

25.—Excise War Taxes Collected, by Commodities and Provinces, Fiscal Years 1936-41
(Accrued Revenue)

Commodity or Province	1936	1937	1938	1939	1940	1941
	\$	\$	\$	\$	\$	\$
Domestic—						
Licences.....	41,872	44,734	51,958	44,880	46,880	51,315
Stamps.....	4,404,764	5,543,480	4,824,752	4,527,332	4,435,105	4,304,349
Matches.....	1,566,896	1,496,195	1,609,604	1,728,140	2,032,649	1,940,178
Automobiles.....	1,261,918	1,317,561	1,258,590	1,171,400	1,314,622	10,286,147
Playing cards.....	278,090	222,500	233,000	230,030	249,530	250,049
Toilet preparations.....	1,078,376	1,112,021	1,157,111	1,187,505	1,271,891	1,443,653
Cigars.....	124,837	121,106	124,632	122,624	126,876	240,038
Wines.....	203,466	207,191	239,787	230,209	419,839	658,033
Carbonic acid gas.....	Nil	Nil	Nil	Nil	53,243	304,402
Sugar.....	10,037,792	10,306,171	10,549,056	10,760,584	11,891,751	11,546,715
Transportation and tele- phones.....	1,460,952	1,582,223	1,727,434	1,639,936	1,657,594	1,848,158
Embossed cheques (De- partmental).....	229,511	252,899	233,363	219,282	232,340	270,054
Lighters.....	18,881	26,273	23,974	21,825	27,496	88,395
Cigarette papers and tubes	Nil	Nil	146,152	242,241	536,151	1,313,173
Penalties and interest.....	85,672	103,764	120,637	93,907	114,137	119,575
Sales, domestic.....	70,259,941	99,421,015	121,348,801	107,927,690	119,392,244	156,749,423
Other manufacturer's tax	-	-	-	-	-	2,847,338
Domestic Totals.....	91,052,968	121,757,133	143,648,851	130,147,585	143,802,348	194,260,995
Importations—						
Sales.....	10,918,243	16,717,786	20,514,447	17,998,740	21,729,120	27,786,710
Excise.....	1,561,268	1,889,731	1,842,732	1,760,565	2,192,781	4,014,219
Special excise 3 p.c.....	12,939,182	15,415,315	18,621,449	15,591,046	1,978,806	1,007,988
War exchange tax.....	-	-	-	-	-	61,932,028
Grand Totals.....	116,471,661¹	155,779,965¹	184,627,479¹	165,497,936¹	169,703,055¹	289,001,940¹
Prince Edward Island.....	63,532	78,608	92,144	77,680	95,831	154,255
Nova Scotia.....	2,615,775	3,226,915	3,911,193	3,466,045	3,853,842	5,943,809
New Brunswick.....	1,174,567	2,591,941	3,549,994	3,225,460	3,771,471	4,765,012
Quebec.....	38,711,344	49,507,285	59,334,505	53,626,296	54,669,669	86,303,018
Ontario.....	59,675,399	81,461,611	96,429,163	85,416,810	87,640,555	161,514,970
Manitoba.....	3,645,548	4,965,252	5,518,163	5,283,796	5,520,941	8,093,605
Saskatchewan.....	1,069,734	1,432,091	1,434,562	1,379,497	1,398,873	2,432,145
Alberta.....	2,237,418	2,793,669	3,545,855	3,663,537	3,606,076	5,166,848
British Columbia.....	7,011,577	9,416,853	10,502,408	9,054,844	8,863,054	14,156,759
Yukon.....	29,437	44,562	69,417	75,877	46,472	75,701
Departmental sales.....	236,218	259,726	238,328	226,479	235,034	271,724
Miscellaneous.....	-	-	-	-	-	11
British post office parcels...	1,112	1,452	1,747	1,615	1,237	978
Departmental War Exchange Tax.....	-	-	-	-	-	123,105

¹ Includes refunds of \$3,270,014 in 1936, \$3,306,541 in 1937, \$3,808,712 in 1938, \$3,787,365 in 1939, \$3,675,115 in 1940 and \$4,834,909 in 1941.

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: these 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