

**16.—Excise Taxes collected, by Commodities and Provinces, Years Ended
Mar. 31, 1947-52—concluded**

Commodity or Province	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$
Commodity—concluded						
Domestic—concluded						
Gasoline.....	35,013,531	2,193,131	...	...	...	...
Licences.....	91,227	90,139	90,006	84,004	85,831	81,663
Lighters.....	318,822	350,099	403,537	269,302	242,495	320,122
Matches.....	3,616,155	3,498,106	2,994,124	756,837	755,311	1,387,225
Other manufactures' tax...	15,759,737	14,855,135	16,739,711	6,911,787	9,235,677	22,779,222
Phonographs, radios and tubes.....	2,202,202	4,863,237	3,499,260	3,065,057	5,372,408	7,912,329
Playing cards.....	691,400	512,414	614,400	648,000	834,400	665,200
Sales, domestic.....	278,824,448	323,670,079	342,075,177	363,308,872	406,350,795	521,173,389
Stamps.....	15,901,819	15,514,256	13,605,236	9,014,763	10,553,385	10,912,768
Sugar.....	10,877,731	10,100,679	...	...	...	...
Toilet preparations.....	7,106,755	6,813,907	7,582,907	4,246,481	4,452,144	8,233,581
Transportation and transmission.....	27,930,562	27,530,884	29,034,392	3,967,088	...	...
Wines.....	2,393,718	2,341,585	2,059,639	2,125,606	2,224,885	2,167,267
Penalties and interest.....	222,078	286,070	291,819	286,054	286,513	381,055
Totals, Domestic.....	547,633,928	577,924,762	593,950,456	522,924,800	615,173,804	809,084,287
Imported.....	61,234,900	73,516,745	55,058,635	60,317,200	82,100,696	114,865,035
Grand Totals¹.....	608,868,828	651,441,507	649,009,091	583,242,000	697,274,500	923,949,322²
Province						
Newfoundland.....	...	...	...	2,928,142	3,071,105	4,222,529
Prince Edward Island.....	537,640	498,170	354,308	175,093	192,576	294,581
Nova Scotia.....	8,816,771	10,409,922	9,712,259	7,297,503	8,237,983	11,085,795
New Brunswick.....	7,815,592	8,721,379	6,092,221	4,765,769	5,410,375	7,020,959
Quebec.....	242,967,151	249,820,294	259,953,961	234,362,155	259,597,052	330,235,421
Ontario.....	279,023,635	306,183,730	311,081,866	285,628,445	364,386,263	493,684,889
Manitoba.....	21,403,741	22,214,291	20,255,931	15,186,782	16,957,296	23,477,085
Saskatchewan.....	6,806,167	6,952,275	5,207,665	3,712,245	4,068,319	5,780,443
Alberta.....	13,878,365	14,071,770	10,760,329	7,784,071	8,716,339	13,415,997
British Columbia.....	26,897,614	31,746,420	24,972,017	20,785,415	26,010,974	33,957,805
Yukon Territory.....	189,513	202,788	203,295	208,220	180,873	267,536
General for Canada—						
Departmental sales.....	488,296	616,845	409,974	359,620	391,376	433,668
Miscellaneous.....	1,925	3,060	2,334	46,268	52,484	71,452
British post-office parcels.....	642	563	2,932	2,272	1,485	1,163
Departmental War Exchange Tax.....	41,776	...	...	...	...	...

¹ Includes refunds and drawbacks of \$29,845,228 in 1947; \$10,683,238 in 1948; \$12,871,403 in 1949; \$11,784,520 in 1950; \$10,506,408 in 1951; and \$13,723,039 in 1952.

² Includes 2 p.c. Old Age Security sales tax of \$24,297,979 credited to the Old Age Security Fund.

Income Tax*

The income tax was instituted in 1917 as a part of war-tax revenue. Before the outbreak of World War II, it had become a permanent and important part of the taxation structure and the chief source of raising ordinary revenue. In many respects, it is an ideal form of direct taxation and the experience and machinery for the collection of this tax has been built up over a long period of years.

Income tax rates were increased to help finance World War II, and a compulsory savings feature was adopted with respect to individuals and to corporations. A refundable portion of approximately \$295,000,000 was collected from individuals under the personal income tax, and approximately \$220,000,000 from individuals

* More detailed information is given in the annual report, *Taxation Statistics*, published by the Taxation Division, Department of National Revenue, Ottawa.