

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 May 1, 1928. The following table shows the provincial revenue for the years 1932 and 1933, 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 1932 and 1933.

Province.	Passenger Cars.	Trucks.	Motor Cycles.	Dealers' Licences.	Operators and Chauffeurs.	Mileage Tax on Motor Buses and Trucks.	Gasolene Tax.	Total, including Miscellaneous Revenue.
	\$	\$	\$	\$	\$	\$	\$	\$
1932.								
P. E. Island.....	104,368	14,196	164	1,085	1,348	-	134,398	256,854
Nova Scotia.....	748,050	213,990	2,131	6,780	86,147	1,086	957,781	2,064,606
New Brunswick...	573,122	151,107	-	4,651	75,325	2,303	782,261	1,621,127
Quebec.....	2,672,312	1,337,907	7,025	19,488	866,286	29,806	5,250,172	10,471,373
Ontario ¹	4,387,609	1,888,354	11,727	31,711	691,348	202,445	13,510,755	21,100,214
Manitoba.....	712,370	119,190	2,160	-	100,730	15,200	1,514,260	2,479,050
Saskatchewan.....	1,144,831	267,613	1,480	13,385	59,423	711	1,328,951	2,847,038
Alberta.....	1,290,828	413,705	1,907	19,575	15,808	13,044	1,551,227	3,334,854
British Columbia.	1,405,735	382,514	6,708	12,524	136,760	-	2,053,511	4,032,039
Yukon ²	1,389	738	48	-	-	-	-	2,432
Totals.....	12,040,614	4,759,014	33,350	109,199	2,033,175	264,595	27,083,316	48,209,587
1933.								
P. E. Island.....	76,076	13,418	144	570	3,717	-	166,831	262,113
Nova Scotia.....	710,245	211,741	5,413	6,639	82,264	1,008	933,571	1,989,511
New Brunswick...	506,023	145,739	-	3,006	70,069	1,200	865,790	1,624,187
Quebec.....	2,537,743	1,329,750	8,607	2,990	902,820	22,947	4,952,764	10,044,671
Ontario ¹	4,364,899	1,914,684	12,251	24,954	682,408	195,078	12,852,577	20,493,342
Manitoba.....	637,447	130,184	2,394	6,300	88,355	-	1,643,600	2,526,836
Saskatchewan.....	1,077,423	263,029	1,902	10,395	60,399	3,011	1,239,989	2,770,055
Alberta.....	1,142,557	283,467	2,104	14,570	15,528	128,344	1,739,240	3,348,981
British Columbia.	1,388,763	373,476	7,009	10,895	137,607	11,065	2,023,403	3,982,036
Yukon ²	1,180	710	30	-	-	-	-	2,425
Totals.....	12,442,356	4,666,198	39,854	80,319	2,043,167	362,743	26,467,765	47,044,157

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

Apparent Consumption of Automobiles in Canada.—The apparent consumption of motor cars in Canada in any year may be computed by deducting the number of cars exported from the sum of the production and imports. In 1933 production totalled 65,852 cars and imports amounted to 1,781, making an available supply of 67,633 cars, but as exports aggregated 20,900 units, the apparent consumption was 46,733 cars.

Table 39 shows the statistics worked up on this basis for the years 1917 to 1933. Prior to 1925 the figures of apparent consumption do not show a pronounced trend but between 1925 and 1929 they increased substantially. From 1929 to 1932 the decrease was rapid and continuous but was practically halted in 1933, in which year production showed some improvement but mainly on account of the export demand.