Government Revenue.—The taxation of motor vehicles, garages, chauffeurs, etc., is becoming a lucrative source of Provincial Government income. In every province the operation of automobiles and motor cycles is dependent on carrying licences duly issued by the various authorities, while similar licences permit the maintenance of garages and the driving of cars or trucks by hired chauffeurs. Perhaps the most recent form of levy on the use of motor vehicles is the gasolene tax, which has been assessed in all provinces since 1927. The following table shows the provincial revenue for the years 1931 and 1932, indicating, at the same time, the more important sources from which it is derived.

28.—Provincial Revenues from the Taxation of the Distribution and Operation of Motor Vehicles, for the years 1931 and 1932.

Province. Passenger Care. Trucks, etc. Motor Cycles. Licancee. Lic									
P. E. Island	Province.				Dealers Li-	and Chanf-	Tar on Motor Busee and		including Miscel- laneous
P. E. Island						•		•	-
P. E. Island	1021	. • 1	*	•	•	•	•	•	•
Nova Scotia	1901.	1			_			!	
Nova Scotia	D F Island	137 704	19 616	105	1 245	1 265		110 087	040 E4E
New Brunswick 612, 445 165, 795 - 6, 613 57, 250 4, 407 696, 481 1, 574, 035 Quebec 2, 977, 026 1, 364, 424 7, 523 20, 876 970, 535 16, 292 4, 405, 160 9, 895, 772 Manitoba 1, 12, 29, 989 1, 144, 456 2, 253 9, 750 98, 563 - 1, 094, 706 2, 115, 294 184, 600 7, 528 18, 495 24, 574 - 1, 310, 147 2, 924, 126 184, 660 7, 528 18, 597 57, 719 1, 472, 088 2, 931, 729 1932				9 326			1 700		
Quebec 2,977,026 1,364,424 7,523 20,876 970,535 16,292 4,465,160 9,895,772 Ontario¹ 3,066,140 1,482,243 11,770 35,498 709,058 99,322 10,810,914 16,606,222 Manitoba 778,490 214,245 2,253 9,750 98,863 -1,094,700 2,115,229 224,176 1,094,700 2,115,239 24,241 24,574 -1,094,700 2,115,239 2,241,286 -1,147,2082 2,921,115,239 24,575 18,597 57,710 1,472,088 2,931,729 2,922 1,753 2,357 1,765,700 3,865,233 2,372 Tetals 12,248,011 4,327,395 35,199 140,386 2,017,234 -22,546,119 22,546,119 42,231,027 Tetals 10,4,368 14,103 164 1,085 1,348 - 134,308 256,854 Nova Scotia 748,050 12,2488 2,131 6,780 86,147 1,086 957,781 2,064,606 New Brunswick				2,000					
Ontariol 3,066,140 1,482,243 11,770 35,488 709,058 99,322 10,810,914 16,606,222 Manitoba 778,490 114,456 2,353 9,750 98,563 -1,094,700 2,115,259 Saskatchewan 1,229,698 292,922 1,758 18,495 24,574 -1,310,147 2,234,172 2,224,172 -1,310,147 2,234,172 2,231,729 British Columbia 1,882,442 413,660 7,528 16,564 46,423 -1,765,700 3,865,233 Yukoo² 12,248,611 4,327,995 35,198 148,386 2,017,234 - 22,546,115 42,231,627 Tetals 104,368 14,103 164 1.085 1,348 - 134,398 2,568,545 P.E. Ialand 104,368 14,103 164 1.085 1,348 - 134,398 256,854 Nova Scotia 748,059 12,458 2,131 6,780 86,147 1,086 957,781 2,064,606 New Brunswick 573,122 1,337,907 7,025 19,488 860,288 29,806				7 599					
Manitoba									
Saskatchewan							39,022		
