

provinces non-salaried people must also pay the premium directly if they wish to be covered by the plan. In some other provinces the proceeds of a retail sales tax are earmarked in whole or in part for the support of the hospital plan. See also pp. 296-298.

Canada and Quebec Pension Plans

In 1966 the Canada Pension Plan, a compulsory government-operated pension program, was introduced whereby each contributor builds up a right to a graduated pension, the amount of which is related to his earnings up to a certain level. This graduated benefit will supplement the universal old age security pension which is paid out of tax revenues. It operates throughout the country except in the Province of Quebec where a similar pension plan is operated by the government of the province. Both plans have disability and survivor benefits. They are described at pp. 326-329.

Section 3.—Federal Government Finance

Subsection 1 of this Section contains financial statistics of the Federal Government prepared as far as possible in accordance with the classifications, concepts and definitions used in the preparation of provincial and municipal finance statistics. These tables differ from the information presented in Subsection 2 in that the latter has been extracted directly from the *Canada Gazette*. Detailed reports published by the Dominion Bureau of Statistics provide reconciliations of revenue, expenditure and debt as set out in Subsections 1 and 2. The *Canada Gazette* presentation is included because there is interest in and use for information on this basis.

Subsection 1.—DBS Statistics of Federal Government Finance

Revenue and Expenditure.—Table 4 shows details of net general revenue of the Federal Government for the years ended Mar. 31, 1965 and 1966.

4.—Details of Net General Revenue of the Federal Government, Years Ended Mar. 31, 1965 and 1966

Source	1965	1966 ^p	Source	1965	1966 ^p
	\$'000	\$'000		\$'000	\$'000
Taxes—			Privileges, Licences and Permits—		
Income—			Natural resources.....	5,601	12,115
Corporation ¹	1,669,065	1,758,870	Other.....	22,382	26,507
Individual ¹	2,535,182	2,637,356	Sales and services other than		
Withholding—			institutional.....	109,967	108,215
On interest, etc., going			Fines and penalties.....	1,984	2,741
abroad.....	143,718	170,019	Exchange fund profits.....	19,639	63,001
General sales ¹	1,587,761	1,917,215	Receipts from government en-		
Excise Duties and Special			terprises.....	139,445	156,541
Excise Taxes—			Bullion and coinage.....	15,032	16,655
Alcoholic beverages.....	239,179	264,097	Postal service.....	263,758	276,050
Tobacco.....	394,627	424,236	Other revenue.....	14,539	14,993
Other.....	45,437	52,076	Non-revenue and surplus re-		
Customs import duties.....	622,102	685,519	ceipts.....	21,900	21,260
Estate taxes.....	88,626	108,353			
Other.....	140	161	Totals, Net General		
Totals, Taxes.....	7,325,837	8,017,902	Revenue.....	7,940,084	8,715,980

¹ Includes old age security taxes.

Table 5 gives details of the amounts paid by the Federal Government to provincial governments, territories and municipal corporations for the year ended Mar. 31, 1966, and Table 6 gives details of expenditure by function for the years ended Mar. 31, 1965 and 1966.