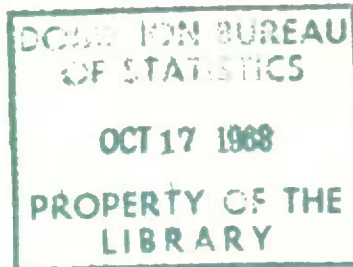


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# THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1966

(Fiscal Year Ended March 31, 1967)

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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.
- r revised figures.

# THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1966

(Fiscal Year Ended March 31, 1967)

In Canada, all retail sales of alcoholic beverages are made either by provincial liquor authorities or by vendors holding licences or permits issued by these authorities; and many aspects of the production, import and export of alcoholic beverages are regulated by government.

The statistics presented in this report set out in detail government revenue specifically related to alcoholic beverages. Other revenues received by governments from the producers and distributors of these beverages are referred to under "Government Revenue".

The statistics also include volume figures of production and warehousing transactions, the value and volume of imports and exports, details of sales (by value and volume for each province) and the assets and liabilities of provincial liquor commissions.

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

## Government Revenue

Government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1967 amounted to approximately \$715 million, an increase of \$43 million or 6 per cent over the previous fiscal year.

The table below summarizes revenue derived by governments specifically from the control, taxation and sale of alcoholic beverages for the latest five years and from the tenth year prior to the latest year.

**Government Revenue Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages**  
Fiscal Years Ended March 31

Government	1957	1963	1964	1965	1966	1967
	thousands of dollars					
<b>Government of Canada .....</b>	<b>201,882</b>	<b>257,678</b>	<b>264,165</b>	<b>277,957</b>	<b>308,596</b>	<b>320,864</b>
<b>Provincial and Territorial Governments:</b>						
Newfoundland .....	3,828	5,020	5,417	7,632	8,512	9,879
Prince Edward Island .....	1,200	1,893	2,013	2,275	2,457	2,688
Nova Scotia .....	10,944	13,151	13,445	14,067	15,336	15,950
New Brunswick .....	7,370	9,886	10,417	11,786	12,295	12,815
Quebec .....	43,081	62,447	65,636	60,551	82,152	89,560
Ontario .....	58,466	89,822	98,379	114,536	126,740	135,154
Manitoba .....	9,659	15,568	16,673	18,821	21,328	23,408
Saskatchewan .....	11,253	14,696	16,102	17,181	18,911	21,632
Alberta .....	17,881	26,068	27,435	28,331	31,058	35,405
British Columbia .....	25,298	31,482	33,120	35,755	41,820	44,981
Sub-totals .....	188,980	270,033	288,637	310,935	360,609	391,472
Yukon .....	817	1,031	1,028	996	1,053	1,157
Northwest Territories .....	445	836	985	1,060	1,226	1,440
<b>Totals, Provincial and Territorial Governments .....</b>	<b>190,242</b>	<b>271,900</b>	<b>290,650</b>	<b>312,991</b>	<b>362,888</b>	<b>394,069</b>
<b>Totals, all Governments .....</b>	<b>392,124</b>	<b>529,578</b>	<b>554,815</b>	<b>590,948</b>	<b>671,484</b>	<b>714,933</b>



Details of revenue of the Government of Canada from alcoholic beverages included above are given in **Table 1**. The items included and the amounts for the year ended March 31, 1967 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$271 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$5 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$45 million, and a small amount of revenue from licences.

The producers and distributors of alcoholic beverages are liable for various other taxes imposed by the Government of Canada; the most significant of which are the corporation income tax under the Income Tax Act and the general sales tax (including Old Age Security Tax of 3 per cent) on the manufacturer's selling price of goods manufactured in Canada or on the duty paid value of imported goods under the Excise Tax Act. General sales tax was charged at the rate of 11 per cent to December 31, 1966 and 12 per cent thereafter. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue from the administration of liquor control by provincial and territorial governments is shown in **Table 5**. Revenue amounting to \$394 million in the year ending March 31, 1967 was derived from the net income from sales of the provincial liquor commissions (\$328 million), the issue of licences and permits (\$63 million) and fines and confiscations (\$2 million) in connection with alcoholic beverages and the following specific taxes: a 10 per cent tax on the prices of all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$628 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$107 thousand). A description of these items is given on page 7.

In addition to the revenue shown in Table 5, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 5 per cent; Prince Edward Island, 5 per cent; Nova Scotia, 5 per cent; New Brunswick, 3 per cent, increased to 6 per cent January 1, 1967; Quebec, 6 per cent, increased to 8 per cent March 17, 1967 (beer exempt); Ontario, 5 per cent (draft beer exempt); Saskatchewan, 5 per cent; British Columbia, 5 per cent (draft beer exempt). The amount of revenue from these taxes cannot be derived from the sales figures shown in this report as these figures do not include mark-ups by licencees.

Certain other provincial and municipal revenue such as that from corporation income taxes, real estate taxes and business taxes is received from the producers and distributors of alcoholic beverages but is not identifiable as such.

### Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1963 to 1967, as presented in **Table 2**, are obtained from annual reports of the Department

of National Revenue. Calendar year production data based on returns from firms in the respective industries are published by the Dominion Bureau of Statistics in the following publications: "Distilleries" (Catalogue No. 32-206); "Breweries" (Catalogue No. 32-205) and "Wineries" (Catalogue No. 32-207). The fermented wines series in the table is for the calendar years 1962 to 1966 and is obtained from the Bureau report.

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 per cent of alcohol and 43 per cent 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.

### Warehousing Transactions in Spirits

**Table 3** provides a record of the movement of spirits during the year in terms of warehousing transactions.

Spirits may be warehoused from distilleries (item 2) or taken back into warehouse after being taken out in a preceding year for various reasons such as consumption or export (item 3). The amount warehoused from distilleries includes both spirits produced during the year as shown in Table 2 and spirits taken for redistillation and re-entered in the warehouse in a later period.

Excise duty is paid only on spirits entered for consumption. Because the rate of duty varies both with the type of spirits and the uses to which they are put, there is no necessary correlation between the amount of excise duty collected on spirits by the Government of Canada (Table 1, item 1) and the gallonage of spirits entered for consumption.

