

**Provincial Government Revenue from Motor-Vehicles.**—The taxation of motor-vehicles, garages, drivers, chauffeurs, etc., is an important source of provincial government income. In every province, licences or permits duly issued by the provincial authorities are required for motor-vehicles of all kinds, trailers, operators or drivers, paid chauffeurs, dealers, garages and gasoline and service stations. A sales tax on gasoline is also levied by each province and to Mar. 31, 1947, there was a federal gasoline tax of 3 cents per gallon but this was withdrawn on that date and most provincial sales taxes were increased to absorb the federal rate. The rates per gallon in effect in 1953 were: for Newfoundland 14 cents; the Provinces of Prince Edward Island, New Brunswick and Quebec 13 cents; Nova Scotia 15 cents; Ontario 11 cents; Manitoba 9 cents; Saskatchewan 11 cents from April 1953; Alberta and British Columbia 10 cents; Yukon Territory 6 cents; and the Northwest Territories one cent from April 1953. The more important sources from which provincial revenue from motor-vehicles is derived are shown in Table 6. Federal Government revenue from import duties, excise and sales taxes are given in Chapter XXIII.

**6.—Provincial Revenue from the Registration and Operation of Motor-Vehicles, Years Ended Mar. 31, 1951 and 1952**

Year and Province or Territory	Registration Licences				Operator and Chauffeur Licences	Tax on Bus and Truck Operators	Gasoline Tax	Total, including Miscellaneous Revenue
	Passenger Car	Truck and Bus	Motor-cycle	Dealer				
	\$	\$	\$	\$	\$	\$	\$	
<b>1951</b>								
Newfoundland . . . . .	185,365	242,244	2,455	1,234	72,039	—	1,251,928	1,782,135
P. E. Island . . . . .	168,389	162,508	438	2,350	11,924	5,544	960,238	1,321,604
Nova Scotia <sup>2</sup> . . . . .	1,161,726	1,424,576	<sup>1</sup>	13,882	241,788	92,989	6,590,526	9,793,072
New Brunswick <sup>3</sup> . . . . .	995,512	1,288,486	8,094	2,410	201,130	<sup>1</sup>	5,731,589	8,407,076
Quebec . . . . .	4,443,196	9,306,165	29,952	47,295	1,461,985	260,048	37,156,111	54,109,599
Ontario . . . . .	8,066,603	8,144,069	28,086	44,745	1,647,684	1,206,851	65,040,229	86,605,548
Manitoba . . . . .	1,443,736	621,047	7,922	16,280	224,843	456,736	5,997,075	8,866,533
Saskatchewan . . . . .	1,658,303	675,545	5,676	39,822	260,953	546,013	8,331,276	12,173,064
Alberta . . . . .	2,554,780	1,899,431	10,270	36,665	370,085	1,568,339	11,609,189	18,235,834
British Columbia . . . . .	4,379,053	2,384,027	26,436	32,630	1,122,932 <sup>4</sup>	328,672	12,400,167	20,920,828
Yukon and N.W.T. . . . .	9,582	12,154	100	50	4,233	12,397	78,257	117,240
<b>Canada, 1951 . . . . .</b>	<b>25,066,245</b>	<b>26,160,252</b>	<b>119,429</b>	<b>237,363</b>	<b>5,619,596</b>	<b>4,477,589</b>	<b>155,146,585</b>	<b>222,332,113</b>
<b>1952</b>								
Newfoundland . . . . .	224,649	311,620	3,150	1,475	87,136	—	1,514,260	2,176,265
P. E. Island . . . . .	184,244	169,995	450	2,540	23,671	5,249	1,002,323	1,400,339
Nova Scotia <sup>5</sup> . . . . .	1,310,066	1,487,541	<sup>1</sup>	15,190	256,013	95,407	7,852,411	11,315,022
New Brunswick <sup>6</sup> . . . . .	1,048,357	1,315,642	7,652	2,840	203,383	14,075 <sup>7</sup>	6,322,761	9,195,690
Quebec . . . . .	8,267,481	8,320,098	43,545	<sup>1</sup>	1,671,280	325,136	47,635,063	66,799,530
Ontario . . . . .	8,244,200	8,626,875	24,785	44,729	1,699,788	1,312,109	71,382,060	93,939,548
Manitoba . . . . .	1,638,628	714,514	7,931	18,180	244,664	534,774	6,679,830	9,984,942
Saskatchewan . . . . .	1,996,684	926,148	5,766	57,045	296,600	440,002	9,388,465	14,028,503
Alberta . . . . .	2,053,403	2,215,354	9,980	37,652	416,504	1,702,342	12,766,293	19,507,961
British Columbia . . . . .	4,754,352	2,617,842	22,491	26,820	1,720,792 <sup>4</sup>	351,853	13,843,038	23,678,818
Yukon and N.W.T. . . . .	12,925	16,293	86	1,514	10,297	23,578	118,803	186,383
<b>Canada, 1952 . . . . .</b>	<b>29,734,989</b>	<b>26,721,922</b>	<b>125,836</b>	<b>207,985</b>	<b>6,630,128</b>	<b>4,804,525</b>	<b>178,505,307</b>	<b>252,213,001</b>

<sup>1</sup> Included with miscellaneous. <sup>2</sup> Fiscal year ended Nov. 30, 1950. <sup>3</sup> Fiscal year ended Oct. 31, 1950. <sup>4</sup> Includes drivers examination fees. <sup>5</sup> Figures are for Dec. 1, 1950, to Mar. 31, 1952. <sup>6</sup> Figures are for Nov. 1, 1950, to Mar. 31, 1952. <sup>7</sup> Truck operators only. Bus operator taxes included with miscellaneous.