

11.—Amounts collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, fiscal years ended Mar. 31, 1927 and 1928.

Provinces.	1927.			1928.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	28,160	-	28,160	37,933	7,307	45,240
Nova Scotia.....	539,843	18,723	558,566	549,413	51,649	601,062
New Brunswick.....	524,820	11,426	536,246	655,234	35,313	690,547
Quebec.....	15,587,882	116,912	15,704,794	19,061,843	238,369	19,295,212
Ontario.....	22,631,659	287,199	22,918,858	25,614,930	511,373	26,126,303
Manitoba.....	2,393,250	105,758	2,499,008	3,141,123	20,151	3,161,274
Saskatchewan.....	658,257	30,860	689,117	775,075	29,316	804,391
Alberta.....	1,170,952	40,697	1,211,649	1,273,786	15,561	1,289,387
British Columbia.....	3,832,152	98,527	3,930,679	5,440,359	47,626	5,487,985
Yukon.....	19,334	-	19,334	21,351	-	21,351
Foreign.....	-	-	-	-	4,427	4,427
Total.....	47,886,349	710,102	48,096,411	56,571,047	956,032	57,527,079

Subsection 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 April 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, 1928, the gross amount of customs duties collected by the Department was \$171,868,959, as compared with \$158,966,369 in 1927 and \$143,929,093 in 1926. The total of excise duties and excise war taxes collected in the fiscal year ended Mar. 31, 1928, was \$149,724,171, as compared with \$155,863,241 in 1927 and \$142,598,565 in 1926. The total of income tax collected in the fiscal year ended Mar. 31, 1928, was \$56,571,047, and of business profits war tax \$956,031.