Spirits are taken out of warehouse for domestic consumption (items 5 and 6), for export (item 7), for redistillation (item 8) or for other reasons such as transfers between distillers (item 9).

Item 7, exported in bond, which records transactions at the time spirits are released from the warehouse for export differs from the amount of exports of domestic stock shown in Table 4 as the latter records the transaction when the physical movement of spirits takes place.

### Imports and Exports of Alcoholic Beverages

**Table 4** shows the value and volume of imports and exports of alcoholic beverages for a five year period. The source of the data is the monthly DBS publication, "Trade of Canada, Imports and Exports by Commodities" (Catalogue No. 65-004).

Value and volume figures for the years ended March 31, 1966 and 1967 and the change during the fiscal year 1966-67 are shown below:

## Imports and Exports of Alcoholic Beverages

Fiscal Years Ended March 31, 1966 and 1967

	Value				Volume			
	1966	1967	Change	Per cent change <sup>1</sup> 1967/66	1966	1967	Change	Per cent change <sup>1</sup> 1967/66
	thousands of dollars			%	thousands of gallons			%
Imports:								
Spirits .....	22,502	27,515	5,013	22	3,723 <sup>2</sup>	5,030	1,307	35
Wines .....	12,517	16,068	3,551	28	3,511	4,509	998	28
Beer .....	925	1,001	76	8	557	629	72	13
Totals .....	35,944	44,584	8,640	24	7,791	10,168	2,377	30
Exports: <sup>3</sup>								
Spirits .....	118,018	126,827	8,809	7	13,810 <sup>2</sup>	14,588	778	6
Wines .....	36	46	10	28	9	12	3	38
Beer .....	4,485	4,510	25	—	3,544	3,566	22	1
Totals .....	122,539	131,383	8,844	7	17,363	18,166	803	5

<sup>1</sup> Based on unrounded data.<sup>2</sup> Proof gallons.<sup>3</sup> Domestic stock.Revenue of Provincial and Territorial Governments  
Specifically Derived from the Control and Sale of  
Alcoholic Beverages

Table 5 records revenue specifically derived from the control and sale of alcoholic beverages whether collected by the liquor authorities or directly by a government. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other revenues not levied only on the producers and distributors of alcoholic beverages are not included in this report.

Revenue derived specifically from the control and sale of alcoholic beverages is included in the net general revenue of each province and territory as shown in the publication "Provincial Government Finance", (Catalogue No. 68-207). In years prior to the year ending March 31, 1966, a table entitled "Revenue from Liquor Operations" was included in that publication. All information contained therein can now be found in this publication in Table 5 and Table 6 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 5 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publica-

tion "Provincial Government Enterprise Finance" (Catalogue No. 61-204).

A description of items 5 to 9 in Table 5 follows:

## (5) Net income from sales

This item represents the net income of liquor authorities from the sale of alcoholic beverages. It comprises gross sales less the cost of goods sold, administrative and general expenses (less miscellaneous income).

Net income from sales does not include tax, licence and permit revenue nor fines and confiscations (items 6 to 8) although costs incidental to the collection thereof have been charged to administrative and general expenses. Expenses of policing and enforcement of liquor laws and regulations and for maintenance of prisoners, which in most cases are not included in the operations of the liquor authority, have been deleted.

## (6) 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 (see page 6, paragraph 4).



**(7) 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.

**(8) Fines and confiscations**

This item represents the total income realized from fines and confiscations, collected by the liquor authority or by the provincial government.

**(9) Total revenue**

This represents total revenues collected by the liquor authority or directly by the provincial government.

Certain inconsistencies in the data contained herein, due to differences in the administration and accounting systems followed are described below:

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

Tax, licence and permit revenues related to alcoholic beverages are collected: (a) by the liquor authority, in which case costs of administration and collection are either included in administrative and general expenses or shown separately and applied against the relevant revenue and (b) directly by the government concerned.

For comparability where costs of administration and collection by the liquor authority are applied against revenue, the revenue items are shown on a gross basis in this publication and the costs are added to administrative and general expenses.

In a province where collections are made directly by the province, the net income from sales of the liquor authority will be slightly higher than if collections were made by the authority. The amounts involved however are small and the resulting inconsistencies are insignificant.

**(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 5, 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 municipality, 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 5. 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 because the appropriate amounts cannot be determined.

**Reconciliation of Income of Liquor Authorities With Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages**

Table 6 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.



### Retail Selling of Alcoholic Beverages

The number of retail stores operated by government liquor authorities increased by 24 in the fiscal year ended March 31, 1967. The provincial and territorial breakdown is as follows:

**Number of Stores in Operation**

	March 31, 1966	March 31, 1967
Newfoundland .....	20	24
Prince Edward Island ....	10	10
Nova Scotia .....	59	62
New Brunswick .....	50	51
Quebec .....	212	212
Ontario .....	382 <sup>1</sup>	395 <sup>1</sup>
Manitoba .....	42 <sup>1</sup>	42 <sup>1</sup>
Saskatchewan .....	95 <sup>1</sup>	89 <sup>1</sup>
Alberta .....	130	133
British Columbia .....	125	131 <sup>1</sup>
Yukon .....	5	5
Northwest Territories ....	6 <sup>1</sup>	6 <sup>1</sup>
<b>Totals .....</b>	<b>1,136</b>	<b>1,160</b>

<sup>1</sup> In addition the following liquor authorities had agencies in smaller centres of population throughout the provinces:

	March 31, 1966	March 31, 1967
Ontario .....	21	23
Manitoba .....	53	53
Saskatchewan .....	20	50
British Columbia .....	—	1
Northwest Territories ....	2	3
<b>Totals .....</b>	<b>96</b>	<b>130</b>

Retail sales are also made by wineries and breweries in some provinces. The value and volume of direct sales by wineries and breweries are shown in **Table 7**. Such sales are, of course, included in total sales of alcoholic beverages in **Tables 8** and **9** but, as they do not affect the operations of liquor authorities, are not reflected in **Tables 5** and **6**.

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 and agencies and sales of domestic wine and beer are made to consumers through wineries' and brewers' retail stores. Beer is also sold by 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 and agencies, 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.

