

Estimates of the national income, based upon income tax statistics, have been published, for example, in the United Kingdom and in the United States.

The War introduced the income tax into Canada in 1917. Under the Income War Tax Act, the returns of the incomes of individuals and corporations are filed in the year following the earning of the incomes. Further, since the fiscal year ends on Mar. 31, the bulk of the receipts from the income tax usually comes in during the first two or three months of the next following fiscal year. Thus the income tax received in the fiscal year ended Mar. 31, 1935, represents, in the main, income tax collected on 1933 income and the income tax collected in the fiscal year ended 1934 represents, in the main, 1932 income. It is important that these facts should be kept in mind when considering income assessed in different years. Further, the particular provisions of the income tax existing at any particular time and the amendments extending or contracting the scope of the income tax by raising or lowering the limit of taxable income, or increasing or lowering the allowances for children, etc., should also be borne in mind in the consideration of the following tables. Among these, Table 41 gives the grand total income of individuals and corporations assessed for the purpose of income war tax for the past fifteen years, while Table 42 gives this income by provinces for the past five years and Table 43 shows the amount of income tax collected by provinces in the past five years. Tables 44 and 45 analyse the payments of income tax in the past four years by size of income class and by occupation of the taxpayer, respectively.

41.—Amounts of Income Assessed for the Purposes of the Income War Tax, by Individuals and Corporations, fiscal years ended Mar. 31, 1921-35.

Fiscal Year.	Individuals.		Corporations.		Total Amount.
	No.	Amount.	No.	Amount.	
1921.....	190,561	\$ -	3,696	\$ -	912,410,429
1922.....	290,584	1,058,577,617	8,286	403,951,553	1,462,529,170
1923.....	281,182	823,100,878	6,010	269,307,047	1,092,407,925
1924.....	239,036	802,617,497	5,569	305,410,374	1,108,027,871
1925.....	225,514	701,892,820	6,236	297,267,428	999,160,248
1926.....	209,539	697,016,973	5,738	306,093,673	1,003,110,646
1927.....	116,029	465,689,900 ¹	5,777	278,494,991	744,184,891 ¹
1928.....	122,026	604,736,116	6,121	435,496,832	1,040,232,948
1929.....	129,663	668,687,536	7,438	526,714,731	1,195,402,267
1930.....	142,154	781,174,030	7,957	544,019,414	1,325,193,444
1931.....	143,601	815,714,684	7,603	555,763,956	1,371,478,640
1932.....	133,621	660,107,257	6,010	332,498,963	992,606,220
1933.....	166,972	685,543,980	6,483	258,547,584	944,091,564
1934.....	203,957	617,717,251	8,913	211,614,313	829,331,564
1935.....	184,195	655,380,912	10,458	273,174,118	928,555,030

¹In 1927 the exemption limits were raised from \$2,000 to \$3,000 for married, and from \$1,000 to \$1,500 for single persons.

42.—Amounts of Income Assessed for the Purposes of the Income War Tax, by Provinces, fiscal years ended Mar. 31, 1931-35.

Province.	1931.	1932.	1933.	1934.	1935.
	\$	\$	\$	\$	\$
Prince Edward Island.....	2,238,000	1,981,321	2,015,664	2,072,019	2,256,109
Nova Scotia.....	22,954,032	22,748,690	23,699,355	19,701,482	21,405,900
New Brunswick.....	17,441,133	15,941,318	16,253,444	16,551,288	14,207,882
Quebec.....	374,899,266	234,313,011	259,566,516	179,807,900	273,987,869
Ontario.....	634,211,212	508,414,692	448,057,907	428,279,628	449,885,677
Manitoba.....	84,061,015	56,619,647	53,808,386	45,049,397	47,188,764
Saskatchewan.....	38,709,748	24,279,759	19,765,936	19,056,999	15,226,696
Alberta.....	79,999,021	45,115,980	32,757,215	43,652,512	35,653,360
British Columbia.....	115,849,332	82,033,481	87,124,464	73,972,698	67,822,116
Yukon.....	1,115,781	1,158,321	1,042,677	1,187,641	920,657
Totals.....	1,371,478,640	992,606,220	944,091,564	829,331,564	928,555,030