

presented in these tables are on a "net" basis since the following revenues have been treated as offsets to their corresponding expenditures: shared-cost contributions of other governments, institutional revenue and certain other sales of commodities and services, and interest revenue exclusive of sinking fund earnings. Certain inter-governmental transfers such as the payments of the Dominion to the provinces for the vacation of tax fields are neither conditional grants nor payments for services and cannot, therefore, be offset against any specific expenditure. These are set out separately in Tables 3 and 4 so as to show grand totals of revenue and expenditure for each level of government as well as totals excluding inter-governmental transfers.

Discrepancies between the amounts shown in Tables 3 and 4 as inter-governmental transfers are due to variations in the fiscal year ends and accounting practices of governments.

3.—Combined Revenues of All Governments in Canada, 1944

NOTE.—Figures as at governmental fiscal year ends nearest Dec. 31, 1944. See text above *re* inter-governmental transfers.

Item	Dominion	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000
Taxes—				
Corporation.....	625,241	763	—	626,004
Customs duties and import taxes.....	214,502	—	—	214,502
Gasoline.....	29,671	47,082	—	76,753
General sales.....	209,390	17,856	7,981	235,227
Income—persons.....	672,755	590	—	673,345
Liquor ¹	71,055	70,434	—	141,489
Succession duties.....	17,251	23,483	—	40,734
Real and personal property.....	—	6,511	265,488	271,999
Tobacco.....	151,605	4,999	—	156,604
Withholding tax.....	28,599	—	—	28,599
Other taxes.....	134,557	9,845	25,942	170,344
Totals, Taxes.....	2,154,626	181,563	299,411	2,635,600
Licences, Permits and Fees—				
Motor-vehicle.....	—	30,964	—	30,964
Other.....	4,892	11,076	7,749	23,717
Totals, Licences, etc.....	4,892	42,040	7,749	54,681
Public domain.....	1,259	35,020	—	36,279
Canadian National Railway surplus.....	23,027	—	—	23,027
Municipal public utility contributions.....	—	—	17,043	17,043
Post Office (net).....	10,669	—	—	—
Bank of Canada profits.....	18,079	—	—	218,643 ²
Bullion and coinage.....	4,586	—	—	—
Miscellaneous revenue.....	185,309	3,646	26,945	30,591
Totals, Revenue (excluding Inter-governmental Transfers).....	2,402,447	262,269	351,148	3,015,864
Inter-governmental Transfers—				
Dominion subsidies to provinces.....	—	14,385	—	14,385
Provincial subsidies to municipalities.....	—	—	3,292	3,292
Vacation of tax fields ³	—	80,767	3,928	84,695
Gasoline tax guarantee ³	—	10,603	—	10,603
Nova Scotia highway tax.....	—	430	—	430
Municipal Commissioner's levy (Manitoba).....	—	910	—	910
Interest on Common School Fund and School Lands Fund Debentures.....	—	1,585	—	1,585
Totals, Inter-governmental Transfers.....	—	108,680	7,220	115,900
Grand Totals.....	2,402,447	370,949	358,368	3,131,764

¹ Includes provincial profits from liquor control over expenditure *re* expansion of industry.

² Includes \$173,103, being excess of refunds

³ As per Dominion-Provincial Taxation Agreement Act.