12.—Per Capita Revenues and Expenditures, by Principal Items, Years Ended Mar. 31, 1942-46

Note.—See Table 6 for revenues and Table 7 for expenditures on which these per capita figures are based. Dashes in this table indicate that no revenues were collected or expenditures made under the corresponding headings because the items were not applicable in the years so indicated.

		1	1	1	
Item	1942	1943	1944	1945	1946
	REVENUES				
Ordinary Revenues—	\$	\$	8	\$	\$
Tax Revenues— Customs import duties	12.22	10.07	14.02	9.50	10.47
Excise duties	9.45	11.74	11.87	12.54	15.17
Income tax	34.62	72 · 82	86.58	80.68	75.79
National defence tax	9.15				-
Excess profits tax	$11.60 \\ 20.27$	36·79 21·21	35·80 25·46	28·16 17·28	34.67
War exchange tax.	8.66	8.01	9.93	8.10	26·51 3·35
Succession duties tax	0.60	1.12	1.25	1.42	1.74
Gasoline tax	2 · 12	2.11	2.08	2.45	2.43
Other taxes	8.09	11.10	16.50	17.66	8.82
Totals, Tax Revenues	116.78	174.97	203 · 49	177.79	178.95
Non-Tax Revenues—					
Post Office	3.95	4.14	5.10	5.45	5.58
Return on investments	2.21	3.49	4.03	5.01	5.76
Bullion and coinage	0.41	0.50	0.73	0.38	0.40
Premium, discount and exchangeOther	1·02 1·24	0·03 1·67	0·18 1·09	1.16	1.33
Totals, Non-Tax Revenues	8.83	9.83	11.13	12.00	13.07
Totals, Ordinary Revenues	125 · 61	184.80	214 · 62	189.79	192.02
Special Receipts and Other Credits	2 · 12	5 · 65	16.28	31.95	52.82
Grand Totals, Revenues	127.73	190 · 45	230 · 90	221.74	244 · 84
1	EXPENDITURES				
	\$	\$	\$	\$	\$
Ordinary Expenditures—					
Agriculture	0.72	0.72	0.74	0.78	0.84
Finance— Interest on public debt	13.30	15.00		1	
Cost of loan flotations	19.90			06 20	99.04
	1.40	15.96	20.27	26·32	33.24
Subsidies to provinces	1·40 1·24	1.17 1.23	$ \begin{array}{c} 20 \cdot 27 \\ 1 \cdot 61 \\ 1 \cdot 21 \end{array} $	1.71	1.81
Subsidies to provinces	1.24	1·17 1·23	1·61 1·21	1·71 1·19	1·81 1·17
Payments to provinces under Dominion-Pro- vincial taxation agreements	1·24 1·81	1·17 1·23 7,98	1.61 1.21 7.97	1·71 1·19 7·70	1.81 1.17 7.97
Payments to provinces under Dominion-Provincial taxation agreementsOld age pensions ¹	1·24 1·81 2·54	1·17 1·23 7,98 2·54	1·61 1·21 7·97 2·54	1·71 1·19 7·70 2·66	1.81 1.17 7.97
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions ¹ . Coal subsidies and subventions.	1·24 1·81 2·54 0·42	1·17 1·23 7,98 2·54 0·42	1.61 1.21 7.97 2.54 0.18	1·71 1·19 7·70 2·66 0·23	1.81 1.17 7.97 2 0.19
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions ¹ . Coal subsidies and subventions.	1·24 1·81 2·54	1·17 1·23 7,98 2·54	1·61 1·21 7·97 2·54	1·71 1·19 7·70 2·66	1.81 1.17 7.97 2 0.19 0.27
Payments to provinces under Dominion-Provincial taxation agreements Old age pensions 1 Coal subsidies and subventions Fisheries Justice (including penitentiaries) Labour (including technical education, unemploy-	1·24 1·81 2·54 0·42 0·14 0·44	1·17 1·23 7,98 2·54 0·42 0·14 0·46	1.61 1.21 7.97 2.54 0.18 0.14 0.46	1·71 1·19 7·70 2·66 0·23 0·18	1.81 1.17 7.97 2 0.19 0.27 0.50
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Lustice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources—	1·24 1·81 2·54 0·42 0·14	1·17 1·23 7,98 2·54 0·42 0·14	1.61 1.21 7.97 2.54 0.18 0.14	1·71 1·19 7·70 2·66 0·23 0·18	1.81 1.17 7.97 2 0.19 0.27
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions ¹ . Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities) Mines and Resources— Immigration and Colonization.	1·24 1·81 2·54 0·42 0·14 0·44 0·95	1·17 1·23 7, 98 2·54 0·42 0·14 0·46 1·47	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56	1·71 1·19 7·70 2·66 0·23 0·18 0·47 1·61	1.81 1.17 7.97 2 0.19 0.27 0.50 1.67
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs.	1·24 1·81 2·54 0·42 0·14 0·95 0·11 0·43	1·17 1·23 7,98 2·54 0·42 0·14 0·46 1·47 0·11 0·42	1·61 1·21 7·97 2·54 0·18 0·14 0·46 1·56	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61	1.81 1.17 7.97 2 0.19 0.27 0.50 1.67
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey.	1·24 1·81 2·54 0·42 0·14 0·44 0·95	1·17 1·23 7, 98 2·54 0·42 0·14 0·46 1·47	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56	1·71 1·19 7·70 2·66 0·23 0·18 0·47 1·61	1.81 1.17 7.97 0.19 0.27 0.50 1.67
