Provincial Government Revenues from Motor-Vehicles.—The taxation of motor-vehicles, garages, chauffeurs, etc., is an important source of provincial government income. In every province licences or permits, duly issued by the provincial authorities, are required for: motor-vehicles of all kinds, trailers, operators or drivers, paid chauffeurs, dealers, garages and gasoline and service stations. A sales tax on gasoline is also levied by each province and to Mar. 31, 1947, there was also a federal tax of 3 cents per gallon but this was withdrawn on that date and for the most part provincial taxes were increased to absorb the federal rate. The rates in effect in 1950 are: for Newfoundland, 14 cents; the Provinces of Prince Edward Island, Nova Scotia and New Brunswick 13 cents; Quebec and Ontario 11 cents (the Quebec tax was increased to 13 cents in November, 1950); Manitoba 9 cents; Saskatchewan 10 cents; Alberta 9 cents; British Columbia 10 cents and Yukon 6 cents. The more important sources from which provincial revenues from motor-vehicles are derived are shown in Table 6. Federal Government revenues from import duties, excise and sales taxes are not included.

## 6.—Provincial Revenues from the Registration and Operation of Motor-Vehicles, 1948 and 1949

Note.—Figures are for the respective provincial fiscal years, see Table 1, p. 742.

Province	Registration Licences				Operator and	Tax on Bus	Gasoline	Total, Including
or Territory	Passenger Car	Truck and Bus	Motor- cycle	Dealer	Chauffeur Licences	and Truck Operators	Tax	Miscel- laneous Revenue
	\$	\$	\$	\$	\$	\$	\$	\$
1948								
P. E. Island Now Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia. Yukon and N.W.T.	5,613,422 1,132,540 1,520,532 1,912,473 3,138,083 29,883	1,279,755 1,284,3153 6,383,518 496,726 652,502 1,545,763 1,953,957	288 7, 182 8 10, 729 5, 881 5, 769 6, 856 26, 369  63, 674	1, 227 11, 424 2, 024 3 31, 973 13, 220 39, 718 25, 520 23, 197 148, 303	9,640 216,981 181,765 3 1,383,204 201,760 284,275 362,078 2,570 2,879,449	94,687 52,000 <sup>1</sup> 3 954,723 370,503 298,769 1,094,582 293,108	5,869,246 5,191,864 29,590,885 52,566,951 4,890,086 6,641,867	68, 435, 006 7, 189, 771 10, 015, 294 13, 540, 501 16, 200, 465 104, 407
1949								
Newfoundland P. E. Island Nova Scotia New Brunswick Quebec Ontario Manitoba Saskatchewan Alberta British Columbia Yukon and N.W.T.	101,082 146,641 1,029,436 856,129 3 6,708,732 1,248,609 1,567,183 2,213,848 3,623,304 16,260	115,364 1,380,294 1,268,414 3 7,248,410 550,962 650,036 1,895,167 2,170,105	1,345 2 7,233 3 18,129 7,039 6,057 8,780 26,843 6	1, 102 1, 562 12, 651 5, 693 3 41, 098 14, 800 39, 890 30, 691 28, 038	60, 628 10, 261 230, 618 193, 230 3 1, 492, 649 211, 327 249, 300 324, 762 390, 284 3, 495	5,000 95,642 42,185 1,045,781 408,265 419,362 1,201,465 301,846 11,175	855,776 6,246,491 5,535,767 30,750,000 58,228,133 5,291,780 7,882,783 10,635,059 11,163,046 80,813	8,006,736 45,480,000 76,745,251 7,814,849 11,440,170 16,475,194 18,016,177 114,195
Canada, 1949	17,511,224	15,488,481	75,739	175,625	3,166,554	3,530,721	137,676,004	195,876,118

<sup>&</sup>lt;sup>1</sup> Estimated. by the Province.

<sup>&</sup>lt;sup>2</sup> Included with miscellaneous.

<sup>3</sup> Details for Quebec were not supplied