

10.—Statement showing Amounts collected under the Income War Tax Act and the Business Profits War Tax Act, by Provinces, for the fiscal years ended Mar. 31, 1924 and 1925.

Provinces.	1924.			1925.		
	Income War Tax.	Business Profits War Tax.	Total.	Income War Tax.	Business Profits War Tax.	Total.
	\$	\$	\$	\$	\$	\$
Prince Edward Island.....	52,544	—	52,544	38,696	—	38,696
Nova Scotia.....	1,074,705	72,672	1,147,377	847,447	28,335	875,782
New Brunswick.....	679,185	133,027	812,212	766,597	24,517	791,114
Quebec.....	19,566,412	1,464,644	21,031,056	20,147,700	695,062	20,842,762
Ontario.....	24,666,094	2,122,819	26,788,913	26,059,427	1,526,345	27,585,772
Manitoba.....	3,878,239	380,087	4,258,326	3,526,473	137,020	3,663,493
Saskatchewan.....	1,125,926	89,068	1,214,994	891,366	51,813	943,179
Alberta.....	1,395,847	144,830	1,540,677	1,189,579	48,366	1,237,945
British Columbia.....	3,646,964	195,108	3,842,072	3,930,498	192,969	4,123,467
Yukon.....	52,848	—	52,848	68,900	—	68,900
Interest.....	—	150,426	150,426	—	—	—
Gross Total.....	56,138,764	4,752,681	60,891,445	57,466,683	2,704,427	60,171,110
Less Refunds.....	1,934,736	—	1,934,736	1,218,640	—	1,218,640
Net Total.....	54,204,028	4,752,681	58,956,709	56,248,043	2,704,427	58,952,470

4.—Inland Revenue.

Under the Inland Revenue Act (R.S. 1906, c. 5), the Department of Inland Revenue until 1918 had the control and management of standard weights and measures and of the collection of excise duties, of stamp duties, internal taxes, bridge and ferry tolls and rents. It administered the statutes which dealt with the adulteration of food and other articles, electricity and gas inspection, patent medicines, petroleum, naphtha and the analysis of fertilizers and feeding stuffs. The Department also established the food standards, which were put into force by Orders in Council under the authority of section 26 of the Adulteration Act. By Order in Council dated May 18, 1918, the Department of Customs and the Department of Inland Revenue were amalgamated and combined under the name of the Department of Customs and Inland Revenue, under one Minister of the Crown. By Order in Council dated June 3, 1918, the administration of the Gas, Electric Light and Weights and Measures Inspection Acts, the Adulteration of Food, Commercial Feeding Stuff, Fertilizers, Proprietary and Patent Medicine and Inspection of Water Meters Acts was transferred to the Department of Trade and Commerce, as from Sept. 1, 1918. On June 4, 1921, the Department of Customs and Inland Revenue was consolidated, under one Minister, as the Department of Customs and Excise (11-12 George V, c. 26). For the year ended Mar. 31, 1925, the total inland revenue of the Dominion amounted to \$128,336,181, as compared with \$162,284,885 in 1924.

Canadian Excise Tariff.—The following is a statement of the Canadian excise tariff, as existing on July 1, 1925:—

Spirits—		Tobacco, per lb.....	\$ 0.20
When made from raw grain, per proof gal..	\$9.00	Cigarettes, weighing not more than 3 lb. per thousand.....	6.00
When made from malted barley.....	9.02	Cigarettes, weighing more than 3 lb. per thousand.....	11.00
When made from imported molasses or other sweetened matter free of customs duty, per proof gal.....	9.03	Foreign raw leaf tobacco, unstemmed, per standard lb.....	0.40
Malt, per lb.....	0.03	Foreign raw leaf tobacco, stemmed, per standard lb.....	0.60
Malt, imported, crushed or ground, per lb....	0.05	Canada twist tobacco, per lb.....	0.20
Malt liquor, when made in whole or part from any other substance than malt, per gal.....	0.15	Snuff, per lb.....	0.20
		Cigars, per M.....	3.00
		Cigars, when put up in packages of less than 10 each, per M.....	4.00