

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, 1955-59

(Accrued Revenue)

Commodity	1955	1956	1957	1958	1959
	\$	\$	\$	\$	\$
Domestic—					
Automobiles, tires and tubes.....	71,356,616	63,298,865	69,314,263	62,108,080	47,303,897
Beverages.....	8,078,328	8,607,286	8,848,161	608,851	...
Candy and chewing gum.....	9,121,728	8,390,591	9,021,685	712,700	...
Carbonic acid gas.....	158,453	147,937	139,378	6,463	...
Cigars, cigarettes and tobacco.....	112,677,653	125,107,756	130,581,694	140,682,617	146,509,545
Electrical and gas apparatus.....	406,613
Furs.....	54,591
Licences.....	84,160	82,062	84,520	81,984	19,324
Lighters.....	124,684	80,674	69,640	60,329	62,833
Matches.....	656,642	597,394	604,431	632,146	628,914
Other taxes on manufactures.....	4,907,621	4,522,546	5,387,461	4,668,672	4,526,775
Phonographs, radios and tubes.....	3,852,986	4,013,432	5,320,010	5,581,524	5,495,501
Playing cards.....	649,915	648,975	635,202	701,555	783,670
Sales, domestic.....	616,558,675	676,008,159	764,048,020	764,789,901	753,175,577
Television sets and tubes.....	16,668,388	17,627,314	12,443,101	9,927,745	10,033,057
Toilet preparations.....	5,016,582	5,335,626	5,828,044	6,032,146	6,576,040
Wines.....	2,354,267	2,485,760	2,618,324	2,744,237	3,140,180
Penalties and interest.....	342,250	315,014	399,648	476,786	427,332
Totals, Domestic.....	853,070,152	917,269,391	1,015,343,582	999,815,736	978,682,645
Imported.....	137,438,524	166,931,249	176,714,583	159,173,870	162,110,151
Grand Totals.....	990,508,676	1,084,200,640	1,192,058,165	1,158,989,606	1,140,792,796

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; they 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.