

32.—Excise War Taxes Collected, by Commodities and Provinces, Fiscal Years 1935-40

(Accrued Revenue)

Commodity or Province	1935	1936	1937	1938	1939	1940
	\$	\$	\$	\$	\$	\$
<b>Domestic—</b>						
Licences.....	48,576	41,872	44,734	51,958	44,880	46,880
Stamps.....	4,419,907	4,404,764	5,543,480	4,824,752	4,527,332	4,435,105
Matches.....	1,457,117	1,566,896	1,496,195	1,609,604	1,728,140	2,032,649
Automobiles.....	1,241,918	1,261,918	1,317,561	1,258,590	1,171,400	1,314,622
Playing cards.....	244,000	278,090	222,500	233,000	230,030	249,530
Toilet preparations.....	1,051,997	1,078,376	1,112,021	1,157,111	1,187,505	1,271,891
Cigars.....	120,795	124,837	121,106	124,632	122,624	126,876
Wines.....	248,425	203,466	207,191	239,787	230,209	419,839
Ale, beer, and porter.....	1,773,712	Nil	Nil	Nil	Nil	Nil
Carbonic acid gas.....	Nil	"	"	"	"	53,243
Malt products.....	64,225	"	"	"	"	Nil
Sugar.....	10,679,488	10,037,792	10,306,171	10,549,056	10,760,584	11,891,751
Transportation and tele- phones.....	1,463,203	1,460,952	1,582,223	1,727,434	1,639,936	1,657,594
Embossed cheques (De- partmental).....	216,834	229,511	252,899	233,363	219,282	232,340
Lighters.....	Nil	18,881	26,273	23,974	21,825	27,496
Cigarette papers and tubes	"	Nil	Nil	146,152	242,241	536,151
Penalties and interest.....	84,588	85,672	103,764	120,637	93,907	114,137
Sales, domestic.....	64,011,591	70,259,941	99,421,015	121,348,801	107,927,690	119,392,244
<b>Domestic Totals.....</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>143,802,348</b>
<b>Importations—</b>						
Sales.....	10,432,314	10,918,243	16,717,786	20,514,447	17,998,740	21,729,120
Excise.....	1,510,296	1,561,268	1,889,731	1,842,732	1,760,565	2,192,781
Special excise 3 p.c.....	15,007,274	12,939,182	15,415,315	18,621,449	15,591,046	1,978,806
<b>Grand Totals.....</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>	<b>169,703,055<sup>1</sup></b>
<b>Prince Edward Island.....</b>	<b>66,264</b>	<b>63,532</b>	<b>78,608</b>	<b>92,144</b>	<b>77,680</b>	<b>95,831</b>
Nova Scotia.....	2,880,166	2,615,775	3,226,915	3,911,193	3,466,045	3,853,842
New Brunswick.....	1,355,261	1,174,567	2,591,941	3,549,994	3,225,460	3,771,471
Quebec.....	38,301,415	38,711,344	49,507,285	59,334,505	53,626,296	54,669,669
Ontario.....	57,371,744	59,675,399	81,461,611	96,429,163	85,416,810	87,640,555
Manitoba.....	3,413,597	3,645,548	4,965,252	5,518,163	5,283,796	5,520,941
Saskatchewan.....	983,661	1,069,734	1,432,091	1,434,562	1,379,497	1,398,873
Alberta.....	2,249,292	2,237,418	2,793,669	3,545,855	3,663,537	3,606,076
British Columbia.....	7,209,637	7,011,577	9,416,853	10,502,408	9,054,844	8,863,054
Yukon.....	22,580	29,437	44,562	69,417	75,877	46,472
Departmental sales.....	221,494	236,218	259,726	238,328	226,479	235,034
British post office parcels...	1,150	1,112	1,452	1,747	1,615	1,237

<sup>1</sup> Includes refunds of \$2,352,789 in 1935, \$3,270,014 in 1936, \$3,306,541 in 1937, \$3,808,712 in 1938, \$3,787,365 in 1939 and \$3,675,115 in 1940.

Subsection 4.—Subsidies and Loans to Provinces

**Subsidies.**—By the provisions of the British North America Act and subsequent arrangements entered into from time to time, the Dominion makes certain annual payments to the provinces, which are listed below.

**Interest on Debt Allowances.**—By the terms of the union of the provinces at Confederation in 1867, the Dominion assumed all the outstanding debts and liabilities of the provinces and undertook to pay, except in the case of Ontario and Quebec, interest at 5 p.c. on the amounts by which the actual per capita indebtedness of the provinces fell short of a basic debt allowance calculated at approximately \$25 per capita. On the subsequent entry of additional provinces into Confederation, similar arrangements were effected regarding the assumption of their pre-Confederation indebtedness. From time to time, adjustments have been made in the basis