

**Growth of Provincial Taxation.**—In 1916 the provincial revenue from taxation amounted to \$12,521,816 and by 1940 it had increased to \$142,682,913 or nearly 12-fold. In 1937, the latest year for which comparable statistics are available, three main sources provided 73.4 p.c. of the taxation revenue. These sources were: the gasoline tax, 30.1 p.c.; succession duties, 22.6p.c.; and corporation taxes, 20.7 p.c.

An analysis of these three sources of taxation revenue is made in Tables 42-45. Table 42 summarizes the proportion that the yields from these three taxes bear to the total taxation revenue in each province in 1937 and detailed historical tables of each tax follow. The standardized system of presenting statistics of provincial public finance was first applied to the 1932 figures and therefore it is not possible to make complete comparisons for periods prior to that year, but, in the case of succession duties, it has been possible to carry the figures back to 1921, and the gasoline tax is shown from the date of its inception in each province.

**42.—Proportionate Yield of Gasoline Taxes, Succession Duties and Corporation Taxes to Total Taxation Revenue of Provincial Governments, Respective Fiscal Years Ended in 1937.**

NOTE.—For periods covered by fiscal years, see footnote to p. 731.

Province	Percentage of Taxation Revenue Received from—			Percentage of Three Taxes to Total Taxation
	Gasoline Taxes	Succession Duties	Corporation Taxes	
Prince Edward Island.....	42.6	6.1	0.2	48.9
Nova Scotia.....	45.7	13.8	23.1	82.6
New Brunswick.....	57.3	15.4	18.7	91.4
Quebec.....	28.8	33.5	32.2	94.5
Ontario.....	30.3	30.8	19.8	80.9
Manitoba.....	26.6	6.1	16.3	49.0
Saskatchewan.....	36.9	5.5	17.1	59.5
Alberta.....	33.3	4.6	14.6	52.5
British Columbia.....	18.6	5.6	11.9	36.1
<b>Canada.....</b>	<b>30.1</b>	<b>22.6</b>	<b>20.7</b>	<b>73.4</b>

**43.—Provincial Government Receipts from Gasoline Taxes, Respective Fiscal Years Ended in 1923-40**

NOTE.—For statistics of gallonage on which these taxes are levied, see p. 577. For periods covered by fiscal years, see footnote to p. 731.

Year	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1923....	-	-	-	-	-	39,156 <sup>2</sup>	-	241,248 <sup>3</sup>	-
1924....	4,641 <sup>1</sup>	-	-	66,398 <sup>1</sup>	-	142,877	-	294,166	51,462 <sup>1</sup>
1925....	3,902	-	-	652,577	1,974,434 <sup>1</sup>	102,371 <sup>2</sup>	-	311,404	476,701
1926....	5,013	157,830 <sup>1</sup>	118,574 <sup>1</sup>	1,012,003	3,376,091	432,391	-	423,778	579,087
1927....	42,921	242,820	216,575	1,285,654	4,032,942	445,645	-	691,312	681,880
1928....	71,619	476,418	274,388	1,680,491	4,607,380	561,865	-	111,521 <sup>3</sup>	783,752
1929....	123,909	680,074	538,692	3,253,040	8,497,594	657,585	1,299,665 <sup>1</sup>	1,306,627	905,394
1930....	141,059	810,508	650,808	3,972,039	10,756,836	763,834	981,907	1,793,252	1,086,347
1931....	151,128	870,073	693,587	4,405,160	10,950,645	1,184,753	1,918,833	1,931,603	1,753,285
1932....	156,480	925,983	767,769	5,107,380	12,341,238	1,227,947	1,210,537	1,501,197	1,748,742
1933....	189,050	947,955	809,160	4,919,522	12,629,057	1,483,368	1,394,544	1,517,094	2,041,730
1934....	202,596	1,160,600	854,288	4,822,401	12,961,344	1,610,395	1,420,963	1,724,453	2,055,235
1935....	211,249	1,794,133 <sup>4</sup>	1,022,607	5,115,439	4,788,664 <sup>5</sup>	1,834,584	1,498,843	1,945,261	2,264,197
1936....	231,410	1,735,965	1,175,332	5,790,624	15,021,994	1,854,906	1,749,059	2,220,907	2,530,156
1937....	315,970	2,006,489	1,477,645	6,565,051	15,761,877	2,015,129	2,097,792	2,455,397 <sup>6</sup>	2,719,711
1938....	341,829	2,424,355	1,846,766	7,347,410	17,644,164	2,316,214	1,995,045	2,610,211	3,162,978
1939....	384,087	2,608,189	1,921,060	7,882,718	18,503,789	2,536,838	1,876,379	2,953,128	3,284,485
1940....	380,653	2,875,400	2,120,971	10,783,953	25,105,359	2,789,088	2,999,951	3,096,644	3,454,834

<sup>1</sup> First year gasoline tax was reported in this province.

<sup>2</sup> Eight months.

<sup>3</sup> Three months.

<sup>4</sup> Fourteen months.

<sup>5</sup> Five months.

<sup>6</sup> Includes tax on fuel oil.