

11.—Statement showing Amounts collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, for the fiscal years ended Mar. 31, 1925 and 1926.

Provinces.	1925.			1926.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
Prince Edward Island.....	\$ 38,698	\$ —	\$ 38,698	\$ 52,084	\$ —	\$ 52,084
Nova Scotia.....	847,447	28,335	875,782	688,996	30,704	719,700
New Brunswick.....	766,597	24,517	791,114	712,000	74,822	786,822
Quebec.....	20,147,700	695,063	20,842,763	18,825,321	274,891	19,100,212
Ontario.....	26,059,427	1,526,345	27,585,772	26,470,428	448,114	26,918,542
Manitoba.....	3,526,473	137,020	3,663,493	3,421,455	15,110	3,436,565
Saskatchewan.....	891,366	51,813	943,179	875,942	67,417	943,359
Alberta.....	1,189,579	48,366	1,237,945	1,445,281	26,849	1,472,130
British Columbia.....	3,930,493	192,969	4,123,467	4,170,063	235,542	4,405,605
Yukon.....	68,900	—	68,900	42,749	—	42,749
Interest.....	—	—	—	—	—	—
<b>Gross Total.....</b>	<b>57,466,693</b>	<b>2,794,427</b>	<b>60,171,110</b>	<b>56,704,319</b>	<b>1,173,449</b>	<b>57,877,768</b>
Less Refunds.....	1,218,640	—	1,218,640	1,132,337	—	1,132,337
<b>Net Total.....</b>	<b>56,248,053</b>	<b>2,794,427</b>	<b>59,042,480</b>	<b>55,571,982</b>	<b>1,173,449</b>	<b>56,745,431</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 Sept. 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 Mar. 31, 1926, the total inland revenue of the Dominion amounted to \$142,598,565, as compared with \$128,336,181 in 1925.<sup>1</sup>

**Canadian Excise Tariff.**—The following is a statement of the Canadian excise tariff, as existing on July 1, 1926:—

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

<sup>1</sup>These figures are exclusive of the collections under the Income War Tax Act and the Business Profits War Tax Act, as shown at the top of this page.