹	- 3,210	- 104	- 1,180	- 562	- 1	- 82	- 54,032	2
- 23	- 202	—	- 1	—	—	—	—	- 316	3
—	—	14	18	—	94	—	—	1,030	4
—	—	—	—	—	191	—	—	225	5
45,600	70,748	13,233	15,711	25,807	32,514	915	903	232,877	6
19,688	26,373	3,210	105	1,180	562	1	82	54,348	7
—	—	—	—	—	—	84	—	549	8
—	1,258 ²	—	—	—	44	10	—	1,472	9
348	—	230	286	448 ³	—	18	—	1,404	10
65,636	98,379	16,673	16,102 ⁴	27,435	33,120	1,028	985	290,650	11

¹ Under the Government Liquor Control Act of Alberta, fines of 220 included in this amount were paid to local government authorities.

² Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	1
3	Brandy	165	..	300	324
4	Gin	604	..	1,902	1,778
5	Liqueurs	88	..	192	150
6	Rum	3,505	..	11,574	6,233
7	Whisky	2,207	..	3,549	4,195
8	Vodka	112	..	961	413
9	Other	1	..	—	—
	Total spirits	6,683	2,939	18,483	13,094
10	Wines:				
11	Sparkling	32	..	77	..
12	Non-sparkling	603	..	2,825	..
	Total wines	635	345	2,902	2,764
13	Beer	13,464	1,832	17,815	12,540
14	Total sales	20,782	5,116²	39,200³	28,398

¹ For explanation of the basis on which these data are reported, see explanatory comment on page 6.

² Includes health tax of 10% on retail selling price amounting to 465. See Table 1, item 2.

³ Before deducting discounts and rebates, 46.

TABLE 3 A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	3	..
3	Brandy	—	..	164	..
4	Gin	197	..	1,625	..
5	Liqueurs	21	..	115	..
6	Rum	1,378	..	7,129	..
7	Whisky	889	..	2,213	..
8	Vodka	112	..	961	..
9	Other	—	..	—	..
	Total spirits	2,598	..	12,213	..
10	Wines:				
11	Sparkling	18	..	49	..
12	Non-sparkling	404	..	2,329	..
	Total wines	422	..	2,378	..
13	Beer	13,314	..	17,680	..
14	Total sales	16,334	..	32,271	..

TABLE 3 B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	—	..	—	..
3	Brandy	165	..	136	..
4	Gin	407	..	276	..
5	Liqueurs	67	..	77	..
6	Rum	2,127	..	4,445	..
7	Whisky	1,318	..	1,336	..
8	Vodka	—	..	—	..
9	Other	1	..	—	..
	Total spirits	4,085	..	6,270	..
10	Wines:				
11	Sparkling	14	..	28	..
12	Non-sparkling	199	..	496	..
	Total wines	213	..	524	..
13	Beer	150	..	135	..
14	Total sales	4,448	..	6,929	..

TABLE 3. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
8,230	839	7	—	3	11	—	—	..	1
11,732	7,144	863	639	1,347	1,572	21	12	..	2
34,151	20,902	1,971	1,981	4,190	7,701	86	67	..	3
3,889	6,233	563	633	943	1,202	34	17	..	4
7,351	18,935	2,254	2,185	6,838	8,348	172	364	..	5
40,438	141,382	18,178	14,750	26,174	38,032	635	474	..	6
2,746	7,405	660	495	1,176	2,179	64	53	..	7
547	516	38	173	236	550	—	—	..	8
109,084	203,356	24,434	20,855	40,907	59,595	1,032	987	501,449	9
1,490	2,535	..	131	417	429	9	8	..	10
19,769	23,752	..	3,219	4,647	7,474	160	113	..	11
21,259	26,287	3,282	3,350	5,064	7,903	169	121	74,081	12
118,842	191,540	32,626	26,166	36,641	49,625	1,189	1,039	503,319	13
249,185	421,183⁴	60,342	50,371	82,612	117,123	2,390⁵	2,147⁶	1,078,849	14

⁴ Before deducting discounts to hospitals, NATO, etc., 82.⁵ Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 84. See Table 1, item 2.⁶ Before deducting delivery and sales discount, 5.

