

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, 1915-1930.

Year.	Banks.	Trust and Loan Companies.	Insurance Companies.	Business Profits.	Income Tax.	Customs and Excise. ¹	Total War Tax Revenue.
	\$	\$	\$	\$	\$	\$	\$
1915.....	-	-	-	-	-	98,057	98,057
1916.....	1,300,447	324,250	459,247	-	-	1,538,838	3,620,782
1917.....	1,114,023	202,415	419,699	12,506,517	-	2,059,584	16,302,233
1918.....	1,115,758	269,129	496,540	21,271,084	-	2,227,990	25,379,901
1919.....	1,099,764	328,840	546,114	32,970,082	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	298,802	807,667	40,841,401	46,381,824	78,803,099	188,385,327
1922.....	1,293,697	283,994	749,959	22,815,667	78,684,355	73,956,489	177,484,161
1923.....	1,244,437	312,392	852,328	13,031,462	59,711,538	106,482,718	181,624,875
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	55,571,962	98,097,166	157,296,321
1927.....	1,174,665	335,368	947,830	710,103	47,386,309	105,613,160	156,167,434
1928.....	1,224,645	345,430	999,003	956,031	58,571,047	90,222,931	159,319,087
1929.....	1,242,399	7,641	894,864	455,232	58,422,323	83,007,283	145,029,742
1930.....	1,408,420	-	74,416	173,300	69,920,726	63,409,143	134,086,005 ²
Totals.....	18,277,592	2,922,635³	10,562,108	198,596,599	612,815,615	939,177,106	1,783,261,658²

¹ Amounts paid in to Receiver-General.

² There were refunds in excess of revenue, of \$626 for 1930.

³ This total does not take into account refunds of \$626 on account of Trust and Loan Companies for 1930.

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, 1925-1930.

(Accrued Revenue.)

Item.	1925.	1926.	1927.	1928.	1929.	1930.
	\$	\$	\$	\$	\$	\$
Licences.....	36,211	35,666	37,036	35,839	38,690	44,530
Stamps.....	8,691,332	9,278,589	8,890,517	4,411,086	3,867,810	5,559,844
Matches.....	2,403,824	2,191,999	2,874,728	2,148,431	1,502,393	1,794,556
Automobiles.....	2,410,879	3,474,991	2,208,582	838,286	1,025,661	742,471
Confectionery.....	-	-	-	-	-	-
Playing cards.....	203,232	277,929	286,022	224,860	268,752	291,184
Cigars.....	323,557	321,807	311,701	320,627	328,764	329,217
Wines.....	66,840	95,459	118,080	170,957	211,717	299,466
Ale, beer and porter.....	4,669,337	5,466,628	5,198,503	6,320,590	7,953,133	7,475,125
Beverages and carbonic acid gas.....	38,938	38,279	27,550	-	-	-
Transportation.....	2,420,930	2,404,371	2,452,730	2,534,982	2,647,801	650,172
Embossed cheques.....	309,345	345,013	368,233	174,858	13,276	3,973
Embossed cheques (Departmental).....	311,357	149,585	76,521	174,957	195,201	186,240
Penalties and interest.....	-	-	-	146,783	183,934	169,452
Sales, domestic.....	51,253,498	57,253,867	63,940,130	55,379,084	49,151,636	34,936,376
Other domestic war tax revenue.....	13,853	-	-	-	-	-
Domestic Totals.....	73,153,281	81,334,184	84,793,388	72,889,865	67,388,770	52,482,606
Importations—						
Sales.....	15,453,872	16,771,226	18,365,540	16,721,160	14,495,036	9,922,325
Excise.....	728,985	1,122,924	1,577,400	2,060,061	2,130,360	1,748,665
Gross Totals, Excise Taxes.....	89,330,658¹	99,228,334¹	106,723,328¹	91,662,986¹	84,014,166¹	64,153,596¹

¹ Includes refunds, etc., of \$3,527,120 in 1925, \$1,131,229 in 1926, \$1,110,168 in 1927, \$1,439,155 in 1928, \$1,006,883 in 1929 and \$744,453 in 1930.