

**10.—Statement showing Amounts collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, for the fiscal years ended March 31, 1923 and 1924.**

Provinces.	1923.			1924.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
Prince Edward Island.....	\$ 88,906	\$ -	\$ 88,906	\$ 52,544	\$ -	\$ 52,544
Nova Scotia.....	1,603,695	154,101	1,757,796	1,074,705	72,672	1,147,377
New Brunswick.....	1,044,080	127,144	1,171,224	679,185	133,027	812,212
Quebec.....	21,862,760	3,579,036	25,441,795	19,566,412	1,464,644	21,031,056
Ontario.....	25,435,613	6,144,924	31,580,537	24,666,094	2,122,819	26,788,913
Manitoba.....	4,348,513	913,597	5,262,110	3,878,239	380,087	4,258,326
Saskatchewan.....	1,527,606	219,663	1,747,169	1,125,926	89,068	1,214,994
Alberta.....	1,577,391	594,757	2,172,148	1,395,847	144,830	1,540,677
British Columbia.....	3,641,301	1,151,297	4,792,598	3,646,964	195,108	3,842,072
Yukon.....	39,935	-	39,935	52,848	-	52,848
Interest.....	-	147,044	147,044	-	150,426	150,426
<b>Gross Total.....</b>	<b>61,169,800</b>	<b>13,031,462</b>	<b>74,201,262</b>	<b>56,138,764</b>	<b>4,752,681</b>	<b>60,891,445</b>
Less Refunds.....	1,458,262	-	1,458,262	1,934,736	-	1,934,736
<b>Net Total.....</b>	<b>59,711,538</b>	<b>13,031,462</b>	<b>72,743,000</b>	<b>54,204,028</b>	<b>4,752,681</b>	<b>58,956,709</b>

**4.—Inland Revenue.**

Under the Inland Revenue Act (R.S. 1906, c. 5), the Department of Inland Revenue until 1918 had the control and management of standard weights and measures and of the collection of excise duties, of stamp duties, internal taxes, bridge and ferry tolls and rents. It administered the statutes which dealt with the adulteration of food and other articles, electricity and gas inspection, patent medicines, petroleum, naphtha and the analysis of fertilizers and feeding stuffs. The Department also established the food standards, which were put into force by Orders in Council under the authority of section 26 of the Adulteration Act. By Order in Council, dated May 18, 1918, the Department of Customs and the Department of Inland Revenue were amalgamated and combined under the name of the Department of Customs and Inland Revenue, under one Minister of the Crown. By Order in Council dated June 3, 1918, the administration of the Gas, Electric Light and Weights and Measures Inspection Acts, the Adulteration of Food, Commercial Feeding Stuffs, Fertilizers, Proprietary and Patent Medicine and Inspection of Water Meters Acts was transferred to the Department of Trade and Commerce, as from September 1, 1918. On June 4, 1921, the Department of Customs and Inland Revenue was consolidated, under one Minister, as the Department of Customs and Excise (11-12 George V, c. 26). For the year ended March 31, 1924, the total inland revenue of the Dominion amounted to \$162,284,885, as compared with \$144,249,547 in 1923.

**Canadian Excise Tariff.**—The following is a statement of the Canadian excise tariff, as existing on July 1, 1924:

Spirits—			
When made from raw grain, per proof gal..	\$9.00	Tobacco, per lb.....	\$0.20
When made from malted barley.....	9.02	Cigarettes, weighing not more than 3 lb. per thousand.....	6.00
When made from imported molasses or other sweetened matter free of customs duty, per proof gal.....	9.03	Cigarettes, weighing more than 3 lb. per thousand.....	11.00
Malt, per lb.....	0.03	Foreign raw leaf tobacco, unstemmed, per standard lb.....	0.40
Malt, imported, crushed or ground, per lb...	0.05	Foreign raw leaf tobacco, stemmed, per standard lb.....	0.60
Malt liquor, when made in whole or part from any other substance than malt, per gal.....	0.15	Canada twist tobacco, per lb.....	0.20
		Snuff, per lb.....	0.20
		Cigars, per M.....	3.00
		Cigars, when put up in packages of less than 10 each, per M.....	4.00