TABLE 3A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
8,230	839	7	—	3	11	—	—	1
11,732	7,144	863	639	1,347	1,572	21	12	2
34,151	20,902	1,971	1,981	4,190	7,701	86	67	3
3,889	6,233	563	633	943	1,202	34	17	4
7,351	18,935	2,254	2,185	6,838	8,348	172	364	5
40,438	141,382	18,178	14,750	26,174	38,032	635	474	6
2,746	7,405	660	495	1,176	2,179	64	53	7
395	—	12	112	155	186	—	—	8
78,510	173,223	20,156	17,135	33,899	47,483	798	541	9
426	1,981	..	112	263	170	2	7	10
6,536	16,668	..	2,830	3,045	5,767	127	94	11
7,012	18,649	2,457	2,942	3,308	5,937	129	101	12
118,643	190,901	32,567	26,166	36,476	49,231	1,174	1,037	13
204,165	382,773	55,180	46,243	73,683	102,651	2,101	1,679	14

TABLE 3B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
9,309	4,378	522	564	1,159	1,478	18	12	2
5,311	2,243	364	225	471	1,204	21	16	3
2,086	3,283	320	181	564	652	32	12	4
3,520	4,886	1,102	1,226	1,463	2,141	65	314	5
9,951	14,715	1,932	1,461	3,263	6,273	98	92	6
245	112	12	—	7	—	—	—	7
152	516	26	61	81	363	—	—	8
30,574	30,133	4,278	3,720	7,008	12,111	234	446	9
1,064	554	..	19	154	259	7	1	10
13,183	7,084	..	389	1,602	1,707	33	19	11
14,247	7,638	825	408	1,756	1,966	40	20	12
199	639	59	—	165	394	15	2	13
45,020	38,410	5,162	4,128	8,929	14,471	289	468	14

TABLE 4. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	1	9	10
3	Gin	22	8	66	56
4	Liqueurs	3	1	6	4
5	Rum	121	43	377	190
6	Whisky	62	35	113	119
7	Vodka	3	6	32	12
8	Other	—	—	—	—
9	Total spirits	216	94	603	391
	Wines:				
10	Sparkling	2	..	3	..
11	Non-sparkling	68	..	378	..
12	Total wines	70	40	381	345
13	Beer	3,893	622	6,625	4,417
14	Total sales	4,179	756	7,609	5,153

¹ For explanation, see commentary on page 9.

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	2
3	Gin	7	5	57	42
4	Liqueurs	1	—	3	2
5	Rum	45	30	229	121
6	Whisky	26	25	76	79
7	Vodka	3	6	32	12
8	Other	—	—	—	—
9	Total spirits	82	67	402	258
	Wines:				
10	Sparkling	1	..	2	..
11	Non-sparkling	54	..	331	..
12	Total wines	55	36	333	318
13	Beer	3,860	..	6,596	4,393
14	Total sales	3,997	..	7,331	4,969

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	5	—	4	8
3	Gin	15	3	9	14
4	Liqueurs	2	1	3	2
5	Rum	78	13	148	69
6	Whisky	36	10	37	40
7	Vodka	—	—	—	—
8	Other	—	—	—	—
9	Total spirits	134	27	201	133
	Wines:				
10	Sparkling	1	..	1	..
11	Non-sparkling	14	..	47	..
12	Total wines	15	4	48	27
13	Beer	33	..	29	24
14	Total sales	182	..	278	184

TABLE 4. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
346	40	—	—	—	—	—	—	1
322	239	28	20	41	47	1	—	2
1,259	819	66	67	138	279	3	2	3
118	211	19	19	29	39	1	1	4
240	705	74	68	209	275	4	9	5
1,303	5,167	604	470	792	1,288	17	13	6
89	268	22	16	35	74	2	1	7
18	17	1	35	14	42	—	—	8
3,695	7,466	814	695	1,258	2,044	28	26	9
47	218	..	10	32	26	—	1	10
2,636	3,484	..	486	664	1,173	16	9	11
2,683	3,702	454	496	696	1,199	16	10	12
80,635	99,690	13,768	11,345	18,451	24,049	264	243	13
87,013	110,858	15,036	12,536	20,405	27,292	308	279	14

