

series giving data of taxes assessed in the fiscal year 1941, the figures relating, in the main part, to incomes earned in the calendar year 1939. The advent of war with its increased taxation and provision for the prepayment of taxes has made a new system desirable and the Income Tax Division of the Department of National Revenue is introducing an up-to-date system of recording statistics: the first data to be presented will be those for the taxation year 1941, i.e., taxes assessed on incomes of the calendar year 1941.

Pending the completion of these figures, the usual analyses of incomes by income groups and occupation groups has been suspended. Table 14, p. 825, shows the total collections under the Income War Tax Act, under the headings of individual and corporation income taxes, tax on dividends and interest, tax on rents and royalties, and gift tax. Table 1 analyses the income tax collections by provinces and Table 2 performs the same function for the tax on dividends, etc. Table 3 presents statistics of the number of assessable income tax returns filed for the calendar years 1935-41.

1.—Income Tax Collections, by Provinces, Fiscal Years 1941-43

Province or Territory	Individuals			Corporations		
	1941	1942	1943	1941	1942	1943
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	195,941	409,552	591,347	314,772	263,733	815,994
Nova Scotia.....	1,748,135	5,765,353	16,310,837	1,926,852	2,655,727	5,263,936
New Brunswick.....	1,255,299	3,886,550	8,816,323	1,278,987	2,308,780	3,271,427
Quebec.....	24,873,660	51,903,574	149,319,074	36,565,972	69,046,153	131,067,863
Ontario.....	36,320,598	92,470,668	261,167,282	74,248,489	90,846,409	167,189,766
Manitoba.....	2,641,786	7,901,579	22,061,338	3,298,488	5,379,018	9,835,211
Saskatchewan.....	815,670	2,903,890	8,177,793	458,602	640,489	1,161,615
Alberta.....	2,162,211	6,506,312	16,357,848	2,685,735	2,934,560	6,127,392
British Columbia.....	5,574,171	17,338,602	50,646,780	10,691,465	11,729,942	23,185,431
Yukon.....	46,803	148,905	466,421	94,190	30,834	51,082
Head Office.....	1,957	2,553	16	2,158	54	6
Totals.....	75,636,231	189,237,538	533,915,059	131,565,710	185,835,699	347,969,723

2.—Amounts Received from Special Tax on Interest, Dividends and Copyrights, by Provinces, Fiscal Years 1936-43

Province or Territory	1936	1937	1938	1939
		\$	\$	\$
Prince Edward Island.....	134,726	502,316	387,732	166,390
Nova Scotia.....	72,733	50,084	49,845	43,681
New Brunswick.....	8,836	12,006	14,653	17,567
Quebec.....	1,532,864	1,967,221	2,525,363	2,382,755
Ontario.....	4,903,102	5,940,309	6,697,199	6,696,446
Manitoba.....	65,203	56,821	63,357	77,758
Saskatchewan.....	8,096	12,093	7,461	7,468
Alberta.....	52,622	50,206	48,968	56,179
British Columbia.....	429,419	318,958	357,510	454,801
Yukon.....	Nil	Nil	Nil	Nil
Totals.....	7,207,601	8,910,014	10,152,088	9,903,045
	1940	1941	1942	1943
	\$	\$	\$	\$
Prince Edward Island.....	277,873	200,656	54,827	25,981
Nova Scotia.....	67,899	82,956	132,740	142,245
New Brunswick.....	36,491	50,870	72,015	81,171
Quebec.....	2,842,833	3,411,992	8,370,613	8,313,456
Ontario.....	6,970,927	7,401,584	15,157,640	15,552,746
Manitoba.....	311,950	391,880	967,648	956,669
Saskatchewan.....	14,300	30,764	66,283	61,702
Alberta.....	59,320	74,527	139,143	285,787
British Columbia.....	548,013	614,962	1,648,613	1,284,369
Yukon.....	2,026	22,068	32,584	6,820
Totals.....	11,121,632	12,298,259	26,642,106	26,710,946