Sales during the war years were, of course, materially affected by rationing, and large increases have followed the removal of restrictions.

Province	1943	1944	1945	1946 r	1947	1948
	gal.	gal.	gal.	gal.	gal.	gal.
P. E. Island	7,881,403	9,295,639	4,715,743	5,945,412	6,963,412	7,288,125
Nova Scotia	42,465,349	43,462,061	37,727,413	44,571,678	51,647,756	53, 136, 982
New Brunswick	27,255,758	28,077,021	29, 175, 358	43,320,383	49,935,462	54, 186, 447
Quebec	147,048,452	178,879,214	168,304,460	218,008,872	247,467,957	280,857,736
Ontario	309,487,964	315,976,426	323,814,957	451, 251, 989	501,433,196	562,530,157
Manitoba	63,375,584	70,399,123	56,119,024	72,402,422	83,145,966	90,601,589
Saskatchewan	104, 175, 400	119,840,189	118,463,733	136,065,534	142,368,203	147,446,058
Alberta	114,969,882	120, 159, 267	102,753,5831	143,650,0951	171,112,4391	
British Columbia	86,932,371	84,383,083	74,621,447	97,383,294	117,497,292	130,909,076
Totals, Gross Sales Refunds and exemp-	903,592,163	970,472,023	915,695,718	1,212,599,679	1,371,571,683	1,517,564,530
tions	373,747,304	395,615,510	253,079,186	213,314,760	250,217,946	286,829,077
Totals, Net Sales	529,844,859	574,856,513	662,616,532	999,284,919	1,121,353,737	1,230,735,453

11.-Sales of Gasoline, by Provinces, 1943-48

PART IV.—WATERWAYS*

The Canada Shipping Act.—Legislation regarding all phases of shipping is consolidated under the Canada Shipping Act (c. 44, 1934). The Act is a sequel to the passage of the Statute of Westminster in 1931, under which the Parliament of Canada accepted full responsibility for the regulation of Canadian shipping. The Canada Shipping Act is a comprehensive piece of legislation and constitutes, in fact, the incorporation in the shipping law of Canada of features of international agreements and of British and previous Canadian legislation. A brief summary of the Act is given at pp. 681-683 of the 1938 Year Book.

Section 1.—Equipment, Facilities and Traffic

The developments and equipment to facilitate water traffic are classified under the sub-headings of shipping, aids to navigation, canals and harbours. Subsection 5 is added giving figures of administrative activities regarding pilotage service, steamship inspection and personnel shipped and discharged.

Subsection 1.—Shipping

Since all waterways including canals and inland lakes and rivers are open on equal terms, except in the case of the coasting trade, to the shipping of all countries of the world, the commerce of Canada is by no means entirely dependent upon Canadian shipping. However, a large part of the inland and coast-wise traffic is carried in ships of Canadian registry.

Canadian Registry.—Under Part I of the Canada Shipping Act, every ship that falls under the definition of 'British Ship' given in Sect. 6 of the Act and is controlled as to management and use in Canada must, unless registered elsewhere in the Commonwealth, be registered in Canada. An exception is made in the case of ships not exceeding 10 tons register and engaged solely in coastal or inland navi-

¹ Not strictly comparable with the other provinces.

^{*}Information and statistics dealing with this subject have been supplied as follows: aids to navigation, canals, harbours, administrative services, and marine services, by the Department of Transport and the National Harbours Board; part of the financial statistics, by the Department of Public Works; shipping subsidies by the Director of Subsidized Steamship Services, Canadian Maritime Commission; Panama Canal, by the Governor of the Panama Canal Zone; other canal traffic and statistics of shipping, by the Transportation Division, Dominion Bureau of Statistics.