

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 1963 the average cost per motor vehicle for operating taxes and licences was about \$122.

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, Years Ended Mar. 31, 1963 and 1964

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
	\$	\$	\$	\$	\$	\$	\$
1962-63							
Newfoundland.....	948,998	1,144,221	2,190	325,092	500	7,292,248	9,987,976
Prince Edward Island..	375,433	335,651	498	49,715	1,282	2,726,208	3,503,430
Nova Scotia.....	2,950,597	2,566,771	2	425,634	83,399	19,421,662	25,832,192
New Brunswick.....	2,377,907	2,140,090	4,160	374,363	..	15,837,815	21,029,684
Quebec.....	22,959,523	20,241,906	48,912	3,654,770	1,344,679	119,459,877	169,016,539
Ontario.....	30,881,264	29,201,684	69,280	3,303,522	3,948,858	181,290,545	252,304,606
Manitoba.....	3,853,814	3,400,044	5,705	120,661	56,319	23,329,481	31,315,480
Saskatchewan.....	3,505,089	3,973,808	3	457,245	—	27,548,242	36,420,702
Alberta.....	5,429,967	7,730,409	4	1,631,636	184,441	35,395,074	51,572,826
British Columbia.....	9,839,431	9,012,696	19,603	938,502	307,760	42,892,419	63,776,722
Yukon and N.W.T.....	71,954	95,158	110	27,671	70,877	346,309	643,801
Canada, 1962-63...	83,193,977	79,842,438	150,458²	11,308,811	5,993,115	475,539,880	665,403,958
1963-64							
Newfoundland.....	1,065,654	1,537,943	2,954	383,926	570	8,761,882	12,062,808
Prince Edward Island..	394,526	364,626	426	83,828	811	3,165,048	4,025,551
Nova Scotia.....	3,128,454	2,700,980	2	443,638	100,442	20,468,094	27,254,932
New Brunswick.....	2,884,100	2,209,992	3,994	377,147	..	16,902,607	22,696,814
Quebec.....	23,893,692	21,499,157	56,696	3,829,435	1,419,915	149,659,230	202,097,851
Ontario.....	38,324,060	32,568,269	76,468	5,623,502	3,602,741	193,029,163	276,918,967
Manitoba.....	4,029,050	3,523,912	6,343	1,675,980	1,189,217	24,528,368	35,562,251
Saskatchewan.....	3,664,028	4,230,449	3	479,160	—	29,672,244	39,084,006
Alberta.....	5,658,063	8,050,185	4	471,663	181,785	37,478,536	53,110,330
British Columbia.....	10,456,597	9,081,443	23,228	954,683	327,818	46,109,258	67,808,565
Yukon and N.W.T.....	77,670	94,397	137	29,725	61,301	561,084	873,855
Canada, 1963-64...	93,575,834	85,861,353	170,246³	14,352,657	6,884,600	530,335,514	741,496,016

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 Included with other motor vehicles. ³ Included with miscellaneous revenues and therefore in total. ⁴ Included with passenger automobiles. ⁵ 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 which a tax or taxes have been paid in full and are considered to approximate the actual amount of motive fuel purchased in Canada for use on public streets and highways.