

2.—Combined Revenue of All Governments, exclusive of Inter-governmental Transfers, 1948-51

NOTE.—Figures for the fiscal years ended nearest Dec. 31. Revenue of municipalities in the Province of Quebec is estimated.

Item	1948	1949	1950 ¹	1951 ¹
	\$'000	\$'000	\$'000	\$'000
Taxes—				
Corporation.....	646,296	732,380	989,588	1,332,410
Customs duties and import.....	223,786	226,403	296,433	347,208
Gasoline.....	124,305	137,759	155,441	178,461
General sales.....	440,502	481,343	561,356	691,953
Income—persons.....	762,749	622,104	652,444	976,953
Liquor ²	229,712	241,513	268,118	264,102
Succession duties.....	54,672	59,084	64,815	72,398
Real and personal property ³	341,265	373,759	405,617	475,040
Tobacco.....	199,398	215,912	216,998	216,774
Withholding.....	43,445	47,475	61,610	55,017
Other.....	237,450	168,356	230,986	319,929
Totals, Taxes.....	3,303,580	3,306,088	3,903,406	4,930,245
Licences, Permits and Fees—				
Motor-vehicle.....	51,471	58,198	66,948	72,970
Other.....	30,793	33,472	37,681	43,206
Totals, Licences, Permits and Fees.....	82,264	91,670	104,629	116,176
Public domain.....	74,228	94,218	116,406	134,343
Public utility contributions to municipalities.....	20,415	23,718	24,469	29,323
Post Office (net).....	3,011	1,933	4	6,695
Bank of Canada profits.....	19,107	20,442	19,663	24,018
Bullion and coinage.....	3,253	4,524	4,708	4,838
Miscellaneous revenue.....	168,330	111,302	120,020	89,929
Totals, Revenue (excluding Inter-governmental Transfers).....	3,674,188	3,653,895	4,293,301	5,335,567

¹ Includes provincial and municipal revenue of Newfoundland. ² Includes provincial profits from liquor control. ³ Excludes personal property for municipal governments which is inseparable from other taxes. ⁴ Expenditure exceeds revenue. See Table 3 where net excess is included under "Other Expenditure".

3.—Combined Expenditure of All Governments, 1951

NOTE.—Figures for the fiscal years ended nearest Dec. 31.

Item	Federal	Provincial	Municipal ¹	Total
	\$'000	\$'000	\$'000	\$'000
Public Welfare—				
Health and hospital care.....	28,813	166,225	45,727	240,765
Labour and unemployment insurance.....	56,594	4,749	—	61,343
Relief.....	—	12,864	6,787	19,651
Old age pensions.....	132,742	35,364	—	168,106
Family allowances.....	322,317	—	—	322,317
Other.....	20,277	48,950	68,636	137,863
Totals, Public Welfare.....	560,743	268,152	121,150	950,045
Education.....	21,102	191,768	270,799	483,669
Transportation.....	148,839	302,829	121,222	572,890
Agriculture.....	70,734	25,509	—	96,243
Public domain.....	51,087	60,999	—	112,086
National defence.....	1,400,709	—	—	1,400,709
Veterans' pensions and aftercare.....	198,230	—	—	198,230
Expansion of industry.....	—	—	—	—
Price control and rationing.....	205	—	—	205
Debt charges, net (excluding retirements).....	432,516	50,641	35,688	518,845
Other expenditure.....	399,761	139,472	223,958	763,191
Totals, Expenditure (excluding Inter-governmental Transfers).....	3,283,926	1,039,370	772,817	5,096,113

For footnotes, see end of table.