### Total Sales of Alcoholic Beverages

**Table 8** shows the value and **Table 9**, the volume of all alcoholic beverages 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.

**Tables 8A** and **8B** and **Tables 9A** and **9B** expand the information in **Tables 8** and **9** 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.

The value of sales of alcoholic beverages for the fiscal year ended March 31, 1967 increased by 4 per cent from the preceding year.

Value figures do not represent the final retail selling price of alcoholic beverages as mark-ups by licencees are not included. Volume of sales is a more realistic indicator of trends in consumption. However, as a measure of personal consumption by Canadians even the volume figures are subject to limitations as they reflect the volume of sales to the holders of licences to resell rather than the actual gallonage sold by those licencees and also include sales to non-residents.

Value and volume figures for the years ended March 31, 1966 and 1967 follow:

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

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1966	1967	1966	1967	1966	1967	1966	1967
thousands of dollars								
Newfoundland .....	8,570	11,210	626	677	15,719	17,226	24,915	29,113
Prince Edward Island .....	3,564	3,993	377	401	2,301	2,515	6,242	6,909
Nova Scotia .....	21,536	23,512	3,056	3,166	20,119	20,725	44,711	47,403
New Brunswick .....	15,894	17,469	2,796	2,870	15,757	16,128	34,447	36,467
Quebec .....	131,651	144,284	28,504	31,427	138,052	144,698	298,207	320,409
Ontario .....	252,651	257,759	32,633	35,291	208,752 <sup>r</sup>	218,179	494,036 <sup>r</sup>	511,229
Manitoba .....	28,499	32,342	4,051	4,471	32,542	33,914	65,092	70,727
Saskatchewan .....	25,285	29,299	3,957	4,399	27,646	29,047	56,888	62,745
Alberta .....	47,983	54,810	6,546	7,780	40,539	42,898	95,068	105,488
British Columbia .....	78,304	83,665	12,194	12,867	50,642	59,420	141,140	155,952
Yukon .....	1,173	1,377	197	225	1,171	1,280	2,541	2,882
Northwest Territories .....	1,268	1,562	196	237	1,205	1,344	2,669	3,143
<b>Totals .....</b>	<b>616,378</b>	<b>661,282</b>	<b>95,133</b>	<b>103,811</b>	<b>554,445<sup>r</sup></b>	<b>587,374</b>	<b>1,265,956<sup>r</sup></b>	<b>1,352,467</b>

<sup>1</sup> For more detailed information for 1967, see Tables 8, 8A, and 8B.**Volume of Sales of Alcoholic Beverages<sup>1</sup>**

Fiscal Years Ended March 31

	Spirits		Wines		Beer		Total	
	1966	1967	1966	1967	1966	1967	1966	1967
thousands of gallons								
Newfoundland .....	257	336	55	57	3,959	4,372	4,271	4,765
Prince Edward Island .....	108	122	52	46	796	814	956	982
Nova Scotia .....	699	764	387	394	7,506	7,721	8,592	8,879
New Brunswick .....	473	518	341	343	5,541	5,592	6,355	6,453
Quebec .....	4,159	4,552	3,264	3,579	85,544	88,850	92,967	96,981
Ontario .....	8,724	8,474	4,024	4,119	107,640	112,347	120,388	124,940
Manitoba .....	885	999	520	568	13,222	13,917	14,627	15,484
Saskatchewan .....	799	949	565	615	11,926	11,971	13,290	13,535
Alberta .....	1,451	1,625	895	1,054	19,193	20,131	21,539	22,810
British Columbia .....	2,659	2,860	1,862	1,868	23,950	28,193	28,471	32,921
Yukon .....	32	37	18	21	286 <sup>r</sup>	313	336 <sup>r</sup>	371
Northwest Territories .....	31	39	17	19	278	323	326	381
<b>Totals .....</b>	<b>20,277</b>	<b>21,275</b>	<b>12,000</b>	<b>12,683</b>	<b>279,841<sup>r</sup></b>	<b>294,544</b>	<b>312,118<sup>r</sup></b>	<b>328,502</b>

<sup>1</sup> For more detailed information for 1967, see Tables 9, 9A, and 9B.**Assets and Liabilities of Provincial Government Liquor Authorities**

Table 10 presents the assets and liabilities as published in the annual reports of the liquor authorities, and the public accounts of the provinces.

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

Assets item 3, Inventories, shows the value of stock for sale (item 3.1) and stock in bond (item 3.2). 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.

## STATISTICAL TABLES

**TABLE 1. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages<sup>1</sup>**

Fiscal Years Ended March 31, 1963 to 1967

No.	Nature of levy	1963	1964	1965	1966	1967
		thousands of dollars				
	On spirits:					
1	Excise duty .....	122,021	129,399	134,716	156,942	158,157
2	Licences .....	8	9	8	9	9
3	Import duty .....	30,878 <sup>2</sup>	26,137	30,914	36,208	40,858
4	<b>Total on spirits .....</b>	<b>152,907</b>	<b>155,545</b>	<b>165,638</b>	<b>193,159</b>	<b>199,024</b>
	On wines:					
5	Excise taxes .....	3,727	3,814	4,092	4,402	4,752
6	Import duty .....	2,690 <sup>2</sup>	1,690	2,542	2,801	3,479
7	<b>Total on wines .....</b>	<b>6,417</b>	<b>5,504</b>	<b>6,634</b>	<b>7,203</b>	<b>8,231</b>
	On beer:					
8	Excise duty .....	98,097	102,914	105,386	107,917	113,254
9	Licences .....	3	3	3	3	3
10	Import duty .....	254 <sup>2</sup>	199	296	314	352
11	<b>Total on beer .....</b>	<b>98,354</b>	<b>103,116</b>	<b>105,685</b>	<b>108,234</b>	<b>113,609</b>
12	<b>Grand totals<sup>3</sup> .....</b>	<b>257,678</b>	<b>264,165</b>	<b>277,957</b>	<b>308,596</b>	<b>320,864</b>

<sup>1</sup> For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.<sup>2</sup> 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.<sup>3</sup> Refunds and drawbacks of duties and taxes have not been deducted.**TABLE 2. Production of Alcoholic Beverages**Fiscal Years Ended March 31, 1963 to 1967<sup>1</sup>

No.	Type	1963	1964	1965	1966	1967
		'000 of				
1	Spirits ..... proof gal.	38,277	40,542	45,117	54,796	62,389
2	Wines <sup>2</sup> ..... gal.	8,805 <sup>2</sup>	9,712	9,831	10,954	11,425
3	Beer .....	271,918	283,179	294,392	298,690	313,959

<sup>1</sup> See explanatory comment on page 5.<sup>2</sup> On a calendar year basis.



