

**3.—Debt Charges of All Governments, Fiscal Years Ended Nearest to Dec. 31, 1936-40—concluded**

Item	1936	1937	1938	1939	1940
<b>All Provincial Governments—concluded</b>					
<b>ALBERTA—</b>					
Interest paid, net <sup>2</sup> ..... \$'000	6,491	6,959	6,804	6,241	6,593
Percentage of total, All Provinces.....	12·19	12·88	11·90	10·23	10·04
<b>BRITISH COLUMBIA—</b>					
Interest paid, net..... \$'000	6,665	6,540	6,599	6,790	7,130
Percentage of total, All Provinces.....	12·51	12·11	11·54	11·13	10·86

<sup>1</sup> Includes Canadian National Railway deficits: 1936, \$43,303; 1937, \$42,346; 1938, \$54,702; 1939, \$40,523.  
<sup>2</sup> Includes interest unpaid (estimated) 1936, \$2,695; 1937, \$3,400; 1938, \$3,300; 1939, \$3,100; 1940, \$3,000.

**Classified Revenues and Expenditures of All Governments in Recent Years.**—As stated above, it was not an easy matter in the past to compare revenues and expenditures for all Governments. Not only do the fiscal years for the provinces differ,\* but comparability of the data and the taxation systems vary widely between the provinces, so that, before a composite table could be constructed, close analysis of the primary material had to be undertaken and differences compensated for where possible. Combined figures along these lines were published in detail for the first time in the report prepared for the Dominion-Provincial Conference of January, 1940, and are summarized here in Tables 4 to 7.

The total revenues for all Governments in 1940 were \$1,304,491,000, divided between the Dominion, Provincial and municipal governments in proportions of about 57 p.c., 21 p.c., and 23 p.c., respectively. Total expenditures for all Governments amounted to \$1,775,433,000, of which about 71 p.c. was Dominion expenditure, 15 p.c. provincial expenditure and 15 p.c. municipal. For the past five years expenditures of all Governments have exceeded revenues. This is also true of the Dominion Government in 1939 and 1940 and of Provincial Governments in 1939 but revenues of Provincial Governments exceeded expenditures in 1940 and revenues of municipal governments exceeded expenditures in both 1939 and 1940.

\* See footnote to p. 731.

**4.—Current Account Revenues and Expenditures of All Governments, Fiscal Years Ended Nearest to Dec. 31, 1913, 1921, 1926, 1930 and 1937-40**

NOTE.—Dashes in this table indicate that the corresponding stub items did not apply in those years.

Item	1913	1921	1926	1930	1937	1938	1939	1940
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Current Revenues</b>								
<b>Taxes—</b>								
Customs import duties...	104,691	105,687	141,969	131,209	112,077	78,751	104,301	129,000
Excise duties.....	21,452	36,755	48,513	57,747	52,037	51,314	61,032	86,000
Manufacturers taxes.....	—	6,639	11,053	10,474	17,185	39,572	28,582	36,000
Sales taxes.....	—	61,273	81,196	20,147	144,360	128,785	144,851	194,153
<b>Corporation Taxes—</b>								
Income and business profits.....	138	64,119	32,952	48,653	84,964	99,775	92,803	147,940 <sup>1</sup>
Other.....	3,352	11,051	14,581	15,828	20,780	26,953	27,935	34,723
Income taxes on persons.....	157	40,379	22,838	32,642	64,351	72,239	71,874	87,423 <sup>1</sup>
National defence tax.....	—	—	—	—	—	—	—	26,000
War exchange tax.....	—	—	—	—	—	—	—	61,000
Succession duties.....	3,611	9,724	15,304	20,780	35,757	32,508	27,519	24,548
Gasoline taxes.....	—	—	6,411	23,487	38,906	41,268	52,986	53,082
Real property taxes.....	92,067	199,376	228,640	263,826	250,811	250,832	248,830	249,463
Amusement taxes.....	—	3,032	4,910	4,525	2,838	2,399	2,405	2,511
Other taxes.....	8,199	25,295	32,701	27,825	30,733	24,732	24,755	25,992
<b>Totals, Taxes.....</b>	<b>233,667</b>	<b>563,330</b>	<b>641,068</b>	<b>657,143</b>	<b>854,799</b>	<b>849,128</b>	<b>887,873</b>	<b>1,157,835</b>

For footnotes see end of table, p. 736.