

**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 1960 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 that year were as follows:—

Province or Territory	Gasoline	Diesel Fuel	Liquefied Petroleum Gases
	cts.	cts.	cts.
Newfoundland.....	19	19	—
Prince Edward Island.....	16	16	—
Nova Scotia.....	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, 1960 and 1961**

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>1960</b>							
Newfoundland.....	707,609	767,568	2,062	194,541	496	5,024,664 <sup>2</sup>	6,894,184 <sup>2</sup>
Prince Edward Island..	300,373	357,005	436	68,653	3,395	2,407,184 <sup>2</sup>	3,145,872 <sup>2</sup>
Nova Scotia.....	2,593,176	2,229,270	3	383,034	90,620	15,350,353	20,977,858
New Brunswick.....	1,998,431	1,999,497	4,866	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	132,686,692
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	4	432,793	—	20,633,494	28,847,848
Alberta.....	4,681,784	6,675,980	5	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>Canada, 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>376,226,346</b>	<b>538,300,801<sup>2</sup></b>
<b>1961</b>							
Newfoundland.....	813,750	958,823	2,107	220,871	582	5,857,538 <sup>2</sup>	8,092,857
Prince Edward Island..	330,788	375,793	478	73,184	2,927	2,421,992	3,215,191
Nova Scotia.....	2,693,148	2,388,834	3	403,218	139,053	15,844,631	21,835,011
New Brunswick.....	2,140,808	2,040,710	4,414	360,901	—	12,685,992	17,480,898
Quebec.....	19,602,459	16,295,984	52,612	3,304,166	1,200,335	100,230,894	141,872,093
Ontario.....	28,891,414	30,614,958	94,990	3,043,869	3,392,092	164,454,632	233,360,354
Manitoba.....	3,502,285	3,102,653	6,129	1,21,956	60,878	16,107,024	23,434,947
Saskatchewan.....	3,236,301	3,435,876	4	438,947	—	21,687,019	29,630,077
Alberta.....	4,950,929	7,092,207	5	237,006	171,988	26,370,035	39,887,262
British Columbia.....	8,978,681	7,728,477	18,316	1,118,683	291,732	30,149,973	49,033,262
Yukon and N.W.T.....	55,277	79,960	59	26,340	26,503	290,091	496,628
<b>Canada, 1961.....</b>	<b>75,195,840</b>	<b>74,114,185</b>	<b>179,105</b>	<b>9,349,141</b>	<b>5,286,090</b>	<b>396,099,721</b>	<b>568,338,580</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> Includes commissions allowed to gasoline agents and refunds. <sup>3</sup> Included with other motor vehicles. <sup>4</sup> Included with miscellaneous revenues and therefore in total. <sup>5</sup> Included with passenger automobiles. <sup>6</sup> Not complete.