

7.—Distribution of Active Taxable Companies Reporting a Profit, by Income Classes, Industrial Divisions, and Provinces, Taxation Year 1945

Class or Province	Com- panies Reporting	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Re- fundable Portion
Income Class	No.	\$	\$	\$	\$
Under \$1,000.....	3,380	1,395,000	250,000	198,000	—
\$ 1,000 to \$ 2,000.....	2,126	3,005,000	540,000	457,000	—
\$ 2,000 to \$ 3,000.....	1,628	3,925,000	705,000	645,000	1,000
\$ 3,000 to \$ 4,000.....	1,400	4,775,000	858,000	843,000	1,000
\$ 4,000 to \$ 5,000.....	1,343	5,986,000	1,077,000	1,099,000	1,000
\$ 5,000 to \$ 10,000.....	3,438	23,862,000	4,289,000	6,477,000	433,000
\$ 10,000 to \$ 15,000.....	1,601	19,454,000	3,496,000	6,836,000	867,000
\$ 15,000 to \$ 20,000.....	972	16,902,000	3,034,000	6,278,000	865,000
\$ 20,000 to \$ 25,000.....	657	14,548,000	2,613,000	5,498,000	788,000
\$ 25,000 to \$ 50,000.....	1,664	58,494,000	10,489,000	23,238,000	3,537,000
\$ 50,000 to \$ 100,000.....	1,149	80,165,000	14,344,000	33,066,000	5,318,000
\$ 100,000 to \$ 250,000.....	854	133,969,000	23,928,000	57,868,000	9,620,000
\$ 250,000 to \$ 500,000.....	364	127,633,000	22,891,000	55,785,000	9,292,000
\$ 500,000 to \$1,000,000.....	203	139,091,000	24,546,000	57,684,000	9,310,000
\$1,000,000 to \$5,000,000.....	150	310,253,000	55,011,000	119,507,000	17,471,000
\$5,000,000 or over.....	22	252,446,000	44,417,000	85,295,000	9,978,000
Totals.....	20,951	1,195,903,000	212,488,000	460,779,000	67,482,000
Industrial Division					
Agriculture, fishing and forestry.....	345	4,663,000	840,000	1,674,000	222,000
Mining.....	315	81,795,000	14,397,000	21,554,000	1,263,000
Manufacturing.....	6,426	626,975,000	111,476,000	248,860,000	37,651,000
Construction.....	667	9,494,000	1,724,000	3,144,000	359,000
Public utilities.....	1,081	148,276,000	26,676,000	51,093,000	6,220,000
Wholesale trade.....	3,091	91,368,000	16,297,000	41,035,000	6,918,000
Retail trade.....	3,924	118,829,000	21,692,000	59,103,000	11,172,000
Service.....	2,228	31,794,000	5,715,000	12,342,000	1,830,000
Finance.....	2,817	82,211,000	13,581,000	21,761,000	1,811,000
Unclassified.....	57	498,000	90,000	213,000	36,000
Province					
Prince Edward Island.....	147	3,364,000	606,000	728,000	138,000
Nova Scotia.....	857	23,543,000	4,243,000	10,405,000	1,770,000
New Brunswick.....	578	19,052,000	3,430,000	8,313,000	1,392,000
Quebec.....	5,301	411,039,000	72,989,000	154,025,000	21,497,000
Ontario.....	7,528	536,862,000	95,033,000	198,890,000	27,581,000
Manitoba.....	1,390	59,385,000	10,666,000	28,337,000	5,157,000
Saskatchewan.....	699	9,051,000	1,629,000	4,145,000	734,000
Alberta.....	1,218	29,169,000	5,252,000	12,913,000	2,194,000
British Columbia.....	3,233	104,438,000	18,640,000	43,023,000	7,019,000

Section 2.—Gasoline Taxes

The provincial gasoline taxes can be termed "direct taxes" only because the consumer knows exactly the amount of tax he is paying when purchasing gasoline. These taxes have been brought together in this Section on account of the large number of Canadian motorists who are directly affected, while the non-motoring portion of the population is affected by the effect of higher gasoline taxes on delivery costs and bus transportation.

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 are given in Table 6, p. 955. The tax was repealed as of Apr. 1, 1947.