



Canada Revenue
Agency

Agence du revenu
du Canada



Table 1
Net excise duty assessed in dollars on spirits for fiscal years 2018-2019 and 2019-2020

Spirits containing	2018-2019 (\$)	2019-2020 (\$)
Not more than 7% of absolute ethyl alcohol by volume	-	-
More than 7% of absolute ethyl alcohol by volume	764,407,000	822,755,000
Spirits delivered to or imported by a licensed user	-	-
Total	813,055,000	877,352,000

Notes:

1. All amounts are rounded to the nearest thousand. The sum of the data may not add to the total, due to rounding.
2. Data are as of November 1, 2021 and are subject to change.
3. All amounts are the excise duties assessed, net of any approved refunds (duty assessed - refunds approved).
4. The assessed amounts reported here are those collected by the Canada Revenue Agency (CRA) only and exclude amounts collected by the Canada Border Services Agency (CBSA). As such, the amounts reported here will not align with other Government of Canada publications that contain the amount collected by both the CRA and the CBSA (e.g. Public Accounts).
5. The assessed amounts reported here use a different data source than those used to report for the Public Accounts and the Canada Revenue Agency Audited Financial Statements - Administered Activities. As such, the assessed amounts reported here may not align with those publications.
6. A hyphen [-] indicates that the information has been suppressed for confidentiality purposes.