

## Excise Taxes Collected

The statistics given in Table 16 represent gross excise tax collection by the Excise Division of the Department of National Revenue.

## 16.—Excise Taxes Collected, by Commodity, Years Ended Mar. 31, 1954-58

(Accrued Revenue)

Commodity	1954	1955	1956	1957	1958
	\$	\$	\$	\$	\$
Domestic—					
Automobiles, tires and tubes.....	92,498,632	71,356,616	63,298,865	69,314,263	62,108,080
Beverages.....	11,577,882	8,078,328	8,607,286	8,848,161	608,851
Candy and chewing gum.....	11,812,938	9,121,728	8,390,591	9,021,685	712,700
Carbonic acid gas.....	220,859	158,453	147,937	139,378	6,463
Cigars, cigarettes and tobacco.....	110,946,708	112,677,653	125,107,756	130,581,694	140,682,617
Electrical and gas apparatus.....	3,701,518	406,613	...	...	...
Furs.....	3,366,217	54,591	...	...	...
Licences.....	86,568	84,160	82,062	84,520	81,984
Lighters.....	218,211	124,684	80,674	69,640	60,329
Matches.....	1,019,072	656,642	597,394	604,431	632,146
Other taxes on manufactures.....	11,200,616	4,907,621	4,522,546	5,387,461	4,668,672
Phonographs, radios and tubes.....	15,874,817 <sup>1</sup>	20,521,374 <sup>1</sup>	21,640,746 <sup>1</sup>	17,763,111 <sup>1</sup>	15,509,269 <sup>1</sup>
Playing cards.....	709,600	649,915	648,975	635,202	701,555
Sales, domestic.....	633,817,293	616,558,675	676,008,159	764,048,020	764,789,901
Toilet preparations.....	6,768,726	5,016,582	5,335,626	5,828,044	6,032,146
Wines.....	2,230,673	2,354,267	2,485,760	2,618,324	2,744,237
Penalties and interest.....	309,888	342,250	315,014	399,648	476,786
Totals, Domestic.....	906,360,218	853,070,152	917,269,391	1,015,343,582	999,815,736
Imported.....	146,539,166	137,438,524	166,931,249	176,714,583	159,173,870
<b>Grand Totals.....</b>	<b>1,052,899,387</b>	<b>990,508,676</b>	<b>1,084,200,640</b>	<b>1,192,058,165</b>	<b>1,158,989,606</b>

<sup>1</sup> Includes tax on television sets and tubes of \$11,340,860 in 1954, \$16,668,388 in 1955, \$17,627,314 in 1956, \$12,443,101 in 1957 and \$9,927,745 in 1958.

## 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. Thus, the greater part 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 17 pertain to tax collections by the Taxation Division of the Department of National Revenue. The collections are for fiscal years ended Mar. 31.