Alberta. 1.075.320 258.679 1.773 23.575 18.597 57.719 1.472.068 2.931.729 British Columbia 1.582,442 413.660 7.528 16.594 46.423 - 1.765.700 3.865.253 Yukoo 1.220 9.00 23 223 - 2.31 Tetaks 12,248,011 4,327,995 35,199 1.48,346 2,017,234 - 22,546,115 42,231,027 1932. P. E. Island 104.368 14.103 164 1.085 1.348 - 134,398 2.56.854 Nova Scotia. 748.050 212.458 2.131 6.780 86.147 1.086 957.781 2.064,606 New Brunswick 573,122 148.015 - 4.651 75,325 2.303 782.261 1.621,127 Quebec 2.572,312 1,337,907 7.025 19.488 366,286 29.806 5.260,172 10.671,373 Ontario 4.387.609 1.856.145 11,727 31,711 668,150 202.445 (3.510.755 21,100.214 Manitobs 712.370 118.600 2.160 - 99.906 15.200 1.514.260 2.479.050 Saskatchewan 1.144.831 267.613 1.480 13.385 59.312 711 1.328,961 2.479.050 Alberta. 1.290.828 413.705 1.907 19.575 15.808 13.644 1.551.227 3.348.54 British Columbia 1.389 727 48 - 2.083,511							[
Record R									
Yukoo² 1,220 900 24 224 — — — 2,372 Tetals 12,248,011 4,327,995 35,190 140,348 2,017,234 — 22,546,113 42,231,027 1932. P. E. Island 104,368 14,103 164 1.085 1,348 — 134,393 256,854 Nova Scotia 748,050 122,458 2,131 6,780 86,147 1,086 957,781 2,064,606 New Brunswick 573,122 148,015 — 4,651 75,325 2,303 782,264 1,621,127 Quebec 2,672,312 1,337,907 7,025 19,488 866,286 29,806 5,250,172 10,471,373 Ontario¹ 4,887,699 1,856,145 11,727 31,711 686,150 202,445 13,510,755 21,00,214 Manitoba 712,370 118,600 2,160 — 99,90 15,200 15,142,60 2,77,058 Salkatchewan 1,144,831 267,613 1,490<							31,719		
Tetals. 12,248,011 4,327,995 35,190 140,346 2,017,234 - 22,546,115 42,231,027 1932. P. E. Island . 104,368 14,103 164 1.085 1,348 - 134,398 256,854 Nova Scotia. 748,050 212,458 2,131 6,780 86,147 1,086 957,781 2,046,606 New Brunswick 573,122 188,015 7,025 19,489 366,286 29,806 5,260,172 10,671,373 Ontariol 4,387,609 1,856,145 11,727 31,711 686,150 202,445 (3,510,755 21,100,214 Manitobs . 7712,370 118,600 2,160 - 99,900 15,200 1,514,200 2,479,050 Saskatchewan 1,144,831 267,613 1,480 13,855 59,312 711 1,328,951 2,437,058 Alberta . 1,290,828 413,705 1,907 19,575 15,808 13,044 1,551,227 3,334,854 Sritish Columbia 1,405,735 382,514 6,708 12,524 136,760 - 2,083,511 4,032,039 Yukon* . 1,389 727 48 2,083,511						#0,423		1,100,100	
P. E. Island 104, 368 14, 103 164 1, 085 1, 348 - 134, 398 256, 854 Nova Scotia 748, 050 212, 458 2, 131 6, 780 86, 147 1, 086 957, 781 2, 064, 606 New Brunswick 573, 122 148, 015 - 4, 651 75, 325 2, 303 782, 261 1, 621, 127 Quebec 2, 672, 312 1, 337, 907 7, 025 19, 458 366, 286 29, 806 5, 256, 172 10, 671, 373 Ontariol 4, 387, 609 1, 856, 145 11, 727 31, 711 666, 150 202, 445 (3, 510, 755 21, 100, 214 Manitobs 712, 370 118, 600 2, 160 - 99, 90 15, 200 1, 514, 260 2, 479, 050 Saskatchewan 1, 144, 831 267, 613 1, 480 13, 385 59, 312 711 1, 328, 951 2, 471, 058 Alberts 1, 290, 828 413, 705 1, 907 19, 575 15, 808 13, 644 1, 551, 227 3, 334, 854 British Columbia 1, 405, 735 382, 514 6, 708 12, 524 136, 760 - 2, 063, 511 4, 032, 039 Yukon* 1, 389 727 48 2, 063, 511 4, 032, 039 Yukon* 1, 389	1 ukud	1,220	930		224			i	2,012
