

**17.—Excise War Taxes Collected, by Commodities and Provinces, Years Ended
Mar. 31, 1940-45—concluded**

Commodity or Province	1940	1941	1942	1943	1944	1945
	\$	\$	\$	\$	\$	\$
Domestic—concluded						
Stamps.....	4,435,105	4,304,349	4,552,989	12,209,804 ²	12,652,793	12,642,984
Sugar.....	11,891,751	11,546,715	21,402,383	14,571,572	12,769,384	11,557,494
Toilet preparations.....	1,271,891	1,443,653	3,454,910	4,484,050	5,295,317	6,188,703
Transportation and trans- mission.....	1,657,594	1,848,158	8,131,330	16,083,059	22,379,096	24,205,479
Wines.....	419,839	658,033	1,444,916	2,006,816	1,710,217	1,772,375
Penalties and interest.....	114,137	19,575	129,187	189,727	264,524	297,323
Totals, Domestic.....	143,802,348	194,260,995	327,346,138	381,631,437	511,221,175	603,207,715
Importations—						
Sales.....	21,729,120	27,786,710	31,604,839	26,189,039	36,500,217	31,680,490
Excise.....	2,192,781	4,014,219	3,109,055	3,406,789	5,819,572	4,186,627
Special excise 3 p.c.....	1,978,806	1,007,988	860,812	480,381	507,635	544,729
War exchange tax.....	—	61,932,028	100,873,982	94,553,780	118,912,840	98,164,427
Grand Totals.....	169,703,055¹	289,001,940¹	463,794,826¹	506,261,426¹	672,961,439¹	737,783,898¹
Prince Edward Island.....	95,831	154,255	212,425	339,638	513,280	432,082
Nova Scotia.....	3,853,842	5,943,809	9,086,603	10,701,947	14,057,972	13,546,842
New Brunswick.....	3,771,471	4,765,012	8,238,695	7,506,656	10,632,423	10,653,358
Quebec.....	54,669,669	86,303,018	133,929,154	179,651,152	259,893,903	293,206,071
Ontario.....	87,640,555	161,514,970	260,244,795	251,494,398	319,213,251	352,331,247
Manitoba.....	5,520,941	8,093,605	13,046,036	14,759,663	17,277,555	18,199,488
Saskatchewan.....	1,398,873	2,432,145	3,689,087	4,507,622	5,741,723	6,099,620
Alberta.....	3,606,076	5,166,848	10,015,676	10,919,172	11,965,263	12,548,696
British Columbia.....	8,863,054	14,156,759	24,685,120	25,698,955	32,962,343	30,036,809
Yukon.....	46,472	75,701	130,241	130,361	171,533	185,383
Departmental sales.....	235,034	271,724	343,890	366,036	346,513	324,732
Miscellaneous.....	—	11	—	470	4,377	4,833
British post office parcels.....	1,237	978	282	85	70	73
Departmental War Exchange Tax.....	—	123,105	172,822	185,271	181,233	214,664

¹ New tax imposed on cigarettes and tobacco.
paying taxes on places of entertainment.

² Increase due largely to use of excise stamps in
³ Includes refunds of \$3,675,115 in 1940, \$4,834,909 in 1941,
\$10,369,721 in 1942, \$17,549,001 in 1943, \$34,342,147 in 1944 and \$194,718,627 in 1945.

Income Tax

The income tax revenue shown in Table 18 represents collections made by the Taxation Division of the Department of National Revenue under the authority of the Income War Tax Act (c. 97, R.S.C. 1927). The Act covers more than income tax proper, as corporation taxes are coming to be regarded in a different light to those on the income of individuals. Income tax on individuals and on corporations is treated separately in Part III of this Chapter, at pp. 930-937

The tax on dividends and interest (Sect. 9b of the Act) is levied at the rate of 5 p.c. on interest paid by Canadian debtors (except provinces and municipal or public bodies) in a currency which is at a premium in excess of 5 p.c. over Canadian funds and at the rate of 15 p.c. on dividends received by persons who are non-residents of Canada and on interest received from or credited by Canadian debtors to non-residents, except in the case of Dominion or Dominion-guaranteed bonds and also on interest received by a non-resident parent company from a Canadian subsidiary except where an agreement had been entered into prior to Apr. 1, 1933, for the payment of such interest in a currency other than Canadian. The tax also includes fees for copyrights and rights for the use of films, phonograph records and similar