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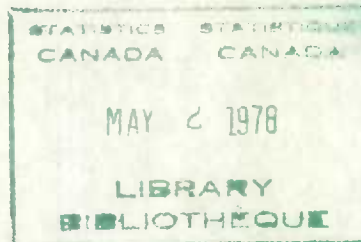
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CANADA



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1969

(Fiscal Year Ended March 31, 1970)

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SYMBOLS

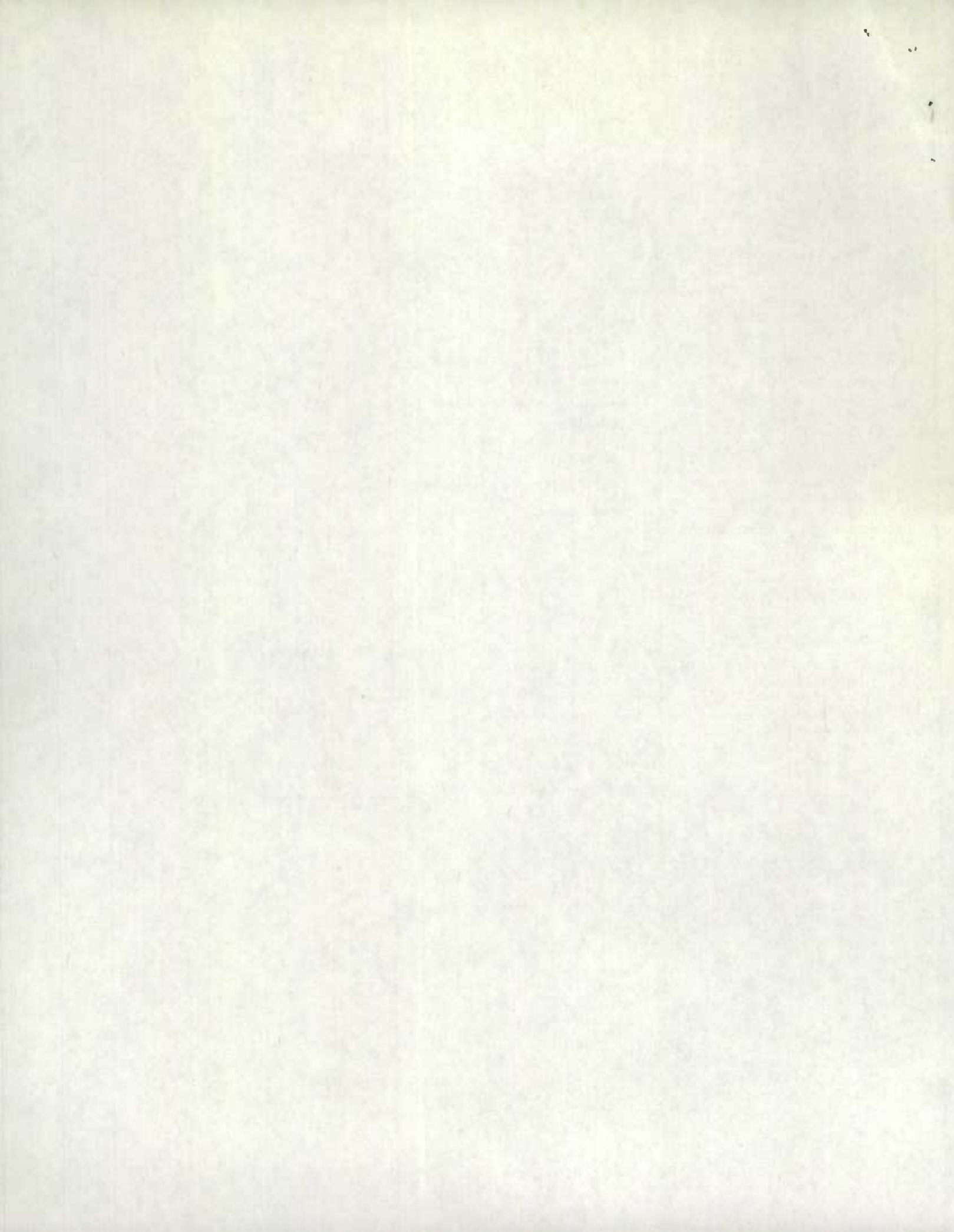
The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. figures not available.
- nil and amounts under 500 dollars or gallons.
- r revised figures.

NOTE

Figures in this publication relating to the Quebec Liquor Board are for the following periods:

- 52 weeks ended March 26, 1966.
- 52 weeks ended March 25, 1967.
- 53 weeks ended March 30, 1968.
- 52 weeks ended March 29, 1969.
- 52 weeks ended March 28, 1970.



THE CONTROL AND SALE OF ALCOHOLIC BEVERAGES IN CANADA

1969

(Fiscal Year Ended March 31, 1970)

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

The government revenue which can be specifically related to alcoholic beverages in the fiscal year ended March 31, 1970 amounted to approximately \$914 million, an increase of \$67 million or 8 per cent over that of the previous year.

The revenue of provincial and territorial governments is broken down in Table 1. The net income from sales of the liquor commissions was \$425 million; \$89 million was obtained from the issue of licences and permits; \$1 million from fines and confiscations. Sales tax revenue was derived from a 10 per cent tax on all purchases from government liquor stores under the Health Tax Act in Prince Edward Island (\$826 thousand) and taxes on sales of alcoholic beverages under the Liquor Ordinance of the Yukon Territory (\$263 thousand). A description of these items is given on page 6.

In addition to the revenue shown in Table 1, the general retail sales taxes levied by most provinces applied on sales of alcoholic beverages as follows: Newfoundland, 7 per cent; Prince Edward Island, 7 per cent (increased from 5 per cent effective April 15); Nova Scotia, 7 per cent (increased from 5 per cent effective April 4); New Brunswick, 8 per cent (increased from 6 per cent effective April 1); Quebec, 8 per cent, beer exempt; Ontario, special rate of 10 per cent, draught beer exempt (in-

creased from 5 per cent effective April 1); Manitoba, 5 per cent; Saskatchewan, 5 per cent; British Columbia, 5 per cent, draught beer exempt. The amount of revenue from these taxes cannot be established from the sales figures shown in this report as these figures do not include markups 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.

