

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. In 1953 the average cost per motor-vehicle for operating taxes and licences was almost \$90. Lower gasoline tax rates in the five provinces from Ontario westward brought the averages for those provinces below the national average. Present gasoline tax rates range from one cent per gallon in the Northwest Territories to 15 cents in Newfoundland, Nova Scotia and New Brunswick.

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 XXIV.

6.—Provincial Revenue from the Registration and Operation of Motor-Vehicles, Years Ended Mar. 31, 1953

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				
	\$	\$	\$	\$	\$	\$	\$	
Newfoundland.....	346,890	447,947	2,676	2,339	117,169	1	2,137,582	3,155,870
P. E. Island.....	207,840	197,928	466	2,910	27,998	4,344	1,202,210	1,662,690
Nova Scotia.....	1,607,634	1,577,908 ^a	3	16,169	285,066	90,954	9,555,028	13,469,199
New Brunswick.....	1,254,531	1,499,697	6,846	625	228,357	3	7,337,787	10,544,529
Quebec.....	10,207,505	9,199,076	40,844	78,140	1,874,525	805,225	56,589,501	79,685,772
Ontario.....	10,466,609	10,131,990	25,099	49,509	1,944,934	1,708,047	86,238,934	113,086,374
Manitoba.....	2,120,636	1,169,469 ^a	6,783	19,076	542,991	443,112	8,279,262	12,859,319
Saskatchewan.....	2,127,775	1,149,765 ^a	4,840	49,926	343,541	663,049	14,087,699	19,555,506
Alberta.....	2,757,415	2,922,487	6,964	21,279	494,319	2,171,974	17,315,100	26,175,556
British Columbia.....	5,879,235	3,077,349	21,279	29,833	312,059 ^b	396,610	16,936,040	27,182,734
Yukon and N.W.T.....	22,667	22,927	22	175	14,379	22,898	196,952	286,615
Canada.....	36,998,737	31,395,543	115,819	248,702	6,185,338	6,306,213	219,876,095	307,664,164

¹ Included with passenger car and truck. ² Bus included with miscellaneous. ³ Included with miscellaneous. ⁴ Bus included with passenger car. ⁵ Bus included with tax on bus and truck operators. ⁶ Includes only new five-year licences issued during 1952-53.

Sales of Gasoline.—'Gasoline', under the provincial Acts, includes all petroleum oils used as fuel in internal combustion engines, as well as propane gas which is being used to an increasing extent in motor-buses.

7.—Sales of Gasoline, by Province, 1949-53

Province	1949	1950	1951	1952	1953
	gal.	gal.	gal.	gal.	gal.
Newfoundland.....	1	1	1	13,820,200	16,504,200
Prince Edward Island.....	8,240,105	9,085,340	10,245,817	10,832,264	12,388,599
Nova Scotia.....	57,443,469	61,348,662	65,776,919	69,174,476	75,772,354
New Brunswick.....	56,685,862	58,814,989	63,615,057	67,361,022	77,108,360
Quebec.....	304,139,386	340,621,374	372,853,122	430,671,283	456,460,906
Ontario.....	623,684,828	687,729,936	766,491,887	844,162,648	928,515,728
Manitoba.....	104,023,413	112,495,837	127,658,248	148,274,072	159,554,101
Saskatchewan.....	168,266,743	176,118,129	192,585,333	238,663,980	250,698,689
Alberta.....	218,935,855	241,387,708	272,991,830	329,255,018	361,665,017
British Columbia.....	142,297,406	155,423,743	173,070,142	191,444,793	210,028,255
Totals, Gross Sales.....	1,683,717,067	1,843,025,718	2,045,288,355	2,343,659,756	2,548,696,209
Refunds and exemptions.....	436,022,855	461,777,271	527,198,497	625,547,937	646,181,392
Totals, Net Sales.....	1,254,882,212	1,390,090,447	1,528,905,858	1,718,111,819	1,902,514,817

¹ Estimated net sales for Newfoundland, amounting to 7,188,000 gal. in 1949, 8,842,000 gal. in 1950, and 10,816,000 gal. in 1951, are included in net totals; gross sales for those years are not available.