

8.—Provincial Government Receipts from Gasoline Taxes, Respective Fiscal Years Ended in 1923-43¹

NOTE.—For statistics of gallonage on which these taxes are levied, see p. 680. For periods covered by fiscal years, see headnote to Table 9, p. 980. Receipts from the gasoline tax in Yukon, which became effective June 15, 1940, amounted to \$4,341 in 1941, \$19,562 in 1942, and \$23,505 in 1944.

| Year | Prince Edward Island | Nova Scotia | New Brunswick | Quebec | Ontario | Manitoba | Saskatchewan | Alberta | British Columbia |
|------------------------|----------------------|------------------------|----------------------|---------------------|------------------------|-----------------------|------------------------|------------------------|---------------------|
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 1923.... | — | — | — | — | — | 39,156 ^{2,3} | — | 241,248 ² | — |
| 1924.... | 14,235 ² | — | — | 66,398 ² | — | 142,877 | — | 294,166 | 51,462 ² |
| 1925.... | 18,956 | — | — | 652,577 | 1,974,434 ² | 102,371 ³ | — | 311,404 | 476,701 |
| 1926.... | 28,110 | 157,830 ² | 118,574 ² | 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 ⁴ | 783,752 |
| 1929.... | 108,156 | 680,074 | 538,692 | 3,253,040 | 8,497,594 | 657,585 | 1,299,665 ² | 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 | 1,763,285 |
| 1932.... | 130,821 | 925,983 | 767,769 | 5,107,380 | 12,341,238 | 1,227,947 | 1,210,637 | 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 ² | 1,022,607 | 5,115,439 | 4,788,664 ⁴ | 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 ⁵ | 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 ⁷ | 3,162,978 |
| 1939.... | 316,440 | 2,608,189 | 1,921,060 | 7,882,718 | 18,503,789 | 2,536,838 | 1,876,379 | 2,953,128 ⁷ | 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 ⁷ | 3,454,834 |
| 1940 ^{1,8} .. | 307,902 | 2,853,364 | 2,101,072 | 11,803,248 | 26,608,291 | 2,678,149 | 3,397,279 | 3,221,976 ⁷ | 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 ⁷ | 4,005,947 |
| 1942.... | 351,579 | 2,893,101 | 2,081,277 | 11,506,921 | 26,608,291 | 2,678,149 | 3,397,280 | 3,524,625 ⁷ | 3,763,626 |
| 1943.... | 325,988 | 2,868,278 | 2,101,073 | 11,803,248 | 26,608,291 | 2,678,149 | 3,397,279 | 3,645,895 ⁷ | 3,763,626 |

¹ Figures below the rule are for the fiscal years ended nearest to Dec. 31 of the year stated. ² First year gasoline tax reported in this province. ³ Eight months. ⁴ Three months. ⁵ Fourteen months. ⁶ Five months. ⁷ Includes tax on fuel oil. ⁸ 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).

The Dominion Government, in the Third War Budget of Apr. 29, 1941, imposed a tax of 3 cents per gallon on gasoline. Proceeds from this tax amounted to \$24,752,396, \$24,897,924 and \$24,930,255 in the fiscal years 1942, 1943 and 1944, respectively.

Section 3.—Succession Duties

The first imposition of succession duties in Canada was in 1892, when Nova Scotia, New Brunswick, Quebec and Ontario enacted legislation of this nature. The date of their introduction into the other provinces are given at pp. 981-990.

Succession duties have grown to be an important if fluctuating part of provincial revenues and Table 9 shows the receipts from this source from 1921.