

6.—Distribution of Active Taxable Companies Reporting a Profit, by Income Classes, Industrial Divisions, and Provinces, Taxation Year 1946

Class or Province	Companies Reporting	Net Taxable Income	Income Tax Declared	Excess Profits Tax Declared	Re-fundable Portion
Income Class	No.	\$'000	\$'000	\$'000	\$'000
Under \$1,000.....	3,355	1,374	247	197	-
\$ 1,000 to \$ 2,000.....	2,290	3,162	569	488	-
\$ 2,000 to \$ 3,000.....	1,645	3,865	694	655	3
\$ 3,000 to \$ 4,000.....	1,431	4,808	864	875	-
\$ 4,000 to \$ 5,000.....	1,279	5,610	1,011	1,020	-
\$ 5,000 to \$ 10,000.....	3,654	25,679	4,620	5,963	130
\$ 10,000 to \$ 15,000.....	2,028	24,685	4,449	6,182	263
\$ 15,000 to \$ 20,000.....	1,370	23,335	4,195	6,043	296
\$ 20,000 to \$ 25,000.....	865	19,082	3,418	5,115	233
\$ 25,000 to \$ 50,000.....	2,067	72,396	13,010	21,512	1,003
\$ 50,000 to \$ 100,000.....	1,359	95,909	17,195	30,286	1,389
\$ 100,000 to \$ 250,000.....	1,008	156,748	27,824	51,368	2,389
\$ 250,000 to \$ 500,000.....	397	137,965	24,721	44,988	1,985
\$ 500,000 to \$1,000,000.....	210	144,195	25,245	45,787	1,913
\$1,000,000 to \$5,000,000.....	178	331,253	58,186	99,547	3,972
\$5,000,000 or over.....	30	337,236	58,981	101,339	4,256
Totals.....	23,166	1,387,302	245,229	421,365	17,832
Industrial Division					
Agriculture, fishing and forestry.....	427	8,561	1,540	2,388	93
Mining.....	343	88,029	15,256	23,002	105
Manufacturing.....	6,998	736,591	131,268	221,358	6,444
Construction.....	822	13,808	2,509	3,836	110
Public utilities.....	1,141	133,198	23,859	35,239	420
Wholesale trade.....	3,607	122,019	21,501	39,272	1,485
Retail trade.....	4,411	149,688	27,287	63,026	8,132
Service.....	2,460	39,611	7,126	11,485	358
Finance.....	2,908	95,433	14,818	21,667	684
Unclassified.....	49	364	65	92	1
Province					
Prince Edward Island.....	146	3,759	695	559	83
Nova Scotia.....	898	25,474	4,619	7,355	347
New Brunswick.....	620	21,599	3,885	6,994	383
Quebec.....	6,026	465,890	82,436	132,685	3,297
Ontario.....	8,296	609,281	106,766	185,994	8,945
Manitoba.....	1,427	68,856	12,376	24,511	1,583
Saskatchewan.....	758	13,441	2,418	4,364	207
Alberta.....	1,329	37,927	6,749	12,386	723
British Columbia.....	3,666	141,075	25,285	46,517	2,264

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 Federal 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. 967. The Federal gasoline tax was repealed as of Apr. 1, 1947.