Details of revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages are given in Table 12. The items included and the amounts for the year ended March 31, 1970 are: excise duty based on gallonage sales of spirits and beer under the Excise Act, \$334 million; excise taxes based on gallonage sales of wine under the Excise Tax Act, \$7 million; import duties on spirits, wine and beer as set out in the Customs Tariff, \$55 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 at the rate of 12 per cent (including Old Age Security Tax of 3 per cent) on manufacturer's selling price plus excise duty for domestic products and on duty paid value for imports. The amounts of such taxes paid by producers and distributors of alcoholic beverages are not identifiable.

Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages

Table 1 records the revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages whether such revenue is collected by liquor authorities or directly by governments. As previously explained under the heading "Government Revenue", revenue derived from general retail sales taxes and other imposts that are not levied only on producers and distributors of alcoholic beverages are not included in this report.

The revenue derived by provincial and territorial governments specifically from the control and sale of alcoholic beverages is included in their general

revenue 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 1 and Table 2 (a reconciliation between net income as shown in the annual reports of the liquor authorities, "net income from sales" as shown in Table 1 and total revenue from the control and sale of alcoholic beverages).

Financial statistics relating to Provincial Liquor Authorities are also included in the publication "Provincial Government Enterprise Finance" (Catalogue No. 61-204) and in the publication "National Income and Expenditure Accounts" (Catalogue No. 13-001). In the latter publication the net income from sales (line 5, Table 1 of the present report) is considered to be a form of indirect tax. Prior to the historical revision of the National Accounts Series, this revenue, along with the trading profits of other government enterprises, was treated as government investment income.

A description of items 5 to 9 in Table 1 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 specific taxes levied at the time of retail sale of alcoholic beverages. General retail sales taxes are not included.

(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 6, asset item 7.

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 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 pursuant to a 1967 amendment to the Liquor Control Act, any fine imposed and collected pursuant to the Act enures to the benefit of the municipality in which the offence was committed and is paid directly to the municipality.

Where such revenues have been collected by the province, 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 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 2 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 25 in the fiscal year ended March 31, 1970. The provincial and territorial breakdown is as follows:

Number of Stores in Operation

	March 31, 1969	March 31, 1970
Newfoundland.....	27	28
Prince Edward Island	10	10
Nova Scotia	63	66
New Brunswick	53	58
Quebec	229	237
Ontario	418 ¹	422 ¹
Manitoba	43 ¹	44 ¹
Saskatchewan.....	76 ¹	73 ¹
Alberta	142	144
British Columbia	135 ¹	140 ¹
Yukon	5	5
Northwest Territories	7 ¹	6 ¹
Totals	1,208	1,233

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

	March 31, 1969	March 31, 1970
Ontario	32	35
Manitoba	68	75
Saskatchewan.....	91	100
British Columbia	1	1
Northwest Territories	5	6
Totals	197	217

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 3. Such sales are, of course, included in total sales of alcoholic beverages in Tables 4 and 5 but, as they do not affect the operations of liquor authorities, are not reflected in Tables 1 and 2.

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 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. Breweries, when authorized by the Commission, may make direct delivery to purchasers.

Total Sales of Alcoholic Beverages

Table 4 shows the value and Table 5, 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 4A and 4B and Tables 5A and 5B expand the information in Tables 4 and 5 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.

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.

Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities

Table 6 presents the assets, liabilities and net worth of provincial government liquor authorities as published in the annual reports of these bodies and the public accounts of the provinces.

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

Assets item 4, Inventories, shows the value of stock for sale (item 4.1) and stock in bond (item 4.2). 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 4.3 includes other materials and supplies such as containers, cartons, etc.

Production of Alcoholic Beverages

Gallonage production figures of spirits and beer subject to excise duty in the fiscal years ended March 31, 1966 to 1970, as presented in Table 7, 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 1965 to 1969 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 8 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 7 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 consumption uses to which they are put, any correlation existing between the amount of excise duty collected on spirits by the Government of Canada (Table 12) and the gallonage of spirits entered for consumption will often be tenuous. (Changes in duty rates naturally further distort the functional association of these variables.)

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 (item 9). The latter item includes alcohol for denaturing for

industrial uses and allowable losses in processing such as loss from evaporation.

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 9 as the latter records the transaction when the physical movement of spirits takes place.

Imports and Exports of Alcoholic Beverages

Table 9 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).

Other Historical Tables

Table 10 provides a five-year historical record of the value of sales of alcoholic beverages by type. Table 11 gives similar information for volume of sales. Table 12 provides a five-year historical summary of the revenue of the Government of Canada specifically derived from the control and taxation of alcoholic beverages. Table 13 gives similar information for all governments.

STATISTICAL TABLES

TABLE 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹

Fiscal Year Ended March 31, 1970

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Gross sales	16,292	9,086	63,528	44,160
2	Deduct cost of goods sold ²	7,819	5,846	34,707	23,325
3	Gross profit on sales (item 1 less item 2)	8,473	3,240	28,821	20,835
4	Deduct administrative and general expenses less miscellaneous income ³	1,646	464	5,195	3,837
5	Net income from sales (item 3 less item 4)	6,827	2,776	23,626	16,998
6	Sales tax	—	826	—	—
7	Licences and permits ⁴	6,052	30	239	425
8	Fines and confiscations ⁴	37	33	70	239
9	Total revenue from the control and sale of alcoholic beverages	12,916	3,665	23,935	17,662

¹ For an explanation of other provincial taxes for which producers and distributors of alcoholic beverages are liable, see text page 5. Explanatory comment on this table is on page 5.

² Includes discounts and rebates. Container refunds, bottle sales, etc. have been deducted.

