

17.—Collections under the Income Tax Act, Years Ended Mar. 31, 1946-52

(Tax and Applicable Section of the Act)

NOTE.—Figures for 1919-34 will be found at p. 966 of the 1947 Year Book and for the years 1935-45 at p. 993 of the 1951 edition.

Year	General Income Tax	Tax on Dividends and Interest (Sect. 9a)	Tax on Rents and Royalties (Sect. 27)	Gift Tax (Sect. 88)	Total
	Individual and Corporation (Sect. 9-1 and 9-2)				
	\$	\$	\$	\$	\$
1946.....	907,340,303	26,823,894	1,485,725	770,369	937,729,273 ¹
1947.....	888,808,484	28,428,143	1,708,003	1,538,888	963,458,245 ¹
1948.....	1,008,408,409	33,928,935	1,960,093	2,268,845	1,059,848,357 ⁴
1949.....	1,248,701,580	40,965,426	2,480,337	1,632,930	1,297,999,404 ⁵
1950.....	1,221,335,985	47,474,846		2,089,821	1,272,650,191 ⁶
1951.....	1,360,239,389	61,610,319		3,118,019	1,513,135,510 ⁷
1952.....	2,091,743,522 ⁸	55,017,014		..	2,161,373,408 ⁹

¹ Includes estimated refundable portion. ² Includes deferred tax, \$1,308,982. ³ Includes deferred tax, \$1,002,027 and tax on private companies, \$41,972,700. ⁴ Includes deferred tax, \$685,967 and tax on private companies, \$12,596,108. ⁵ Includes deferred tax, \$778,617 and tax on private companies, \$3,440,514. ⁶ Includes deferred tax \$629,029 and tax on private companies, \$1,120,510. ⁷ Includes deferred tax \$548,007 and tax on private companies \$87,619,776. ⁸ Excludes Old Age Security taxes. ⁹ Includes tax of \$14,612,872 on undistributed income of companies. Information concerning deferred tax and gift tax no longer available.

Collection by the Department of National Revenue on a Fiscal-Year Basis.—Collection statistics are gathered at the time the payments are made and, therefore, have the value of being very up-to-date. Their timeliness has been enhanced within the past few years by the adoption of the "pay-as-you-go" system which results in collecting most of the tax during the year in which the income is earned and, on the average, about ten months prior to the actual filing of an income-tax return by the taxpayer. The payments on behalf of most taxpayers, however, are made by their employers and a cheque from one employer may cover the tax payments of hundreds of employees. At this stage, therefore, it is not possible to link the moneys received to the individuals who are, in the final analysis, contributing the tax. Collection statistics, for this reason, are not capable of being closely related to the persons who are being taxed and any statistical tables that attempt to describe the taxpayer by occupation or income class must be based on the income-tax return which is filed by the taxpayer many months after the payment of his tax. However, collection statistics, if interpreted along with the tax rate, do serve the purpose of indicating the general trend of income upon which tax is levied well in advance of the assessment data.

The statistics given in Table 18 represent collections on the Federal Government's fiscal-year ended Mar. 31 basis, under the three Acts administered by the Taxation Division, Department of National Revenue.