TABLE 3. Warehousing Transactions in Spirits<sup>1</sup>

Fiscal Years Ended March 31, 1963 to 1967

No.	Details	1963	1964	1965	1966	1967
thousands of proof gallons						
1	In warehouse at beginning of year including transits.....	151,740	160,770	169,702	179,425	194,942
<b>Add:</b>						
2	Warehoused during year from distillery .....	44,771	48,160	54,331	64,184	76,404
3	Otherwise warehoused .....	5	4	4	26	29
4	<b>Total additions</b> .....	<b>44,776</b>	<b>48,164</b>	<b>54,335</b>	<b>64,210</b>	<b>76,433</b>
<b>Deduct:</b>						
Entered for consumption:						
5	Matured .....	9,170	9,713	10,135	11,800	11,918
6	Unmatured .....	686	589	664	660	705
7	Exported in bond .....	9,420	10,492	12,688	13,866	14,700
8	Taken for redistillation .....	6,354	7,390	8,756	8,962	12,837
9	Otherwise accounted for .....	10,116	11,048	12,369	13,405	14,189
10	<b>Total deductions</b> .....	<b>35,746</b>	<b>39,232</b>	<b>44,612</b>	<b>48,693</b>	<b>54,349</b>
11	In warehouse at end of year <sup>2</sup> .....	160,770	169,702	179,425	194,942	217,026

<sup>1</sup> See explanatory comment on page 6.<sup>2</sup> Transits are included only for the years ending March 31, 1963 and 1964.TABLE 4. Imports and Exports of Alcoholic Beverages<sup>1</sup>

Fiscal Years Ended March 31, 1963 to 1967

No.	Details	1963	1964	1965	1966	1967
<b>Spirits:</b>						
1	Imports ..... \$ '000 of	16,497	15,695	20,789	22,502	27,515
2	Exports of domestic stock ..... \$	84,499	91,405	108,750	118,018	126,827
<b>Wines:</b>						
3	Imports ..... \$	8,114	7,371	11,347	12,517	16,068
4	Exports of domestic stock ..... \$	8	10	7	36	46
<b>Beer:</b>						
5	Imports ..... \$	598	587	888	925	1,001
6	Exports of domestic stock ..... \$	4,189	3,915	4,346	4,485	4,510
<b>Total:</b>						
7	Imports ..... \$	25,209	23,653	33,024	35,944	44,584
8	Exports <sup>2</sup> ..... \$	88,696	95,330	113,103	122,539	131,383
<b>Spirits:</b>						
9	Imports ..... proof gal.	2,836	2,756	3,430	3,723	5,030
10	Exports of domestic stock ..... "	9,390	10,448	12,616	13,810	14,588
<b>Wines:</b>						
11	Imports ..... gal.	2,387	2,196	3,369	3,511	4,509
12	Exports of domestic stock ..... "	3	3	2	9	12
<b>Beer:</b>						
13	Imports ..... "	360	352	528	557	629
14	Exports of domestic stock ..... "	3,137	2,958	3,396	3,544	3,566
<b>Total:</b>						
15	Imports ..... "	5,583	5,304	7,327	7,791	10,168
16	Exports <sup>2</sup> ..... "	12,530	13,409	16,014	17,363	18,166

<sup>1</sup> See explanatory comment on page 6.<sup>2</sup> Does not include foreign produce re-exported.

**TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages<sup>1</sup>**

Fiscal Year Ended March 31, 1967

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Gross sales .....	13,189	6,909	47,403	36,467
2	Deduct cost of goods sold <sup>2</sup> .....	6,737	4,579	27,955	20,789
3	Gross profit on sales (item 1 less item 2) .....	6,452	2,330	19,448	15,678
4	Deduct administrative and general expenses less miscellaneous income <sup>3</sup> .....	1,309	350	3,785	3,292
5	Net income from sales (item 3 less item 4) .....	5,143	1,980	15,663	12,386
6	Sales tax .....	—	628	—	—
7	Licences and permits <sup>4</sup> .....	4,704	46	220	334 <sup>5</sup>
8	Fines and confiscations <sup>4</sup> .....	32	34	67	95
9	Total revenue from the control and sale of alcoholic beverages .....	9,879	2,688	15,950	12,815

<sup>1</sup> For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 6. Explanatory comment on this table is on page 7.

<sup>2</sup> Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

<sup>3</sup> The following items are included: expenses incurred by liquor authorities in the collection of other revenue which they administer; commission on general sales tax collections (shown separately to 1959-60); provision for depreciation of fixed assets—P.E.I., 7; N.S., 281; N.B., 113; Que., 512; Sask., 88; Alta., 287; B.C., 428; total, 1,716; capital expenditures—Nfld., 23; P.E.I., 14; N.B., 33; Ont., 2,425; Man., 263; Sask., 1; Alta., 919; total, 3,678; profit on sale of fixed assets—Sask., 2; Alta., 8; B.C., 97; N.W.T., 2; total, 109.

**TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages**

Fiscal Year Ended March 31, 1967

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
thousands of dollars					
1	Net income shown in annual report of Liquor Authority .....	9,879	2,026	14,376	12,720
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits .....	4,704	46	144	334
3	Fines and confiscations .....	32	—	65	—
	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 .....	—	—	1,450	—
5	Maintenance of prisoners .....	—	—	46	—
6	Net income from sales (Table 5, item 5) .....	5,143	1,980	15,663	12,386
	Add:				
7	Liquor revenue of province (items 2 and 3) .....	4,736	46	209	334
	Other liquor revenue of province not included in income of Liquor Authority: <sup>1</sup>				
8	Sales tax .....	—	628	—	—
9	Licences and permits .....	—	—	76	—
10	Fines and confiscations .....	—	34	2	95
11	Total revenue from the control and sale of alcoholic beverages (Table 5, item 9) .....	9,879	2,688	15,950	12,815

<sup>1</sup> Collected by provincial governments or by liquor authorities on behalf of provincial governments.

