

18.—Collections Under the Income War Tax Act, Fiscal Years 1919-44

(Tax and Applicable Section of the Act)

Year	General Income Tax		Tax on Dividends and Interest Sect. 9b	Tax on Rents and Royalties Sect. 27	Gift Tax Sect. 88	Total ⁴
	Individuals ⁴ 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	36,481,654	-	-	-	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	58,012,843	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
1944.....	809,570,762	311,378,714	25,670,804	1,272,389	1,546,633	1,151,757,035 ³

¹ Includes national defence tax amounting to \$27,672,018.² Includes national defence tax

amounting to \$106,636,747.

³ Includes 1942 deferred tax amounting to \$2,317,733.⁴ These figures include the estimated refundable portion and therefore do not agree with the totals given in Table 17.

Details of Excise War Taxes.—The statistics given in Table 18 represent gross collections by the Excise Division of the Department of National Revenue; they differ from the figures shown in Table 17 (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 19.

19.—Excise War Taxes Collected, by Commodities and Provinces, Fiscal Years 1939-44

(Accrued Revenue)

NOTE.—Information regarding the imposition of new taxes, and increases in existing ones, is given at pp. 918-923 of this volume.

Commodity	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$
Domestic—						
Amusements.....	-	-	-	8,792,169	12,065,716	13,701,496
Automobiles.....	1,171,400	1,314,622	10,286,147	16,045,994	2,924,340	5,921,754
Beverages.....	-	-	-	6,246,618	14,117,819	19,057,382
Candy and chewing gum..	-	-	-	-	8,183,680	12,602,157
Carbonic acid gas.....	-	53,243	304,402	292,572	198,231	241,647
Cigarette papers and tubes	242,241	536,151	1,313,173	3,689,840	3,531,201	1,963,258