

in 1931, \$24,987,273 in 1932, \$25,931,480 in 1933, \$26,812,275 in 1934, \$20,474,977\* in 1935, \$32,310,353 in 1936, \$35,415,061 in 1937, and \$39,688,974 in 1938. The higher yields in recent years, however, were due partly to higher rates of taxation. The general rates of taxation at present (1940) in force are 10 cents in the Maritime Provinces, 8 cents in Quebec and Ontario, and 7 cents in the Western Provinces; certain exemptions are allowed in each province.

The provincial revenues from the liquor traffic increased considerably between 1925 and 1930, but subsequently declined until 1934, again increasing in 1938. The adoption of government control of the sale of liquor in one province after another, until now it exists in all but Prince Edward Island where prohibition is still in force, has resulted in trading profits, licensing revenues, and permit fees, all of which have swelled the provincial revenues. Prior to the adoption of government control, such revenues were not available to the provinces. In 1925 the total revenue collected by all provinces from the liquor traffic was \$8,964,824; in 1926 it was \$11,609,392, increasing to \$27,599,687 by 1929. In 1933 such revenue amounted to \$16,160,980, in 1934 to \$12,814,120, in 1935 to \$12,886,197, in 1936 to \$19,338,366, in 1937 to \$25,913,699, and \$27,962,194 in 1938. The method of control varies somewhat as between the provinces. In the majority of cases there are independent commissions or boards to administer the provincial liquor traffic Acts, but the accounting and trading profits are shown somewhat differently in the various provincial public accounts reports.†

**Fiscal Years of the Provinces.**—The fiscal years of the provinces are as follows: P.E.I., Dec. 31; N.S., Sept. 30 prior to 1935 and Nov. 30 thereafter; N.B., Oct. 31; Que., June 30; Ont., Oct. 31 prior to 1935 and Mar. 31 thereafter; Man. and Sask., Apr. 30; Alta. and B.C., Mar. 31.

\* The wide difference between the figure for 1935 and that for 1936 is accounted for largely by the change in the fiscal year for the Province of Ontario from Oct. 31 to Mar. 31, so that the Ontario figures for 1935 included in the 1935 total were for five months only.

† See Chapter XVII, pp. 626-630, and also the report of the Dominion Bureau of Statistics on "The Control and Sale of Liquor in Canada".

### 29.—Ordinary Revenues and Expenditures of the Provincial Governments for Their Respective Fiscal Years Ended in the Census Years 1871-1926 and in Each Year from 1931-37.

Note.—For provincial ordinary revenues and expenditures in all other provincial fiscal years since Confederation, see the 1932 Year Book, pp. 734-736. Figures for intervening years between 1916 and 1931 are given at p. 875 of the 1938 Year Book. For dates on which the fiscal years of the provinces end, see text above.

Year.	Prince Edward Island.		Nova Scotia.		New Brunswick.		Quebec.	
	Revenue.	Expenditure.	Revenue.	Expenditure.	Revenue.	Expenditure.	Revenue.	Expenditure.
	\$	\$	\$	\$	\$	\$	\$	\$
1871.....	385,014	406,236 <sup>1</sup>	525,824	600,344	451,076	438,407	1,632,032	1,575,545
1881.....	275,380	261,276 <sup>1</sup>	476,445	494,582	607,445	598,844	3,191,779	3,566,612
1891.....	274,047	304,486 <sup>1</sup>	661,541	692,538	612,762 <sup>2</sup>	680,813	3,457,144	4,095,520
1901.....	309,445	315,326 <sup>1</sup>	1,090,230	1,088,927	1,031,267	910,346	4,563,432	4,516,554
1906.....	258,235 <sup>2</sup>	264,135 <sup>1,2</sup>	1,391,629	1,375,588	887,202	879,066	5,340,167	5,179,817
1911.....	374,798	398,490 <sup>1</sup>	1,625,653	1,790,778	1,347,077	1,403,547	7,032,745	6,424,900
1916.....	508,455	453,151 <sup>1</sup>	2,165,338	2,152,773	1,580,419	1,568,340	9,647,984	9,436,687
1921.....	769,719	694,042 <sup>1</sup>	4,586,840	4,678,146	2,892,905	3,432,512	15,914,521	14,624,088
1926.....	832,551	756,114 <sup>1</sup>	5,744,575	6,327,043	4,206,853	4,078,775	27,206,335	26,401,480
1931.....	1,149,570	1,453,191 <sup>1</sup>	8,104,602	8,194,592	5,980,914	6,761,420	41,630,620	40,854,245
1932.....	1,206,026	1,277,401 <sup>1</sup>	8,874,095	9,037,199	6,495,573	6,898,263	39,349,193	39,933,901
1933.....	1,263,063	1,392,276 <sup>1</sup>	8,013,463	9,632,347	5,691,138	5,770,207	33,324,760	40,165,668
1934.....	1,268,777	1,656,924 <sup>1</sup>	8,876,503	10,168,838	5,809,975	6,434,035	31,018,343	36,612,116
1935.....	1,535,709	1,912,006 <sup>1</sup>	13,642,410 <sup>3</sup>	14,540,013 <sup>3</sup>	6,486,481	7,189,598	35,195,579	40,134,814
1936.....	1,718,466	1,743,120 <sup>1</sup>	12,841,266	12,689,548	7,330,142	7,755,111	40,497,031	42,420,207
1937.....	1,830,260	1,951,034 <sup>1</sup>	14,101,342 <sup>1</sup>	14,038,953 <sup>1</sup>	9,630,144	9,601,052	47,924,840	43,956,275

For footnotes, see end of table, p. 867.