

3.—Record of Assessable Returns Filed, by Taxation Years<sup>1</sup> 1935-41

Taxation Year	Individual Returns Filed	Corporation Returns Filed	Total Returns Filed
	No.	No.	No.
1935.....	189,748	9,950	199,698
1936.....	212,112	11,343	223,455
1937.....	240,956	12,539	253,495
1938.....	245,134	11,761	256,895
1939.....	257,186	12,619	269,805
1940.....	727,572	14,719	742,291
1941.....	954,687	15,920	970,607

<sup>1</sup> Calendar year in which income earned in the case of individuals and, for corporations, the business year ending within the calendar year.

## Section 2.—Gasoline Taxes

The provincial gasoline taxes can only be termed direct taxes in that the consumer knows exactly the amount of tax he is paying when purchasing gasoline. The Dominion tax is assessed against the producer or importer but the retail price was increased to cover the tax. These taxes have been brought together in this section on account of the large number of Canadian motorists who are directly affected, while the non-motoring portion of the population is affected by the effect of higher gasoline taxes on delivery costs and bus transportation.

The present rates of gasoline tax, per gallon, are: Dominion, 3 cents; Prince Edward Island, 10 cents; Nova Scotia, 10 cents; New Brunswick, 10 cents; Quebec, 8 cents; Ontario, 8 cents; Manitoba, 7 cents; Saskatchewan, 7 cents; Alberta, 7 cents; British Columbia, 7 cents; Yukon, 3 cents.

There are certain refunds and exemptions allowed by the various taxing authorities and these are set out in the Bureau's publication "The Highway and the Motor Vehicle in Canada".\*

\* Obtainable from the Dominion Statistician, Ottawa, price 25 cents.

4.—Provincial Government Receipts from Gasoline Taxes, Respective Fiscal Years Ended in 1933-42<sup>1</sup>

NOTE.—For statistics of gallonage on which these taxes are levied, see p. 603. For periods covered by fiscal years, see headnote to Table 5, p. 862.

Year	Prince Edward Island <sup>2</sup>	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
	\$	\$	\$	\$	\$	\$	\$	\$	\$
1923....	-	-	-	-	-	39,156 <sup>3,4</sup>	-	241,248 <sup>5</sup>	-
1924....	14,235 <sup>5</sup>	-	-	66,398 <sup>5</sup>	-	142,877	-	294,166	51,462 <sup>5</sup>
1925....	18,956	-	-	652,577	1,974,434 <sup>5</sup>	102,371 <sup>4</sup>	-	311,404	476,701
1926....	28,110	157,830 <sup>5</sup>	118,574 <sup>5</sup>	1,012,003	3,376,091	432,391	-	423,778	579,037
1927....	35,448	242,820	216,575	1,285,654	4,032,942	445,645	-	691,312	681,880
1928....	63,165	476,418	274,388	1,680,491	4,607,380	561,865	-	111,521 <sup>5</sup>	783,752
1929....	108,156	680,074	538,692	3,253,040	8,497,594	657,585	1,299,665 <sup>5</sup>	1,306,627	905,394
1930....	123,286	810,508	650,808	3,972,039	10,756,836	763,834	981,907	1,793,252	1,086,347
1931....	109,260	870,073	693,587	4,405,160	10,950,645	1,184,753	1,918,833	1,931,603	1,753,285
1932....	130,821	925,983	767,769	5,107,380	12,341,238	1,227,947	1,210,537	1,501,197	1,748,742
1933....	164,313	947,955	809,160	4,919,522	12,629,057	1,483,368	1,394,544	1,517,094	2,041,730
1934....	174,841	1,160,600	854,288	4,822,401	12,961,344	1,610,395	1,420,963	1,724,453	2,055,235
1935....	179,873	1,794,133 <sup>6</sup>	1,022,607	5,115,439	4,788,664 <sup>7</sup>	1,834,584	1,498,843	1,945,261	2,264,197
1936....	201,169	1,735,965	1,175,332	5,790,624	15,021,994	1,854,906	1,749,059	2,220,907	2,530,156
1937....	270,470	2,006,489	1,477,645	6,565,051	15,761,877	2,015,129	2,097,792	2,455,397 <sup>8</sup>	2,719,711
1938....	285,505	2,424,355	1,846,766	7,347,410	17,644,164	2,316,214	1,995,045	2,610,211 <sup>8</sup>	3,162,978
1939....	316,440	2,608,189	1,921,050	7,882,718	18,503,789	2,536,838	1,876,379	2,953,128 <sup>8</sup>	3,284,485
1940....	301,186	2,875,400	2,120,971	10,783,953	25,105,359	2,789,088	2,999,951	3,096,644 <sup>8</sup>	3,454,834
1940 <sup>9</sup> ....	307,902	2,853,364	2,101,072	11,803,248	26,608,291	2,678,149	3,397,279	3,221,976	3,763,626
1941....	285,060	3,031,449	2,034,940	12,141,969	27,641,457	2,776,321	3,757,558	4,212,305 <sup>8</sup>	4,005,947
1942....	232,661	2,442,692	1,735,477	-	-	-	-	3,524,625 <sup>8</sup>	-

<sup>1</sup> Figures below the rule are for the fiscal years ended nearest to Dec. 31 of the year stated. <sup>2</sup> Figures for 1923-40 revised since the publication of the 1942 Year Book. <sup>3</sup> First year gasoline tax reported in this province. <sup>4</sup> Eight months. <sup>5</sup> Three months. <sup>6</sup> Fourteen months.

<sup>7</sup> Five months. <sup>8</sup> Includes tax on fuel oil. <sup>9</sup> Actual net receipts for fiscal years ended nearest Dec. 31, 1940. Provincial gasoline tax revenues of subsequent years are guaranteed at this level by the Dominion Government (6 Geo. VI, c. 13).