

The present provincial rates of gasoline tax, per gallon, are: 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 Motor Vehicle in Canada" *

8.—Provincial Government Receipts from Gasoline Taxes, Respective Fiscal Years Ended in 1935-45¹

NOTE.—For statistics of gallonage on which these taxes are levied, see p. 689. For periods covered by fiscal years, see headnote to Table 9, p. 1008. Figures for 1923-34 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, \$26,540 in 1944 and \$24,319 in 1945.

Year	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
	\$	\$	\$	\$	\$	\$	\$	\$	\$
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 ¹ , 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	11,506,921	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
1945....	364,663	2,906,639	2,101,072	11,461,400	26,608,291	2,681,556	4,390,333	4,463,196	4,330,543

¹ Figures below the rule are for the fiscal years ended nearest to Dec. 31 of the year stated.

² Four-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 Federal Government (6 Geo. VI, c. 13).

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. Legislation was passed in the other provinces on the following dates: Manitoba, 1893; Prince Edward Island and British Columbia, 1894; Saskatchewan and Alberta, 1905.

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.

The outstanding development in the succession-duty field since the publication of the 1946 Year Book has been the withdrawal of seven provinces from this field as part of general agreements for the removal of duplication of direct taxation, negotiated with the Dominion. These agreements succeed the expiring Wartime Tax Agreements, and follow the general terms of the offer set out in the Budget Speech of June 27, 1946. This offer was drawn up in such terms that any province could

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

† Revised under the direction of Dr. A. K. Eaton, Director, Taxation Division, Department of Finance, Ottawa.