

**18.—Amounts Received from Special Five Per Cent Tax on Interest and Dividends, Fiscal Years 1935-39.**

Province.	1935.		1936.		1937.		1938.		1939.	
	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.....	186,857	3-21	134,726	1-87	502,316	5-64	387,732	3-82	166,390	1-68
N.S.....	42,047	0-72	72,733	1-01	50,084	0-56	49,845	0-48	43,681	0-44
N.B.....	6,284	0-11	8,836	0-12	12,006	0-13	14,653	0-14	17,567	0-18
Que.....	1,413,800	24-31	1,532,864	21-27	1,967,221	22-08	2,525,363	24-88	2,382,755	24-06
Ont.....	3,830,920	65-86	4,903,102	68-03	5,940,309	66-66	6,697,199	65-97	6,696,446	67-63
Man.....	52,705	0-91	65,203	0-90	56,821	0-64	63,357	0-62	77,758	0-78
Sask.....	6,590	0-11	8,096	0-11	12,093	0-14	7,461	0-08	7,468	0-07
Alta.....	38,546	0-67	52,622	0-73	50,206	0-57	48,968	0-49	56,179	0-57
B.C.....	238,686	4-10	429,419	5-96	318,958	3-58	357,510	3-52	454,801	4-59
Yukon.....	Nil	-	Nil	-	Nil	-	Nil	-	Nil	-
<b>Totals.....</b>	<b>5,816,435</b>	<b>100-00</b>	<b>7,207,601</b>	<b>100-00</b>	<b>8,910,014</b>	<b>100-00</b>	<b>10,152,088</b>	<b>100-00</b>	<b>9,903,045</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 p. 845, there are certain excise war taxes collected by the Department of National Revenue. These amounted to \$165,497,936 for 1939.

**19.—Excise War Taxes Collected, by Commodities and Provinces, Fiscal Years 1934-39.**

(Accrued Revenue.)

Commodity or Item.	1934.	1935.	1936.	1937.	1938.	1939.
	\$	\$	\$	\$	\$	\$
<b>Domestic—</b>						
Licences.....	42,506	48,576	41,872	44,734	51,958	44,880
Stamps.....	4,438,833	4,419,907	4,404,764	5,543,480	4,824,752	4,527,332
Matches.....	1,672,390	1,457,117	1,566,896	1,496,195	1,609,604	1,728,140
Automobiles.....	855,490	1,241,918	1,261,918	1,317,561	1,258,590	1,171,400
Playing cards.....	240,488	244,000	278,090	222,500	233,000	230,030
Toilet preparations.....	862,119	1,051,997	1,078,376	1,112,021	1,157,111	1,187,505
Cigars.....	120,469	120,795	124,837	121,106	124,632	122,624
Wines.....	213,631	248,425	203,466	207,191	239,787	230,209
Ale, beer, and porter.....	4,718,307	1,773,712	Nil	Nil	Nil	Nil
Malt products.....	209,332	64,225	"	"	"	"
Sugar.....	14,122,564	10,679,488	10,037,792	10,306,171	10,549,056	10,760,584
Transportation and tele- phones.....	1,375,046	1,463,203	1,460,952	1,582,223	1,727,434	1,639,936
Embossed cheques (De- partmental).....	201,395	216,834	229,511	252,899	233,368	219,282
Lighters.....	Nil	Nil	18,881	26,273	23,974	21,825
Cigarette papers and tubes	"	"	Nil	Nil	146,152	242,241
Penalties and interest.....	142,328	84,588	85,672	103,764	120,637	93,907
Sales, domestic.....	54,244,032	64,011,591	70,259,941	99,421,015	121,348,801	107,927,690
<b>Domestic Totals.....</b>	<b>83,458,930</b>	<b>87,126,375</b>	<b>91,052,968</b>	<b>121,757,133</b>	<b>143,648,851</b>	<b>130,147,585</b>
<b>Importations—</b>						
Sales.....	8,979,576	10,432,314	10,918,243	16,717,786	20,514,447	17,998,740
Excise.....	1,434,656	1,510,296	1,561,268	1,889,731	1,842,732	1,760,565
Special excise 3 p.c.....	14,534,620	15,007,274	12,939,182	15,415,315	18,621,449	15,591,046
<b>Grand Totals, Excise Taxes</b>	<b>108,407,782<sup>1</sup></b>	<b>114,076,259<sup>1</sup></b>	<b>116,471,661<sup>1</sup></b>	<b>155,779,965<sup>1</sup></b>	<b>184,627,479<sup>1</sup></b>	<b>165,497,936<sup>1</sup></b>

<sup>1</sup> Includes refunds of \$1,832,208 in 1934, \$2,352,789 in 1935, \$3,270,014 in 1936, \$3,306,541 in 1937, \$3,808,712 in 1938, and \$3,787,365 in 1939.