

20.11 Individual income tax statistics, by income class, 1973 and 1974

Income class based on total income	Taxpayers		Total income assessed		Federal tax payable		Average federal tax	
	1973	1974	1973 \$'000	1974 \$'000	1973 \$'000	1974 \$'000	1973 \$	1974 \$
Under \$2,000	136,951	73,164	220,514	112,020	1,221	782	9	11
\$2,000 and under \$3,000	570,950	427,755	1,454,416	1,080,503	13,821	1,240	24	3
\$3,000 " \$5,000	1,702,565	1,381,666	6,864,717	5,622,715	322,301	158,234	189	115
\$5,000 " \$7,000	1,661,968	1,594,449	9,912,118	9,528,604	777,565	594,369	468	373
\$7,000 " \$10,000	1,975,292	1,985,792	16,655,662	16,779,778	1,720,957	1,519,358	871	765
\$10,000 " \$15,000	1,669,022	2,155,194	20,066,526	26,221,158	2,582,226	3,089,599	1,547	1,434
\$15,000 " \$25,000	599,922	1,037,703	10,940,808	18,957,754	1,713,043	2,796,929	2,855	2,695
\$25,000 " \$50,000	142,927	224,527	4,696,213	7,303,039	937,897	1,384,222	6,562	6,165
\$50,000 and over	34,922	49,982	2,790,273	4,034,080	765,028	1,071,266	21,907	21,433
Total	8,494,519	8,930,232	73,601,247	89,639,651	8,834,059	10,615,999	1,040	1,189

20.12 Allocation of taxable income, by province, 1969-73 (million dollars)

Province or territory	1969	1970	1971	1972	1973
Newfoundland	69.6	76.5	84.6	84.0	112.9
Prince Edward Island	13.3	13.4	15.0	16.0	19.5
Nova Scotia	124.2	125.0	145.0	159.2	187.8
New Brunswick	97.3	90.6	110.7	126.9	162.4
Quebec	1,477.0	1,474.8	1,629.8	1,863.2	2,289.1
Ontario	2,968.7	2,836.6	3,220.9	3,804.2	4,792.2
Manitoba	254.3	256.4	263.0	322.0	393.9
Saskatchewan	145.9	127.8	158.4	193.1	253.5
Alberta	530.9	553.1	653.6	796.3	1,125.1
British Columbia	857.9	698.3	793.4	934.7	1,420.9
Yukon Territory	5.5	4.6	5.0	6.0	8.1
Northwest Territories	14.4	15.0	10.6	17.0	41.6
Other	85.2	98.1	113.8	139.3	141.4
Canada	6,644.0	6,370.1	7,203.7	8,461.9	10,948.6

20.13 Income taxes by industrial division, 1972 and 1973 (million dollars)

Income taxes and year	Agriculture, forestry, fishing	Mining	Manufacturing	Construction	Transportation, communication, and other utilities	Wholesale trade	Retail trade	Finance	Services	Total
Book profit before taxes ¹										
1972	55.2	667.1	4,002.1	358.5	1,050.5	925.3	618.8	1,282.8	345.1	9,305.3
1973	161.0	1,938.3	5,978.6	495.7	1,245.8	1,346.0	774.5	1,793.9	466.4	14,200.1
Taxable income										
1972	68.5	279.9	3,360.3	392.4	644.6	989.9	682.2	1,615.3	428.8	8,461.9
1973	119.3	597.5	4,594.6	459.4	737.1	1,302.8	785.1	1,839.8	513.0	10,948.6
Federal income taxes										
1972	14.0	101.0	1,171.5	102.4	222.2	311.2	189.3	521.7	117.5	2,750.8
1973	27.2	231.9	1,435.5	123.0	271.0	424.2	215.2	626.2	145.0	3,499.1
Provincial income taxes										
1972	6.4	30.4	388.7	41.9	70.7	111.2	73.1	165.0	45.1	932.5
1973	12.0	64.9	533.3	50.0	83.9	150.5	86.3	195.0	56.2	1,232.1
Total income taxes										
1972	20.4	131.4	1,560.2	144.2	292.9	422.5	262.4	686.7	162.5	3,683.3
1973	39.2	296.8	1,968.7	173.0	354.9	574.7	301.5	821.2	201.2	4,731.2

¹After losses. Adjusted to exclude intercorporate dividends and net capital gains.

20.14 Excise taxes collected, by commodity, years ended Mar. 31, 1973-75 (thousand dollars)

Commodity	1973	1974	1975
Sales tax ¹	2,288,727	2,692,861	2,900,071
Other excise taxes			
Cigarettes, tobacco and cigars	343,082	375,708	367,275
Jewellery, watches, ornaments, etc.	15,015	15,513	20,829
Matches and lighters	1,259	1,635	2,349
Television sets, radios, tubes and phonographs	78	275	—
Toilet preparations	25,673	765	41
Wines	10,006	10,087	12,700
Sundry commodities	2,217	2,053	8,198
Interest and penalties	3,433	2,426	2,696
Less refunds and drawbacks	-315	-466	-647
Total	2,689,175	3,100,857	3,313,512

¹Net after deduction of refunds and drawbacks; excludes tax credited to the Old Age Security Fund.