TABLE 4 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
346	40	—	—	—	—	—	—	1
82	100	11	2	6	4	—	—	2
1,078	743	54	60	123	239	2	2	3
66	114	9	14	12	21	—	—	4
134	528	39	29	166	212	3	1	5
1,012	4,725	547	429	703	1,107	15	11	6
83	265	22	16	35	74	2	1	7
15	—	1	26	12	13	—	—	8
2,816	6,515	683	576	1,057	1,670	22	15	9
18	199	..	9	25	16	—	1	10
1,295	2,876	..	453	505	1,035	14	8	11
1,313	3,075	385	462	530	1,051	14	9	12
80,595	99,551	13,756	11,345	18,416	23,953	261	243	13
84,724	109,141	14,824	12,383	20,003	26,674	297	267	14

TABLE 4 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
240	139	17	18	35	43	1	—	2
181	76	12	7	15	40	1	—	3
52	97	10	5	17	18	1	1	4
106	177	35	39	43	63	1	8	5
291	442	57	41	89	181	2	2	6
6	3	—	—	—	—	—	—	7
3	17	—	9	2	29	—	—	8
879	951	131	119	201	374	6	11	9
29	19	..	1	7	10	—	—	10
1,341	608	..	33	159	138	2	1	11
1,370	627	69	34	166	148	2	1	12
40	139	12	—	35	96	3	—	13
2,289	1,717	212	153	402	618	11	12	14

TABLE 5. Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities¹

Fiscal Year Ended March 31, 1964

No.		Newfoundland	Quebec	Ontario	Manitoba	Total
	'000 of					
1	Wines — Sparkling..... \$	—	—	963	—	963
2	gal.	—	—	118	—	118
3	Wines — Non-sparkling..... \$	—	—	5,493	—	5,493
4	gal.	—	—	981	—	981
5	Beer..... \$	12,915	118,582	195,184	— ²	316,681
6	gal.	3,747	80,575	97,256	— ²	181,578

¹ Value figures are included in Table 3 and volume figures in Table 4.

² Commencing October 1, 1959, breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 4,002 (1,464 gallons) made through retail outlets of breweries during the year ended March 31, 1964 are included in sales by liquor authorities.

TABLE 6. Specified Revenue of the Government of Canada from Alcoholic Beverages¹

Fiscal Years Ended March 31, 1960 to 1964

No.	Nature of levy	1960	1961	1962	1963	1964
		thousands of dollars				
	On spirits:					
1	Excise duty	102,354	106,502	113,689	122,021	129,399
2	Licences	7	9	8	8	9
3	Import duty	29,879	31,313	29,919	30,678 ²	26,137
4	Total on spirits.....	132,240	139,823	143,616	152,907	155,545
	On wines:					
5	Excise taxes	3,026	3,224	3,350	3,727	3,814
6	Import duty.....	1,660	1,696	1,873	2,690 ²	1,690
7	Total on wines	4,686	4,920	5,223	6,417	5,504
	On beer:					
8	Excise duty	90,704	90,971	93,051	98,097	102,914
9	Licences	3	3	3	3	3
10	Import duty	166	191	203	254 ²	199
11	Total on beer.....	90,873	91,165	93,257	98,354	103,116
12	Grand totals³	227,799	235,908	242,096	257,678	264,165

¹ This table excludes revenue from the general sales tax. For explanation see introduction.

² Includes an import surcharge of 15 per cent ad valorem effective from June 25, 1962 to February 20, 1963, when it was reduced to 10 per cent ad valorem. The import surcharge was removed entirely as of April 1, 1963.

³ Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 7. Production of Alcoholic Beverages

Fiscal Years Ended March 31, 1960 to 1964

No.	Type	1960	1961	1962	1963	1964
	'000 of					
1	Spirits..... proof gal.	32,189	33,650	36,421	38,277	40,543
2	Wines ¹ gal.	7,033	8,093	8,054	9,712	..
3	Beer..... "	251,843	252,140	258,116	271,918	283,179

¹ On a calendar year basis. See explanatory comment on this table, page 10.

