

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 by the Receiver-General, fiscal years ended Mar. 31, 1915-32.

Year.	Banks.	Trust and Loan Companies.	Insurance Companies.	Business Profits. ²	Income Tax.	Customs and Excise. ¹	Total War Tax Revenue.
	\$	\$	\$	\$	\$	\$	\$
1915.....	-	-	-	-	-	98,067	98,067
1916.....	1,300,447	324,250	459,247	-	-	1,536,838	3,620,782
1917.....	1,114,023	202,415	419,699	12,506,517	-	2,059,584	16,302,238
1918.....	1,115,758	269,129	496,540	21,271,084	-	2,227,890	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	274,216	638,731	44,145,184	20,263,740	15,587,707	82,079,801
1921.....	1,257,534	293,802	807,667	40,841,401	46,381,824	78,803,099	168,385,327
1922.....	1,293,697	283,984	749,959	22,815,667	78,684,355	73,656,489	177,844,161
1923.....	1,244,437	312,392	852,328	13,061,462	59,711,538	106,482,718	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	867,802	2,704,427	56,248,043	85,810,717	147,164,158
1926.....	1,176,869	326,714	950,221	1,173,449	55,671,962	98,097,108	157,296,321
1927.....	1,174,665	335,368	947,830	710,102	47,386,309	105,613,160	156,167,434
1928.....	1,234,645	345,430	999,003	956,031	56,571,047	90,232,931	150,819,087
1929.....	1,242,399	7,641	894,864	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	134,088,379
1931.....	1,429,264	6	74,350	34,430	71,048,022	34,734,661	107,320,633
1932.....	1,390,121	-	12,152	3,000	61,254,400	59,606,391	122,268,064
Totals.....	21,096,977	3,922,618	10,648,516	198,544,029	745,118,037	1,833,518,158	2,012,847,729

¹Amounts paid in to Receiver-General.

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

³Although this tax was not charged upon profits accruing after Dec. 31, 1920 (see 14-15 Geo. V, c. 10), belated revenue therefrom continued to be received up till 1932.

9.—Summary of Excise War Taxes Collected by the Department of National Revenue, (formerly the Department of Customs and Excise), fiscal years ended Mar. 31, 1927-32.

(Accrued Revenue.)

Item.	1927.	1928.	1929.	1930.	1931.	1932.
	\$	\$	\$	\$	\$	\$
Licences.....	37,036	35,839	38,690	44,530	38,339	37,127
Stamps.....	8,880,517	4,411,086	3,867,810	5,559,844	3,609,180	2,852,913
Matches.....	2,874,728	2,148,431	2,148,395	1,794,556	1,838,232	1,949,470
Automobiles.....	2,208,582	838,286	1,025,661	742,471	398,444	332,668
Playing cards.....	286,022	224,860	286,752	291,184	290,035	276,528
Cigars.....	311,701	320,627	328,764	329,217	256,551	217,638
Wines.....	1,408,420	170,987	1,111,717	299,466	262,225	258,061
Ale, beer and porter.....	5,198,503	6,320,590	7,953,133	7,475,125	6,541,366	6,297,859
Beverages and carbonic acid gas.....	27,550	-	-	-	-	-
Transportation.....	2,452,780	3,534,982	2,647,801	650,172	204	-
Embossed cheques.....	368,238	174,353	13,276	3,973	790	-
Embossed cheques (Departmental).....	76,521	174,957	195,201	186,240	187,337	194,372
Penalties and interest.....	-	146,783	183,934	169,452	278,577	219,032
Sales, domestic.....	63,940,130	55,379,084	49,151,636	34,936,376	16,586,976	34,557,788
Domestic Totals.....	86,780,388	72,890,865	67,388,770	62,482,606	30,288,256	47,193,756
Importations—						
Sales.....	18,365,540	16,721,160	14,495,036	9,922,325	4,196,929	7,834,822
Excise.....	1,577,400	2,060,061	2,130,360	1,748,665	886,681	263,506
Special excise 1 p.c.....	-	-	-	-	-	4,982,217