

**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 gasoline 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.

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

| Province.                  | Passenger Cars.   | Trucks, etc.     | Motor Cycles. | Dealers' Licences. | Operators and Chauffeurs. | Mileage Tax on Motor Buses and Trucks. | Gasoline Tax.     | Total, including Miscellaneous Revenue. |
|----------------------------|-------------------|------------------|---------------|--------------------|---------------------------|--|-------------------|---|
|                            | \$                | \$               | \$            | \$                 | \$                        | \$                                     | \$                | \$                                      |
| <b>1931.</b>               |                   |                  |               |                    |                           |  |                   |   |
| P. E. Island.....          | 117,784           | 13,818           | 125           | 1,345              | 1,365                     | -                                      | 112,867           | 248,565                                 |
| Nova Scotia.....           | 807,446           | 221,098          | 2,336         | 7,382              | 90,869                    | 1,708                                  | 878,082           | 2,067,694                               |
| New Brunswick.....         | 612,445           | 165,795          | -             | 6,613              | 57,250                    | 4,017                                  | 696,481           | 1,574,035                               |
| Quebec.....                | 2,977,026         | 1,364,424        | 7,523         | 29,876             | 970,535                   | 16,292                                 | 4,405,160         | 9,895,772                               |
| Ontario <sup>1</sup> ..... | 3,066,140         | 1,452,243        | 11,770        | 35,498             | 709,058                   | 99,322                                 | 10,810,914        | 16,006,222                              |
| 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         | 2,924,126                               |
| Alberta.....               | 1,075,320         | 258,679          | 1,773         | 23,375             | 18,597                    | 57,719                                 | 1,472,068         | 2,931,729                               |
| British Columbia.....      | 1,582,442         | 413,660          | 7,528         | 16,894             | 46,423                    | -                                      | 1,765,700         | 3,865,253                               |
| Yukon <sup>2</sup> .....   | 1,220             | 930              | 24            | 234                | -                         | -                                      | -                 | 2,372                                   |
| <b>Totals.....</b>         | <b>12,248,011</b> | <b>4,327,395</b> | <b>35,190</b> | <b>140,346</b>     | <b>2,017,234</b>          | <b>-</b>                               | <b>22,546,119</b> | <b>42,231,027</b>                       |
| <b>1932.</b>               |                   |                  |               |                    |                           |  |                   |   |
| 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                                  | 782,264           | 1,621,127                               |
| Quebec.....                | 2,672,312         | 1,337,907        | 7,025         | 19,488             | 866,286                   | 29,806                                 | 5,250,173         | 10,471,373                              |
| Ontario <sup>1</sup> ..... | 4,387,609         | 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                                 | 1,514,260         | 2,479,050                               |
| Saskatchewan.....          | 1,144,831         | 267,613          | 1,496         | 13,385             | 59,312                    | 711                                    | 1,328,951         | 2,847,038                               |
| Alberta.....               | 1,290,828         | 415,705          | 1,907         | 19,375             | 15,808                    | 13,044                                 | 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 <sup>2</sup> .....   | 1,359             | 727              | 48            | -                  | -                         | -                                      | -                 | 2,432                                   |
| <b>Totals.....</b>         | <b>13,040,614</b> | <b>4,751,787</b> | <b>33,350</b> | <b>109,198</b>     | <b>2,007,096</b>          | <b>264,595</b>                         | <b>27,083,316</b> | <b>48,109,587</b>                       |

<sup>1</sup> Revenue figures for Ontario are for fiscal year ended Oct. 31.    <sup>2</sup> No gasoline 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