

Government finance

Chapter 20

20.1	Consolidated finance statistics	801
20.2	Federal government finance	801
20.2.1	General accounts	801
20.2.2	Individual and corporation taxes	801
20.2.3	Excise taxes	802
20.3	Federal-provincial fiscal relations	802
20.3.1	British North America Act	802
20.3.2	Public Utilities Income Tax Transfer Act	802
20.3.3	Federal-provincial fiscal arrangements	802
20.4	Provincial government finance	805
20.5	Local government finance	805
20.6	Tax rates	806
20.6.1	Federal taxes	806
20.6.2	Provincial taxes	813
20.6.3	Local taxes	816