P. E. Island 104, 368 14, 103 164 1, 085 1, 348 - 134, 398 256, 854 Nova Scotia 748, 050 212, 458 2, 131 6, 780 86, 147 1, 086 957, 781 2, 064, 606 New Brunswick 573, 122 148, 015 - 4, 651 75, 325 2, 303 782, 261 1, 621, 127 Quebec 2, 672, 312 1, 337, 907 7, 025 19, 458 366, 286 29, 806 5, 256, 172 10, 671, 373 Ontariol 4, 387, 609 1, 856, 145 11, 727 31, 711 666, 150 202, 445 (3, 510, 755 21, 100, 214 Manitobs 712, 370 118, 600 2, 160 - 99, 90 15, 200 1, 514, 260 2, 479, 050 Saskatchewan 1, 144, 831 267, 613 1, 480 13, 385 59, 312 711 1, 328, 951 2, 471, 058 Alberts 1, 290, 828 413, 705 1, 907 19, 575 15, 808 13, 644 1, 551, 227 3, 334, 854 British Columbia 1, 405, 735 382, 514 6, 708 12, 524 136, 760 - 2, 063, 511 4, 032, 039 Yukon* 1, 389 727 48 2, 063, 511 4, 032, 039 Yukon* 1, 389	Tetals	12.248.011	4.327.995	35,190	140.346	2.017.286	_	22,546,118	42,231,027
P. E. Island 104,368 14,103 164 1,085 1,348 - 134,308 256,854 Nova Scotia 748,050 212,458 2,131 6,780 86,147 1,086 957,781 2,064,606 New Brunswick 573,122 1,857,907 7,025 19,458 366,286 29,806 5,250,172 10,471,373 Ontsriol 4,387,609 1,856,145 11,727 31,711 666,150 202,445 (3,510,755 21,100,214 Manitoba 719,370 118,600 2,160 - 99,90 15,200 1,514,260 2,479,050 Saskatchewan 1,144,831 267,613 1,480 13,885 59,312 711 1,328,951 2,447,038 Alberta 1,290,828 13,055 1,907 19,575 15,808 13,644 1,551,227 3,334,834 British Columbia 1,405,735 382,514 6,708 12,524 136,760 - 2,083,511 4,032,039 Yukon* 1,389 727 48 2,083,511 4,032,039 Yukon* 1,389 727 48 2,083,511 4,032,039 Yukon* 1,389 727 48								,	[
P. E. Island 104,368 14,103 164 1,085 1,348 - 134,308 256,854 Nova Scotia 748,050 212,458 2,131 6,780 86,147 1,086 957,781 2,064,606 New Brunswick 573,122 1,857,907 7,025 19,458 366,286 29,806 5,250,172 10,471,373 Ontsriol 4,387,609 1,856,145 11,727 31,711 666,150 202,445 (3,510,755 21,100,214 Manitoba 719,370 118,600 2,160 - 99,90 15,200 1,514,260 2,479,050 Saskatchewan 1,144,831 267,613 1,480 13,885 59,312 711 1,328,951 2,447,038 Alberta 1,290,828 13,055 1,907 19,575 15,808 13,644 1,551,227 3,334,834 British Columbia 1,405,735 382,514 6,708 12,524 136,760 - 2,083,511 4,032,039 Yukon* 1,389 727 48 2,083,511 4,032,039 Yukon* 1,389 727 48 2,083,511 4,032,039 Yukon* 1,389 727 48									1
Nova Scotia	1932.	!	•					!	1
Nova Scotia	D F Island	104 240	14 100	164	1 002	1 1 100		124 200	060 064
New Brunswick 573, 122 148, 015 7, 025 19, 486 36, 286 28, 286 11, 621, 127 (12, 12, 12, 12, 12, 12, 12, 12, 12, 12,									
