

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 1961 the average cost per motor vehicle for operating taxes and licences was about \$113.

The more important sources from which provincial revenue from motor vehicles is derived are shown in Table 7. Motive fuel tax rates are given in the Public Finance Chapter, Section 2, Subsection 2 on Provincial Taxes; Federal Government revenue from import duties, excise and sales taxes is given in the same chapter, Section 3, Subsection 3 on Revenue from Taxation.

7.—Provincial Revenue from the Registration and Operation of Motor Vehicles, by Province, 1961 and 1962

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 ¹
	\$	\$	\$	\$	\$	\$	\$
1961^r							
Newfoundland.....	787,054	928,786	2,107	220,871	582	5,857,538 ²	8,036,124
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	141,638	15,984,295	21,978,105
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	3,102,563	6,129	121,956	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
Canada, 1961.....	75,169,144	74,084,148	179,105⁶	9,349,141	5,288,675⁶	396,239,485	568,424,941
1962							
Newfoundland.....	836,344	985,211	2,156	226,961	534	6,613,227	8,908,756
Prince Edward Island..	348,712	364,664	399	79,327	2,842	2,684,280	3,491,816
Nova Scotia.....	2,872,704	2,456,783	³	410,366	95,157	18,939,502	25,148,466
New Brunswick.....	2,263,686	2,142,904	4,359	347,955	..	15,140,569	20,169,363
Quebec.....	21,169,505	17,878,660	51,736	3,544,585	1,415,075	106,837,884	152,440,117
Ontario.....	29,373,640	32,096,639	73,947	3,103,838	3,640,175	172,737,672	244,267,841
Manitoba.....	3,688,947	3,255,738	5,656	880,853	54,847	21,514,604	29,944,905
Saskatchewan.....	3,316,380	3,633,450	⁴	450,324	—	25,446,189	33,828,540
Alberta.....	5,182,063	7,389,950	⁵	766,892	198,977	32,951,433	47,522,329
British Columbia.....	9,326,744	7,970,487	18,965	1,234,305	260,117	38,496,022	58,080,048
Yukon and N.W.T.....	58,729	79,495	61	23,909	33,731	272,231	488,918
Canada, 1962.....	78,437,454	78,253,981	157,279⁶	11,069,315	5,701,455	441,633,613	624,291,099

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 Includes commissions allowed to gasoline agents and refunds.

³ Included with other motor vehicles.

⁴ Included with miscellaneous revenues and therefore in total.

⁵ Included with passenger automobiles.

⁶ Not complete.

Sales of Motive Fuels.—In order to estimate the total amount of motive fuel purchased in Canada for use in motor vehicles on public streets and highways, it has been necessary to eliminate from the total the amount of motive fuel used for other purposes. Thus, from the total or gross sales, including imports and exports, the following are subtracted to obtain net sales: tax exempt sales to the Federal Government and other consumers, exports, and sales on which refunds were paid. Net sales are thus defined as sales on