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages

Fiscal Year Ended March 31, 1970

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Net income shown in annual report of Liquor Authority	12,916	2,806	21,529	17,423
	Revenue included in income of Liquor Authority deemed to be liquor revenue of province for these statistics:				
2	Licences and permits	- 6,052	- 30	- 144	- 425
3	Fines and confiscations	- 37	—	- 69	—
	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	—	—	2,212	—
5	Maintenance of prisoners	—	—	98	—
6	Net income from sales (Table 1, item 5)	6,827	2,776	23,626	16,998
	Add:				
7	Liquor revenue of province (items 2 and 3)	6,089	30	213	425
	Other liquor revenue of province not included in income of Liquor Authority: ¹				
8	Sales tax	—	826	—	—
9	Licences and permits	—	—	95	—
10	Fines and confiscations	—	33 ²	1	239
11	Total revenue from the control and sale of alcoholic beverages (Table 1, item 9)	12,916	3,665	23,935	17,662

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

² This amount was paid to municipalities.

TABLE 3. Retail 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, 1970

No.		Newfound- land	Prince Edward Island	Nova Scotia	New Brunswick
		'000 of			
1	Wines - Sparkling ²	—	—	—	—
2	..... gal.	—	—	—	—
3	Wines - Other	—	—	—	—
4	..... gal.	—	—	—	—
5	Beer	19,561	—	—	—
6	..... gal.	4,665	—	—	—

¹ Value figures are included in Table 4 and volume figures in Table 5.

² 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 1. Revenue of Provincial and Territorial Governments Specifically Derived from the Control and Sale of Alcoholic Beverages¹
Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
205,618	382,816	85,027	73,013	140,488	205,878	4,035	4,783	1,234,724	1
101,757	213,599	56,494	44,320	86,228	133,773	2,239	2,449	714,556	2
101,861	169,217	28,533	28,693	54,260	72,105	1,796	2,334	520,168	3
33,513	32,118	4,597	2,874	8,725	11,327	293	275	94,864	4
78,348	137,099	23,936	25,819	45,535	60,778	1,503	2,059	425,304	5
—	—	—	—	—	—	263	—	1,089	6
32,648	43,305	3,607	256	1,837	884	20	89	89,392	7
291	—	398	401	—	—	22	—	1,491	8
111,287	180,404	27,941	26,476 ⁴	47,372	61,662	1,808	2,148	517,276	9

¹ 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; provision for depreciation of fixed assets - P.E.I., 12; N.S., 478; N.B., 147; Que., 629; Sask., 59; Alta., 336; B.C., 435; total, 2,096; capital expenditures - Nfld., 26; P.E.I., 39; N.B., 182; Que., 864; Ont., 2,435; Man., 429; Sask., 6; total, 3,981; profit on sale of fixed assets - Que., 12; B.C., 33; total, 45.

² Before deducting any payments to municipalities out of liquor control authority revenue.

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

TABLE 2. Reconciliation of Income of Liquor Authorities with Total Revenue Specifically Derived from the Control and Sale of Alcoholic Beverages
Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
110,348	178,740	27,538	26,050	47,372	61,525	1,511	2,148	509,906	1
32,648	41,778	3,607	256	1,837	884	8	89	87,758	2
—	—	—	—	—	—	—	—	106	3
648	137	5	25	—	137	—	—	3,164	4
—	—	—	—	—	—	—	—	98	5
78,348	137,099	23,936	25,819	45,535	60,778	1,503	2,059	425,304	6
32,648	41,778	3,607	256	1,837	884	8	89	87,864	7
—	—	—	—	—	—	263	—	1,089	8
—	1,527 ³	—	—	—	—	12 ³	—	1,634	9
291	—	398 ³	401	—	—	22 ³	—	1,385	10
111,287	180,404	27,941	26,476 ⁴	47,372	61,662	1,808	2,148	517,276	11

³ Estimated.

⁴ Includes income of the Liquor Board and the Liquor Licensing Commission.

TABLE 3. Retail 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, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
—	3,102	—	—	—	—	—	—	3,102	1
—	320	—	—	—	—	—	—	320	2
—	5,762	—	—	—	—	—	—	5,762	3
—	862	—	—	—	—	—	—	862	4
184,411	255,770	—	—	—	—	—	—	459,742	5
89,468	118,991	—	—	—	—	—	—	213,124	6

¹ Breweries are required to purchase beer for resale through their retail outlets directly from the Liquor Control Commission of Manitoba. Beer sales of 3,020(940 gallons) made through retail outlets of breweries during the yearended March 31, 1970 are included in sales by the liquor authorities.

TABLE 4. Sales of Alcoholic Beverages by Value¹
Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	267	..	503	534
4	Gin	879	..	2,461	2,491
5	Liqueurs	220	..	377	275
6	Rum	7,665	..	18,746	8,540
7	Whisky	4,526	..	6,883	6,776
8	Vodka	396	..	2,296	1,505
9	Other	2	..	..	..
9	Total spirits	13,956	5,040	31,271	20,121
10	Wines:				
11	Sparkling ²	71	..	293	..
12	Other	893	..	4,331	..
12	Total wines	964	541	4,624	3,790
13	Beer	20,933	3,505	27,633	20,249
14	Total sales³	35,853	9,086⁴	63,528	44,160

¹ For explanation of the basis on which these data are reported, see commentary on page 8.

² 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 4A. Sales of Alcoholic Beverages (Canadian) by Value
Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol	1	..	5	..
3	Brandy	1	..	206	..
4	Gin	724	..	2,222	..
5	Liqueurs	69	..	211	..
6	Rum	2,474	..	14,070	..
7	Whisky	2,456	..	5,132	5,035
8	Vodka	396	..	2,296	..
9	Other .....	..	..	..	..
9	Total spirits	6,121	..	24,142	..
10	Wines:				
11	Sparkling ¹	61	..	256	..
12	Other	374	..	3,202	..
12	Total wines	435	..	3,458	..
13	Beer	20,628	..	27,403	..
14	Total sales	27,184	..	55,003	..

