

**15.—Amounts Received from Special Five Per Cent Tax on Interest and Dividends, fiscal years 1934-38.**

Province.	1934.		1935.		1936.		1937.		1938.	
	Amount of Tax Received.	P.C. of Total.	Amount of Tax Received.	P.C. of Total.	Amount of Tax Received.	P.C. of Total.	Amount of Tax Received.	P.C. of Total.	Amount of Tax Received.	P.C. of Total.
	\$		\$		\$		\$		\$	
P.E.I.....	7,218	0-15	186,857	3-21	134,726	1-87	502,316	5-64	387,732	3-82
N.S.....	41,627	0-85	42,047	0-72	72,733	1-01	50,084	0-56	49,845	0-48
N.B.....	21,898	0-45	6,284	0-11	8,836	0-12	12,006	0-13	14,653	0-14
Que.....	1,490,648	30-57	1,413,800	24-31	1,532,854	21-27	1,967,221	22-08	2,525,363	24-88
Ont.....	2,933,351	60-74	3,830,920	65-86	4,903,102	68-03	5,940,309	66-66	6,687,199	65-97
Msn.....	69,287	1-44	52,705	0-91	65,203	0-90	56,821	0-64	63,357	0-62
Sask.....	8,311	0-17	6,590	0-11	8,096	0-11	12,093	0-14	7,461	0-08
Alta.....	47,036	0-97	38,546	0-67	52,622	0-73	50,206	0-57	48,908	0-49
B.C.....	210,227	4-35	238,686	4-10	429,419	5-99	318,958	3-58	357,510	3-52
Yukon.....	32	-	Nil	-	Nil	-	Nil	-	Nil	-
<b>Totals.....</b>	<b>4,829,635</b>	<b>100-00</b>	<b>5,816,435</b>	<b>100-00</b>	<b>7,207,601</b>	<b>100-00</b>	<b>8,916,014</b>	<b>100-00</b>	<b>10,152,688</b>	<b>100-00</b>

**Excise War Taxes.**—In addition to the income tax, and to those War taxes collected by the Department of Finance, as outlined in the text at the head of p. 886, there are certain excise War taxes collected by the Department of National Revenue. These amounted to \$184,627,479 for 1938. In Table 16 an analysis of these taxes for the years 1933-38 is given and in Table 17, collections by provinces under each head are shown for the latest fiscal year.

**16.—Summary of Excise War Taxes Collected by the Department of National Revenue, fiscal years 1933-38.**

(Accrued Revenue.)

Item.	1933.	1934.	1935.	1936.	1937.	1938.
	\$	\$	\$	\$	\$	\$
Licences.....	42,366	42,506	48,576	41,872	44,734	51,958
Stamps.....	3,276,618	4,438,833	4,419,907	4,404,764	5,543,480	4,824,752
Matches.....	1,659,907	1,672,390	1,457,117	1,568,896	1,496,195	1,609,604
Automobiles.....	220,328	855,490	1,241,918	1,261,918	1,317,561	1,258,590
Playing cards.....	306,020	240,488	244,000	278,090	222,500	233,000
Toilet preparations.....	Nil	862,119	1,051,997	1,078,376	1,112,021	1,187,111
Cigars.....	153,677	120,469	120,796	124,837	121,106	124,632
Wines.....	195,369	213,631	248,425	203,496	207,191	239,787
Ale, beer, and porter.....	4,972,604	4,718,307	1,773,712	Nil	Nil	Nil
Malt products.....	Nil	209,332	64,225	"	"	"
Sugar.....	Nil	14,122,564	10,679,488	10,037,799	10,306,171	10,549,056
Transportation and tele-phones.....	1,031,657	1,375,046	1,463,203	1,460,952	1,582,223	1,727,434
Embossed cheques (Departmental).....	115,711	201,395	216,834	229,511	252,899	233,363
Lighters.....	Nil	Nil	Nil	18,881	26,273	23,974
Cigarette papers and tubes.....	Nil	Nil	Nil	Nil	Nil	146,152
Penalties and interest.....	91,073	142,328	84,588	85,672	103,704	120,637
Sales, domestic.....	49,275,963	54,244,032	64,011,591	70,259,941	99,421,015	121,948,801
<b>Domestic Totals.....</b>	<b>61,241,263</b>	<b>83,458,930</b>	<b>87,126,375</b>	<b>91,652,968</b>	<b>121,757,133</b>	<b>143,648,861</b>
Importations—						
Sales.....	8,701,609	8,979,576	10,432,314	10,918,243	16,717,796	20,514,447
Excise.....	34,707	1,434,656	1,510,296	1,561,263	1,889,731	1,842,732
Special excise 3 p.c.....	13,377,726	14,534,620	15,007,274	12,939,182	15,415,315	18,621,449
<b>Grand Totals, Excise Taxes</b>	<b>83,355,335</b>	<b>108,407,782</b>	<b>114,076,259</b>	<b>116,471,661</b>	<b>155,779,965</b>	<b>184,627,479</b>

<sup>1</sup> Includes refunds of \$1,163,759 in 1933, \$1,832,208 in 1934, \$2,352,789 in 1935, \$3,270,014 in 1936, \$3,306,541 in 1937, and \$3,808,712 in 1938.