poses. 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 are, of course, materially affected by the conservation measures taken in 1941, and the system of gasoline rationing effective on Apr. 1, 1942 (see p. 523).

| Province | 1938 | 1939 | 1940 | 1941 | 1942 |
|--|---|---|--|--|--|
| | gal. | gal. | gal. | gal. | gal. |
| Prince Edward Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saekatchewan Alberta British Columbia | 3,631,360 29,632,787 21,998,728 135,026,866 337,880,996 38,596,582 65,090,674 73,724,520 57,157,813 | 4,128,907 31,621,971 23,192,413 138,925,246 345,105,726 41,455,558 87,877,403 75,535,323 59,823,751 | 4,094,203 34,961,212 24,829,924 148,499,644 371,903,633 48,893,738 101,101,143 83,808,689 65,198,108 | 5,174,759 41,354,887 26,288,682 165,839,507 410,711,924 54,212,671 112,779,554 93,068,504 70,995,551 | 6,628,067 40,885,976 25,499,817 149,918,783 343,811,002 58,566,931 101,808,034 97,502,012 73,186,336 |
| Totals, Gross Sales Refunds and exemptions | 762,740,326 130,722,877 | 807,666,298 144,723,812 | 883,290,294 1 181,175,411 1 | 980,426,039 233,899,757 | 897,806,958 287,525,337 |
| Totals, Net Sales | 632,017,449 | 662,942,486 | 702,114,883 1 | 746,526,282 | 610,281,621 |

8.—Sales of Gasoline in Canada, by Provinces, 1938-42

Highway Traffic.—As explained at p. 601, certain statistics in regard to motor carriers were collected for 1941, and those relating to freight and passengers carried are presented in Table 9. Traffic data were not available for the majority of the small operators and about a third of the large truck companies had no reliable records of tons of freight handled, and consequently the freight statistics are incomplete. A difficulty in compiling weights, which is quite understandable, is that much traffic was carried on a load basis and not a weight basis. Records of passengers appeared to be fairly complete, possibly because tickets were sold and accounted for and the unit was not so complex as for freight carried.

| 9.—Traffic Carried by Mot | or Carriers with | Revenues of | \$20,000 or | Over, 1941 |
|---------------------------|------------------|-------------|-------------|------------|
|---------------------------|------------------|-------------|-------------|------------|

| | Passengers | | | |
|------------------|--------------------------|-----------------------------|--------------------------|-----------|
| Class of Carrier | On Regular Routes | Special and Chartered | Total | Freight |
| | No. | No. | No. | tons |
| Freight—Large | 1,142,500 | 28,985 | 1,171,485 | 9,306,058 |
| Passenger—Large | 34,451,516 30,127,866 | 824,949 366,751 | 35,276,465 30,494,617 | 23,635 |
| Totals | 64,579,382 | 1,191,700 | 65,771,082 | 23,635 |
| Grand Totals | 65,721,882 | 1,220,685 | 66,942,567 | 9,329,693 |

¹ Not available.

 $^{^{1}\,\}mathrm{Exclusive}$ of 2,975,000 gal. of a viation gasoline purchased and placed in storage by the Dominion Government.