

**7.—Income and Expenditure of Canadian, British and Foreign Companies Transacting Fire Insurance, or Fire and Casualty Insurance, under Federal Government Registration, 1949-53—concluded.**

Expenditure	1949	1950	1951	1952	1953
	\$	\$	\$	\$	\$
<b>EXPENDITURE</b>					
<b>Canadian Companies</b> (In All Countries)					
Incurring for claims (fire).....	12,981,810	15,862,354	15,234,667	16,838,349	19,600,009
General expenses (fire).....	13,105,812	14,324,556	14,805,015	17,326,626	19,747,276
Incurring for claims (casualty).....	26,516,804	30,978,046	39,134,232	46,145,163	52,465,514
General expenses (casualty).....	19,489,615	21,840,069	26,733,771	31,377,886	35,337,754
Dividends or bonuses to shareholders.....	1,875,511	1,994,347	2,163,564	1,744,884	2,135,132
Premium taxes and fees.....	2,206,998	2,402,244	2,741,200	3,263,691	3,633,653
Income tax.....	1,621,510	1,573,799	2,666,768	3,023,178	4,093,395
Excess profits tax.....	-19,612	1,064	—	—	—
Provincial corporation income tax.....	87,374	90,506	158,832	3,539	1,840
Dividends to policyholders.....	411,938	238,828	337,463	423,210	510,326
British and foreign taxes.....	512,165	480,858	429,629	194,844	398,337
<b>Totals, Canadian Companies.....</b>	<b>78,789,925</b>	<b>89,786,671</b>	<b>104,405,141</b>	<b>120,341,370</b>	<b>137,923,236</b>
Excess of income over expenditure.....	11,739,039	10,411,937	9,368,106	16,884,041	19,617,229
<b>British Companies</b> (In Canada)					
Incurring for claims (fire).....	18,484,144	24,094,197	21,419,537	24,457,192	26,527,993
General expenses (fire).....	16,867,513	18,796,326	20,450,532	21,716,054	22,970,000
Incurring for claims (casualty).....	16,071,566	19,016,349	24,491,516	28,222,840	30,316,653
General expenses (casualty).....	12,874,637	14,634,521	17,565,922	19,924,643	21,853,236
Premium taxes and fees.....	1,981,533	2,165,783	2,456,255	2,645,281	2,864,731
Income tax.....	342,216	270,200	723,940	1,180,203	1,494,352
Excess profits tax.....	15	-787	—	—	—
Provincial corporation income tax.....	12,555	8,569	23,725	-1,411	-2,579
<b>Totals, British Companies.....</b>	<b>66,634,179</b>	<b>78,985,158</b>	<b>87,131,427</b>	<b>98,144,802</b>	<b>106,024,386</b>
Excess of income over expenditure.....	9,687,102	6,680,685	10,020,948	8,453,310	10,947,583
<b>Foreign Companies</b> (In Canada)					
Incurring for claims (fire).....	17,897,614	21,777,434	19,050,759	23,728,023	25,047,048
General expenses (fire).....	13,899,819	16,120,209	18,385,823	19,317,717	21,162,232
Incurring for claims (casualty).....	6,653,022	9,498,697	19,270,657	23,253,049	25,659,436
General expenses (casualty).....	5,731,607	7,048,391	11,810,013	13,805,059	15,260,880
Premium taxes and fees.....	1,418,647	1,708,675	2,226,447	2,330,267	2,466,150
Income tax.....	797,193	444,131	1,184,098	1,237,088	807,381
Excess profits tax.....	395	—	—	—	—
Provincial corporation income tax.....	50,471	41,079	39,303	-1,571	-197
Dividends or savings credited to subscribers.....	3,527,772	3,435,151	5,269,798	5,264,013	1,243,501
<b>Totals, Foreign Companies.....</b>	<b>49,976,540</b>	<b>60,073,767</b>	<b>77,236,898</b>	<b>88,933,645</b>	<b>91,646,401</b>
Excess of income over expenditure.....	7,177,370	7,138,299	13,969,728	10,309,610	11,303,045

**Subsection 4.—Fire Losses**

**Fire Losses.**—The information in Tables 8 to 11, which deals with the loss of property and life caused by fire, has been summarized from the Statistical Bulletin of the Association of Canadian Fire Marshals and the Dominion Fire Prevention Association, prepared by the Dominion Fire Commissioner.