

liability deducted at the source by their employers. All other taxpayers are required to pay most of their estimated tax during the taxation year. As a result, most of the tax is collected during the same year in which the related income is earned, and only a limited residue remains to be collected when the returns are filed. The collections for a given fiscal year include tax deductions and instalments for twelve months, embracing portions of two taxation years, and a mixture of year-end payments for the first of these years and for the preceding year, and cannot, therefore, be closely related to the statistics for a given taxation year. As little information about a taxpayer is received when the payment is made, and as a single cheque from one employer may frequently cover the tax payments of hundreds of employees, the payments cannot be statistically related to taxpayers by occupation or income. Descriptive classifications of taxpayers are available only from tax returns, but collection statistics, if interpreted with the current tax structure and the above factors in mind, indicate the trend of income in advance of the final compilation of statistics.

The statistics given in Table 15 pertain to tax collections by the Taxation Division of the Department of National Revenue. The collections are for fiscal years ended Mar. 31.

#### 15.—Taxes Collected by the Taxation Division of the Department of National Revenue, Years Ended Mar. 31, 1947-54

NOTE.—Figures for 1917-34 are given in the 1947 Year Book, pp. 999-1000, for 1935-46 in the 1951 edition, p. 994.

Fiscal Year Ended Mar. 31—	Income Tax			Excess Profits Tax	Succession Duties	Total Collections
	Individual	Corporation	Total			
	\$	\$	\$	\$	\$	\$
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 <sup>3</sup>	1,132,680,074 <sup>3</sup>	2,163,473,408 <sup>3</sup>	2,364,909	38,207,985	2,204,046,302
1953.....	1,278,949,939 <sup>3</sup>	1,276,940,150 <sup>3</sup>	2,555,890,089 <sup>3</sup>	—	38,070,529	2,593,960,618
1954.....	1,332,116,907 <sup>3</sup>	1,246,786,598 <sup>3</sup>	2,578,903,505 <sup>3</sup>	—	39,137,594	2,618,041,099

<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 tax.

**Individual Income-Tax Statistics.**—Individual income-tax statistics are presented in Table 16 on a calendar-year basis, and are compiled from a 10-p.c. sample of all returns received. Taxpayers are shown for certain selected cities and occupational classifications.