TABLE 8. Warehousing Transactions in Spirits
Fiscal Years Ended March 31, 1960 to 1964

No.	Details	1960	1961	1962	1963	1964
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	129,492	136,031	143,536	151,740	160,770
	Add:					
2	Warehoused during year from distillery	38,275	39,495	42,370	44,771	48,160
3	Otherwise warehoused	5	4	5	5	4
4	Total additions	38,280	39,499	42,375	44,776	48,164
	Deduct:					
	Entered for consumption:					
5	Matured	7,708	8,148	8,535	9,170	9,713
6	Unmatured	717	780	840	686	589
7	Exported in bond	9,355	8,988	9,460	9,420	10,492
8	Otherwise accounted for ¹	8,705	8,996	9,684	10,116	11,048
9	Taken for redistillation	5,256	5,082	5,652	6,354	7,390
10	Total deductions	31,741	31,994	34,171	35,746	39,232
11	In warehouse at end of year including transits	136,031	143,536	151,740	160,770	169,702

¹ See explanatory comment on this table, page 10.

TABLE 9. Imports and Exports of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1960 to 1964

No.	Details	1960	1961	1962	1963	1964
	Spirits:					
1	Imports \$ '000 of	16,156	16,417	16,159	16,497	15,695
2	Exports of domestic stock \$	79,014	78,761	83,985	84,499	91,405
	Wines:					
3	Imports \$	6,427	6,823	7,744	8,114	7,371
4	Exports of domestic stock \$	9	4	4	8	10
	Beer:					
5	Imports \$	424	489	538	598	587
6	Exports of domestic stock \$	4,391	4,350	4,139	4,189	3,915
	Total:					
7	Imports ² \$	23,007	23,729	24,441	25,209	23,653
8	Exports ³ \$	83,414	83,115	88,128	88,696	95,330
	Spirits:					
9	Imports proof gal.	3,504	3,509	3,035	2,836	2,756
10	Exports of domestic stock "	9,358	8,943	9,492	9,390	10,448
	Wines:					
11	Imports gal.	2,048	2,207	2,429	2,387	2,196
12	Exports of domestic stock "	2	2	2	3	3
	Beer:					
13	Imports "	314	364	387	360	352
14	Exports of domestic stock "	3,198	3,160	3,036	3,137	2,958
	Total:					
15	Imports "	5,866	6,080	5,851	5,583	5,304
16	Exports ³ "	12,556	12,105	12,530	12,530	13,409

¹ Source of detail: Trade of Canada, Imports and Exports, by Commodities, published by the Dominion Bureau of Statistics.

² See text for explanation of decrease.

³ Does not include foreign produce re-exported: spirits, 4 (less than one proof gal.) and wines, 4 (1 gal.).

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1964

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,769	82	479	372
2	Accounts receivable	299	1	52	—
3	Inventories:				
	1. Stock for sale ¹	1,226	391	2,173	2,309
	2. Stock in bond ²	146	3	289	115
	3. Other materials and supplies	41	—	—	—
	Sub-total	1,413	391	2,462	2,424
4	Prepaid expenses	4	—	—	—
5	Fixed assets ⁴	134	—	1,604	405
6	Loans and advances receivable	—	—	—	—
7	Mortgages receivable	—	—	—	10
8	Restricted funds	—	—	—	13
9	Deferred charges	—	—	109	—
10	Total assets	3,619	474	4,706	3,224
	Liabilities				
1	Accounts payable	72	—	1,303	—
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts	—	—	—	355
3	Accrued charges	—	—	—	—
4	Long-terms loans and advances:				
	Provincial	—	—	—	—
5	Deferred revenue	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance	—	—	—	—
7	Other liabilities	—	474	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital	150	—	—	—
	2. Equity reserves:				
	1. Contingencies	—	—	—	—
	2. Plant expansion	—	—	—	—
	3. Other	134	—	500	—
	Sub-total	134	—	500	—
	3. Surplus (unremitted to Provincial Treasurer)	3,263	—	2,903	2,869
	Sub-total	3,547	—	3,403	2,869
9	Total liabilities	3,619	474	4,706	3,224

