

The present provincial rates of gasoline tax, per gallon, are: Prince Edward Island, 13 cents; Nova Scotia, 13 cents; New Brunswick, 13 cents; Quebec, 11 cents; Ontario, 11 cents; Manitoba, 9 cents; Saskatchewan, 10 cents; Alberta, 9 cents; British Columbia, 10 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".*

7.—Federal and Provincial Government Receipts from Gasoline Taxes, Nearest Fiscal Years 1940-46¹

NOTE.—For statistics of gallonage on which these taxes are levied, see p. 714. For periods covered by fiscal years, see headnote to Table 8, p. 1017. Figures for 1923-34 are given at p. 978 of the 1945 Year Book, for 1935-39 at p. 1006 of the 1947 edition.

Year and Item	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario
	\$	\$	\$	\$	\$
1940—Collected from public.....	300,842	2,875,400	2,104,686	11,154,540	26,608,291
1941—Collected from public.....	284,722	3,031,449	2,052,234	12,260,427	27,641,457
1942—Collected from public.....	292,728	2,422,692	1,689,599	9,977,871	20,996,053
Federal Government subsidy.....	58,851	470,409	391,678	1,529,050	5,612,238
1943—Collected from public.....	279,103	2,171,788	1,561,900	9,939,879	19,167,961
Federal Government subsidy.....	46,885	696,490	539,173	1,863,369	7,440,330
1944—Collected from public.....	290,731	2,839,367	1,763,299	11,022,934	18,913,406
Federal Government subsidy.....	19,021	606,654	359,013	778,602	7,694,885
1945—Collected from public.....	364,663	2,642,334	2,017,488	11,461,400	24,167,451
Federal Government subsidy.....	—	264,305	83,584	—	2,440,840
1946—Collected from public.....	465,648	3,498,181	2,832,391	12,949,099	31,260,377
	Manitoba	Saskatchewan	Alberta	British Columbia	Federal Government ²
	\$	\$	\$	\$	\$
1940—Collected from public.....	2,805,074	3,348,936	3,221,775	3,759,629	—
1941—Collected from public.....	2,736,158	3,340,357	4,212,305	4,005,947	17,459,698
1942—Collected from public.....	2,343,942	2,901,257	3,524,625	3,283,493	24,917,486
Federal Government subsidy.....	334,207	496,023	—	480,133	—
1943—Collected from public.....	2,403,159	3,271,516	3,645,895	3,139,025	24,775,505
Federal Government subsidy.....	274,990	125,763	—	624,601	—
1944—Collected from public.....	2,401,865	3,386,328	3,808,155	3,257,146	29,509,122 ³
Federal Government subsidy.....	276,284	10,952	—	506,480	—
1945—Collected from public.....	2,681,556	4,390,333	4,463,196	4,330,543	29,660,132 ³
1946—Collected from public.....	3,320,949	4,724,071	5,403,921	5,682,094	34,916,832 ³

¹ Exclusive of amounts deducted by agents as commissions. year.

² Includes Yukon.

³ Calendar year.

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 8 shows the receipts from this source from 1921.

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

† Revised under the direction of Dr. A. K. Eaton, Assistant Deputy Minister, Department of Finance, Ottawa.