

segregated 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 34 to 38 of this chapter.)

8.—War Tax Revenue Received, fiscal years ended Mar. 31, 1915-31.

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	459,347	-	-	1,536,838	3,620,782
1917.....	1,114,033	202,415	419,699	12,506,517	-	2,059,584	16,302,238
1918.....	1,115,758	269,129	496,540	21,271,084	-	2,227,390	25,379,901
1919.....	1,099,764	323,340	546,114	32,970,062	9,349,720	11,888,508	56,177,508
1920.....	1,170,223	274,316	638,731	44,145,184	20,263,740	15,587,707	82,079,801
1921.....	1,257,584	293,802	807,667	40,841,401	46,381,824	78,803,099	168,385,327
1922.....	1,293,607	283,994	749,959	22,815,667	78,684,355	73,856,489	177,484,161
1923.....	1,344,437	312,392	852,328	13,031,402	59,711,538	166,482,718	181,634,875
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	328,714	950,221	1,173,449	55,571,982	98,097,106	157,296,321
1927.....	1,174,665	335,368	947,830	170,102	47,386,309	105,613,160	156,167,434
1928.....	1,224,645	345,430	999,003	956,031	56,571,047	90,222,931	150,319,087
1929.....	1,342,399	7,641	894,854	455,232	59,422,323	83,007,283	145,029,742
1930.....	1,408,420	626 ²	74,416	173,300	69,020,726	63,409,143	134,085,379
1931.....	1,429,264	6	74,250	34,430	71,048,022	34,734,661	107,320,633
Totals.....	19,706,855	3,922,018	10,636,335	198,631,029	683,863,637	973,911,767	1,890,581,665

¹Amounts paid in to Receiver-General.

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

9.—Summary of Excise War Taxes Collected by the Department of Customs and Excise (now the Department of National Revenue), fiscal years ended Mar. 31, 1926-31.

(Accrued Revenue.)

Item.	1926.	1927.	1928.	1929.	1930.	1931.
	\$	\$	\$	\$	\$	\$
Licences.....	35,666	37,036	35,836	38,690	44,530	38,339
Stamps.....	9,278,589	8,880,517	4,411,086	3,867,819	5,659,844	3,609,180
Matches.....	2,191,989	2,874,728	2,148,431	1,502,395	1,794,556	1,838,232
Automobiles.....	3,474,991	2,208,582	898,286	1,025,661	742,471	398,444
Confectionery.....	-	-	-	-	-	-
Playing cards.....	277,929	296,023	224,860	268,752	291,184	290,035
Cigars.....	321,807	311,701	320,627	328,764	329,217	256,551
Wines.....	95,459	118,080	170,987	211,717	299,466	262,225
Ale, beer and porter.....	5,466,628	5,198,503	6,320,500	7,953,133	7,475,125	6,541,366
Beverages and carbonic acid gas.....	38,279	27,550	-	-	-	-
Transportation.....	2,404,371	2,452,780	2,534,922	2,647,801	650,172	204
Embossed cheques.....	345,013	368,238	174,333	13,276	3,973	790
Embossed cheques (Departmental).....	149,585	76,521	174,957	165,201	186,240	187,337
Penalties and interest.....	-	-	146,783	183,934	169,452	278,577
Sales, domestic.....	57,253,867	63,940,130	55,379,084	49,151,636	34,936,376	16,586,976
Other domestic war tax revenue.....	-	-	-	-	-	-
Domestic Totals.....	81,334,184	86,780,388	72,880,865	67,358,776	52,482,604	30,288,256
Importations—						
Sales.....	16,771,226	18,365,540	16,721,160	14,495,036	9,922,325	4,196,929
Excise.....	1,122,924	1,577,400	2,060,061	2,130,360	1,748,665	886,681
Gross Totals, Excise Taxes.....	99,228,334	106,723,328	91,662,086	84,014,166	64,153,596	35,371,966

¹Includes refunds, etc., of \$1,131,229 in 1926, \$1,110,168 in 1927, \$1,439,155 in 1928, \$1,006,883 in 1929, \$744,453 in 1930 and \$637,245 in 1931.