

The payments on behalf of most taxpayers, however, are made by their employers and a cheque from one employer may cover the tax payments of hundreds of employees. At this stage, therefore, it is not possible to link the monies received to the individuals who are, in the final analysis, contributing the tax. Collection statistics, as such, for this reason are not capable of being closely related to the persons who are being taxed and any statistical tables that attempt to describe the taxpayer, such as by occupation or income class, must be based on the income tax return which is filed by the taxpayer many months after the payment of his tax.

As pointed out at p. 969, however, collection statistics, if interpreted along with the tax rate, do serve the purpose of indicating the general trend of income upon which tax is levied well in advance of the assessment data.

The statistics given in Table 1 represent annual collections on a Government fiscal-year basis.

**1.—Taxes Collected by the Taxation Division of the Department of National Revenue, Fiscal Years 1917-45**

Fiscal Year Ended Mar. 31—	Income Tax	Excess Profits Tax	Succession Duties	Total Collections
	\$	\$	\$	\$
1917.....	—	12,506,517	—	12,506,517
1918.....	—	21,271,084	—	21,271,084
1919.....	9,349,720	32,970,062	—	42,319,782
1920.....	20,263,740	44,145,184	—	64,408,924
1921.....	46,381,824	40,841,401	—	87,223,225
1922.....	78,684,355	22,815,667	—	101,500,022
1923.....	59,711,538	13,031,462	—	72,743,000
1924.....	54,204,028	4,752,681	—	58,956,709
1925.....	56,248,043	2,704,427	—	58,952,470
1926.....	55,571,962	1,173,449	—	56,745,411
1927.....	47,386,309	710,102	—	48,096,411
1928.....	56,571,047	956,031	—	57,527,078
1929.....	59,422,323	455,232	—	59,877,555
1930.....	69,020,726	173,300	—	69,194,026
1931.....	71,048,022	34,430	—	71,082,452
1932.....	61,254,400	3,000	—	61,257,400
1933.....	62,066,697	54	—	62,066,751
1934.....	61,399,172	Nil	—	61,399,172
1935.....	66,808,066	“	—	66,808,066
1936.....	82,709,803	“	—	82,709,803
1937.....	102,365,242	“	—	102,365,242
1938.....	120,365,532	“	—	120,365,532
1939.....	142,026,138	“	—	142,026,138
1940.....	134,448,566	“	—	134,448,566
1941.....	248,143,022	23,995,269	—	272,138,291
1942.....	510,243,017	135,168,345	6,956,574	652,367,936
1943.....	910,188,672	454,580,677	13,273,483	1,378,042,832
1944.....	1,151,757,035	468,717,840	15,019,831	1,635,494,706
1945.....	1,072,758,068	465,805,356	17,250,798	1,555,814,222

**Collections on a Taxation-Year Basis.**—The previous collection tables reflected the total taxes collected during a Government fiscal year without regard to which particular taxation years the revenues applied. In Table 2 the collection of the more important taxes are re-arranged in order to reveal the revenues received for the account of each succeeding taxation year.

A taxation year is a period of time during which income is received and becomes subject to tax at rates laid down in the Act. In the case of an individual the taxation year is almost always the calendar year. In the case of a corporation the taxation year is the calendar year in which the company's fiscal period ends. Under the present system of collection, a substantial portion of the taxes is collected during the year in which the income is earned, that is to say, during the taxation year, and the balance is almost entirely collected in the two following years.