

11.—Amounts collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, fiscal years ended Mar. 31, 1926 and 1927.

Provinces.	1926.			1927.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	52,094	-	52,094	28,160	-	28,160
Nova Scotia.....	688,996	30,701	719,700	539,843	18,723	558,566
New Brunswick.....	712,000	74,822	786,822	524,820	11,426	536,246
Quebec.....	18,825,321	274,891	19,100,212	15,587,893	116,912	15,704,794
Ontario.....	26,470,428	448,114	26,918,542	22,631,659	287,199	22,918,858
Manitoba.....	3,421,455	15,110	3,436,565	2,393,250	105,758	2,499,008
Saskatchewan.....	875,942	87,417	963,359	658,257	30,860	689,117
Alberta.....	1,445,281	26,849	1,472,130	1,170,852	40,697	1,211,649
British Columbia.....	4,170,063	235,542	4,405,605	3,832,152	98,527	3,930,679
Yukon.....	42,749	-	42,749	19,334	-	19,334
<b>Gross Total.....</b>	<b>56,704,319</b>	<b>1,173,449</b>	<b>57,877,768</b>	<b>47,386,309</b>	<b>710,102</b>	<b>48,096,411</b>
Less Refunds.....	1,132,357	-	1,132,357	-	-	-
<b>Net Total.....</b>	<b>55,571,962</b>	<b>1,173,449</b>	<b>56,745,411</b>	<b>47,386,309</b>	<b>710,102</b>	<b>48,096,411</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. This 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 Stuff, 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 as the Department of Customs and Excise (11-12 George V, c. 26).

As from Apr. 1, 1927, the name of this Department, which collects the great bulk of the revenue of the Dominion, was changed to Department of National Revenue, by authority of 17 Geo. V., c. 34. This Act provides for three chief officers of the Department—the Commissioner of Customs, Commissioner of Excise and Commissioner of Income Tax, while an Assistant Commissioner of Customs may also be appointed. In the fiscal year ended Mar. 31, 1927, the gross amount of customs duties collected by the Department was \$158,966,367, as compared with \$143,933,110 in 1926 and \$120,222,454 in 1925. The total of excise duties and excise war taxes collected in the fiscal year ended Mar. 31, 1927, was \$155,863,241, as compared with \$142,598,565 in 1926 and \$128,336,181 in 1925. The total of income tax collected in the fiscal year ended Mar. 31, 1927, was \$47,386,309, and of business profits war tax \$710,102.