<sup>2</sup> This amount was paid to municipalities.

<sup>3</sup> Estimated.

**TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities<sup>1</sup>**

Fiscal Year Ended March 31, 1967

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
'000 of					
1	Wines—Sparkling <sup>2</sup> .....	—	—	—	—
2	gal. ....	—	—	—	—
3	Wines—Other .....	—	—	—	—
4	gal. ....	—	—	—	—
5	Beer .....	15,924	—	—	—
6	gal. ....	4,061	—	—	—

<sup>1</sup> Value figures are included in Table 8 and volume figures in Table 9.

<sup>2</sup> For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

**TABLE 5. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages**  
Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
176,358	294,414	70,727	62,745	105,488	155,952	2,882	3,143	975,677	1
90,815	165,302	47,553	39,064	65,153	103,850	1,622	1,557	574,976	2
85,543	129,112	23,174	23,681	40,335	52,102	1,260	1,586	400,701	3
18,518	24,592	3,365	2,565	7,053	7,847	246	201	73,123	4
<b>67,025</b>	<b>104,520</b>	<b>19,809</b>	<b>21,116</b>	<b>33,282</b>	<b>44,255</b>	<b>1,014</b>	<b>1,385</b>	<b>327,578</b>	<b>5</b>
—	—	—	—	—	—	107	—	735	6
22,197	30,306	3,299	131	1,411	726	16	55	63,445	7
338	328	300	385	712	—	20	—	2,311	8
<b>89,560</b>	<b>135,154</b>	<b>23,408</b>	<b>21,632<sup>a</sup></b>	<b>35,405</b>	<b>44,981</b>	<b>1,157</b>	<b>1,440</b>	<b>394,069</b>	<b>9</b>

<sup>a</sup> Before deducting any payments to municipalities out of liquor control authority revenue.

<sup>b</sup> Consists of permits, 8; brewers' licences, 8; and licences and application fees, 318; collected by the Licensing Board under the Liquor Act of New Brunswick.

<sup>c</sup> Includes income of the Liquor Board and the Liquor Licensing Commission.

**TABLE 6. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages**  
Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
88,707	133,747	23,103	21,237	34,693	44,856	1,018	1,440	387,802	1
22,197	28,899	3,299	131	1,411	726	4	55	61,950	2
—	328	—	1	—	—	—	—	426	3
515	—	5	11	—	114	—	—	2,095	4
—	—	—	—	—	11	—	—	57	5
67,025	104,520	19,809	21,116	33,282	44,255	1,014	1,385	327,578	6
22,197	29,227	3,299	132	1,411	726	4	55	62,376	7
—	—	—	—	—	—	107	—	735	8
—	1,407 <sup>2</sup>	—	—	—	—	12	—	1,495	9
338	—	300 <sup>3</sup>	384	712 <sup>4</sup>	—	20	—	1,885	10
<b>89,560</b>	<b>135,154</b>	<b>23,408</b>	<b>21,632<sup>5</sup></b>	<b>35,405</b>	<b>44,981</b>	<b>1,157</b>	<b>1,440</b>	<b>394,069</b>	<b>11</b>

<sup>4</sup> Under the Government Liquor Control Act of Alberta, fines of 375 included in this amount were paid to local government authorities.

<sup>5</sup> Includes income of the Liquor Board and the Liquor Licensing Commission.

**TABLE 7. Retail Sales of Wine and Beer through Wineries and Breweries and Wineries' and Brewers' Retail Outlets Where Permitted by Liquor Authorities<sup>1</sup>**  
Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	1,699	—	—	—	—	—	—	1,699	1
—	182	—	—	—	—	—	—	182	2
—	5,404	—	—	—	—	—	—	5,404	3
—	866	—	—	—	—	—	—	866	4
144,051	209,712	3	—	—	—	—	—	369,687	5
88,702	109,070	3	—	—	—	—	—	201,833	6

<sup>1</sup> 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 3,867 (1,324 gallons) made through retail outlets of breweries during the year ended March 31, 1967 are included in sales by liquor authorities.

**TABLE 8. Sales of Alcoholic Beverages by Value<sup>1</sup>**  
Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	<b>Spirits:</b>				
1	Alcohol .....	1	..	4	1
2	Brandy .....	236	..	375	434
3	Gin .....	845	..	2,178	2,364
4	Liqueurs .....	151	..	284	222
5	Rum .....	6,136	..	14,614	8,063
6	Whisky .....	3,536	..	4,594	5,651
7	Vodka .....	301	..	1,463	692
8	Other .....	4	..	—	42
9	<b>Total spirits</b> .....	<b>11,210</b>	<b>3,993</b>	<b>23,512</b>	<b>17,469</b>
	<b>Wines:</b>				
10	Sparkling <sup>2</sup> .....	30	..	93	..
11	Other .....	647	..	3,073	..
12	<b>Total wines</b> .....	<b>677</b>	<b>401</b>	<b>3,166</b>	<b>2,870</b>
13	<b>Beer</b> .....	<b>17,226</b>	<b>2,515</b>	<b>20,725</b>	<b>16,128</b>
14	<b>Total sales<sup>3</sup></b> .....	<b>29,113</b>	<b>6,909<sup>4</sup></b>	<b>47,403</b>	<b>36,467</b>

<sup>1</sup> For explanation of the basis on which these data are reported, see commentary on page 9.

