

36.—Amount of Income Assessed for the purposes of the Income War Tax, by Provinces, for the fiscal years ended March 31, 1922-1923.

Provinces.	Amount of Income Assessed.	
	1922.	1923.
	\$	\$
Prince Edward Island.....	3,707,988	2,774,649
Nova Scotia.....	51,057,049	36,613,618
New Brunswick.....	35,238,694	29,309,120
Quebec.....	362,078,282	286,349,563
Ontario.....	598,456,379	481,223,381
Manitoba.....	134,039,184	88,634,308
Saskatchewan.....	89,942,132	57,513,057
Alberta.....	66,912,332	51,539,223
British Columbia.....	119,716,747	91,938,579
Yukon.....	1,380,383	1,626,667
Total.....	1,462,529,170	1,127,522,165
Adjustments.....	-	35,114,240
Total.....	1,462,529,170	1,092,407,925

37.—Number of Individual and Corporate Taxpayers, by Size of Incomes and Amount of Taxes paid, under the Income War Tax Act, fiscal years ended March 31, 1922 and 1923.

Income—Class.	Individuals.				Corporations.			
	1922.		1923.		1922.		1923.	
	No.	Amount.	No.	Amount.	No.	Amount.	No.	Amount.
		\$		\$		\$		\$
\$1,000 to \$6,000....	154,675	4,022,056	146,178	3,414,475	-	-	-	-
\$2,000 to \$6,000....	116,212	5,557,503	113,359	4,616,287	3,023	665,723	2,407	546,081
\$6,000 to \$10,000...	11,840	3,981,303	13,030	3,603,536	1,508	926,596	1,052	699,621
\$10,000 to \$20,000..	5,404	5,460,899	6,069	5,212,937	1,359	1,848,227	959	1,478,950
\$20,000 to \$30,000..	1,290	3,629,108	1,365	2,997,914	690	1,581,102	437	1,148,752
\$30,000 to \$50,000..	667	4,295,530	801	3,810,107	597	2,351,149	413	1,682,344
\$50,000 and over...	496	12,699,832	380	8,212,112	1,109	31,724,339	742	22,987,549
Total.....	290,584	39,646,231	281,182	31,867,368	8,286	39,097,136	6,010	28,543,297
Unclassified amount.....	-	824,778	-	490,046	-	110,668	-	269,113
Total.....	-	49,471,009	-	32,357,414	-	39,207,804	-	28,812,410
Refund.....	-	650,412	-	667,997	-	344,046	-	790,264
Total.....	-	39,820,597	-	31,689,417	-	38,863,758	-	28,022,146

II.—CURRENCY AND BANKING, LOAN AND TRUST COMPANIES.

1.—Canada's Monetary System.

Early trade in Canada was carried on by means of barter, which at times resulted (in transactions between Indians and fur traders) in the adoption of beads, blankets, etc., as recognized media of exchange. The practice, however, was purely a local one. Later, during the French period in Canada, while barter still formed perhaps the most important means of exchange between individuals and merchants, a more or less satisfactory currency system developed. Beaver and other furs, tobacco and wheat were at times used as substitutes for currency, the last named being at one time a legal tender. A rather inadequate system was that which developed during the period of French military occupation, when playing