

**17.—Excise War Taxes Collected, by Commodities and Provinces, Years Ended
Mar. 31, 1942-48—concluded**

Commodity or Province	1942	1943	1944	1945	1946	1947	1948
Commodities—conc.	\$	\$	\$	\$	\$	\$	\$
Domestic—concluded							
Lighters.....	154,074	162,900	63,380	123,814	285,060	318,822	350,099
Matches.....	2,554,602	2,661,665	2,767,790	2,968,664	3,291,926	3,616,155	3,498,106
Other manufactures tax.....	171,462	3,059,897	9,188,358	10,797,247	13,107,424	15,759,737	14,855,135
Phonographs, radios and tubes.....	2,337,772	1,156,821	408,285	975,035	596,968	2,202,202	4,863,237
Playing cards.....	372,337	563,829	627,100	640,785	729,000	691,400	512,414
Sales, domestic.....	214,948,427	224,289,399	302,755,414	372,428,104	296,610,969	278,824,448	323,670,079
Stamps.....	4,552,989	12,209,804	12,652,793	12,642,984	14,472,033	15,901,819	15,514,256
Sugar.....	21,402,383	14,571,572	12,769,384	11,557,494	9,672,143	10,877,731	10,100,679
Toilet-preparations...	3,454,910	4,484,050	5,295,317	6,188,703	6,820,578	7,106,755	6,813,907
Transportation and transmission.....	8,131,330	16,083,059	22,379,096	24,205,479	26,893,391	27,930,562	27,530,884
Wines.....	1,444,916	2,006,816	1,710,217	1,772,375	2,066,109	2,393,718	2,341,585
Penalties and interest	129,187	189,727	264,524	297,323	221,904	222,078	286,070
Totals, Domestic....	327,346,138	381,631,437	511,221,175	603,207,715	535,027,620	547,633,928	577,924,762
Imported.....	136,448,688	124,629,989	161,740,264	134,576,183	75,887,696	61,234,900	84,199,983
Grand Totals¹.....	463,794,826	506,261,426	672,961,439	737,783,898	610,915,316	608,868,828	662,124,745
Provinces							
Prince Edward Island.	212,425	339,638	513,280	432,082	450,411	537,640	498,170
Nova Scotia.....	9,086,603	10,701,947	14,057,972	13,546,842	9,498,914	8,816,771	10,409,922
New Brunswick.....	8,238,695	7,506,656	10,632,423	10,653,358	8,230,070	7,815,592	8,721,379
Quebec.....	133,929,154	179,651,152	259,893,903	293,206,071	240,290,038	242,967,151	249,820,294
Ontario.....	260,244,795	251,494,398	319,213,251	352,331,247	292,357,960	279,023,635	306,183,730
Manitoba.....	13,046,036	14,759,663	17,277,555	18,199,488	17,703,441	21,403,741	22,214,291
Saskatchewan.....	3,689,087	4,507,622	5,741,723	6,099,620	5,826,579	6,806,167	6,952,275
Alberta.....	10,015,676	10,919,172	11,965,263	12,548,696	11,712,080	13,878,365	14,071,770
British Columbia.....	24,685,120	25,698,955	32,962,343	30,036,809	24,210,187	26,897,614	31,746,420
Yukon.....	130,241	130,361	171,533	185,383	120,262	189,513	202,788
General for Canada—							
Departmental sales..	343,890	366,036	346,513	324,732	344,925	488,296	616,845
Miscellaneous.....	-	470	4,377	4,833	3,815	1,925	3,060
British post office parcels.....	282	85	70	73	191	642	563
Departmental War Exchange Tax.....	172,822	185,271	181,233	214,664	166,443	41,776	-

¹ Includes refunds of \$10,369,721 in 1942, \$17,549,001 in 1943, \$34,342,147 in 1944, \$194,718,627 in 1945, \$114,005,355 in 1946, \$29,845,228 in 1947 and \$10,683,238 in 1948.

Income Tax

The income tax revenue shown in Table 18 represents collections made by the Taxation Division of the Department of National Revenue under the authority of the Income War Tax Act (c. 97, R.S.C. 1927). The Act covers more than income tax proper, as corporation taxes are coming to be regarded in a different light from those on the income of individuals. Income tax on individuals and on corporations is treated separately in Part II of this Chapter, at pp. 1008-1014.

The tax on dividends and interest (Sect. 9B of the Act) is levied at the rate of 5 p.c. on interest paid by Canadian debtors (except provinces and municipal or public bodies) in a currency which is at a premium in excess of 5 p.c. over Canadian funds, and at the rate of 15 p.c. on dividends received by persons who are non-residents of Canada, and on interest received from or credited by Canadian debtors to non-residents, except in the case of Dominion or Dominion-guaranteed bonds,