<sup>2</sup> For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

**TABLE 8A. Sales of Alcoholic Beverages (Canadian) by Value**  
Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	<b>Spirits:</b>				
1	Alcohol .....	1	..	4	..
2	Brandy .....	1	..	176	..
3	Gin .....	673	..	2,021	..
4	Liqueurs .....	45	..	170	..
5	Rum .....	2,030	..	10,143	..
6	Whisky .....	1,624	..	2,975	..
7	Vodka .....	301	..	1,463	..
8	Other .....	2	..	—	..
9	<b>Total spirits</b> .....	<b>4,677</b>	..	<b>16,952</b>	..
	<b>Wines:</b>				
10	Sparkling <sup>1</sup> .....	25	..	68	..
11	Other .....	339	..	2,385	..
12	<b>Total wines</b> .....	<b>364</b>	..	<b>2,453</b>	..
13	<b>Beer</b> .....	<b>16,983</b>	..	<b>20,579</b>	..
14	<b>Total sales</b> .....	<b>22,024</b>	..	<b>39,984</b>	..

<sup>1</sup> See footnote<sup>2</sup> Table 8.

**TABLE 8B. Sales of Alcoholic Beverages (Imported) by Value**  
Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	<b>Spirits:</b>				
1	Alcohol .....	—	..	—	..
2	Brandy .....	235	..	199	..
3	Gin .....	172	..	157	..
4	Liqueurs .....	106	..	114	..
5	Rum .....	4,106	..	4,471	..
6	Whisky .....	1,912	..	1,619	..
7	Vodka .....	—	..	—	..
8	Other .....	2	..	—	..
9	<b>Total spirits</b> .....	<b>6,533</b>	..	<b>6,560</b>	..
	<b>Wines:</b>				
10	Sparkling <sup>1</sup> .....	5	..	25	..
11	Other .....	308	..	688	..
12	<b>Total wines</b> .....	<b>313</b>	..	<b>713</b>	..
13	<b>Beer</b> .....	<b>243</b>	..	<b>146</b>	..
14	<b>Total sales</b> .....	<b>7,089</b>	..	<b>7,419</b>	..

<sup>1</sup> See footnote<sup>2</sup> Table 8.



TABLE 8. Sales of Alcoholic Beverages by Value<sup>1</sup>

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
10,681	1,228	8	2	5	11	—	..	..	1
15,785	9,913	1,151	797	1,822	2,307	26	..	..	2
48,599	26,791	2,492	2,724	5,439	9,648	99	..	..	3
6,097	9,075	819	865	1,553	2,288	60	..	..	4
9,930	25,798	3,410	3,307	9,593	11,330	234	..	..	5
45,537	168,525	23,186	20,620	34,106	52,147	843	..	..	6
6,047	12,717	1,208	946	2,104	4,095	115	..	..	7
1,608	3,712	68	38	188	1,839	—	..	..	8
<b>144,284</b>	<b>257,759</b>	<b>32,342</b>	<b>29,299</b>	<b>54,810</b>	<b>83,665</b>	<b>1,377</b>	<b>1,562</b>	<b>661,282</b>	<b>9</b>
2,238	5,123	662	248	917	657	13	..	..	10
29,189	30,168	3,809	4,151	6,863	12,210	212	..	..	11
<b>31,427</b>	<b>35,291</b>	<b>4,471</b>	<b>4,399</b>	<b>7,780</b>	<b>12,867</b>	<b>225</b>	<b>237</b>	<b>103,811</b>	<b>12</b>
<b>144,698</b>	<b>218,179</b>	<b>33,914</b>	<b>29,047</b>	<b>42,898</b>	<b>59,420</b>	<b>1,280</b>	<b>1,344</b>	<b>587,374</b>	<b>13</b>
<b>320,409</b>	<b>511,229</b>	<b>70,727</b>	<b>62,745</b>	<b>105,488</b>	<b>155,952</b>	<b>2,882<sup>2</sup></b>	<b>3,143</b>	<b>1,352,467</b>	<b>14</b>

<sup>1</sup> Before deducting discounts and rebates as follows: Nova Scotia, 37; Ontario, 94; Northwest Territories, 23; Total, 154.<sup>2</sup> Includes health tax of 10% on retail selling price amounting to 628. See Table 5, item 6.<sup>3</sup> Excludes liquor tax of 10¢ to 25¢ on volume of retail package, amounting to 107. See Table 5, item 6.

TABLE 8 A. Sales of Alcoholic Beverages (Canadian) by Value

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
10,681	1,228	8	2	5	11	—	..	1
7,924	4,148	500	145	274	108	3	..	2
41,295	23,823	2,164	2,509	4,685	8,588	93	..	3
2,595	4,428	374	630	608	1,035	4	..	4
6,207	19,873	2,093	1,572	7,301	8,484	162	..	5
32,250	150,323	20,882	19,016	29,905	43,287	720	..	6
5,486	12,461	1,157	946	2,057	4,095	115	..	7
1,468	3,219	51	9	78	1,297	—	..	8
<b>102,906</b>	<b>219,503</b>	<b>27,229</b>	<b>24,829</b>	<b>44,913</b>	<b>66,905</b>	<b>1,097</b>	<b>1,134</b>	<b>9</b>
527	3,795	510	209	550	293	3	..	10
8,480	19,384	2,817	3,636	4,507	9,078	163	..	11
<b>9,007</b>	<b>23,179</b>	<b>3,327</b>	<b>3,845</b>	<b>5,057</b>	<b>9,371</b>	<b>166</b>	<b>200</b>	<b>12</b>
<b>144,338</b>	<b>217,297</b>	<b>33,820</b>	<b>28,959</b>	<b>42,398</b>	<b>59,001</b>	<b>1,271</b>	<b>1,339</b>	<b>13</b>
<b>256,251</b>	<b>459,979</b>	<b>64,376</b>	<b>57,633</b>	<b>92,368</b>	<b>135,277</b>	<b>2,534</b>	<b>2,673</b>	<b>14</b>

