

20.—Incomes (Individual and Corporation) Assessed for Income War Tax, Fiscal Years 1921-40, and by Provinces, 1940

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1921.....	912,410,429	1928.....	1,040,232,948	1935.....	928,555,030
1922.....	1,462,529,170	1929.....	1,195,402,267	1936.....	1,073,442,116
1923.....	1,092,407,925	1930.....	1,325,193,444	1937.....	1,080,890,070
1924.....	1,108,027,871	1931.....	1,371,478,640	1938.....	1,066,034,544
1925.....	999,160,248	1932.....	992,606,220	1939.....	1,127,211,180
1926.....	1,003,110,646	1933.....	944,091,564	1940.....	1,546,122,334
1927.....	744,184,891	1934.....	829,331,564		

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Is..	10,075,624	Ontario.....	759,734,943	British Columbia..	143,324,109
Nova Scotia.....	37,481,982	Manitoba.....	72,911,887	Yukon.....	3,389,452
New Brunswick...	23,969,030	Saskatchewan....	21,606,690		
Quebec.....	425,597,215	Alberta.....	48,031,402	Total.....	1,546,122,334

Taxes Collected.—In addition to the income tax proper and the special tax on dividends and interest, the Income Tax Division was responsible for the collection of the business profits tax, which was in force from 1917 to 1920 (Table 19).

21.—Income Tax Collected (Exclusive of Special Five Per Cent Tax on Interest and Dividends), Fiscal Years 1919-40, and by Provinces, 1940

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1919.....	9,349,720	1927.....	47,386,309	1934.....	56,569,537
1920.....	20,263,740	1928.....	56,571,047	1935.....	60,991,631
1921.....	46,381,824	1929.....	59,422,323	1936.....	75,502,202
1922.....	78,684,355	1930.....	69,020,726	1937.....	93,455,228
1923.....	59,711,538	1931.....	71,048,022	1938.....	110,213,444
1924.....	54,204,028	1932.....	61,254,400	1939.....	132,123,093
1925.....	56,248,043	1933.....	62,066,697	1940.....	123,326,934
1926.....	55,571,962				

Provinces, 1940

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Is..	332,210	Ontario.....	67,580,372	British Columbia..	9,131,919
Nova Scotia.....	2,049,720	Manitoba.....	3,592,660	Yukon.....	90,530
New Brunswick...	1,296,144	Saskatchewan....	553,751	Head Office.....	10,870
Quebec.....	35,817,240	Alberta.....	2,871,518	Total.....	123,326,934

The special 5 p.c. tax, imposed in 1933, is collected at the source on interest or dividends paid by Canadian debtors to non-residents of Canada and on interest or dividends received by Canadian residents by way of bearer coupons or cheques where such are payable by Canadian debtors, optionally or otherwise, in foreign currencies, and such coupons or cheques are cashed in a currency that is at a premium over Canadian funds. No other classification than the one by provinces is available.