

11.—Amounts Collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, fiscal years ended Mar. 31, 1931 and 1932.

Province.	1931.			1932.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	45,671	—	45,671	40,930	—	40,930
Nova Scotia.....	666,009	-22	665,987	833,836	—	833,836
New Brunswick.....	612,947	—	612,947	530,532	—	530,532
Quebec.....	23,057,571	5,497	23,063,068	20,671,026	3,000	20,674,026
Ontario.....	34,713,871	26,655	34,740,526	30,268,306	—	30,268,306
Manitoba.....	3,537,771	—	3,537,771	2,232,348	—	2,232,348
Saskatchewan.....	932,954	—	932,954	403,481	—	403,481
Alberta.....	2,316,043	2,300	2,318,343	1,853,848	—	1,853,848
British Columbia.....	5,106,454	—	5,106,454	4,403,853	—	4,403,853
Yukon.....	19,034	—	19,034	10,360	—	10,360
Head Office.....	9,697	—	9,697	5,560	—	5,560
Totals.....	71,048,022	34,430	71,082,452	61,254,400	3,000	61,257,400

Subsection 4.—Inland Revenue.

Under the Inland Revenue Act (R.S.C., 1906, c. 5), the Department of Inland Revenue had the control and management of standard weights and measures and of the collection of excise duties, of stamp duties, internal taxes, bridge and ferry tolls and rents until 1918. It administered the Statutes which dealt with the adulteration of food and other articles, electricity and gas inspection, patent medicines, petroleum, naphtha and the analysis of fertilizers and feeding stuffs. This Department also established the food standards, which were put into force by Orders in Council under the authority of section 26 of the Adulteration Act. By Order in Council dated May 18, 1918, the Department of Customs and the Department of Inland Revenue were amalgamated and combined under the name of the Department of Customs and Inland Revenue, under one Minister of the Crown. By Order in Council dated June 3, 1918, the administration of the Gas, Electric Light, and Weights and Measures Inspection Acts, the Adulteration of Food, Commercial Feeding Stuff, Fertilizers, Proprietary and Patent Medicine, and Inspection of Water Meters Acts was transferred to the Department of Trade and Commerce, as from Sept. 1, 1918. On June 4, 1921, the Department of Customs and Inland Revenue was consolidated as the Department of Customs and Excise (11-12 George V, c. 26). As from April 1, 1927, the name of this Department, which collects the great bulk of the revenue of the Dominion, was changed to Department of National Revenue by authority of 17 Geo. V, c. 34. This Act provides for three chief departmental officers—the Commissioner of Customs, the Commissioner of Excise and the Commissioner of Income Tax, while an Assistant Commissioner of Customs may also be appointed.

In the fiscal year ended Mar. 31, 1932, the gross amount of customs duties collected by the Department was \$113,997,851, as compared with \$149,250,992 in 1931, \$199,011,628 in 1930, \$200,479,505 in 1929, \$171,872,768 in 1928 and \$158,966,367 in 1927. The total of excise duties and excise war taxes collected in the fiscal year ended Mar. 31, 1932, was \$109,586,366, as compared with \$93,986,975 in 1931, \$129,822,444 in 1930 and \$148,376,494 in 1929. The total of income tax collected in the fiscal year ended Mar. 31, 1931, was \$71,048,022, and of business profits war tax \$34,430, and in the fiscal year ended Mar. 31, 1932, the total of income tax