

II.—Amounts Collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, fiscal years ended Mar. 31, 1929 and 1930.

Province.	1929.			1930.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	38,654	400	39,054	46,179	-	46,179
Nova Scotia.....	593,349	21,651	615,000	647,213	689	647,902
New Brunswick.....	553,686	6,199	559,885	611,978	-	611,978
Quebec.....	19,822,209	169,179	19,990,388	23,308,394	32,353	23,340,747
Ontario.....	28,690,232	162,262	28,852,494	33,128,632	124,582	33,253,214
Manitoba.....	3,272,606	9,629	3,282,235	3,707,769	10,356	3,718,125
Saskatchewan.....	894,494	51,082	945,576	1,037,406	955	1,038,360
Alberta.....	1,405,806	4,390	1,409,996	2,000,979	3,541	2,004,521
British Columbia.....	4,123,203	31,440	4,154,643	4,495,649	825	4,496,474
Yukon.....	28,233	-	28,233	19,857	-	19,857
Head Office.....	-	-	-	17,670	-	17,670
Totals.....	59,422,272	455,232	59,877,504	69,020,726	173,301	69,194,027

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 Stuffs, 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 departmental officers—the Commissioner of Customs, the Commissioner of Excise and the Commissioner of Income Tax, while an Assistant Commissioner of Customs may also be appointed. In the fiscal year ended Mar. 31, 1930, the gross amount of customs duties collected by the Department was \$199,011,628, as compared with \$200,479,505 in 1929, \$171,872,768 in 1928 and \$158,966,367 in 1927. The total of excise duties and excise war taxes collected in the fiscal year ended Mar. 31, 1930, was \$129,822,444, as compared with \$148,374,269 in 1929 and \$149,724,171 in 1928. The total of income tax collected in the fiscal year ended Mar. 31, 1930, was \$69,020,726, and of business profits war tax \$173,301.