

**7.—Provincial Revenues from the Taxation of the Distribution and Operation of Motor-Vehicles, 1939 and 1940—concluded**

Year and Province	Passenger Cars	Trucks	Motor-cycles	Dealer Licences	Operators and Chauffeurs	Mileage Tax on Motor-buses and Trucks	Gasoline Tax	Total, Including Miscellaneous Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
<b>1940</b>								
P.E. Island.....	100,349	51,139	120	1,080	4,745	395	300,842	460,200
Nova Scotia.....	807,146	555,371	<sup>1</sup>	8,196	132,049	18,744	2,875,400	4,505,654
New Brunswick...	776,088	431,936	2,187	4,920	113,462	11,697	2,104,686	3,522,295
Quebec.....	3,444,743	2,115,577	12,650	31,361	748,897	94,786	11,154,540	18,119,894
Ontario.....	4,502,602	2,942,317	4,507	22,207	1,092,898	353,618	26,608,291	36,241,056
Manitoba.....	815,931	237,396	2,856	11,680	142,148	238,998	2,805,074	4,315,039
Saskatchewan.....	1,105,567	663,826	3,824	16,183	183,250	<sup>4</sup>	3,348,936	5,443,106
Alberta.....	1,431,778	549,360	3,143	32,300	175,844	418,383	3,221,775	5,886,557
British Columbia..	2,027,656	698,927	11,831	15,659	275,053	114,015	3,759,629	6,981,997
Yukon.....	1,773	1,821	100	<sup>2</sup>	<sup>2</sup>	<sup>2</sup>	<sup>2</sup>	4,095
<b>Totals, 1940...</b>	<b>15,013,633</b>	<b>8,247,670</b>	<b>41,218</b>	<b>143,586</b>	<b>2,873,346</b>	<b>1,250,636</b>	<b>56,179,173</b>	<b>85,479,893</b>

<sup>1</sup> Not separately recorded. Included with miscellaneous.

<sup>2</sup> Tax not applicable.

<sup>3</sup> Incomplete, see footnote 1.

<sup>4</sup> In-

**Section 4.—Road Traffic**

Up to the present the motor-vehicle has affected passenger traffic of the steam and electric railways more than freight traffic. This diversion of passenger traffic has been effected largely by the private automobile, although the motor-bus is rapidly becoming more important and now operates between all large centres. The motor-truck also carries a considerable amount of freight, although no statistics showing the tonnage handled are as yet available.

**Gasoline Consumption.**—All provinces require retail sales of gasoline to be reported and a tax is imposed on all gasoline consumed by motor-vehicles using the highways and streets and also on that used for an increasing number of other purposes. However, the taxable gasoline is still largely consumed by motor-vehicles and indicates in a general way the increase or decrease in their use. Net sales are the differences between the total or gross sales reported and the quantities on which the tax is refunded in whole or in part, or on which the tax is not imposed at the time of sale.

Figures to the end of 1940 show a steady increase in gasoline sales since depression years. Later figures will, of course, be materially affected by the conservation measures taken in 1941, and the system of gasoline rationing effective on Apr. 1, 1942 (see p. 282).

**8.—Sales of Gasoline in Canada, by Provinces, 1936-40**

Province	1936	1937	1938	1939	1940
	gal.	gal.	gal.	gal.	gal.
Prince Edward Island.....	3,088,910	3,420,163	3,631,360	4,128,907	4,094,203
Nova Scotia.....	25,247,957	29,159,361	29,632,787	31,621,971	34,961,212
New Brunswick.....	17,477,029	21,947,202	21,998,728	23,192,413	24,829,924
Quebec.....	109,835,482	128,394,645	135,026,866	138,925,246	148,499,644
Ontario.....	282,827,724	324,858,959	337,880,996	345,105,726	371,903,633
Manitoba.....	30,561,665	34,635,432	38,596,582	41,455,558	48,893,738
Saskatchewan.....	45,966,233	46,278,251	65,090,674	87,877,403	101,101,143
Alberta.....	60,387,814	75,166,087	73,724,520	75,535,323	83,808,689
British Columbia.....	48,723,037	54,567,327	57,157,813	59,823,751	65,198,108
<b>Totals, Gross Sales.....</b>	<b>624,115,851</b>	<b>718,427,427</b>	<b>762,740,326</b>	<b>807,666,298</b>	<b>883,290,294<sup>1</sup></b>
Refunds and exemptions.....	91,260,543	115,022,668	130,722,877	144,723,812	181,175,411 <sup>1</sup>
<b>Totals, Net Sales.....</b>	<b>532,855,308</b>	<b>603,404,759</b>	<b>632,017,449</b>	<b>662,942,486</b>	<b>702,114,883<sup>1</sup></b>

<sup>1</sup> Exclusive of 2,975,000 gal. of aviation gasoline purchased and placed in storage by the Dominion Government.