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures	1·24 1·81 2·54 0·42 0·14 0·95 0·11 0·43	1·17 1·23 7,98 2·54 0·42 0·14 0·46 1·47 0·11 0·42	1·61 1·21 7·97 2·54 0·18 0·14 0·46 1·56	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10	1.81 1.17 7.97 0.19 0.27 0.50 1.67 0.12 0.36 0.11
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures. Family allowances.	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10	1·17 1·23 7, 98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10	1.81 1.17 7.97 2 0.19 0.27 0.50 1.67
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions ¹ Coal subsidies and subventions Fisheries. Justice (including penitentiaries) Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures. Family allowances. Old age pensions ¹	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10	1·17 1·23 7, 98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10	1.81 1.17 7.97 0.19 0.27 0.50 1.67 0.11 0.36 0.11
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures. Family allowances. Old age pensions 1. National Revenue (including income tax)	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10	1·17 1·23 7.98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1-19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10	1.81 1.17 7.97 2 0.19 0.27 0.50 1.67 0.12 0.36 0.11 0.59 14.02 2.74 1.84
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures. Family allowances. Old age pensions 1. National Revenue (including income tax). Pensions, war, military and civil.	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10 3 1·15 3·54	1·17 1·23 7,98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10 0.14	1.81 1.17 7.97 2.0.19 0.27 0.50 1.67 0.12 0.36 0.11 0.59 14.09 2.74 1.84
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1. Coal subsidies and subventions. Fisheries. Justice (including penitentiaries). Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures. Family allowances. Old age pensions 1. National Revenue (including income tax). Pensions, war, military and civil. Pensions and National Health.	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10 3 1·15 3·54 1·21	1·17 1·23 7, 98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10 - - - 1·29 3·36 4 1·19	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10 0.14 	1.81 1.17 7.97 0.19 0.27 0.50 1.67 0.12 0.36 0.11 0.59 14.02 2.74 1.84
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions ¹ . Coal subsidies and subventions Fisheries. Justice (including penitentiaries) Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures. Family allowances. Old age pensions ¹ . National Revenue (including income tax). Pensions, war, military and civil. Pensions and National Health. Post Office. Public Works.	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10 3 1·15 3·54	1·17 1·23 7,98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10 - - - 1·29 3·36 4 1·19 3·79	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.11 0.10 0.14 	1.81 1.17 7.97 0.19 0.27 0.50 1.67 0.12 0.36 0.11 0.59 14.02 2.74 1.84 2.5
Payments to provinces under Dominion-Provincial taxation agreements. Old age pensions 1 Coal subsidies and subventions Fisheries. Justice (including penitentiaries) Labour (including technical education, unemployment insurance and Government annuities). Mines and Resources— Immigration and Colonization. Indian Affairs. Mines and Geological Survey. National Health and Welfare— Administration and general expenditures Family allowances. Old age pensions 1 National Revenue (including income tax). Pensions, war, military and civil. Pensions, war, military and civil.	1·24 1·81 2·54 0·42 0·14 0·44 0·95 0·11 0·43 0·10 - 3 1·15 3·54 1·21 3·56	1·17 1·23 7, 98 2·54 0·42 0·14 0·46 1·47 0·11 0·42 0·10 - - - 1·29 3·36 4 1·19	1.61 1.21 7.97 2.54 0.18 0.14 0.46 1.56 0.11 0.43 0.09	1.71 1.19 7.70 2.66 0.23 0.18 0.47 1.61 0.11 0.51 0.10 0.14 	1.81 1.17 7.97 0.19 0.27 0.50 1.67 0.12 0.36 0.11 0.59 14.02 2.74 1.84

For footnotes, see end of table, p. 962.