

The national defence tax was imposed in 1940 at the rate of 2 p.c. on the incomes of single persons earning over \$600 and at the rate of 3 p.c. on those earning over \$1,200. In the case of married persons the tax was 2 p.c. on incomes over \$1,200. In 1941 the rates were raised to 5 p.c. and 7 p.c., the exemption limit for single persons being raised to \$660. This tax was later consolidated with the individual income tax in the 1942 Budget.

14.—Collections Under the Income War Tax Act, Fiscal Years 1919-43

(Tax and Applicable Section of the Act)

Fiscal Year	General Income Tax		Tax on Dividends and Interest Sect. 9b	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	Total
	Individuals Sect. 9-1	Corporations Sect. 9-2				
	\$	\$	\$	\$	\$	\$
1919	7,972,890	1,376,830				9,349,720
1920	13,195,314	7,068,426				20,263,740
1921	32,532,526	13,849,298				46,381,824
1922	39,820,597	38,863,758				78,684,355
1923	31,689,393	28,022,145				59,711,538
1924	25,657,335	28,546,693				54,204,028
1925	25,156,768	31,091,275				56,248,043
1926	23,849,475	31,722,487				55,571,962
1927	18,043,261	29,343,048				47,386,309
1928	23,222,891	33,348,156				56,571,047
1929	24,793,449	34,628,874				59,422,323
1930	27,237,502	41,783,224				69,020,726
1931	26,624,181	44,423,841				71,048,022
1932	24,772,846	36,481,554				61,254,400
1933	25,959,466	36,107,231				62,066,697
1934	29,183,715	27,385,822	4,829,635			61,399,172
1935	25,201,392	35,790,239	5,816,435			66,808,066
1936	32,788,746	42,518,971	7,207,601		194,485	82,709,803
1937	35,358,302	59,012,843	8,910,014		84,083	102,365,242
1938	40,070,942	69,768,605	10,152,088		373,897	120,365,532
1939	46,591,449	85,185,887	9,903,046		345,756	142,026,138
1940	45,008,858	77,920,002	11,121,632		398,074	134,448,566
1941	75,636,231	131,565,710	12,282,259	759,957	226,847	248,143,022 ¹
1942	189,237,538	185,835,699	26,642,106	1,626,669	264,258	510,243,017 ²
1943	533,915,059	347,969,723	26,710,946	1,369,851	223,093	910,188,672

¹ Includes national defence tax amounting to \$27,672,018.
amounting to \$106,636,747.

² Includes national defence tax

Details of Excise War Taxes.—The statistics given in Table 15 represent gross collections by the Excise Division of the Department of National Revenue; they differ from the figures shown in Table 13 (in the column "Sales and Other Excise Taxes"), which represent net revenues received, by the amounts of the refunds shown in footnote 3 to Table 15.

15.—Excise War Taxes Collected, by Commodities and Provinces, Fiscal Years 1938-43

Note.—Information regarding the imposition of new taxes, and increases in existing ones, is given at p. 747 of the 1942 Year Book and at p. 810 of this volume.

(Accrued Revenue)

Commodity	1938	1939	1940	1941	1942	1943
	\$	\$	\$	\$	\$	\$
Domestic—						
Amusements	—	—	—	—	8,792,169	12,065,716
Automobiles	1,258,590	1,171,400	1,314,622	10,286,147	16,045,994	2,924,340
Beverages	—	—	—	—	6,246,618	14,117,819
Candy and chewing gum	—	—	—	—	—	8,183,680
Carbonic acid gas	—	—	53,243	304,402	292,572	198,231
Cigarette papers and tubes	146,152	242,241	536,151	1,313,173	3,689,840	3,531,201