

18½ cents on diesel fuel, Saskatchewan a tax of 14 cents on gasoline and 17 cents on diesel fuel, and Alberta a tax of 12 cents on gasoline and 14 cents on diesel fuel. No provincial taxes are imposed on fuel oil for heating purposes.

### Motor Vehicle Licences and Fees

Each province levies a fee on the annual registration of motor vehicles. This registration is compulsory and each vehicle is issued with licence plates for the year. The rates of this fee vary from province to province; the amount to be paid may be assessed in relation to the weight of the car, the number of cylinders of the engine, the wheel base, or at a flat rate. The operator or the driver of a motor vehicle must also register annually and pay a fee for a new driver's licence; in Alberta, drivers' licences must be renewed every five years at a cost of \$5.

### Taxes on Mining Operations

Seven of the ten provinces levy a tax on the income from mining operations of individuals, partnerships, associations or corporations engaged in this activity. The rates are as follows:—

Newfoundland.....	20 p.c. on iron ore; 5 p.c. on all other
New Brunswick.....	7 p.c. on excess over \$10,000; 9 p.c. on excess over \$5,000,000
Quebec.....	4 p.c. on excess over \$10,000; 7 p.c. on excess over \$3,000,000
Ontario.....	6 p.c. on excess over \$10,000; 11 p.c. on excess over \$1,000,000; 12 p.c. on excess over \$5,000,000
Manitoba.....	8 p.c. on excess over \$10,000
Saskatchewan.....	12½ p.c. on all mining operations after a three-year royalty-free period
British Columbia.....	10 p.c. on excess over \$25,000.

The Province of Nova Scotia imposes a tax on income from gypsum mining and the Provinces of Saskatchewan, Manitoba and Newfoundland impose a tax on the assessed value of minerals and a flat rate per acre of land. Alberta levies a tax on the assessed value of minerals in producing areas and a small acreage tax on freehold minerals.

### Taxes on Logging Operations

The Provinces of British Columbia and Ontario levy a tax on the income from logging operations of individuals, partnerships, associations or corporations engaged in this activity. In British Columbia the tax is 10 p.c. on income in excess of \$25,000 and in Ontario the rate is 9 p.c. on income in excess of \$10,000.

### Capital Taxes

The Province of Quebec imposes a tax of 1/10th of 1 p.c. on paid-up capital of corporations while Ontario levies a similar tax at the rate of 1/20th of 1 p.c.

### Place-of-Business Taxes

The Provinces of Quebec and Ontario have a place-of-business tax. In Quebec the tax ranges from \$20 to \$50 for each place of business with the higher amounts being levied in the cities of Montreal and Quebec. In Ontario, the tax for each permanent establishment is the lesser of \$50 or 1/20th of 1 p.c. of paid-up capital of the corporation involved, but the total of the capital tax and the place-of-business tax cannot be less than \$20. Ontario also imposes an office tax of \$50 on every corporation that does not maintain a permanent establishment in the province but merely maintains a buying office, or merely holds certain provincial licences, or merely holds assets, or is represented by a resident employee or agent who is not deemed to operate a permanent establishment of the corporation.