¹ See footnote² Table 4.

TABLE 4B. Sales of Alcoholic Beverages (Imported) by Value
Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
1	Spirits:				
2	Alcohol .....	..	..	..	..
3	Brandy	266	..	297	..
4	Gin	155	..	239	..
5	Liqueurs	151	..	166	..
6	Rum	5,191	..	4,676	..
7	Whisky	2,070	..	1,751	1,741
8	Vodka .....	..	..	..	..
9	Other	2	..	..	..
9	Total spirits	7,835	..	7,129	..
10	Wines:				
11	Sparkling ¹	10	..	37	..
12	Other	519	..	1,129	..
12	Total wines	529	..	1,166	..
13	Beer	305	..	230	..
14	Total sales	8,669	..	8,525	..

¹ See footnote² Table 4.

TABLE 4. Sales of Alcoholic Beverages by Value¹

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
11,468	1,594	13	2	4	12	—	—	..	1
19,122	13,756	1,458	887	2,379	2,270	45	27	..	2
58,963	33,891	2,674	2,724	6,368	12,189	115	114	..	3
8,774	12,135	1,098	887	2,371	3,676	104	65	..	4
12,500	35,569	4,913	4,142	12,473	14,482	300	536	..	5
43,211	205,945	28,363	24,669	44,605	66,522	1,207	1,497	..	6
7,223	17,623	2,046	1,296	4,318	6,194	154	159	..	7
1,063	3,908	67	43	248	2,352	—	—	..	8
162,324	324,421	40,632	34,650	72,766	107,697	1,925	2,398	817,201	9
5,448	9,763	1,066	438	1,039	1,328	76	..	..	10
36,564	45,573	5,314	5,155	11,504	20,851	250	..	..	11
42,012	55,336	6,380	5,593	12,543	22,179	326	392	154,680	12
185,693	267,693	38,015	32,770	55,179	76,002	1,784	1,993	731,449	13
390,029	647,430	85,027	73,013	140,488	205,878	4,035 ²	4,783	1,703,330	14

¹ Before deducting discounts and rebates as follows: Nova Scotia, 23; Ontario, 154; Saskatchewan, 1; Total, 178.

² Includes health tax of 10 per cent on retail selling price amounting to 826. See Table 1, item 6.

³ Excludes liquor tax of 10 cents to 25 cents on volume of retail package, amounting to 263. See Table 1, item 6.

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

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
11,468	1,594	13	2	4	12	—	—	1
2,991	5,649	624	170	380	111	6	—	2
43,617	28,096	2,131	2,329	4,986	10,074	99	96	3
4,658	5,693	555	556	956	1,495	11	19	4
8,350	27,130	3,317	2,020	9,368	10,737	208	343	5
29,292	182,298	25,721	23,071	39,257	54,256	1,036	1,307	6
6,586	16,924	1,907	1,193	4,020	6,112	151	159	7
—	3,125	35	15	58	1,606	—	—	8
107,962	270,509	34,303	29,356	59,029	84,403	1,511	1,924	9
1,293	7,273	772	309	561	826	49	..	10
8,817	26,261	3,917	4,435	7,427	14,838	164	..	11
10,110	31,514	4,689	4,744	7,988	15,664	213	309	12
184,799	266,215	37,836	32,624	54,201	75,181	1,733	1,993	13
302,871	570,258	76,848	66,724	121,218	175,248	3,457	4,226	14

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

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of dollars								
—	—	—	—	—	—	—	—	1
16,131	8,107	834	717	1,999	2,159	39	27	2
14,346	5,795	543	395	1,382	2,115	16	18	3
4,116	6,442	543	331	1,415	2,181	93	46	4
4,150	8,439	1,596	2,122	3,105	3,745	92	193	5
13,919	23,647	2,642	1,598	5,348	12,266	171	190	6
637	699	139	103	298	82	3	—	7
1,063	783	32	28	190	746	—	—	8
54,362	53,912	6,329	5,294	13,737	23,294	414	474	9
4,155	2,490	294	129	478	502	27	..	10
27,747	19,312	1,397	720	4,077	6,013	86	..	11
31,902	21,802	1,691	849	4,555	6,515	113	83	12
894	1,478	159	146	978	821	51	—	13
87,158	77,192	8,179	6,289	19,270	30,630	578	557	14

TABLE 5. Sales of Alcoholic Beverages by Volume¹
Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	2	12	12
3	Gin	25	11	69	63
4	Liqueurs	6	1	10	6
5	Rum	215	65	517	232
6	Whisky	106	45	178	161
7	Vodka	10	13	63	36
8	Other	—	—	—	—
9	Total spirits	369	137	849	510
	Wines:				
10	Sparkling ²	2	..	20	..
11	Other	64	..	462	..
12	Total wines	66	56	482	409
13	Beer	4,969	1,039	8,790	5,950
14	Total sales	5,404	1,232	10,121	6,869

¹ For explanation, see commentary on page 8.

TABLE 5A. Sales of Alcoholic Beverages (Canadian) by Volume
Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	—	1	5	4
3	Gin	21	9	63	48
4	Liqueurs	2	—	6	4
5	Rum	64	52	391	182
6	Whisky	58	37	138	120
7	Vodka	10	13	63	36
8	Other	—	—	—	—
9	Total spirits	155	112	666	394
	Wines:				
10	Sparkling ¹	2	..	19	..
11	Other	34	..	377	..
12	Total wines	36	..	396	366
13	Beer	4,915	..	8,746	5,927
14	Total sales	5,106	..	9,808	6,687

¹ See footnote 2, Table 4.

