

27.—Subsidy Allowances to Provincial Governments, Years Ended Mar. 31, 1946-52

Province	1946	1947	1948	1949	1950	1951	1952
	\$	\$	\$	\$	\$	\$	\$
Newfoundland.....	1,025,000	1,540,000	1,569,133
Prince Edward Island.....	381,932	381,932	656,932	656,932	656,932	656,932	656,932
Nova Scotia.....	705,140	705,140	2,005,140	2,005,140	2,005,140	2,005,140	2,056,838
New Brunswick.....	732,386	732,386	1,632,386	1,632,386	1,632,386	1,632,386	1,679,023
Quebec.....	2,866,590	2,866,590	2,866,590	2,866,590	2,866,590	2,866,590	3,300,869
Ontario.....	3,155,007	3,155,007	3,155,007	3,155,007	3,155,007	3,155,007	3,640,940
Manitoba.....	1,717,284	1,709,043	1,722,202	1,715,623	1,767,315	1,750,084	1,755,317
Saskatchewan.....	2,049,775	2,034,650	10,079,651 ¹	2,041,525	2,071,900	2,061,775	2,040,757
Alberta.....	1,835,075	1,794,561	10,272,767 ¹	2,018,039	2,086,043	2,063,375	2,126,976
British Columbia.....	1,003,440	1,003,440	1,003,440	1,003,440	1,003,440	1,003,440	1,281,319
Totals.....	14,446,629	14,382,749	33,394,115	17,094,682	19,169,753	18,734,729	20,108,104

¹ Includes a payment of \$8,031,250 to each of the Provinces of Saskatchewan and Alberta under authority of the Western Provinces Treasury Bills and Natural Resources Settlement Act.

28.—Subsidy Allowances to Provincial Governments, July 1, 1867 to Mar. 31, 1952¹

Province	Allowances for Government	Allowances on Basis of Population	Special Grants ^{2,3}	Interest on Debt Allowances	Total ²
	\$	\$	\$	\$	\$
Newfoundland.....	585,000	874,133	3,575,000	—	5,034,133
Prince Edward Island.....	5,520,000	6,796,165	8,845,142	3,262,268	24,423,575
Nova Scotia.....	10,950,000	31,321,710	7,326,980	4,132,583	53,731,273
New Brunswick.....	10,310,000	24,135,868	16,980,000	1,874,004	53,299,872
Quebec.....	13,600,000	125,928,104	—	7,491,084	147,019,188
Ontario.....	14,009,000	150,976,512	—	7,449,565	172,426,077
Manitoba.....	10,155,000	27,316,384	30,019,233	20,219,135	87,709,752
Saskatchewan.....	9,456,667	28,121,342	38,562,500	19,052,625	95,193,134
Alberta.....	8,831,667	23,581,005	34,375,000	19,052,625	85,840,297
British Columbia.....	9,880,000	23,540,296	9,100,000	2,371,020	44,891,316
Totals.....	93,288,334	442,591,519	148,783,855	84,904,909	769,568,617

¹ This statement does not include any special grants voted and paid to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia; it also excludes payments to Provinces under the Dominion-Provincial Taxation Agreements and payments of the transitional grant to the Province of Newfoundland.

² Includes payments under the provisions of the Maritime Additional Subsidies Act and additional annual subsidy under terms of union with Newfoundland.

³ See text at p. 1053.

Additional Special Grants.—Additional special grants were voted annually to the Maritime Provinces, Manitoba, Saskatchewan and British Columbia until 1941.

These additional special grants were suspended with the coming into force of the Wartime Tax Agreements, 1942. The grants were paid in 1947 and later years to the three Maritime Provinces under the provisions of the Maritime Additional Subsidies Act, 1942. The terms of union with Newfoundland, 1949, provide for an additional annual subsidy of \$1,100,000 in recognition of the special problems of that province by reason of geography and its sparse and scattered population.

Tax Rental Agreements.—*The Tax Rental Agreements, 1947.*—The Wartime Tax Agreements 1942 (see Year Book 1946, pp. 900-901) lapsed in the period from Oct. 30, 1946, to Mar. 31, 1947, and were succeeded by the Tax Rental Agreements, 1947. These, in turn, were succeeded by the Tax Rental Agreements, 1952. By the 1947 and 1952 Agreements, a province agrees to refrain from levying certain direct taxes, for a period of five years, in return for compensation from the