

taxes imposed on banks, trust and loan companies and insurance companies are collected by the Department of Finance. The excise war taxes, the business profits war tax and the income war tax are collected by the Customs and Excise Department, now the Department of National Revenue. The amounts of excise war taxes collected from different sources in the last six fiscal years are given in Table 9, while Table 10 contains the details by provinces for the latest year. The amounts collected in income war tax and business profits war tax are given by provinces for the two latest fiscal years in Table 11. (See also Tables 36 to 38 of this section).

#### 8.—War Tax Revenue received during the fiscal years ended Mar. 31, 1915-1927.

Years.	Banks.	Trust and Loan Companies.	Insurance Companies.	Business Profits.	Income Tax.	Customs and Excise Department. <sup>1</sup>	Total War Tax Revenue.
	\$	\$	\$	\$	\$	\$	\$
1915.....	-	-	-	-	-	98,057	98,057
1916.....	1,300,447	324,250	459,247	-	-	1,536,538	3,620,782
1917.....	1,114,023	202,415	419,699	12,506,517	-	2,059,584	16,302,238
1918.....	1,115,758	269,129	496,540	21,271,094	-	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	293,994	749,959	22,815,667	78,084,355	73,656,489	177,484,161
1923.....	1,244,437	312,392	852,328	13,031,462	59,711,538	106,482,718	181,634,875
1924.....	1,236,957	308,632	857,587	4,752,681	54,204,028	120,676,376	182,036,261
1925.....	1,217,754	315,315	867,902	2,704,427	56,248,043	85,810,717	147,164,158
1926.....	1,176,869	326,714	950,221	1,173,449	55,571,982	98,097,106	157,296,320
1927.....	1,174,665	335,368	947,630	710,102	47,386,309	105,613,160	156,167,434
<b>Total.....</b>	<b>14,402,128</b>	<b>3,569,567</b>	<b>8,593,825</b>	<b>196,922,036</b>	<b>427,801,519</b>	<b>702,537,749</b>	<b>1,353,826,823</b>

<sup>1</sup>Amounts paid in to Receiver-General.

#### 9.—Summary of Excise War Taxes collected by the Department of Customs and Excise (now the Department of National Revenue), during the fiscal years ended Mar. 31, 1922-1927.

(Accrued Revenue.)

Items.	1922.	1923.	1924.	1925.	1926.	1927.
	\$	\$	\$	\$	\$	\$
Licenses.....	119,118	68,420	58,020	36,211	35,666	37,036
Stamps.....	2,143,105	5,018,449	8,175,301	8,691,332	9,278,589	8,880,517
Matches.....	2,694,114	2,676,847	2,602,109	2,403,924	2,191,999	2,874,728
Automobiles.....	59,964	1,362,597	2,689,400	2,410,879	3,474,991	2,208,582
Confectionery.....	350,524	442,271	176,564	-	-	-
Playing cards.....	231,071	206,627	176,766	293,282	277,929	286,022
Cigars.....	-	289,524	357,495	323,537	321,807	311,701
Wines.....	122,974	159,370	151,580	66,849	95,459	113,069
Ale, beer and porter.....	1,246,523	2,612,463	4,234,539	4,669,337	5,466,628	5,198,503
Whiskey.....	708,644	-	-	-	-	-
Beverages and carbonic acid gas.....	-	372,235	162,282	38,938	38,279	27,550
Jewelry.....	108,147	-	-	-	-	-
Musical rolls, records, films, etc.....	12,975	-	-	-	-	-
Transportation.....	2,534,170	2,234,091	2,409,431	2,420,930	2,404,371	2,452,780
Embossed cheques.....	840,279	161,601	305,445	809,345	845,013	368,238
Embossed cheques (Departmental).....	-	355,141	352,120	311,357	149,585	76,521
Sales, domestic.....	44,820,162	62,685,520	71,834,987	51,253,498	57,253,867	63,940,130
Other domestic war tax revenue.....	-	-	-	13,853	-	-
<b>Domestic Total.....</b>	<b>55,991,670</b>	<b>78,645,156</b>	<b>93,676,983</b>	<b>73,153,291</b>	<b>81,334,184</b>	<b>86,790,368</b>
Importations—						
Sales.....	16,698,589	28,576,735	29,155,141	15,453,872	16,771,226	18,365,540
Excise.....	1,212,355	768,002	836,723	723,685	1,122,924	1,577,400
<b>Gross Total Excise Taxes.....</b>	<b>73,902,614</b>	<b>107,989,893</b>	<b>123,668,847</b>	<b>89,330,838</b>	<b>99,228,334</b>	<b>106,723,328</b>

<sup>1</sup> Includes refunds, etc., \$246,125 in 1922, \$1,507,175 in 1923, \$2,992,471 in 1924, \$3,520,120 in 1925, \$1,131,229 in 1926 and \$1,110,168 in 1927.