

the figures of the assessed income have been generally accepted as furnishing a guide both to the amount and to the distribution of the total national income by classes. Estimates of the national income, based upon income tax statistics, have been published, for example, in Great Britain and in the United States.

In Canada, the income tax is a newer thing than in either of the above-mentioned countries; also, in a newer country than either, incomes are to a greater extent received in kind. Both of these considerations render it improbable that so large a percentage of the total national income of Canada is brought under the notice of the income tax authorities as in Great Britain or the United States. Nevertheless, the data collected by the Income Tax Branch of the Department of National Revenue in the course of its administration of the income war tax, are significant both with regard to the total income assessed and with regard to the distribution of that income among various classes of the population, as well as by size of income groups.

In Canada, in the fiscal year ended Mar. 31, 1921, 3,696 corporations and 190,561 individuals paid income tax on incomes aggregating \$912,410,429; in the following year 8,286 corporations and 290,584 individuals paid income tax on \$1,462,529,170; in the fiscal year ended 1923, 6,010 corporations and 281,182 individuals paid income tax on \$1,092,407,925; in the fiscal year ended 1924, 5,569 corporations and 239,036 individuals paid income tax on incomes aggregating \$1,108,027,871; in the fiscal year ended 1925, 6,236 corporations and 225,514 individuals paid income tax on incomes aggregating \$999,160,248; in the fiscal year ended 1926, 5,738 corporations and 209,539 individuals paid income tax on incomes aggregating \$1,003,110,646. In the fiscal year ended 1927, after the exemption limit had been raised from \$2,000 to \$3,000 for married and from \$1,000 to \$1,500 for single persons, 116,029 individuals and 5,777 corporations paid income tax on incomes aggregating \$744,184,891. In the fiscal year ended 1928, 122,026 individuals and 6,121 corporations paid income tax on incomes aggregating \$1,040,232,948, in the fiscal year ended 1929, 129,663 individuals and 7,438 corporations paid income tax on incomes aggregating \$1,195,402,266, and in the fiscal year ended 1930, 142,154 individuals and 7,957 corporations paid income tax on incomes aggregating \$1,325,193,444. See Tables 33 to 35 for further details.

**33.—Amount of Income Assessed for the Purposes of the Income War Tax, by Provinces, fiscal years ended Mar. 31, 1926-1930.**

Province.	Amount of Income Assessed.				
	1926.	1927.	1928.	1929.	1930.
	\$	\$	\$	\$	\$
Prince Edward Island.....	1,841,389	1,564,607	1,906,145	2,201,506	2,293,916
Nova Scotia.....	19,997,318	14,586,443	19,187,670	20,418,952	20,183,735
New Brunswick.....	19,098,829	14,727,822	15,855,847	16,638,582	16,743,421
Quebec.....	207,852,358	214,172,270	247,108,323	342,206,962	402,108,906
Ontario.....	466,878,836	330,875,841	501,698,431	554,038,353	599,709,588
Manitoba.....	67,156,023	50,118,279	73,008,012	69,131,365	83,659,145
Saskatchewan.....	35,848,382	27,080,457	39,130,703	45,770,126	42,729,044
Alberta.....	42,586,566	29,766,879	37,164,202	37,692,873	47,251,766
British Columbia.....	80,619,635	60,602,251	103,587,321	106,218,237	109,367,418
Yukon.....	1,431,319	690,945	1,586,234	1,085,310	1,146,595
<b>Totals.....</b>	<b>1,003,110,646</b>	<b>744,184,891</b>	<b>1,649,233,948</b>	<b>1,195,402,266</b>	<b>1,325,193,444</b>