

19.—Excise War Taxes Collected, by Commodities and Provinces, Fiscal Years 1933-44—concluded

Commodity or Province	1939	1940	1941	1942	1943	1944
	\$	\$	\$	\$	\$	\$
Domestic—concluded						
Cigars, cigarettes and tobacco.....	122,624	126,876	240,038	329,310	26,286,288 ¹	54,673,051
Electrical and gas apparatus.....	—	—	—	8,079,958	4,995,015	2,860,270
Embossed cheques (Departmental).....	219,282	232,340	270,054	339,881	364,869	346,042
Furs.....	—	—	—	—	3,129,701	4,146,248
Gasoline.....	—	—	—	23,803,222	24,336,052	24,760,040
Licences.....	44,880	46,880	51,315	72,185	64,986	66,172
Lighters.....	21,825	27,496	88,395	154,074	162,900	63,380
Matches.....	1,728,140	2,032,649	1,940,178	2,554,602	2,661,665	2,767,790
Other manufactures tax.....	—	—	2,847,338	171,462	3,059,897	9,188,358
Phonographs, radios and tubes.....	—	—	—	2,337,772	1,150,821	408,285
Playing cards.....	230,030	249,530	250,049	372,337	563,829	627,100
Sales, domestic.....	107,927,690	119,392,244	156,749,423	214,948,427	224,289,399	302,755,414
Stamps.....	4,527,332	4,435,105	4,304,349	4,552,989	12,209,804 ²	12,652,793
Sugar.....	10,760,584	11,891,751	11,546,715	21,402,383	14,571,572	12,769,384
Toilet preparations.....	1,187,505	1,271,891	1,443,653	3,454,910	4,484,050	5,295,317
Transportation and transmission.....	1,639,936	1,657,594	1,848,158	8,131,330	16,083,059	22,379,096
Wines.....	230,209	419,839	658,033	1,444,916	2,006,816	1,710,217
Penalties and interest.....	93,907	114,137	119,575	129,187	189,727	264,524
Totals, Domestic.....	130,147,585	143,802,348	194,260,995	327,346,138	381,631,437	511,221,175
Imports—						
Sales.....	17,998,740	21,729,120	27,786,710	31,604,839	26,189,039	36,500,217
Excise.....	1,760,565	2,192,781	4,014,219	3,109,055	3,406,789	5,819,572
Special excise 3 p.c.....	15,591,046	1,978,806	1,007,988	860,812	480,381	507,635
War exchange tax.....	—	—	61,932,028	100,873,982	94,553,780	118,912,840
Grand Totals.....	165,497,936³	169,703,055³	289,001,940³	463,794,826³	506,261,426³	672,961,439³
Prince Edward Island.....	77,680	95,831	154,255	212,425	339,638	513,280
Nova Scotia.....	3,466,045	3,853,842	5,943,809	9,086,603	10,701,947	14,057,972
New Brunswick.....	3,225,460	3,771,471	4,765,012	8,238,695	7,506,656	10,632,423
Quebec.....	53,626,296	54,669,669	86,303,018	133,929,154	179,651,152	259,893,903
Ontario.....	85,416,810	87,640,555	161,514,970	260,244,795	251,494,398	319,213,251
Manitoba.....	5,283,796	5,520,941	8,093,605	13,046,036	14,759,663	17,277,555
Saskatchewan.....	1,379,497	1,398,873	2,432,145	3,689,087	4,507,622	5,741,723
Alberta.....	3,863,537	3,606,076	5,166,848	10,015,676	10,919,172	11,965,263
British Columbia.....	9,054,844	8,863,054	14,156,759	24,685,120	25,698,955	32,962,343
Yukon.....	75,877	46,472	75,701	130,241	130,361	171,533
Departmental sales.....	226,479	235,034	271,724	343,890	366,036	346,513
Miscellaneous.....	—	—	11	—	470	4,377
British post office parcels.....	1,615	1,237	978	282	85	70
Departmental War Exchange Tax.....	—	—	123,105	172,822	185,271	181,233

¹ New tax imposed on cigarettes and tobacco. ² Increase due largely to use of excise stamps in paying tax on places of entertainment. ³ Includes refunds of \$3,787,365 in 1939, \$3,675,115 in 1940, \$4,834,909 in 1941, \$10,369,721 in 1942, \$17,549,001 in 1943 and \$34,342,147 in 1944.

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 summarized as follows.

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