

**7. — Income and Expenditure of Canadian, British and Foreign Companies Transacting Fire Insurance, or Fire and Casualty Insurance under Dominion Registration, 1944-48—concluded.**

Item	1944	1945	1946	1947	1948
	\$	\$	\$	\$	\$
<b>EXPENDITURE</b>					
<b>Canadian Companies</b> (In All Countries)					
Incurred for claims (fire).....	8,029,734	8,488,190	10,073,760	10,608,241	13,068,129
General expenses (fire).....	7,588,183	8,108,848	9,485,437	10,987,221	12,174,865
Incurred for claims (casualty).....	9,909,110	11,176,408	14,029,440	19,118,640	22,181,197
General expenses (casualty).....	8,973,919	9,985,101	12,751,863	15,591,761	17,858,019
Dividends or bonuses to shareholders.....	1,403,422	1,507,615	1,481,286	1,509,757	1,532,948
Premium taxes and fees.....	1,124,965	1,122,947	1,396,794	1,687,932	1,903,907
Income war tax.....	534,375	430,582	234,857	785,938	1,014,953
Excess profits tax.....	848,977	532,465	271,562	51,779	1,687
Provincial corporation income tax.....	—	—	—	46,868	59,488
Dividends to policyholders.....	282,330	261,876	263,389	125,924	199,191
British and foreign war taxes.....	378,201	122,215	229,625	443,171	243,007
<b>Totals, Canadian Companies.....</b>	<b>39,104,216<sup>1</sup></b>	<b>41,836,247<sup>2</sup></b>	<b>50,318,013<sup>3</sup></b>	<b>61,057,232<sup>2</sup></b>	<b>70,237,391</b>
Excess of income over expenditure.....	3,420,416	4,663,023	6,045,443	7,300,497	8,343,918
<b>British Companies</b> (In Canada)					
Incurred for claims (fire).....	9,854,786	11,105,542	13,145,261	14,135,948	16,926,631
General expenses (fire).....	8,479,429	9,064,407	10,236,092	13,196,440	15,631,756
Incurred for claims (casualty).....	6,023,953	7,215,277	9,286,700	11,938,185	14,929,786
General expenses (casualty).....	6,096,821	6,683,517	8,364,843	9,884,254	11,308,613
Premium taxes and fees.....	1,011,887	1,046,323	1,218,622	1,551,083	1,722,769
Income war tax.....	105,385	35,889	14,687	175,255	129,250
Excess profits tax.....	149,752	5,820	3,443	7,599	-32,943
Provincial corporation income tax.....	—	—	—	5,846	24,458
<b>Totals, British Companies.....</b>	<b>31,722,013</b>	<b>35,156,775</b>	<b>42,269,648</b>	<b>50,894,610</b>	<b>60,640,320</b>
Excess of income over expenditure.....	2,566,303	1,777,947	1,612,933	6,042,316	7,708,964
<b>Foreign Companies</b> (In Canada)					
Incurred for claims (fire).....	13,077,587	13,240,860	14,784,267	17,785,084	18,112,084
General expenses (fire).....	8,629,549	9,210,464	10,571,248	13,257,313	13,740,336
Incurred for claims (casualty).....	6,151,913	4,353,741	6,099,034	8,758,502	6,901,612
General expenses (casualty).....	3,470,294	3,543,822	4,734,861	5,432,855	5,244,734
Premium taxes and fees.....	1,003,305	1,048,481	1,286,722	1,398,691	1,437,018
Income war tax.....	22,061	38,689	44,262	470,044	563,500
Excess profits tax.....	39,362	81,328	80,451	178,596	-1,873
Provincial corporation income tax.....	—	—	—	55,914	45,541
Dividends or savings credited to subscribers.....	709,425	735,323	2,457,857	2,347,838	3,821,021
<b>Totals, Foreign Companies.....</b>	<b>33,103,496</b>	<b>32,252,708</b>	<b>40,059,062<sup>3</sup></b>	<b>49,684,477<sup>4</sup></b>	<b>49,863,973</b>
Excess of income over expenditure.....	-39,413	2,912,320	4,224,553	3,947,092	5,906,511

<sup>1</sup> Includes \$25,000 repayment of premium on capital.

<sup>2</sup> Includes \$100,000 preference stock redeemed.

<sup>3</sup> \$360 penalty incurred.

<sup>4</sup> \$360 penalty recovered.

EXTRACTS FROM THE STATISTICAL BULLETIN OF THE CANADIAN FIRE MARSHALS AND THE DOMINION FIRE PREVENTION ASSOCIATION

**Fire Losses.**—The information in Tables 8 to 11 has been summarized from the Statistical Bulletin of the Association of Canadian Fire Marshals and the Dominion Fire Prevention Association, prepared by the Dominion Fire Commissioner, which deals with the loss of property and life caused by fire.