

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, 1960 and 1961

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

Source of Revenue	1960				1961			
	Federal	Provincial	Municipal	Total	Federal	Provincial	Municipal	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Taxes—</b>								
Income—								
Corporation.....	1,380,128	269,072	—	1,649,200	1,302,179	267,684	—	1,569,863
Individual.....	1,940,560	60,678	—	2,001,238	2,051,606	85,080	—	2,136,686
Interest, dividends and other income going abroad.....	88,174	—	—	88,174	112,306	—	—	112,306
General sales.....	990,848	211,830	30,235	1,282,913	1,044,557	354,930	85,388	1,484,875
Motor fuel and fuel oil sales.....	—	402,909	419	403,328	—	449,548	451	449,999
Other sales.....	—	56,922	2,784	59,706	—	61,143	2,830	63,973
Excise duties and special excise taxes.....	633,216	—	—	633,216	623,636	—	—	623,636
Customs import duties.....	498,698	—	—	498,698	534,516	—	—	534,516
Real and personal property.....	—	8,386	1,287,959	1,296,345	—	8,723	1,391,064	1,399,787
Business.....	—	—	43,581	43,581	—	—	45,463 <sup>1</sup>	45,463
Estate taxes and succession duties.....	84,879	60,456	—	145,335	84,579	65,871	—	150,450
Other.....	1,622	177,004	9,486	188,112	1,043	188,907	15,061	205,011
<b>Totals, Taxes.....</b>	<b>5,618,125</b>	<b>1,247,257</b>	<b>1,424,464</b>	<b>8,289,846</b>	<b>5,754,422</b>	<b>1,481,886</b>	<b>1,540,257</b>	<b>8,776,565</b>
<b>Privileges, Licences and Permits—</b>								
Liquor control and regulation....	11	47,149	—	47,160	11	50,974	—	50,985
Motor vehicle.....	—	172,013	—	172,013	—	181,885	—	181,885
Natural resources.....	4,166	276,869	—	281,035	3,805	296,467	—	300,272
Other.....	19,159	27,884	25,152	72,195	20,574	31,704	27,910	80,188
<b>Totals, Privileges, Licences and Permits.....</b>	<b>23,336</b>	<b>523,915</b>	<b>25,152</b>	<b>572,403</b>	<b>24,390</b>	<b>561,030</b>	<b>27,910</b>	<b>613,330</b>
<b>Sales and services.....</b>	<b>57,030</b>	<b>38,286</b>	<b>—</b>	<b>95,316</b>	<b>64,000</b>	<b>50,347</b>	<b>—</b>	<b>114,347</b>
Receipts from Government Enterprises—								
Liquor boards and commissions.....	—	186,157	—	186,157	—	196,950	—	196,950
Other.....	108,155	6,447	30,398	145,000	122,427	6,836	25,710	154,973
In lieu of municipal taxes from federal and provincial government enterprises.....	—	—	10,437	10,437	—	—	11,394	11,394
<b>Totals, Receipts from Government Enterprises.....</b>	<b>108,155</b>	<b>192,604</b>	<b>40,835</b>	<b>341,594</b>	<b>122,427</b>	<b>203,786</b>	<b>37,104</b>	<b>363,317</b>
<b>Other revenue.....</b>	<b>254,813</b>	<b>11,837</b>	<b>104,463</b>	<b>371,113</b>	<b>265,642</b>	<b>13,619</b>	<b>112,805</b>	<b>392,066</b>
<b>Non-revenue and surplus receipts.....</b>	<b>41,145</b>	<b>3,420</b>	<b>—</b>	<b>44,565</b>	<b>18,477</b>	<b>3,991</b>	<b>—</b>	<b>22,468</b>
<b>Totals, Net General Revenue excluding Inter - government Transfers.....</b>	<b>6,102,604</b>	<b>2,017,319</b>	<b>1,594,914</b>	<b>9,714,837</b>	<b>6,249,358</b>	<b>2,314,659</b>	<b>1,718,076</b>	<b>10,282,093</b>
<b>Inter-government Transfers—</b>								
Tax-sharing arrangements.....	—	480,875	—	480,875	—	479,270	—	479,270
Share of income tax on power utilities.....	—	4,226	—	4,226	—	6,276	—	6,276
Subsidies.....	—	53,714	68,957	122,671	—	56,555	71,288	127,843
Special payments.....	—	—	2,362	2,362	—	—	1,632	1,632
Grants in lieu of municipal taxes on federal and provincial property.....	—	—	27,753	27,753	—	—	32,935	32,935
<b>Grand Totals, Net General Revenue.....</b>	<b>6,102,604</b>	<b>2,556,134</b>	<b>1,693,986</b>	<b>10,352,724</b>	<b>6,249,358</b>	<b>2,856,760</b>	<b>1,823,931</b>	<b>10,930,049</b>

<sup>1</sup> Incomplete; not separable from real property taxes in some provinces.