

**Provincial Government Revenue from Motor Vehicles.**—The taxation of motive fuels, 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 1959 the average cost per motor vehicle for operating taxes and licences was about \$108. Motive fuel tax rates in the different provinces and territories in 1960 were as follows:—

Province or Territory	Gasoline	Diesel Fuel	Liquefied Petroleum Gas
	cts.	cts.	cts.
Newfoundland.....	19	19	—
Prince Edward Island.....	16	16	—
Nova Scotia.....	17	17	17
New Brunswick.....	15	15	15
Quebec.....	13	13	13
Ontario.....	13	18½	18½
Manitoba.....	11	11	11
Saskatchewan.....	12	12	12
Alberta.....	10	12	10
British Columbia.....	10	12	12
Yukon Territory.....	6	6	6
Northwest Territories.....	1½	1½	1½

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 XXI on Public Finance.

**7.—Provincial Revenue from the Registration and Operation of Motor Vehicles, by Province, Years Ended Mar. 31, 1959 and 1960**

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	Motive Fuel Taxes	Total <sup>1</sup>
	\$	\$	\$	\$	\$	\$	\$
<b>1959</b>							
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	2	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	3,284,705	2	401,272	—	19,924,190	27,300,213
Alberta.....	4,384,745	6,252,577	4	279,978	206,098	24,468,867	36,399,921
British Columbia.....	7,890,246	4,544,716	18,214	572,515	582,453	26,602,573	40,872,215
Yukon and N.W.T.....	47,294	52,678	25	19,902	14,412	209,094	353,764
<b>Totals, 1959<sup>2</sup>.....</b>	<b>64,005,267</b>	<b>60,831,224</b>	<b>131,372</b>	<b>8,128,528</b>	<b>5,972,181</b>	<b>358,354,425</b>	<b>504,403,141</b>
<b>1960</b>							
Newfoundland.....	707,609	767,568	2,062	194,541	496	5,048,813 <sup>3</sup>	6,918,333
Prince Edward Island..	300,373	357,005	436	68,653	3,395	2,885,184	3,623,872
Nova Scotia.....	2,593,176	2,229,270	2	383,034	90,620	15,350,353	20,977,858
New Brunswick.....	1,998,431	1,999,497	4,865	326,809	32,739	12,011,748	16,590,945
Quebec.....	18,192,518	15,407,648	51,312	3,120,615	1,100,594	93,619,343	132,685,692
Ontario.....	27,848,971	29,928,855	56,794	2,985,339	3,416,077	158,446,490	225,505,015
Manitoba.....	3,294,013	2,834,331	6,480	803,862	55,701	15,174,459	22,663,553
Saskatchewan.....	3,105,493	3,500,797	2	432,793	—	20,633,494	28,487,848
Alberta.....	4,681,784	6,675,980	4	244,849	146,935	24,960,299	37,704,606
British Columbia.....	8,400,571	4,978,540	18,510	578,319	601,646	28,351,287	43,211,182
Yukon and N.W.T.....	49,182	67,334	44	21,960	34,744	247,025	433,046
<b>Totals, 1960.....</b>	<b>71,172,121</b>	<b>68,746,825</b>	<b>140,503</b>	<b>9,160,774</b>	<b>5,482,947</b>	<b>376,728,495</b>	<b>538,802,950</b>

<sup>1</sup> Includes other items not shown such as transfer of motor vehicles, garage and service station licences, and fines for infractions of motor vehicle laws. <sup>2</sup> Included with other motor vehicles. <sup>3</sup> Included with miscellaneous revenues and therefore in total. <sup>4</sup> Included with passenger automobiles. <sup>5</sup> Includes commissions allowed to gasoline agents and refunds.