TABLE 5B. Sales of Alcoholic Beverages (Imported) by Volume
Fiscal Year Ended March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of gallons			
	Spirits:				
1	Alcohol	—	—	—	—
2	Brandy	7	1	7	8
3	Gin	4	2	6	15
4	Liqueurs	4	1	4	2
5	Rum	151	13	126	50
6	Whisky	48	8	40	41
7	Vodka	—	—	—	..
8	Other	—	—	—	—
9	Total spirits	214	25	183	116
	Wines:				
10	Sparkling ¹	—	..	1	..
11	Other	30	..	85	..
12	Total wines	30	..	86	43
13	Beer	54	..	44	23
14	Total sales	298	..	313	182

¹ See footnote 2, Table 4.

TABLE 5. Sales of Alcoholic Beverages by Volume¹

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of gallons									
399	62	—	—	—	—	—	—	461	1
419	391	42	25	64	67	1	—	1,042	2
1,827	1,071	83	80	187	387	3	3	3,809	3
227	338	31	24	66	100	3	2	814	4
368	1,094	146	116	351	440	8	12	3,564	5
1,166	6,156	805	707	1,182	1,977	30	32	12,545	6
212	546	61	39	122	195	4	4	1,304	7
16	121	2	1	7	213	—	—	360	8
4,634	9,779	1,170	991	1,979	3,379	49	53	23,899	9
265	737	88	27	86	78	5	—	—	10
4,048	5,120	706	655	1,527	2,706	24	—	—	11
4,113	5,857	794	682	1,613	2,784	29	30	17,115	12
98,667	121,175	14,772	11,772	23,923	31,306	441	404	327,208	13
107,614	138,811	16,736	13,445	27,515	39,469	519	487	368,222	14

¹ See footnote 2, Table 4.

TABLE 5 A. Sales of Alcoholic Beverages (Canadian) by Volume

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
399	62	—	—	—	—	—	—	1
86	175	18	5	10	4	—	—	2
1,407	900	66	69	147	323	3	—	3
142	180	17	16	28	47	—	—	4
254	843	100	58	269	338	6	—	5
821	5,564	738	668	1,052	1,672	26	—	6
196	527	57	35	114	193	4	—	7
—	101	1	—	2	154	—	—	8
3,305	8,352	997	851	1,622	2,731	39	43	9
86	629	72	21	53	65	4	—	10
1,537	3,676	594	607	1,174	2,285	19	—	11
1,623	4,305	666	628	1,227	2,350	23	26	12
98,532	122,927	14,743	11,745	23,704	33,146	433	404	13
103,460	135,584	16,406	13,224	26,553	38,227	495	471	14

TABLE 5 B. Sales of Alcoholic Beverages (Imported) by Volume

Fiscal Year Ended March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	No.
thousands of gallons								
—	—	—	—	—	—	—	—	1
333	216	24	20	54	63	1	—	2
420	171	17	11	40	64	—	—	3
85	158	14	8	38	53	3	1	4
114	251	46	58	82	102	2	4	5
345	592	67	39	130	305	4	—	6
16	19	4	3	8	2	—	—	7
16	20	1	1	5	59	—	—	8
1,329	1,427	173	140	357	648	10	10	9
179	108	16	6	33	13	1	—	10
2,511	1,444	112	48	353	421	5	—	11
2,690	1,552	128	54	386	434	6	4	12
135	248	29	27	219	160	8	—	13
4,154	3,227	330	221	962	1,242	24	14	14

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1970

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick
		thousands of dollars			
	Assets				
1	Cash on hand and on deposit	1,442	111	1,174	2,060
2	Accounts receivable	428	2	199	1
3	Prepaid expenses	18	—	—	2
4	Inventories:				
	1. Stock for sale ¹	2,212	579	3,446	3,489
	2. Stock in bond ²	428	—	327	—
	3. Other materials and supplies	60	—	—	—
	Sub-totals	2,700	579	3,773	3,489
5	Loans and advances receivable	—	—	—	—
6	Investments:				
	1. Provincial government bonds	—	—	—	20
	2. Mortgages and agreements for sale	—	—	—	5
	Sub-totals	—	—	—	25
7	Fixed assets ⁴	282	170	3,226	913
8	Deferred charges	—	—	156	—
9	Other assets	—	—	—	—
10	Total assets	4,870¹	862	8,528	6,490³
	Liabilities				
1	Accounts payable	478	—	2,196	1,767
2	Accrued expenditure and deferred credits	—	—	—	—
3	Loans and advances receivable	—	—	—	—
4	Mortgages and agreements for sale	—	—	—	—
5	Other liabilities	—	862	—	—
6	Total liabilities	478	862	2,196	1,767
	Net worth				
7	Interest-free working capital provided by provincial government	150	—	—	—
8	Reserves:				
	1. Contingencies	—	—	—	—
	2. Acquisition of capital assets	—	—	—	—
	3. Insurance	—	—	—	—
	4. Other	282	—	500	—
	Sub-totals	282	—	500	—
9	Surplus (unremitted to Provincial Treasurer)	3,960	—	5,832	4,723
10	Total net worth	4,392	—	6,332	4,723
11	Total liabilities and net worth	4,870¹	862	8,528	6,490³

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.

⁴ See explanatory comment on capital expenditures, page 6.

TABLE 6. Assets, Liabilities and Net Worth of Provincial Government Liquor Authorities as at March 31, 1970

Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon	Northwest Territories	Total	No.
thousands of dollars									
2,720	10,168	1,125	17,569	1,045	4,873	178	322	42,787	1
2,666	4,011	54	26	164	51	7	51	7,660	2
—	193	17	89	65	1	—	—	385	3
19,755	22,415	2,656	4,074	5,370	9,293	441	526	74,256	4
—	8,349	677	127	2,029	687	—	—	12,624	
412	204	54	25	7	—	—	—	762	
20,167	30,968	3,387	4,226	7,406	9,980	441	526	87,642	
—	—	—	—	—	259	—	—	259	5
—	—	—	—	—	—	—	—	20	6
—	27	—	51	—	—	—	—	83	
—	27	—	51	—	—	—	—	103	
13,926	—	—	1,538	8,671	2,500	—	—	31,226	7
313	—	—	—	—	—	—	—	469	8
—	—	—	—	10	—	—	—	10	9
39,792 ¹	45,367 ¹	4,583 ¹	23,499 ²	17,361 ³	17,664	626 ²	899	170,541	10
5,295	18,793	1,363	8	7,341	8,595	93	234	46,163	1
—	—	129	183	—	—	—	6	318	2
7,170	—	—	—	—	8,018	533	—	15,721	3
249	—	—	—	—	—	—	—	249	4
—	—	741	725	—	—	—	—	2,328	5
12,714	18,793	2,233	916	7,341	16,613	626	240	64,779	6
—	—	—	—	—	—	—	—	150	7
—	500	—	2,000	—	—	—	—	2,500	8
—	—	—	2,255	—	—	—	—	2,255	
989	1,000	—	—	—	—	—	—	1,989	
—	—	—	—	9,952	1,051	—	—	11,785	
989	1,500	—	4,255	9,952	1,051	—	—	18,529	
26,089	25,074	2,350	18,328	68	—	—	659	87,083	9
27,078	26,574	2,350	22,583	10,020	1,051	—	659	105,762	10
39,792 ¹	45,367 ¹	4,583 ¹	23,499 ²	17,361 ³	17,664	626 ²	899	170,541	11

¹ Excludes unearned licences and permits revenue collected on behalf of province: Nfld., 6; N.B., 53; Quebec, 2,018; Ontario, 271; Manitoba, 128; Alberta, 292.

² Includes the Saskatchewan Liquor Board and Liquor Licensing Commission.

³ Partly estimated.

TABLE 7. Production of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1966 to 1970

Type		1966	1967	1968	1969	1970
	'000 of					
Spirits	proof gal.	54,796	62,389	70,738	76,824	84,650
Wines ²	gal.	10,954	11,425	11,654	13,850	13,643
Beer	"	298,690	313,959	325,349	331,423	349,174

¹ See explanatory comment on page 8.

² On a calendar year basis.

TABLE 8. Warehousing Transactions in Spirits¹
Fiscal Years Ended March 31, 1966 to 1970

No.	Details	1966	1967	1968	1969	1970
		thousands of proof gallons				
1	In warehouse at beginning of year including transits	179,425	194,942	217,026	239,170	267,358
	Add:					
2	Warehoused during year from distillery	64,184	76,404	86,433	97,473	109,297
3	Otherwise warehoused	26	29	27	30	47
4	Total additions	64,210	76,433	86,460	97,503	109,344
	Deduct:					
	Entered for consumption:					
5	Matured	11,800	11,918	13,189	12,678	13,322
6	Unmatured	660	705	718	767	800
7	Exported in bond	13,866	14,700	18,676	18,883	23,668
8	Taken for redistillation	8,962	12,837	16,016	19,613	22,608
9	Otherwise accounted for	13,405	14,189	15,717	17,374	16,469
10	Total deductions	48,693	54,349	64,316	69,315	76,867
11	In warehouse at end of year	194,942	217,026	239,170	267,358	299,835

¹ See explanatory comment on page 8.

TABLE 9. Imports and Exports of Alcoholic Beverages¹
Fiscal Years Ended March 31, 1966 to 1970

Details		1966	1967	1968	1969	1970
	'000 of					
Spirits:						
Imports	\$	22,502	27,515	27,416	28,081	32,448
Exports of domestic stock	\$	118,018	126,827	155,257	158,528	191,282
Wines:						
Imports	\$	12,517	16,068	17,771	16,668	25,763
Exports of domestic stock	\$	36	46	125	87	160
Beer:						
Imports	\$	925	1,001	1,763	1,682	1,707
Exports of domestic stock	\$	4,485	4,510	3,951	3,863	4,270
Total:						
Imports	\$	35,944	44,584	46,950	46,441	59,618
Exports ²	\$	122,539	131,383	159,333	162,478	195,712
Spirits:						
Imports	proof gal.	3,723	5,030	4,910	5,402	6,507
Exports of domestic stock	"	13,810	14,588	18,317	19,009	23,393
Wines:						
Imports	gal.	3,511	4,509	4,841	4,257	6,647
Exports of domestic stock	"	9	12	29	24	40
Beer:						
Imports	"	557	629	1,171	1,045	1,033
Exports of domestic stock	"	3,544	3,566	3,181	3,170	3,682
Total:						
Imports	"	7,791	10,168	10,922	10,704	14,187
Exports ²	"	17,363	18,166	21,527	22,203	27,115

¹ See explanatory comment on page 9.

² Does not include foreign produce re-exported.

TABLE 10. Sales of Alcoholic Beverages by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	24,915	29,113	31,759	33,009	35,853
Prince Edward Island	6,242	6,909	7,781	8,586	9,086
Nova Scotia	44,711	47,403	51,397	58,651	63,528
New Brunswick	34,447	36,467	38,220	47,779	44,160
Quebec	298,207	320,409	353,449	311,984 ¹	390,029
Ontario	494,036	511,229	559,759	654,500	647,450
Manitoba	65,092	70,727	73,660	78,840	85,027
Saskatchewan	56,888	62,745	68,920	71,825	73,013
Alberta	95,068	105,488	116,206	125,789	140,488
British Columbia	141,140	155,952	169,086	184,988	205,878
Yukon	2,541	2,882	3,090	3,726	4,035
Northwest Territories	2,669	3,143	3,463	3,982	4,783
Totals	1,265,956	1,352,467	1,476,790	1,583,659	1,703,330

¹ Includes 8 per cent retail sales tax collected at outlets, 10,140.

