

ated and the totals paid in to the Receiver-General are given in Table 8. The 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 Department of National Revenue, formerly the Customs and Excise Department. 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 33 to 35 of this chapter.)

8.—War Tax Revenue received during the fiscal years ended Mar. 31, 1915-1928.

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	324,259	459,247	-	-	1,536,838	3,620,783
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	21,271,084	-	2,327,390	25,379,901
1919.....	1,099,764	323,340	546,114	32,970,062	9,349,720	11,898,608	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	907,687	40,841,401	46,381,824	78,803,999	168,385,827
1922.....	1,298,697	283,994	749,959	22,815,667	78,684,355	73,656,489	177,484,161
1923.....	1,244,437	312,392	852,328	13,031,462	59,711,538	106,482,719	181,634,875
1924.....	1,236,957	308,632	867,587	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	55,571,062	98,097,106	157,290,320
1927.....	1,174,665	335,368	947,830	710,102	47,886,309	105,613,160	156,167,434
1928.....	1,224,645	345,430	999,003	956,031	56,571,047	90,222,931	150,319,097
Total.....	15,626,773	3,311,397	9,532,828	197,878,067	484,373,566	732,769,680	1,504,145,919

¹ 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, 1923-1928.

(Accrued Revenue.)

Items.	1923.	1924.	1925.	1926.	1927.	1928.
	\$	\$	\$	\$	\$	\$
Licenses.....	68,420	58,020	36,211	35,666	27,036	35,839
Stamps.....	5,018,449	8,175,301	8,691,332	9,278,589	8,830,517	4,411,068
Matches.....	2,676,847	2,602,109	2,403,924	2,191,999	2,974,728	3,148,431
Automobiles.....	1,362,597	2,689,400	2,410,879	3,474,991	2,208,582	838,286
Confectionery.....	442,271	176,564	-	-	-	-
Playing cards.....	208,627	176,760	203,282	277,929	286,022	224,860
Cigars.....	289,524	357,495	323,557	321,807	311,701	320,627
Wines.....	159,370	151,580	66,840	95,459	118,080	170,987
Ale, beer and porter.....	2,612,463	4,234,539	4,669,337	5,466,628	5,198,603	6,320,590
Beverages and carbonic acid gas.....	372,235	162,232	38,938	38,279	27,550	-
Transportation.....	2,234,091	2,400,431	2,420,930	2,404,371	2,453,780	2,534,982
Embossed cheques.....	161,601	305,445	309,345	345,013	368,233	174,353
Embossed cheques (Departmental).....	355,141	352,120	311,357	149,585	76,521	174,957
Penalties and interest.....	-	-	-	-	-	146,783
Sales, domestic.....	62,685,520	71,834,937	51,253,498	57,253,867	63,940,130	55,379,084
Other domestic war tax revenue.....	-	-	13,853	-	-	-
Domestic Total.....	78,645,156	93,676,963	73,153,251	81,334,184	86,796,388	72,896,865
Importations—						
Sales.....	28,576,735	29,155,141	15,453,872	16,771,226	18,365,540	16,721,160
Excise.....	768,002	836,723	723,685	1,122,934	1,577,400	2,060,061
Gross Total Excise Taxes.....	107,989,893	123,668,827	89,330,538	99,228,344	106,723,228	91,662,066

¹ Includes refunds, etc., \$1,507,175 in 1923, \$2,992,471 in 1924, \$3,520,120 in 1925, \$1,131,229 in 1926, \$1,110,168 in 1927 and \$1,439,155 in 1928.