Quebec. 2.672,312 1,337,907 7,025 19,488 866,288 298,286 29.806 5.250,172 10,471,373 Ontario! 4,887,609 1,856,145 11,727 31,711 686,150 202,445 13,510,755 21,100,214 Manitoba. 712,370 118,600 2,160 99,960 15,200 1,51,246 2,479,050 Saskatchewan 1,144,831 297,613 1,490 19,575 15,806 31,490 711 1,328,951 2,479,050 Alberta. 1,200,828 413,705 1,907 19,575 15,806 13,644 1,551,227 3,334,854 British Columbia 1,405,735 382,514 6,708 12,524 136,760 2,053,511 4,032,039 Yukon* 1,389 727 48 - 2,053,511 4032,039									
Ontariol 4.887,609 1,856,145 11,727 31,711 668,150 202,445 13,510,755 21,100,214 Manitoba 712,370 118,600 2,160 99,960 15,200 1,514,260 2,747,050 Saskatchewan 1,144,831 267,613 1,480 13,885 59,312 711 1,328,961 2,247,032 Alberta 1,290,828 413,705 1,907 19,575 15,808 13,444 1,551,227 3,334,854 British Columbia 1,405,735 382,514 6,708 12,524 136,760 2,063,511 2,063,511 4,032,039 Yukon³ 1,389 727 48 - - - - - 2,063,511 2,432									
Manitoba. 712,370 118,600 2,160 99,960 15,200 1,514,260 2,479,050 Saskatchewan 1,144,831 267,613 1,480 13,385 59,312 711 1,328,951 2,847,038 Alberta 1,290,828 413,705 1,907 19,575 15,808 13,044 1,551,227 3,334,835 British Columbia 1,405,735 382,514 6,708 12,524 136,760 2,053,511 4,032,039 Yukon* 1,389 727 48 - - - 2,053,511 4,032,039		4 387 600	1 958 145					12 510 755	10,941,040
Saskatchewan 1.144,831 287,613 1.480 13.385 59.312 711 1.328,961 2.487,638 Alberta 1.290,828 413.705 1.907 19.575 15.808 13.044 1.551,227 3.334,854 British Columbia 1,405,735 382,514 6.708 12.524 136,760 2,083,511 4.032,039 Yukon* 1,389 727 48 - - - 2,083,511 4.032,039					91,711				
Alberta					12 095			1 200 081	9 047 020
British Columbia 1,405,735 382,514 6,708 12,524 136,760 - 2,053,511 4,032,039 Yukon 1,389 727 48 - 2,482									
Yukon ²									
						100,700	[2,000,011	
Totals 13,040,614 4,751,787 23,350 109,198 2,007,006 264,505 27,083,314 48,209,587	I UEOH	1,308	127	10					2,402
	Totals.	13.010.614	4.751.782	23, 250	199,198	2.997.996	264.595	27.983.214	48,265,587
	_ 5	1-,,	-,	30,000	1	1 -,,	,	,-50,610	

¹ Revenue figures for Ontario are for fiscal year ended Oct. 31. ² No gasolene tax.

Imports and Exports of Motor Vehicles.—Imports and exports of motor vehicles in the fiscal years ended 1908 to 1932 are shown, by numbers of cars and by values, in Table 39. In the earlier years the imports of cars far exceeded the exports, but as the Canadian automobile manufacturing industry became established, exports commenced to exceed imports and in the four fiscal years up to and including 1926 averaged between two or three times the value of the imports. During the fiscal year 1927, however, while the exports almost maintained the high figures of previous years, the imports increased so much as again to approach the value of the exports, and in the fiscal year 1928 the imports exceeded the exports by nearly \$9,000,000, owing to a continued increase in the importation of motor vehicles of all kinds and to the contraction in exports caused by the closing down of the factories of one of the largest makers of low-priced cars, pending the introduction of new