

The present rates of gasoline tax, per gallon, are: Dominion, 3 cents; Prince Edward Island, 10 cents; Nova Scotia, 10 cents; New Brunswick, 10 cents; Quebec, 8 cents; Ontario, 8 cents; Manitoba, 7 cents; Saskatchewan, 8 cents; Alberta, 7 cents; British Columbia, 7 cents; Yukon, 3 cents.

There are certain refunds and exemptions allowed by the various taxing authorities and these are set out in the Bureau's publication "The Highway and the Motor Vehicle in Canada".*

8.—Provincial Government Receipts from Gasoline Taxes, Respective Fiscal Years Ended in 1930-41¹

NOTE.—For statistics of gallonage on which these taxes are levied, see p. 672. For periods covered by fiscal years, see headnote to Table 9, p. 940. Figures for 1923-29 are given at p. 978 of the 1945 Year Book. Receipts from the gasoline tax in Yukon, which became effective June 15, 1940, amounted to \$4,341 in 1941, \$19,562 in 1942, \$28,981 in 1943 and \$26,540 in 1944.

Year	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	693,537	4,405,160	10,950,645	1,184,763	1,918,833	1,931,603	1,753,285
1932....	130,821	925,983	767,769	5,107,380	12,341,238	1,227,947	1,210,537	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 ³	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	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	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	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	3,454,834
1940 ⁴	307,902	2,853,364	2,101,072	11,803,248	26,608,291	2,678,149	3,397,279	3,221,976	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	4,005,947
1942....	351,579	2,893,101	2,081,277	11,508,921	26,608,291	2,678,149	3,397,280	3,524,625	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	3,763,626
1944....	309,752	3,446,021	2,122,312	12,388,342	26,608,291	2,678,149	3,397,280	3,808,155	3,763,626

¹ Figures below the rule are for the fiscal years ended nearest to Dec. 31 of the year stated. ² Fourteen months. ³ Five months. ⁴ 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, \$24,930,255 and \$29,670,693 in the years ended Mar. 31, 1942, 1943, 1944 and 1945, 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 dates of their introduction into the other provinces are given at pp. 941-950.

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.

* Obtainable from the Dominion Statistician, Ottawa, price 25 cents.