

Table 46 shows the amount received from the special 5 p.c. tax of 1933 imposed at the source on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency which is at a premium over Canadian funds. The receipts are classified by provinces, no further classification being available.

46.—Amount Received from Special Five Per Cent Tax on Interest and Dividends, fiscal year ended Mar. 31, 1935.

Province.	Amount of Tax Received.	Percentage of Total.
	\$	p.c.
Prince Edward Island.....	186,857	3.21
Nova Scotia.....	42,047	0.72
New Brunswick.....	6,284	0.11
Quebec.....	1,413,800	24.31
Ontario.....	3,830,920	65.86
Manitoba.....	52,705	0.91
Saskatchewan.....	6,590	0.11
Alberta.....	38,546	0.67
British Columbia.....	238,686	4.10
Yukon.....	-	-
Totals.....	5,816,435	100.00

Subsection 3.—Outside Capital Invested in Canada and Canadian Capital Invested Elsewhere.*

An estimate of the outside capital invested in Canada and the Canadian capital invested outside of the Dominion is prepared by the Internal Trade Branch of the Dominion Bureau of Statistics. Any estimate of this character is liable to a margin of error, but the utmost care has been taken in the computation and it is believed that the figures approximate to actual conditions. More complete information is being obtained from year to year, and a comprehensive revision and extension of the statistics on this subject is now in progress. In the meantime, the figures given are of the latest available date, *viz.*, Jan. 1, 1934; figures for previous years will be found on pp. 879-880 of the 1933 Year Book and p. 947 of the 1934-35 Year Book.

It is estimated that the total investment of British and foreign capital in Canada on Jan. 1, 1934, was \$6,813,361,255. Of this sum, \$2,734,197,116 was British capital, \$3,983,231,015 was from the United States and \$95,933,124 from other countries.

It must be borne in mind that Canadians have invested large amounts of capital abroad. The Bureau estimates that Canadian investments in other countries amounted to \$2,028,787,000 at the beginning of 1934, or nearly 30 p.c. of the amount of outside investments in Canada. Of this \$1,254,246,000 was placed in the United States, \$109,997,000 in the United Kingdom and \$664,544,000 in other countries. (Table 48.)

*Revised by Herbert Marshall, B.A., F.S.S., Chief, Internal Trade Branch, Dominion Bureau of Statistics. For a list of the publications of this Branch, see Chapter XXIX.