

14.—Incomes (Individual and Corporation) Assessed for Income War Tax, Fiscal Years 1921-41, and by Provinces, 1941

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	1941.....	1,527,581,278

BY PROVINCES, 1941

Province	Amount	Province	Amount	Province	Amount
	\$		\$		\$
Prince Edward Is..	9,058,588	Ontario.....	736,139,318	British Columbia..	146,075,962
Nova Scotia.....	39,158,068	Manitoba.....	76,410,156	Yukon.....	2,250,896
New Brunswick...	21,164,905	Saskatchewan.....	25,117,407		
Quebec.....	426,773,033	Alberta.....	45,432,895	Total.....	1,527,581,278

Taxes Collected.—In addition to the income tax proper and the special tax on dividends and interest, the Income Tax Division is responsible for the collection of the national defence tax, (which came into operation in 1940; see p. 746) the tax on rents and royalties remitted to non-residents carrying on business in Canada and the excess profits tax. Table 16 shows these separate taxes collected by the Income Tax Division, by provinces, for the fiscal year 1941.

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.

15.—Income Tax Collected (Not Including National Defence Tax, Tax on Interest and Dividends, etc.), Fiscal Years 1919-41

Year	Amount	Year	Amount	Year	Amount
	\$		\$		\$
1919.....	9,349,720	1927.....	47,336,309	1935.....	60,991,631
1920.....	20,263,740	1928.....	56,571,047	1936.....	75,502,202
1921.....	46,381,824	1929.....	59,422,323	1937.....	93,455,228
1922.....	78,684,355	1930.....	69,020,726	1938.....	110,213,444
1923.....	59,711,538	1931.....	71,048,022	1939.....	132,123,093
1924.....	54,204,028	1932.....	61,254,400	1940.....	123,326,934
1925.....	56,248,043	1933.....	62,066,697	1941.....	207,428,788
1926.....	55,571,962	1934.....	56,569,537		