

## 1.—Combined Revenue of All Governments, 1951

NOTE.—Figures for the fiscal years ended nearest Dec. 31.

Item	Federal	Provincial	Municipal <sup>1</sup>	Total
	\$'000	\$'000	\$'000	\$'000
<b>Taxes—</b>				
Corporation.....	1,143,953	188,457	—	1,332,410
Customs duties and import.....	347,208	—	—	347,208
Gasoline.....	—	178,461	—	178,461
General sales.....	573,471	90,675	27,807	691,953
Income—persons.....	976,888	65	—	976,953
Liquor <sup>2</sup> .....	119,939	144,163	—	264,102
Succession duties.....	38,208	34,190	—	72,398
Real and personal property.....	—	6,324	468,716 <sup>3</sup>	475,040
Tobacco.....	206,945	9,829	—	216,774
Withholding.....	55,017	—	—	55,017
Other.....	203,513	53,258	63,158	319,929
<b>Totals, Taxes.....</b>	<b>3,665,142</b>	<b>705,422</b>	<b>559,681</b>	<b>4,930,245</b>
<b>Licences, Permits and Fees—</b>				
Motor-vehicle.....	270	72,700	—	72,970
Other.....	6,028	20,835	16,343	43,206
<b>Totals, Licences, Permits and Fees.....</b>	<b>6,298</b>	<b>93,535</b>	<b>16,343</b>	<b>116,176</b>
<b>Public domain.....</b>				
Public utility contributions to municipalities.....	—	—	29,323	29,323
Post Office (net).....	6,695	—	—	6,695
Bank of Canada profits.....	24,018	—	—	24,018
Bullion and coinage.....	4,838	—	—	4,838
Miscellaneous revenue.....	29,677 <sup>4</sup>	14,793	45,459	89,929
<b>Totals, Revenue (excluding Inter-governmental Transfers).....</b>	<b>3,739,353</b>	<b>945,408</b>	<b>650,806</b>	<b>5,335,567</b>
<b>Inter-governmental Transfers—</b>				
Federal subsidies to provinces.....	—	20,022	—	20,022
Subsidies to municipalities.....	—	—	20,455 <sup>5</sup>	20,455
Transitional grant to Newfoundland.....	—	6,500	—	6,500
Dominion-Provincial Taxation Agreements.....	—	95,731	—	95,731
Share of income tax on power utilities.....	—	3,713	—	3,713
Nova Scotia highway tax.....	—	245	—	245
Manitoba Municipal Commissioner's levy.....	—	520	—	520
Interest on Common School Fund.....	—	134	—	134
<b>Totals, Inter-governmental Transfers.....</b>	<b>—</b>	<b>126,865</b>	<b>20,455</b>	<b>147,320</b>
<b>Grand Totals, 1951.....</b>	<b>3,739,353</b>	<b>1,072,273</b>	<b>671,261</b>	<b>5,482,887</b>

<sup>1</sup> Revenue of municipalities in the Province of Quebec is estimated.<sup>2</sup> Includes provincial profits

from liquor control.

<sup>3</sup> Excludes personal property which is inseparable from other taxes.<sup>4</sup> Includes \$1,786,000 of excess of refunds over expenditure re expansion of industry.<sup>5</sup> Includes federal grants to municipalities in lieu of taxes on federal properties which are not segregated from provincial subsidies to municipalities.