

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

| Commodity or Province                | 1938                           | 1939                           | 1940                           | 1941                           | 1942                           | 1943                           |
|--------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|
|                                      | \$                             | \$                             | \$                             | \$                             | \$                             | \$                             |
| <b>Domestic—concluded</b>            |                                |                                |                                |                                |                                |                                |
| Cigars, cigarettes and tobacco.....  | 124,632                        | 122,624                        | 126,876                        | 240,038                        | 329,310                        | 26,286,288 <sup>1</sup>        |
| Electrical and gas apparatus.....    | —                              | —                              | —                              | —                              | 8,079,958                      | 4,995,015                      |
| Embossed cheques (Departmental)..... | 233,363                        | 219,282                        | 232,340                        | 270,054                        | 339,881                        | 364,869                        |
| Furs.....                            | —                              | —                              | —                              | —                              | —                              | 3,129,701                      |
| Gasoline.....                        | —                              | —                              | —                              | —                              | 23,803,222                     | 24,336,052                     |
| Licences.....                        | 51,958                         | 44,880                         | 46,880                         | 51,315                         | 72,185                         | 64,986                         |
| Lighters.....                        | 23,974                         | 21,825                         | 27,496                         | 88,395                         | 154,074                        | 162,900                        |
| Matches.....                         | 1,609,604                      | 1,728,140                      | 2,032,649                      | 1,940,178                      | 2,554,602                      | 2,661,665                      |
| Other manufactures tax.....          | —                              | —                              | —                              | 2,847,338                      | 171,462                        | 3,059,897                      |
| Phonographs, radios and tubes.....   | —                              | —                              | —                              | —                              | 2,337,772                      | 1,150,821                      |
| Playing cards.....                   | 233,000                        | 230,030                        | 249,530                        | 250,049                        | 372,337                        | 563,829                        |
| Sales, domestic.....                 | 121,348,801                    | 107,927,690                    | 119,392,244                    | 156,749,423                    | 214,948,427                    | 224,289,399                    |
| Stamps.....                          | 4,824,752                      | 4,527,332                      | 4,435,105                      | 4,304,349                      | 4,552,989                      | 12,209,804 <sup>2</sup>        |
| Sugar.....                           | 10,549,056                     | 10,760,584                     | 11,891,751                     | 11,546,715                     | 21,402,383                     | 14,571,572                     |
| Toilet preparations.....             | 1,157,111                      | 1,187,505                      | 1,271,891                      | 1,443,653                      | 3,454,910                      | 4,484,050                      |
| Transportation and tele-phones.....  | 1,727,434                      | 1,639,936                      | 1,657,594                      | 1,848,158                      | 8,131,330                      | 16,083,059                     |
| Wines.....                           | 239,787                        | 230,209                        | 419,839                        | 658,033                        | 1,444,916                      | 2,006,817                      |
| Penalties and interest.....          | 120,637                        | 93,907                         | 114,137                        | 119,575                        | 129,187                        | 189,726                        |
| <b>Totals, Domestic.....</b>         | <b>143,648,851</b>             | <b>130,147,585</b>             | <b>143,802,348</b>             | <b>194,280,995</b>             | <b>327,346,138</b>             | <b>381,631,437</b>             |
| <b>Importations—</b>                 |                                |                                |                                |                                |                                |                                |
| Sales.....                           | 20,514,447                     | 17,998,740                     | 21,729,120                     | 27,786,710                     | 31,604,839                     | 26,189,039                     |
| Excise.....                          | 1,842,732                      | 1,760,565                      | 2,192,781                      | 4,014,219                      | 3,109,055                      | 3,406,789                      |
| Special excise 3 p.c.....            | 18,621,449                     | 15,591,046                     | 1,978,806                      | 1,007,988                      | 860,812                        | 480,381                        |
| War exchange tax.....                | —                              | —                              | —                              | 61,932,028                     | 100,873,982                    | 94,553,780                     |
| <b>Grand Totals.....</b>             | <b>184,627,479<sup>3</sup></b> | <b>165,497,936<sup>3</sup></b> | <b>169,703,055<sup>3</sup></b> | <b>289,001,940<sup>3</sup></b> | <b>463,794,826<sup>3</sup></b> | <b>506,261,426<sup>3</sup></b> |
| Prince Edward Island.....            | 92,144                         | 77,680                         | 95,831                         | 154,255                        | 212,425                        | 339,638                        |
| Nova Scotia.....                     | 3,911,193                      | 3,466,045                      | 3,853,842                      | 5,943,809                      | 9,086,603                      | 10,701,947                     |
| New Brunswick.....                   | 3,549,994                      | 3,225,460                      | 3,771,471                      | 4,765,012                      | 8,238,695                      | 7,506,656                      |
| Quebec.....                          | 59,334,505                     | 53,626,296                     | 54,669,669                     | 86,303,018                     | 133,929,154                    | 179,651,152                    |
| Ontario.....                         | 96,429,163                     | 85,416,810                     | 87,640,555                     | 161,514,970                    | 260,244,795                    | 251,494,398                    |
| Manitoba.....                        | 5,518,163                      | 5,283,796                      | 5,520,941                      | 8,093,605                      | 13,046,036                     | 14,759,663                     |
| Saskatchewan.....                    | 1,434,562                      | 1,379,497                      | 1,398,873                      | 2,432,145                      | 3,689,087                      | 4,507,622                      |
| Alberta.....                         | 3,545,855                      | 3,663,537                      | 3,606,076                      | 5,166,848                      | 10,015,676                     | 10,919,172                     |
| British Columbia.....                | 10,502,408                     | 9,054,844                      | 8,863,054                      | 14,156,759                     | 24,685,120                     | 25,698,955                     |
| Yukon.....                           | 69,417                         | 75,877                         | 46,472                         | 75,701                         | 130,241                        | 130,361                        |
| Departmental sales.....              | 238,328                        | 226,479                        | 235,034                        | 271,724                        | 343,890                        | 366,036                        |
| Miscellaneous.....                   | —                              | —                              | —                              | —                              | —                              | 470                            |
| British post office parcels.....     | 1,747                          | 1,615                          | 1,237                          | 978                            | 282                            | 85                             |
| Departmental War Exchange Tax.....   | —                              | —                              | —                              | 123,105                        | 172,822                        | 185,271                        |

<sup>1</sup> New tax imposed on cigarettes and tobacco. <sup>2</sup> Increase due largely to use of excise stamps in paying tax on places of entertainment. <sup>3</sup> Includes refunds of \$3,808,712 in 1938, \$3,787,365 in 1939, \$3,675,115 in 1940, \$4,834,909 in 1941, \$10,369,721 in 1942 and \$17,549,001 in 1942.

#### 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-Confedera-