

degree received in kind. Both of these considerations render it improbable that so large a percentage of the total national income of Canada is brought under the notice of the income tax authorities as in Great Britain or the United States. Nevertheless, the data collected by the Income Tax Branch of the Department of Customs and Excise, in the course of its administration of the income war tax, are significant both with regard to the total income assessed and with regard to the distribution of that income among various classes of the population, as well as by size of income groups.

In Canada, in the fiscal year ended Mar. 31, 1921, 3,696 corporations and 190,561 individuals paid income tax on incomes aggregating \$912,410,429; in the following year 8,286 corporations and 290,584 individuals paid income tax on \$1,462,529,170; in the fiscal year ended 1923, 6,010 corporations and 281,182 individuals paid income tax on \$1,092,407,925; in the fiscal year ended 1924, 5,569 corporations and 239,036 individuals paid income tax on incomes aggregating \$1,108,827,871; in the fiscal year ended 1925, 6,236 corporations and 225,514 individuals paid income tax on incomes aggregating \$999,160,248, and in the fiscal year ended 1926, 5,738 corporations and 209,539 individuals paid income tax on incomes aggregating \$1,003,110,646. See Tables 36 to 38 for further details.

36.—Amount of Income Assessed for the Purposes of the Income War Tax, by Provinces, for the fiscal years ended March 31, 1922-1926.

Provinces.	Amount of Income Assessed.				
	1922.	1923.	1924.	1925.	1926.
	\$	\$	\$	\$	\$
Prince Edward Island.....	3,707,986	2,618,325	2,301,305	1,590,134	1,841,389
Nova Scotia.....	51,057,049	35,671,544	33,785,831	22,613,331	19,997,318
New Brunswick.....	35,238,694	28,450,436	22,809,357	19,500,707	19,098,829
Quebec.....	362,078,282	270,549,115	296,331,345	288,731,449	267,852,358
Ontario.....	598,456,379	469,654,705	473,015,674	436,971,432	466,678,836
Manitoba.....	134,939,184	86,665,622	92,286,842	73,497,253	67,156,023
Saskatchewan.....	89,942,132	56,568,615	50,778,824	40,415,300	35,848,382
Alberta.....	66,912,332	49,736,832	53,310,467	41,874,721	42,586,566
British Columbia.....	119,716,747	90,871,659	81,525,976	72,380,078	80,619,635
Yukon.....	1,380,383	1,621,072	1,882,450	1,575,843	1,431,310
Total.....	1,462,529,170	1,092,407,925	1,108,827,871	999,160,248	1,003,110,646

37.—Number of Individual and Corporate Taxpayers, by Size of Income and Amount of Taxes Paid under the Income War Tax Act, fiscal years ended Mar. 31, 1924-1926.

1.—INDIVIDUALS.

Income-Class.	1924.		1925.		1926.	
	Number.	Amount.	Number.	Amount.	Number.	Amount.
		\$		\$		\$
\$ 1,000 to \$ 6,000.....	127,718	3,096,580	126,481	2,993,574	115,758	2,836,490
\$ 2,000 to \$ 6,000.....	94,580	3,934,537	80,864	3,324,746	76,687	3,137,247
\$ 6,000 to \$10,000.....	10,140	3,187,012	11,129	2,904,998	10,250	2,898,189
\$10,000 to \$20,000.....	4,700	4,288,847	5,236	4,363,520	4,978	4,417,916
\$20,000 to \$30,000.....	1,047	2,521,615	983	2,413,905	1,009	2,433,720
\$30,000 to \$50,000.....	851	8,835,424	821	9,145,761	859	8,252,215
\$50,000 and over.....						
Total.....	239,036	25,834,016	225,514	25,146,502	209,539	23,965,777
Unclassified amount.....	-	533,799	-	350,379	-	324,486
Total.....	-	26,367,814	-	25,496,881	-	24,290,263
Refunds.....	-	710,478	-	340,113	-	440,788
Net Total.....	-	25,657,336	-	25,156,768	-	23,849,475