TABLE 10 A. Sales of Spirits by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	8,570	11,210	12,362	13,239	13,956
Prince Edward Island	3,564	3,993	4,491	4,853	5,040
Nova Scotia	21,536	23,512	25,788	29,459	31,271
New Brunswick	15,894	17,469	18,373	24,913	20,121
Quebec	131,651	144,284	160,220	110,853	162,324
Ontario	252,651	257,759	291,653	359,442	324,421
Manitoba	28,499	32,342	34,622	37,577	40,632
Saskatchewan	25,285	29,299	32,431	34,441	34,650
Alberta	47,983	54,810	60,675	66,640	72,786
British Columbia	78,304	83,665	90,551	99,656	107,697
Yukon	1,173	1,377	1,527	1,800	1,925
Northwest Territories	1,268	1,562	1,675	1,960	2,398
Totals	636,478	661,282	734,368	784,833	817,201

TABLE 10 B. Sales of Wines by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	626	677	730	834	964
Prince Edward Island	377	401	436	479	541
Nova Scotia	3,056	3,166	3,414	3,876	4,624
New Brunswick	2,796	2,870	2,906	3,520	3,790
Quebec	28,504	31,427	35,056	26,792	42,012
Ontario	32,633	35,291	41,342	54,407	55,336
Manitoba	4,051	4,471	4,908	5,583	6,380
Saskatchewan	3,957	4,399	4,813	5,288	5,593
Alberta	6,546	7,780	8,778	10,249	12,543
British Columbia	12,194	12,867	14,815	18,227	22,179
Yukon	197	225	265	292	326
Northwest Territories	196	237	286	324	392
Totals	95,133	103,811	117,749	129,871	154,680

TABLE 10 C. Sales of Beer by Value

Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of dollars				
Newfoundland	15,719	17,226	18,667	18,936	20,933
Prince Edward Island	2,301	2,515	2,854	3,254	3,505
Nova Scotia	20,119	20,725	22,195	25,316	27,633
New Brunswick	15,757	16,128	16,941	19,346	20,249
Quebec	138,052	144,698	158,173	174,339	185,693
Ontario	208,752	218,179	226,764	240,651	267,693
Manitoba	32,542	33,914	34,130	35,680	38,015
Saskatchewan	27,646	29,047	31,676	32,096	32,770
Alberta	40,539	42,898	46,753	48,900	55,179
British Columbia	50,642	59,420	63,720	67,105	76,002
Yukon	1,171	1,280	1,298	1,634	1,784
Northwest Territories	1,205	1,344	1,502	1,698	1,993
Totals	554,445	587,374	624,673	668,955	731,449

TABLE 11. Sales of Alcoholic Beverages by Volume
Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	4,271	4,765	5,122	4,900	5,404
Prince Edward Island	956	982	960	1,154	1,232
Nova Scotia	8,592	8,879	9,212	9,983	10,121
New Brunswick	6,355	6,453	6,763	7,336	6,869
Quebec	92,967	96,981	103,241	104,718	107,614
Ontario	120,388	124,940	127,511	127,355	138,811
Manitoba	14,627	15,484	15,577	15,927	16,736
Saskatchewan	13,290	13,535	13,952	13,463	13,445
Alberta	21,539	22,810	24,340	25,380	27,515
British Columbia	28,471	32,921	34,645	35,395	39,469
Yukon	336	371	384	464	519
Northwest Territories	326	381	364	425	487
Totals	312,118	328,502	342,071	346,500	368,222

TABLE 11 A. Sales of Spirits by Volume
Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	257	336	364	347	369
Prince Edward Island	108	122	130	134	137
Nova Scotia	699	764	819	872	849
New Brunswick	473	518	538	701	510
Quebec	4,159	4,552	4,892	2,969	4,634
Ontario	8,724	8,474	9,383	10,836	9,779
Manitoba	885	999	1,046	1,078	1,170
Saskatchewan	799	949	986	968	991
Alberta	1,451	1,625	1,724	1,811	1,979
British Columbia	2,659	2,860	2,987	3,110	3,379
Yukon	32	37	40	45	49
Northwest Territories	31	39	37	45	53
Totals	20,277	21,275	22,946	22,916	23,899

TABLE 11 B. Sales of Wines by Volume
Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	55	57	58	59	66
Prince Edward Island	52	46	49	53	56
Nova Scotia	387	394	420	458	482
New Brunswick	341	343	341	398	409
Quebec	3,264	3,579	3,769	2,599	4,313
Ontario	4,024	4,119	4,652	5,861	5,857
Manitoba	520	568	611	698	794
Saskatchewan	565	615	633	648	682
Alberta	895	1,054	1,138	1,314	1,613
British Columbia	1,862	1,868	1,998	2,349	2,784
Yukon	18	21	23	25	29
Northwest Territories	17	19	22	25	30
Totals	12,000	12,683	13,714	14,487	17,115

TABLE 11 C. Sales of Beer by Volume
Fiscal Years Ended March 31, 1966 to 1970

	1966	1967	1968	1969	1970
	thousands of gallons				
Newfoundland	3,959	4,372	4,700	4,494	4,969
Prince Edward Island	796	814	781	967	1,019
Nova Scotia	7,506	7,721	7,973	8,653	8,790
New Brunswick	5,541	5,592	5,884	6,237	5,950
Quebec	85,544	88,850	94,580	99,150	98,667
Ontario	107,640	112,347	113,476	110,658	123,175
Manitoba	13,222	13,917	13,920	14,151	14,772
Saskatchewan	11,926	11,971	12,333	11,847	11,772
Alberta	19,193	20,131	21,478	22,255	23,923
British Columbia	23,950	28,193	29,660	29,936	33,306
Yukon	286	313	321	394	441
Northwest Territories	278	323	305	355	404
Totals	279,841	294,544	305,411	309,097	327,208

