

3.—War Tax Revenue.

In Tables 8, 9, 10 and 11 are given statistics of revenue collected by war taxes for the fiscal year 1926 and previous years; in Table 8 by sources for the years 1915 to 1926, in Table 9 by items for the last six fiscal years, in Table 10 by collections of the Customs and Excise Dept. by provinces for the last fiscal year, and in Table 11 by Income and Business Profits War Taxes for the fiscal years 1925 and 1926. In the latter year, the Income Tax Branch, which collects these taxes, operated as a branch of the Department of Customs and Excise, having been transferred from the Department of Finance.

8.—War Tax Revenue during the fiscal years ended Mar. 31, 1915-1926.

Years.	Banks.	Trust and Loan Companies.	Insurance Companies.	Business Profits.	Income Tax.	Customs and Excise Department. ¹	Total War Tax Revenue.
	\$	\$	\$	\$	\$	\$	\$
1915.....						98,057	98,057
1916.....	1,300,447	324,250	459,247	—	—	1,536,838	3,620,782
1917.....	1,114,023	202,415	419,699	12,506,517	—	2,059,584	16,302,238
1918.....	1,115,758	209,129	496,540	21,271,084	—	2,227,390	25,379,901
1919.....	1,099,764	323,340	546,114	32,970,062	9,349,720	11,888,508	56,177,508
1920.....	1,170,223	274,216	638,731	44,145,184	20,263,740	15,587,707	82,079,801
1921.....	1,257,534	293,802	807,667	40,841,401	46,381,824	78,803,099	168,385,327
1922.....	1,293,697	283,994	749,959	22,815,667	78,684,355	73,656,499	177,484,161
1923.....	1,244,437	312,392	852,328	18,031,462	59,711,538	106,482,718	181,634,876
1924.....	1,236,957	308,632	857,587	4,752,681	54,204,028	120,876,376	182,036,261
1925.....	1,217,754	315,315	867,902	2,704,427	56,248,048	85,810,717	147,164,158
1926.....	1,176,869	326,714	950,221	1,178,449	55,571,962	98,097,106	157,296,320
Total.....	13,887,463	3,234,199	7,615,995	196,211,334	389,415,218	596,924,569	1,197,659,359

¹Amounts paid in to Receiver-General.

9.—Summary of War Tax Revenue collected by the Department of Customs and Excise during the fiscal years ended Mar. 31, 1921-1926.

(Accrued Revenue.)

Items.	1921.	1922.	1923.	1924.	1925.	1926.
	\$	\$	\$	\$	\$	\$
Licenses.....	179,080	119,118	68,420	58,020	36,211	35,666
Stamps.....	5,877,503	2,143,105	5,018,449	8,175,301	8,691,332	9,278,589
Matches.....	2,788,950	2,694,114	2,676,847	2,602,109	2,403,924	2,191,999
Automobiles.....	6,492,313	59,964	1,362,597	2,689,400	2,410,879	3,474,991
Confectionery.....	1,319,955	350,524	442,271	176,564	—	—
Playing cards.....	250,240	231,071	206,627	176,760	203,282	277,929
Cigars.....	—	—	289,524	357,495	323,557	321,807
Wines.....	72,696	122,974	159,370	151,580	66,840	95,459
Ale, beer and porter.....	4,942,882	1,246,523	2,612,463	4,234,539	4,669,337	5,466,628
Whiskey.....	3,687,599	708,544	—	—	—	—
Beverages and carbonic acid gas.....	—	—	372,235	162,282	38,938	38,279
Jewelry.....	1,044,176	108,147	—	—	—	—
Tea.....	4,329	—	—	—	—	—
Musical rolls, records, films, etc.....	807,227	12,975	—	—	—	—
Transportation.....	2,633,306	2,534,170	2,234,091	2,400,431	2,420,930	2,404,371
Embossed cheques.....	1,145,446	840,279	161,601	305,445	309,345	345,013
Embossed cheques (Departmental).....	—	—	355,141	352,120	311,357	149,585
Sales, domestic.....	27,909,902	44,820,162	62,685,520	71,834,937	51,253,498	57,253,867
Other domestic war tax revenue.....	133,442	—	—	—	13,853	—
Domestic Total.....	59,289,946	55,991,679	78,645,156	93,676,963	73,153,281	81,334,184
Importations—						
Sales.....	10,218,161	16,698,589	28,576,735	29,155,141	15,453,872	16,771,226
Excise.....	9,839,608	1,212,355	768,002	836,723	723,685	1,122,924
Gross Total Excise Taxes.....	79,346,815¹	73,902,614¹	107,989,893¹	123,668,847¹	89,330,838¹	99,228,334¹

¹Includes refunds, etc., \$514,906 in 1921, \$246,125 in 1922, \$1,507,175 in 1923, \$2,992,471 in 1924, \$3,520,120 in 1925, and \$1,131,229 in 1926.