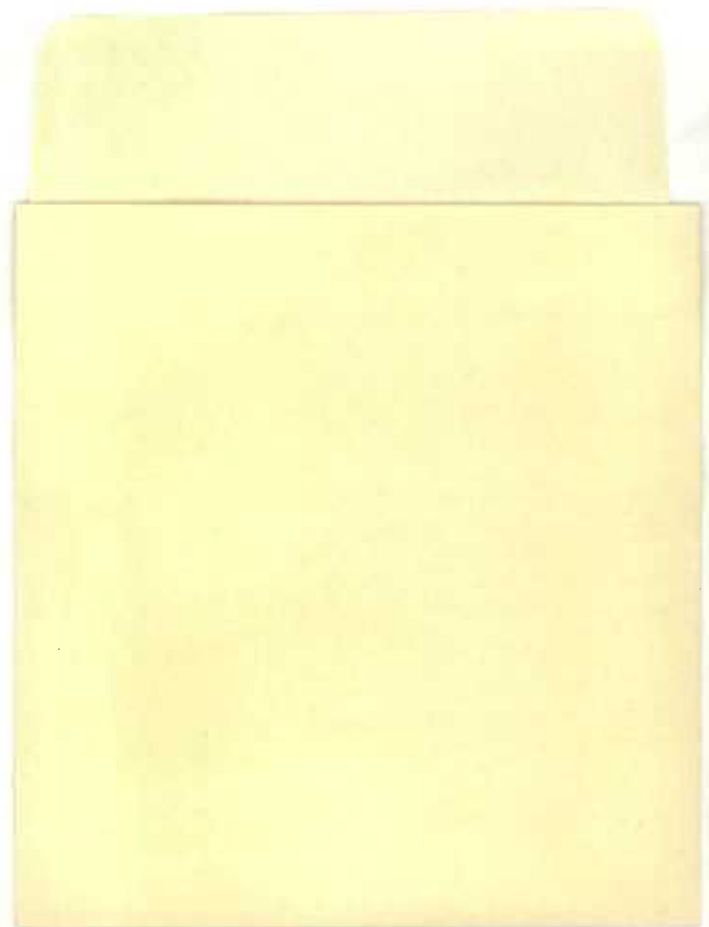
¹ Represents laid down cost to liquor authority including Government of Canada excise duties and taxes.² Excludes Government of Canada excise duties and taxes.³ Prince Edward Island and Northwest Territories have no bonded warehouses.

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Commissions as at March 31, 1964

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,864	9,889	223	1,625	1,454	2,339	264	—	21,360	1
1,345	2,822	15	13	36	22	1	—	4,606	2
									3
10,836	15,630	1,931	2,887	5,821	7,071	351	523	51,149	
4,264	2,487	629	29	486	273	1	3	8,719	
298	128	—	48	43	—	—	—	558	
15,398	18,245	2,560	2,964	6,350	7,344	352	523	60,428	
—	75	37	45	30	30	—	—	221	4
849	—	48	1,925	6,606	1,145	—	—	12,716	5
—	—	—	—	—	38	—	—	38	6
—	—	—	90	—	—	—	—	100	7
—	—	—	—	—	—	—	—	13	8
145	—	—	—	—	—	—	—	254	9
20,601 ¹	31,031 ²	2,883 ³	6,662 ⁴	14,476 ⁵	10,918	617	523	99,734	10
2,895	3,706	479	4	4,303	3,743	73	—	16,578	1
—	—	—	—	—	—	—	—	355	2
67	1,037	54	—	—	—	—	—	1,158	3
—	—	—	—	—	6,125	544	—	6,669	4
—	—	—	—	—	—	—	—	—	5
—	—	—	—	—	—	—	—	—	6
1,130	1,000	—	—	—	—	—	—	2,130	
—	—	—	639	—	—	—	—	1,113	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,252	—	—	—	—	2,252	
—	—	—	—	9,665	1,050	—	—	11,349	
—	500	—	4,252	9,665	1,050	—	—	16,101	
16,509	24,788	2,350	1,767	508	—	—	523	55,480	
16,509	25,288	2,350	6,019	10,173	1,050	—	523	71,731	
20,601 ¹	31,031 ²	2,883 ³	6,662 ⁴	14,476 ⁵	10,918	617	523	99,734	9

¹ See explanatory comment on capital expenditures, page 8.² Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,485; Ontario, 874; Manitoba, 105; Alberta, 258.³ Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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