

Provincial Government Revenue from Motor Vehicles.—The taxation of motor vehicles, garages, drivers, chauffeurs, etc., is an important source of provincial government income. In every province licences or permits duly issued by the provincial authorities are required for motor vehicles of all kinds, trailers, operators or drivers, paid chauffeurs, dealers, garages and gasoline and service stations. In 1958 the average cost per motor vehicle for operating taxes and licences was about \$107. Lower gasoline tax rates in the five provinces from Ontario westward brought the averages for those provinces below the national average. Present gasoline tax rates range from one cent per gallon in the North-west Territories to 17 cents in Newfoundland and Nova Scotia.

The more important sources from which provincial revenue from motor vehicles is derived are shown in Table 7. Federal Government revenue from import duties, excise and sales taxes are given in Chapter XXII on Public Finance.

7.—Provincial Revenue from the Registration and Operation of Motor Vehicles, by Province, Years Ended Mar. 31, 1958 and 1959

Year and Province or Territory	Passenger Automobile Licences	Truck, Bus, Trailer and other Vehicle Licences	Motorcycle Licences	Chauffeur, Driver and Dealer Licences	Public Service Vehicle Tax	Gasoline Tax	Total ¹
	\$	\$	\$	\$	\$	\$	\$
1958							
Newfoundland.....	599,822	632,940	2,421	172,857	2	4,054,881	5,600,704
Prince Edward Island..	250,971	278,982	478	62,834	3,245	1,883,246	2,484,959
Nova Scotia.....	2,225,978	2,107,544	3	348,537	34,410	13,801,492	18,795,437
New Brunswick.....	1,758,840	1,920,466	5,206	299,959	49,237	10,892,134	15,117,621
Quebec.....	15,399,144	13,945,852	49,552	2,834,312	981,584	84,727,249	119,080,848
Ontario.....	22,213,824	23,459,631	35,389	2,719,805	2,630,372	143,218,806	196,859,095
Manitoba.....	2,866,077	1,344,135	6,610	701,619	1,185,787	13,326,896 ²	19,592,011 ³
Saskatchewan.....	2,623,436	2,257,518	4	406,645	934,324	18,944,253	25,790,981
Alberta.....	4,010,546	6,010,924	5	2,211,376	176,106	23,902,404	37,072,275
British Columbia.....	7,376,798	4,523,549	16,873	661,118	684,859	25,642,375	39,539,463 ⁴
Yukon and N.W.T.....	42,906	33,813	20	19,438	35,830	268,821	406,127
Totals, 1958.....	59,368,342	56,513,404	116,549	10,438,500	6,715,754	340,662,557	480,319,521⁵
1959							
Newfoundland.....	641,366	677,990	2,320	187,430	611	4,651,523	6,338,562
Prince Edward Island..	273,249	303,157	432	65,593	3,725	2,186,929	2,841,355
Nova Scotia.....	2,344,429	2,109,328	3	358,974	31,599	14,526,162	19,657,907
New Brunswick.....	1,857,281	1,930,859	5,036	313,715	47,665	11,445,325	15,802,440
Quebec.....	16,795,898	14,418,034	51,572	2,997,110	1,003,107	88,787,601	125,274,866
Ontario.....	23,819,556	25,828,789	47,192	2,798,150	2,827,040	151,389,717	209,342,718
Manitoba.....	3,033,943	1,428,391	6,581	133,889	1,275,471	14,162,444	20,219,180
Saskatchewan.....	2,917,260	3,254,705	4	401,272	19,924,190	19,924,190	27,300,213
Alberta.....	4,384,745	6,252,577	5	279,978	206,098	24,468,867	36,399,921
British Columbia.....	7,890,246	4,544,716	18,214	572,515	562,453	26,602,573	40,872,215
Yukon and N.W.T.....	46,888	48,392	20	20,205	28,487	265,568	419,550
Totals, 1959.....	64,801,861	60,826,938	131,367	8,128,831	5,986,256	358,410,899	504,468,927

¹ Includes other items not shown such as transfer of motor vehicles, garage and service station licences, and fines for infractions of motor vehicle laws. ² Included with trucks. ³ Included with other motor vehicles. ⁴ Included with miscellaneous revenues and therefore in total. ⁵ Included with passenger automobiles.

Sales of Gasoline.—Gasoline and diesel oil used as fuel in internal combustion engines are taxed when used by motor vehicles on highways. In some provinces they are taxed when used for other purposes. Liquefied petroleum gas when used in motor buses and trucks is considered as "gasoline". The consumption of taxable gasoline, which is used almost entirely for automotive purposes, rose 4.0 p.c. to 2,732,000,000 gal. in 1958. All provinces showed increases. Sales by province are shown in Table 8. Net sales are calculated by deducting from the gross sales (1) tax-exempt sales, (2) gasoline on which refunds have been paid, and (3) exports.