

SUMMARY OF THE DOMINION GOVERNMENT TAX SYSTEM AS OF JULY, 1936,
TOGETHER WITH GROSS REVENUE COLLECTED UNDER EACH DIVISION—con.

Administration and Legal Citation.	Class of Commodity, etc., Taxed.	Basis of the Tax.	Unit upon which Taxation is Based or how Tax is Applied.	Rate of Duty and Tax.	Revenue from Duty and Tax during the Fiscal Year 1936. — D.—Domestic. I.—Importation. T.—Total.
EXCISE TAXATION—concl.					\$ ets.
ADMINISTERED BY THE COMMISSIONER OF EXCISE—concl.					
Special War Revenue Act, R.S.C. 1935, 25-26 Geo.V., c. 33.	Lighters.....	Devices commonly or commercially known as lighters, which produce sparks, flame or heat.		20 p.c.	D. 18,881.22 I. 46,561.58 T. 65,442.80
" " "		When combined with pencil, cigarette or other cases, on combined value.		10 p.c.	
Special War Revenue Act, 22-23 Geo. V., c. 54 Pt. IV.	Cable, radio, telegraph and long-distance telephone messages.	On every message originating in Canada.	Cable, radio and tele- graph.	5 cents per message.	
" " "	" "	Long-distance telephone.	On public pay station calls over 25 cents and not more than 80 cents.	5 cents.	Telegrams and Radio:— D. 423,748.56 I. — T. 423,748.56
" " "	" "	" "	On each 80 cents or fraction of 80 cents.	5 cents.	Telephones:— D. 612,515.12 I. — T. 612,515.12
" " "	" "	" "	On subscriber calls over 15 cents each.	6 p.c.	
" " "	" "	" "	Maximum tax on a single message.	25 cents.	
Special War Revenue Act, 22-23 Geo. V., c. 54, Pt. V.	Seats, berths and other sleeping accom- modation on railways.	On every seat, berth, etc., sold on a railway conveyance.	Seats.	10 cents each	D. 424,688.71 I. — T. 424,688.71
" " "	" "	" "	Berths, etc.	10 p.c. of sale price, minimum charge 25 cents.	
Special War Revenue Act, amended 22-23 Geo. V., c. 24-25 Geo. V., c. 42; 25-26 Geo. V., c. 33.	Special excise tax.	On imported goods with some exceptions. All imports under British preferential tariff exempt.	Duty-paid value.	3 p.c.	D. .. I. 12,939,181.52 T. 12,939,181.52
INCOME TAX. ADMINISTERED BY THE COMMISSIONER OF INCOME TAX.					
R.S.C. 1927, c. 97; 18-19 Geo. V., cc. 12 and 30; 20-21 Geo. V., c. 24; 21-22 Geo. V., c. 35; 22-23 Geo. V., c. 43.	Corporations.	Net income of domestic and foreign corporations carrying on business in Canada.	On income of company.	15 p.c. (17 p.c. in case of corporations filing consolidated returns).	42,518,970.58

For footnotes, see end of table, p. 817.