TABLE 8 B. Sales of Alcoholic Beverages (Imported) by Value

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	..	1
12,861	5,765	651	652	1,548	2,199	23	..	2
7,304	2,968	328	215	754	1,059	6	..	3
3,502	4,647	445	235	945	1,253	56	..	4
3,723	5,925	1,317	1,735	2,292	2,846	72	..	5
13,287	18,202	2,304	1,604	4,201	8,860	123	..	6
561	256	51	—	47	—	—	..	7
140	493	17	29	110	543	—	..	8
<b>41,378</b>	<b>38,256</b>	<b>5,113</b>	<b>4,470</b>	<b>9,897</b>	<b>16,760</b>	<b>280</b>	<b>428</b>	<b>9</b>
1,711	1,328	152	39	367	364	10	..	10
30,709	10,784	992	515	2,356	3,131	49	..	11
<b>22,420</b>	<b>12,112</b>	<b>1,144</b>	<b>554</b>	<b>2,723</b>	<b>3,495</b>	<b>59</b>	<b>37</b>	<b>12</b>
360	882	94	88	500	420	9	5	13
<b>64,158</b>	<b>51,250</b>	<b>6,351</b>	<b>5,112</b>	<b>13,120</b>	<b>20,675</b>	<b>348</b>	<b>470</b>	<b>14</b>

TABLE 9. Sales of Alcoholic Beverages by Volume<sup>1</sup>

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol .....	—	—	—	—
3	Brandy .....	7	2	11	12
4	Gin .....	27	11	74	74
5	Liqueurs .....	4	1	8	6
6	Rum .....	196	55	485	247
7	Whisky .....	93	44	138	157
8	Vodka .....	9	9	48	21
9	Other .....	—	—	—	1
9	<b>Total spirits</b> .....	<b>336</b>	<b>122</b>	<b>764</b>	<b>518</b>
10	Wines:				
11	Sparkling <sup>2</sup> .....	1	—	3	..
12	Other .....	56	46	391	..
12	<b>Total wines</b> .....	<b>57</b>	<b>46</b>	<b>394</b>	<b>343</b>
13	<b>Beer</b> .....	<b>4,372</b>	<b>814</b>	<b>7,721</b>	<b>5,592</b>
14	<b>Total sales</b> .....	<b>4,763</b>	<b>982</b>	<b>8,879</b>	<b>6,453</b>

<sup>1</sup> For explanation, see commentary on page 9.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol .....	—	—	—	—
3	Brandy .....	—	1	5	2
4	Gin .....	22	9	69	67
5	Liqueurs .....	1	—	5	4
6	Rum .....	58	40	336	184
7	Whisky .....	43	34	96	140
8	Vodka .....	9	9	48	21
9	Other .....	—	—	—	1
9	<b>Total spirits</b> .....	<b>133</b>	<b>93</b>	<b>559</b>	<b>399</b>
10	Wines:				
11	Sparkling <sup>1</sup> .....	1	—	3	..
12	Other .....	37	39	331	..
12	<b>Total wines</b> .....	<b>38</b>	<b>39</b>	<b>334</b>	<b>306</b>
13	<b>Beer</b> .....	<b>4,326</b>	<b>814</b>	<b>7,690</b>	<b>5,568</b>
14	<b>Total sales</b> .....	<b>4,497</b>	<b>946</b>	<b>8,583</b>	<b>6,273</b>

<sup>1</sup> See footnote<sup>2</sup>, Table 9.

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
1	Spirits:				
2	Alcohol .....	—	—	—	—
3	Brandy .....	7	1	6	10
4	Gin .....	5	2	5	7
5	Liqueurs .....	3	1	3	2
6	Rum .....	138	15	149	53
7	Whisky .....	50	10	42	47
8	Vodka .....	—	—	—	..
9	Other .....	—	—	—	..
9	<b>Total spirits</b> .....	<b>203</b>	<b>29</b>	<b>205</b>	<b>119</b>
10	Wines:				
11	Sparkling <sup>1</sup> .....	—	—	—	..
12	Other .....	19	7	60	..
12	<b>Total wines</b> .....	<b>19</b>	<b>7</b>	<b>60</b>	<b>37</b>
13	<b>Beer</b> .....	<b>46</b>	<b>—</b>	<b>31</b>	<b>24</b>
14	<b>Total sales</b> .....	<b>268</b>	<b>36</b>	<b>296</b>	<b>180</b>

<sup>1</sup> See footnote<sup>2</sup>, Table 9.

TABLE 9. Sales of Alcoholic Beverages by Volume<sup>1</sup>

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
425	53	—	—	—	—	—	—	1
391	304	35	25	53	68	1	—	2
1,674	938	82	90	173	344	3	2	3
168	281	25	27	46	73	1	1	4
312	879	107	100	288	377	6	11	5
1,343	5,466	709	678	995	1,716	23	22	6
187	425	39	27	63	139	3	3	7
52	128	2	2	7	143	—	—	8
<b>4,552</b>	<b>8,474</b>	<b>999</b>	<b>949</b>	<b>1,625</b>	<b>2,860</b>	<b>37</b>	<b>39</b>	<b>9</b>
64	386	55	20	71	25	—	..	10
3,515	3,733	513	595	983	1,843	21	..	11
<b>3,579</b>	<b>4,119</b>	<b>568</b>	<b>615</b>	<b>1,054</b>	<b>1,868</b>	<b>21</b>	<b>19</b>	<b>12</b>
<b>88,850</b>	<b>112,347</b>	<b>13,917</b>	<b>11,971</b>	<b>20,131</b>	<b>28,193</b>	<b>313</b>	<b>323</b>	<b>13</b>
<b>96,981</b>	<b>124,940</b>	<b>15,484</b>	<b>13,535</b>	<b>22,810</b>	<b>32,921</b>	<b>371</b>	<b>381</b>	<b>14</b>

<sup>1</sup> For purposes of this publication, sparkling wines are defined to mean wines containing more than 7 per cent of absolute alcohol by volume in which the gas pressure in terms of absolute atmospheres exceeds two at a temperature of 10°C. or 50°F. The term "absolute atmospheres" means the gauge pressure plus one.

