

**18.—Taxes Collected by the Taxation Division of the Department of National Revenue, Years Ended Mar. 31, 1946-52**

NOTE.—Figures for 1917-34 will be found in the 1947 Year Book, at pp. 999-1000 and for 1935-45 in the 1951 edition, p. 994.

Year Ended Mar. 31—	Income Tax			Excess Profits Tax	Succession Duties	Total Collections
	Individuals	Corporations	Total			
	\$	\$	\$	\$	\$	\$
1946.....	719,895,733 <sup>1</sup>	217,833,540	937,729,273 <sup>1</sup>	494,196,483 <sup>1</sup>	21,447,574	1,453,373,330 <sup>1</sup>
1947.....	724,666,292 <sup>1</sup>	238,791,953	963,458,245 <sup>1</sup>	448,697,443 <sup>1</sup>	23,576,071	1,435,731,759 <sup>1</sup>
1948.....	695,717,243	364,131,114	1,059,848,357	227,030,494	30,828,040	1,317,706,891
1949.....	806,009,280	491,990,124	1,297,999,404	44,791,918	25,549,777	1,368,341,099
1950.....	669,457,059	603,193,132	1,272,650,191	-1,788,387 <sup>2</sup>	29,919,780	1,300,781,584
1951.....	713,938,999	799,196,511	1,513,135,510	10,140,910	33,599,089	1,556,875,509
1952.....	1,030,793,334	1,132,680,074	2,163,473,408 <sup>3</sup>	2,364,909	38,207,985	2,204,046,302

<sup>1</sup> Includes refundable portion of taxes. <sup>2</sup> Refunds arising out of renegotiation of war contracts were in excess of collections. <sup>3</sup> Includes Old Age Security taxes.

**Individual Income-Tax Statistics.**—Individual income-tax statistics are presented herein on a calendar-year basis. These data are compiled from a 10 p.c. sample of all returns received.

**19.—Taxpayers, Income and Tax, by Occupational Classes and Provinces, 1949-50**

Class and Province	Tax-payers	Total Income Declared	Total Tax Declared	Class and Province	Tax-payers	Total Income Declared	Total Tax Declared
	No.	\$'000	\$'000		No.	\$'000	\$'000
<b>1949</b>				<b>1950</b>			
Primary producers.....	56,150	214,307	19,298	Primary producers.....	42,630	160,975	14,601
Professional.....	23,180	161,010	28,202	Professional.....	25,640	190,291	34,523
Employees.....	1,947,340	5,042,344	310,417	Employees.....	2,084,590	5,578,592	372,053
Salesmen.....	20,130	86,304	8,627	Salesmen.....	24,900	111,198	11,323
Business proprietors	131,000	647,554	87,160	Business proprietors	137,970	683,781	92,306
Financial.....	47,170	257,845	44,315	Financial.....	50,350	279,626	49,224
Estates.....	3,000	4,702	730	Estates.....	3,990	10,851	2,715
Deceased.....	3,450	15,586	2,128	Deceased.....	3,430	15,033	1,957
Unclassified.....	550	1,634	112	Unclassified.....	740	2,456	234
<b>Totals, 1949.....</b>	<b>2,231,970</b>	<b>6,431,266</b>	<b>500,989</b>	<b>Totals, 1950.....</b>	<b>2,374,240</b>	<b>7,032,803</b>	<b>578,936</b>
<b>1949</b>				<b>1950</b>			
Newfoundland.....	16,960	50,827	1,889	Newfoundland.....	18,590	57,762	4,449
P. E. Island.....	4,500	13,324	1,076	P. E. Island.....	5,180	13,993	855
Nova Scotia.....	62,710	170,502	10,985	Nova Scotia.....	68,990	194,118	12,965
New Brunswick.....	43,190	117,314	7,744	New Brunswick.....	49,330	129,684	8,738
Quebec.....	474,560	1,398,894	116,429	Quebec.....	504,570	1,526,833	127,107
Ontario.....	1,025,850	2,936,604	229,482	Ontario.....	1,092,520	3,246,039	271,313
Manitoba.....	122,020	339,942	24,664	Manitoba.....	128,950	362,420	31,695
Saskatchewan.....	90,700	266,181	20,151	Saskatchewan.....	85,540	247,202	18,524
Alberta.....	143,930	435,589	36,576	Alberta.....	150,550	450,789	36,853
British Columbia.....	245,680	698,758	51,584	British Columbia.....	260,660	769,035	62,632
Yukon Territory.....	1,870	5,331	409	Yukon Territory.....	2,540	7,785	599
<b>Totals, 1949.....</b>	<b>2,231,970</b>	<b>6,431,266</b>	<b>500,989</b>	<b>Totals, 1950.....</b>	<b>2,374,240</b>	<b>7,032,803</b>	<b>578,936</b>