

**13.—Excise Taxes Collected by Commodity and Province, Years Ended
Mar. 31, 1951-55—concluded**

Province	1951	1952	1953	1954	1955
Province	\$	\$	\$	\$	\$
Newfoundland.....	3,071,105	4,222,529	4,731,662	4,626,420	4,082,118
Prince Edward Island.....	192,576	294,581	319,600	270,371	282,095
Nova Scotia.....	8,237,953	11,085,795	12,567,288	12,133,679	11,573,443
New Brunswick.....	5,410,375	7,020,959	7,565,327	7,560,701	6,864,125
Quebec.....	259,597,052	330,235,421	355,969,247	367,621,043	364,840,069
Ontario.....	364,386,263	493,684,889	532,863,493	571,852,942	520,162,390
Manitoba.....	16,957,296	23,477,085	26,006,361	25,871,465	22,994,442
Saskatchewan.....	4,068,319	5,780,443	6,897,755	7,533,164	7,622,663
Alberta.....	8,716,339	13,415,997	17,592,743	17,654,558	16,193,721
British Columbia.....	26,010,974	33,957,805	38,800,329	37,430,555	35,572,932
Yukon Territory.....	180,873	267,536	279,666	290,982	288,770
General for Canada—					
Departmental sales.....	391,376	433,668	334,884
Miscellaneous.....	52,484	71,452	17,695	51,712	29,361
British post office parcels.....	1,485	1,163	1,495	1,796	2,546

¹ Total includes tax on television sets and tubes of \$11,340,860 in 1954 and \$16,668,388 in 1955.

² Includes refunds and drawbacks.

³ Includes 2 p.c. sales tax.

Income Tax

Income Tax Collections by the Department of National Revenue on a Fiscal Year Basis.—Statistics of income tax collections are gathered at the time the payments are made and are therefore up-to-date. Over 85 p.c. of individual taxpayers are wage or salary earners who have almost the whole of their tax 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 14 pertain to tax collections by the Taxation Division of the Department of National Revenue. The collections are for fiscal years ended Mar. 31.

14.—Taxes Collected by the Taxation Division of the Department of National Revenue, Years Ended Mar. 31, 1947-55

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

Year Ended Mar. 31—	Income Tax			Excess Profits Tax	Succession Duties	Total Collections
	Individual	Corporation	Total			
	\$	\$	\$			
1947.....	724,666,292 ¹	238,791,953	963,458,245 ¹	448,697,443 ¹	23,576,071	1,435,731,759 ¹
1948.....	695,717,243	364,131,114	1,059,848,357	227,030,494	30,828,040	1,317,708,891
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 ²	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 ³	1,132,680,074 ³	2,163,473,408 ³	2,364,909	38,207,985	2,204,046,302
1953.....	1,278,949,939 ³	1,276,940,150 ³	2,555,890,089 ³	—	38,070,529	2,593,960,618
1954.....	1,332,116,907 ³	1,246,786,598 ³	2,578,903,505 ³	—	39,137,584	2,618,041,099
1955.....	1,345,611,443 ³	1,066,585,823 ³	2,412,197,266 ³	—	44,768,029	2,456,965,295

¹ Includes refundable portion of taxes.

² Refunds arising out of renegotiation of war contracts were in

excess of collections.

³ Includes old age security tax.