TABLE 9 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
425	53	—	—	—	—	—	—	1
94	137	16	5	8	4	—	—	2
1,443	844	72	84	150	310	3	2	3
91	154	13	20	23	40	—	—	4
207	686	67	48	223	292	5	5	5
997	4,985	647	636	884	1,473	20	19	6
172	418	37	27	62	139	3	3	7
51	114	2	1	4	99	—	—	8
<b>3,480</b>	<b>7,391</b>	<b>854</b>	<b>821</b>	<b>1,354</b>	<b>2,357</b>	<b>31</b>	<b>29</b>	<b>9</b>
22	333	48	19	52	14	—	..	10
1,547	2,908	432	556	759	1,600	18	..	11
<b>1,569</b>	<b>3,241</b>	<b>480</b>	<b>575</b>	<b>811</b>	<b>1,614</b>	<b>18</b>	<b>18</b>	<b>12</b>
<b>88,788</b>	<b>112,166</b>	<b>13,899</b>	<b>11,956</b>	<b>20,017</b>	<b>28,107</b>	<b>311</b>	<b>322</b>	<b>13</b>
<b>93,837</b>	<b>122,798</b>	<b>15,233</b>	<b>13,352</b>	<b>22,182</b>	<b>32,078</b>	<b>360</b>	<b>369</b>	<b>14</b>

TABLE 9 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
297	167	19	20	45	64	1	—	2
231	94	10	6	23	34	—	—	3
77	127	12	7	23	33	1	1	4
105	193	40	52	65	85	1	6	5
346	481	62	42	111	243	3	3	6
15	7	2	—	1	—	—	—	7
1	14	—	1	3	44	—	—	8
<b>1,072</b>	<b>1,083</b>	<b>145</b>	<b>128</b>	<b>271</b>	<b>503</b>	<b>6</b>	<b>10</b>	<b>9</b>
42	53	7	1	19	10	—	..	10
1,968	825	81	39	224	243	3	..	11
<b>2,010</b>	<b>878</b>	<b>88</b>	<b>40</b>	<b>243</b>	<b>253</b>	<b>3</b>	<b>1</b>	<b>12</b>
62	181	18	15	114	87	2	1	13
<b>3,144</b>	<b>2,142</b>	<b>251</b>	<b>183</b>	<b>628</b>	<b>843</b>	<b>11</b>	<b>12</b>	<b>14</b>

TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1967

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	<b>Assets</b>				
1	Cash on hand and on deposit .....	1,541	90	486	1,207
2	Accounts receivable .....	353	1	61	2
3	Inventories:				
	1. Stock for sale <sup>1</sup> .....	1,353	580	3,470	3,589
	2. Stock in bond <sup>2</sup> .....	333		285	—
	3. Other materials and supplies .....	71	—	—	—
	Sub-totals .....	1,757	580	3,755	3,589
4	Prepaid expenses .....	7	—	—	5
5	Fixed assets <sup>3</sup> .....	183	99	2,320	858
6	Loans and advances receivable .....	—	—	—	—
7	Mortgages receivable .....	—	—	—	7
8	Restricted funds .....	—	—	—	18
9	Deferred charges .....	—	—	120	—
10	<b>Total assets</b> .....	<b>3,841</b>	<b>770</b>	<b>6,742</b>	<b>5,686</b>
	<b>Liabilities and net worth</b>				
1	Accounts payable .....	114	—	1,562	1,266
2	Temporary loans, advances and notes payable:				
	1. Bank loans and overdrafts .....	—	28	—	—
3	Accrued charges .....	—	—	—	—
4	Long-term loans and advances:				
	Provincial .....	—	—	—	—
5	Deferred revenue .....	—	—	—	—
6	Liability reserves:				
	1. Reserves for insurance .....	—	—	—	—
7	Other liabilities .....	—	742	—	—
8	Proprietary equity (net worth):				
	1. Interest-free working capital .....	150	—	—	—
	2. Equity reserves:				
	(1) Contingencies .....	—	—	—	—
	(2) Plant expansion .....	—	—	—	—
	(3) Other .....	183	—	500	—
	Sub-totals .....	183	—	500	—
	3. Surplus (unremitted to Provincial Treasurer) .....	3,394	—	4,680	4,420
	Sub-totals .....	3,727	—	5,180	4,420
9	<b>Total liabilities and net worth</b> .....	<b>3,841</b>	<b>770</b>	<b>6,742</b>	<b>5,686</b>

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



TABLE 10. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1967

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,831	6,672	274	7,034	418	3,447	117	—	24,117	1
1,605	2,760	34	26	59	32	3	—	4,936	2
17,241	19,376	2,423	3,212	6,986	8,436	440	387	67,493	3
—	5,489	564	221	1,005	499	—	—	8,396	
367	140	45	97	8	16	—	2	746	
17,608	25,005	3,032	3,530	7,999	8,951	440	389	76,635	
—	120	5	73	64	27	—	—	301	4
14,106	—	1,851	1,683	7,990	3,390	—	—	32,480	5
—	—	—	—	—	268	—	—	268	6
—	33	—	76	—	—	—	—	116	7
—	—	—	—	—	—	—	—	18	8
245	—	—	—	—	—	—	—	365	9
36,395 <sup>1</sup>	34,590 <sup>1</sup>	5,196 <sup>2</sup>	12,422 <sup>3</sup>	16,530 <sup>3</sup>	16,115	560	389	139,236	10
4,724	7,927	774	47	5,011	5,833	39	—	27,367	1
—	—	—	—	972	—	—	—	1,000	2
—	131	72	—	—	—	—	—	203	3
7,170	—	2,000	—	—	9,232	521	—	18,923	4
—	—	—	—	—	—	—	—	—	5
1,091	—	—	—	—	—	—	—	1,091	6
—	—	—	727	—	—	—	—	1,469	7
—	—	—	—	—	—	—	—	150	8
—	500	—	2,000	—	—	—	—	2,500	
—	—	—	2,304	—	—	—	—	2,304	
—	1,000	—	—	10,156	1,050	—	—	12,889	
—	1,500	—	4,304	10,156	1,050	—	—	17,693	
23,340	25,032	2,350	7,344	391	—	—	389	71,340	
23,340	26,532	2,350	11,648	10,547	1,050	—	389	89,183	
36,395	34,590	5,196	12,422 <sup>3</sup>	16,530	16,115	560	389	139,236	9

<sup>1</sup> See explanatory comment on capital expenditures, page 8.<sup>2</sup> Excludes unearned licences and permits revenue collected on behalf of province: Quebec, 1,929; Ontario, 138; Manitoba, 117; Alberta, 275.<sup>3</sup> Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

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