

**Combined Revenues and Expenditures.**—Tables 3 and 4 present an overall picture of Dominion, provincial and municipal finance by combining ordinary and capital account revenues and expenditures for each level of government. Since all expenditure—ordinary or capital—is included, amounts provided for debt retirement have been excluded to avoid duplication. The revenues and expenditures presented in these tables are on a “net” basis since the following revenues have been treated as offsets to their corresponding expenditures: shared-cost contributions of other governments, institutional revenue and certain other sales of commodities and services, and interest revenue exclusive of sinking fund earnings. Certain inter-governmental transfers such as the payments of the Dominion to the provinces for the vacation of tax fields are neither conditional grants nor payments for services and cannot, therefore, be offset against any specific expenditure. While inter-governmental transfers of this type appear in Tables 3 and 4 as revenue or expenditure of each level of government, they are, nevertheless, excluded from the combined total for all governments.

Discrepancies between the amounts shown in Tables 3 and 4 as inter-governmental transfers are due to variations in the fiscal year ends and accounting practices of governments.

### 3.—Combined Revenues of All Governments in Canada, 1942

NOTE.—Figures as at governmental fiscal year ends nearest Dec. 31, 1942. See text above re inter-governmental transfers.

Item	Dominion	Provincial	Municipal	Deduct Inter-governmental Transfers	Combined Governmental Revenue
	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Taxes—</b>					
Corporation.....	794,109	1,026	299	—	795,434
Customs duties and import taxes.....	214,719	—	—	—	214,719
Gasoline.....	24,898	47,669	—	—	72,567
General sales.....	232,929	16,704	7,800	—	257,433
Income—persons.....	484,138	1,456	—	—	485,594
Liquor.....	64,843	60,035	—	—	124,878
Succession duties.....	13,273	21,944	—	—	35,217
Real and personal property.....	—	5,140	250,912	—	256,052
Tobacco.....	107,237	3,945	—	—	111,182
Withholding tax.....	28,081	—	—	—	28,081
Other taxes.....	102,493	6,503	25,370	—	134,366
<b>Totals, Taxes.....</b>	<b>2,066,720</b>	<b>164,422</b>	<b>284,381</b>		<b>2,515,523</b>
<b>Licences, Permits and Fees—</b>					
Motor-vehicle.....	—	26,467	—	—	26,467
Other.....	4,495	9,175	7,550	—	21,220
<b>Totals, Licences, etc.....</b>	<b>4,495</b>	<b>35,642</b>	<b>7,550</b>		<b>47,687</b>
<b>Public domain.....</b>	<b>894</b>	<b>35,479</b>			<b>36,373</b>
Canadian National Railway surplus.....	25,063	—	—	—	25,063
Municipal public utility contributions.....	—	—	13,673	—	13,673
Post Office (net).....	3,935	—	—	—	3,935
Bank of Canada profits.....	7,985	—	—	—	7,985
Bullion and coinage.....	5,883	—	—	—	5,883
Miscellaneous revenue.....	10,770	6,021	25,144	1,466 <sup>3</sup>	40,469
<b>Inter-governmental Transfers—</b>					
Dominion subsidies to provinces.....	—	14,445	—	14,445	—
Provincial subsidies to municipalities..	—	—	3,077	3,077	—
Vacation of tax fields <sup>2</sup> .....	—	82,549	3,912	86,461	—
Gasoline tax guarantee <sup>2</sup> .....	—	7,264	—	7,264	—
Nova Scotia highway tax.....	—	391	—	391	—
Municipal Commissioner's levy (Man.)..	—	875	—	875	—
<b>Grand Totals.....</b>	<b>2,125,745</b>	<b>347,088</b>	<b>337,737</b>	<b>113,979</b>	<b>2,696,591</b>

<sup>1</sup> Includes provincial profits from liquor control.  
<sup>2</sup> As per Dominion-Provincial Taxation Agreement Act.

<sup>3</sup> Paid by Dominion to provinces re school lands and common school fund investments.