Province	1939	1940	1941	1942	1943	1944
	gal.	gal.	gal.	gal.	gal.	gal.
P.E. Island	4, 128, 907	4,094,203	5, 174, 759	6,628,067	7,881,403	9, 295, 639
Nova Scotia New Brunswick	31,621,971 23,192,413	34,961,212 24,829,924	41,354,887 26,288,682	40, 885, 976 25, 499, 817	42, 465, 349 27, 255, 758	43, 462, 061 28, 077, 021
Quebec	138, 925, 246	148, 499, 644	165, 839, 507	149, 918, 783	147,048,452	178, 879, 214
Ontario	345, 105, 726	371,903,633	410,711,924	343,811,002 58,566,931	309, 487, 964 63, 375, 584	315, 976, 426
Manitoba Saskatchewan	41,455,558 87,877,403	48,893,738	54,212,671 112,779,554	101.808.034	104.175.400	70, 399, 123 119, 840, 189
Alberta	75,535,323	83, 808, 689	93,068,504	97, 502, 012	114,969,882	120, 159, 267
British Columbia	59, 823, 751	65, 198, 108	70, 995, 551	73, 186, 336	86,932,371	84, 383, 083
Totals, Gross Sales. Refunds and exemp-	807,666,298	883,290,2941	980,426,039	897,806,958	903,592,163	970, 472, 023
tions	144,651,519	180, 573, 9981	233,017,682	286,087,504	373, 747, 304	395, 615, 510
Totals, Net Sales	663,014,779	702,716,2961	747,408,357	611.719.454	529,844,859	574,856,513

11.-Sales of Gasoline in Canada, by Provinces, 1939-44

 $^1\,\rm Exclusive$ of 2,975,000 gal. of aviation gasoline purchased and placed in storage by the Dominion Government.

PART IV.—WATERWAYS*

The Canada Shipping Act.—Legislation regarding all phases of shipping was consolidated under the Canada Shipping Act (c. 44, 1934). The Act was a sequel to the passage of the Statute of Westminster in 1931, under which the Parliament of Canada accepted full responsibility for the regulation of Canadian shipping. The Canada Shipping Act is a comprehensive piece of legislation and constitutes, in fact, the incorporation in the shipping law of Canada of features of international agreements and of British and previous Canadian legislation. A brief summary of the Act is given at pp. 681-683 of the 1938 Year Book.

Section 1.—Equipment and Facilities

The developments and equipment to facilitate water traffic are classified under the sub-headings of shipping, aids to navigation and miscellaneous works, canals and harbours. A subsection is added giving figures of administrative activities regarding pilotage service, steamship inspection, personnel and accidents to shipping.

Subsection 1.—Shipping

Since all waterways, including canals and inland lakes and rivers, are open upon equal terms, except in the case of the coasting trade, to the shipping of all countries of the world, the commerce of the Dominion is by no means entirely dependent upon Canadian shipping. However, a large part of the inland and coast-wise traffic is carried in ships of Canadian registry.

Canadian Registry.—Under Part I of the Canada Shipping Act, every ship that falls under the definition of "British Ship" given in Sect. 6 of the Act and is controlled as to management and use in Canada, must, unless registered elsewhere in the Empire, be registered in Canada. An exception is made in the case

^{*} Information and statistics dealing with this subject have been supplied as follows: aids to navigation, canals, harbours, administrative services, and marine services, by the Department of Transport and the National Harbours Board; graving docks and part of the financial statistics, by the Department of Public Works; shipping subsidies by the Director of Steamship Subsidies, Department of Trade and Commerce; Panama Canal, by the Governor of the Panama Canal Zone; other canal traffic and statistics of shipping, by the Transportation and Public Utilities Branch, Dominion Bureau of Statistics.