

Inter-government transfers such as subsidy payments by the Federal Government to the provincial governments are unconditional grants and therefore cannot be offset against any specific expenditure. These are set out separately in Tables 1 and 2 in order to prevent duplication and to provide additive totals. Because of the differing accounting practices of governments and variations in fiscal year-ends, discrepancies appear between the amounts recorded as inter-government transfers in the two tables.

1.—Combined Revenue of All Governments, 1959 and 1960

NOTE.—Figures are for fiscal years ended nearest Dec. 31.

Source of Revenue	1959				1960			
	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Taxes—								
Income—								
Corporations.....	1,234,216	248,987	—	1,483,203	1,380,128	269,072	—	1,649,200
Individuals.....	1,752,194	54,454	—	1,806,648	1,940,560	60,678	—	2,001,238
Interest, dividends and other income going abroad.....	73,353	—	—	73,353	88,174	—	—	88,174
General sales.....	1,002,658	209,211	73,435	1,285,304	990,848	211,830	80,235	1,282,913
Motor fuel and fuel oil sales.....	—	382,560	640	383,200	—	402,909	419	403,328
Other sales.....	—	55,085	2,207	57,292	—	56,922	2,784	59,706
Excise duties and special excise taxes.....	620,661	—	—	620,661	633,216	—	—	633,216
Customs import duties.....	525,722	—	—	525,722	498,698	—	—	498,698
Real and personal property.....	—	8,330	1,157,236	1,165,566	—	8,386	1,287,959	1,296,345
Business.....	—	—	39,135 ¹	39,135	—	—	43,581 ¹	43,581
Estate taxes and succession duties	88,431	56,247	—	144,678	84,879	60,456	—	145,335
Other.....	1,373	153,599	8,337	163,309	1,622	177,004	9,486	188,112
Totals, Taxes.....	5,298,608	1,168,473	1,280,990	7,748,071	5,618,125	1,247,257	1,424,464	8,289,846
Privileges, Licences and Permits—								
Liquor control and regulation...	10	44,920	—	44,930	11	47,149	—	47,160
Motor vehicle.....	—	164,610	—	164,610	—	172,013	—	172,013
Natural resources.....	5,924	303,311	—	309,235	4,166	276,869	—	281,035
Other.....	20,211	26,698	24,748	71,657	19,159	27,884	25,152	72,195
Totals, Privileges, Licences and Permits.....	26,145	539,539	24,748	590,432	23,336	523,915	25,152	572,403
Sales and services.....	46,843	37,295	—	84,138	57,030	38,286	—	95,316
Receipts from Government Enterprises—								
Liquor boards and commissions.	—	180,227	—	180,227	—	186,157	—	186,157
Other.....	88,366	6,851	36,563	131,780	108,155	6,447	30,398	145,000
In lieu of municipal taxes from federal and provincial government enterprises.....	—	—	8,826	8,826	—	—	10,437	10,437
Totals, Receipts from Government Enterprises.....	88,366	187,078	45,389	320,833	108,155	192,604	40,835	341,594
Other revenue.....	235,274	11,240	103,293	349,807	254,813	11,837	104,463	371,113
Non-revenue and surplus receipts..	40,610	3,737	—	44,347	41,145	3,420	—	44,565
Totals, Net General Revenue excluding Inter - government Transfers.....	5,735,846	1,947,362	1,454,420	9,137,628	6,102,604	2,017,319	1,594,914	9,714,837
Inter-government Transfers—								
Tax-sharing arrangements.....	—	461,348	—	461,348	—	480,875	—	480,875
Share of income tax on power utilities.....	—	4,754	—	4,754	—	4,226	—	4,226
Subsidies.....	—	53,772	65,393	119,165	—	53,714	68,957	122,671
Special payments.....	—	—	2,701	2,701	—	—	2,362	2,362
Grants in lieu of municipal taxes on federal and provincial property.....	—	—	23,251	23,251	—	—	27,753	27,753
Grand Totals, Net General Revenue.....	5,735,846	2,467,236	1,545,765	9,748,847	6,102,604	2,556,134	1,693,986	10,352,724

¹ Incomplete; not separable from real property taxes in some provinces.