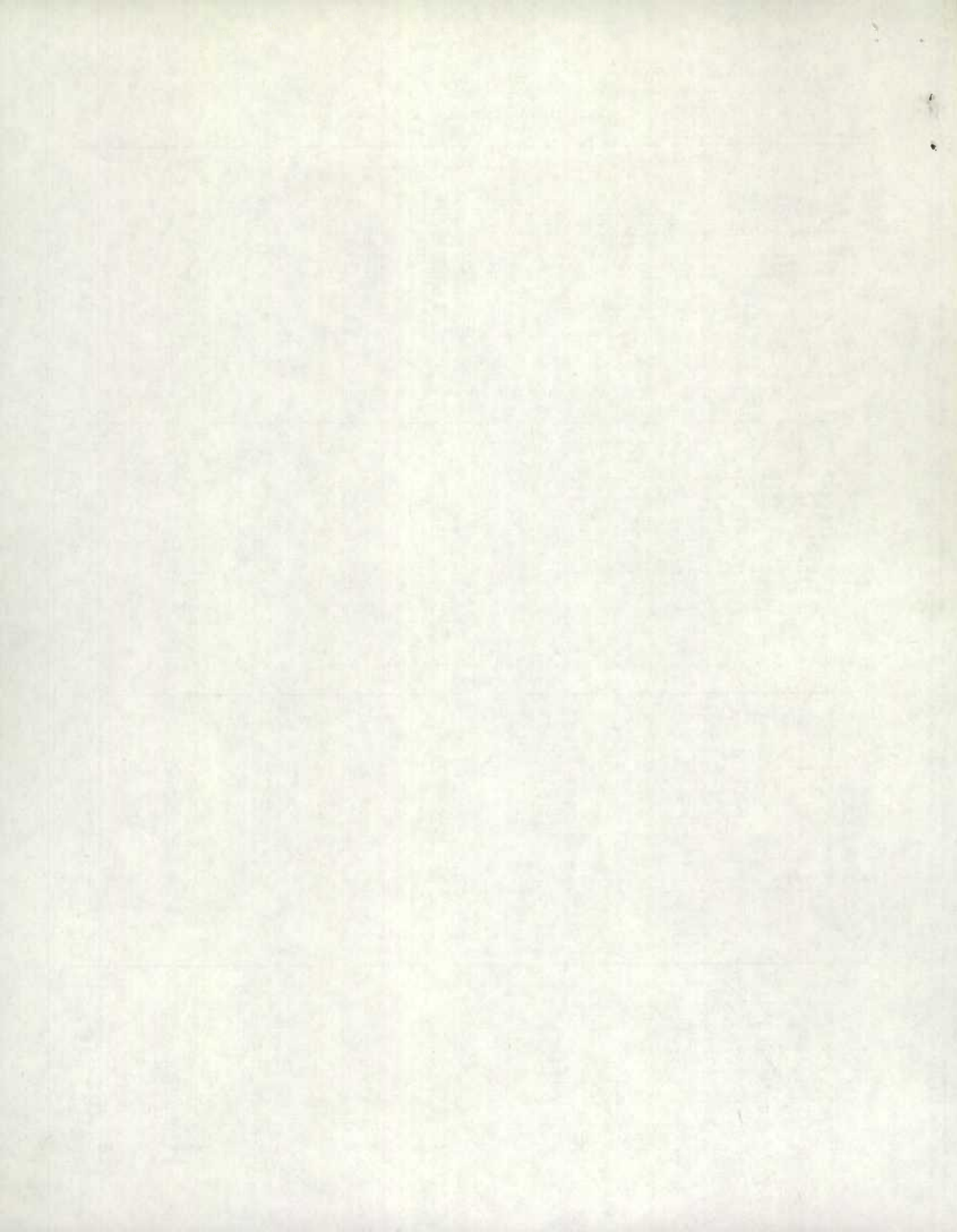


TABLE 12. Revenue of the Government of Canada Specifically Derived from the Control and Taxation of Alcoholic Beverages¹

Fiscal Years Ended March 31, 1966 to 1970

Nature of levy	1966	1967	1968	1969	1970
thousands of dollars					
On spirits:					
Excise duty	156,942	158,157	180,401	185,367	194,733
Licences	9	9	10	10	10
Import duty	36,208	40,858	42,607	41,678	49,547
Total on spirits	193,159	199,024	223,018	227,055	244,290
On wines:					
Excise taxes	4,402	4,752	5,327	5,860	6,991
Import duty	2,801	3,479	3,754	3,306	5,001
Total on wines	7,203	8,231	9,081	9,166	11,992
On beer:					
Excise duty	107,917	113,254	120,239	134,970	139,353
Licences	3	3	3	3	3
Import duty	314	352	660	608	622
Total on beer	108,234	113,609	120,902	135,581	139,978
Grand totals²	308,596	320,864	353,001	371,802	396,260

¹ For an explanation of federal taxes for which the producers and distributors of alcoholic beverages are liable, see text, page 5.

² Refunds and drawbacks of duties and taxes have not been deducted.

TABLE 13. Revenue of All Governments Specifically Derived from the Control, Taxation and Sale of Alcoholic Beverages

Fiscal Years Ended March 31, 1966 to 1970

Government	1966	1967	1968	1969	1970
thousands of dollars					
Government of Canada	308,596	320,864	353,001	371,802	396,260
Provincial and Territorial Governments:					
Newfoundland	8,512	9,879	10,537	11,806	12,916
Prince Edward Island	2,457	2,688	3,069	3,416	3,665
Nova Scotia	15,336	15,950	17,168	20,040	23,935
New Brunswick	12,295	12,815	13,360	17,633	17,662
Quebec	82,152	89,560	98,587	75,541	111,287
Ontario	126,740	135,154	150,632	194,013	180,404
Manitoba	21,328	23,408	23,701	25,789	27,941
Saskatchewan	18,911	21,632	24,589	25,754	26,476
Alberta	31,058	35,405	39,359	41,512	47,372
British Columbia	41,820	44,981	50,711	56,180	61,662
Sub-totals	360,609	391,472	431,713	471,684	513,320
Yukon	1,053	1,157	1,292	1,666	1,808
Northwest Territories	1,226	1,440	1,707	1,908	2,148
Totals, Provincial and Territorial Governments	362,888	394,069	434,712	475,258	517,276
Totals, all Governments	671,484	714,933	787,713	847,060	913,536

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