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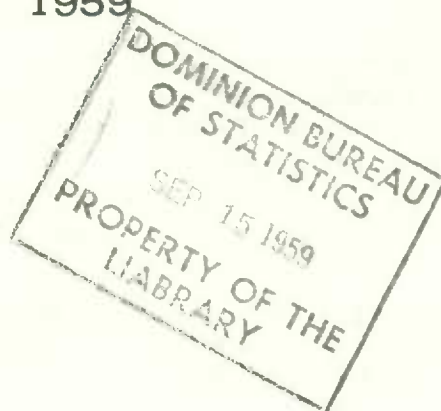


CANADA

PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1959



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SYMBOLS

The interpretation of the symbols used in the tables throughout this publication is as follows:

- .. Not available.
- ... Not applicable.
- Nil.

PRINCIPAL TAXES AND RATES, 1959

COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue producing taxes and rates of government in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included.

With regard to the municipal section, the data was prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1959 unless otherwise noted in the tabular presentation.

I. Government of Canada. The budget presented April 9, 1959, to the second session of the 24th Parliament announced several changes in tax rates.

On taxable income of individuals in excess of \$3000 the existing rates were increased by 2 percentage points. The old age security taxes were increased from 2% to 3%. These taxes consist of a tax of 3% (maximum \$90.00) on personal incomes, a tax of 3% on corporate incomes, and a tax of 3% on sales. They are imposed under the Old Age Security Act but for this purpose the measurement of income and sales is the same as under the tax laws. These earmarked taxes are credited to the Old Age Security Fund. Each of the rates was formerly 2% instead of 3%. The increased rates apply to corporation income from January 1, 1959, to personal income from July 1, 1959, and to the sales tax from April 10, 1959. The personal income tax schedule for 1959 is a composite of the new rates and those in effect prior to July 1, 1959.

On taxable income of corporations, effective from January 1, 1959, the rates on amounts in excess of \$25,000 have been increased from 45%, plus 2% old age security tax, to 47%, plus 3% old age security tax.

Amendments to the Excise Tax Act and the Excise Act provide for increases in the tax on cigarettes and in the duties on spirits and cigars respectively.

The greater part of the budgetary revenue of the Government of Canada is derived from taxes imposed under the following legislation:

(a) The Income Tax Act, under which income tax is levied directly on the taxable income of individuals, corporations, and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year with the exception of non-residents covered by terms of a tax treaty. Such treaties have now been signed with the United Kingdom, the United States of America, the Republic of Ireland, France, Denmark, Finland, Sweden, New Zealand, the Federal Republic of Germany, Australia, South Africa, the Netherlands, and Belgium, the Belgian Congo and the Territory of Ruanda-Urundi. In addition to income tax, an old

age security tax is levied on individuals and corporations. For additional information on income taxes imposed by the Provinces of Quebec and Ontario, see the provincial section of this commentary.

(b) Estate Tax Act. This Act came into force on January 1, 1959, and applies to the estates of deceased persons dying on or after that date. Its predecessor—The Dominion Succession Duty Act—applies to the estates of deceased persons dying before that date. For further information about the estate tax see the forthcoming edition of the 1959 Canada Year Book; for further information about succession duties see pages 1064-1068 of the 1956 Canada Year Book.

Bona fide debts, reasonable funeral expenses, etc. are deducted from the total value of the estate to determine aggregate net value. If the aggregate net value does not exceed \$50,000 the estate is exempt; if it does, the estate is taxable to the extent of the difference between the aggregate net value and the allowable deductions in respect of dependants and for gifts to charities, etc. This difference is aggregate taxable value to which the tax rates are applied. A tax credit is allowed in respect of similar taxes levied on the same property by a foreign government, and also in respect of gift tax paid to the Federal Government on property included in aggregate net value.

(c) Excise Tax Act. Under this Act, a general sales tax of 8% is levied by the Government of Canada on the sale price of goods manufactured in Canada and on the duty paid value of imported goods. This tax, together with an additional rate of 3% imposed under the Old Age Security Act, is payable at the manufacturer's level at the time of delivery to the purchaser or by the importer at the time of importation. Through a system of licensing, manufacturers are permitted to purchase or import materials for the manufacture of their taxable goods free from sales tax.

In addition to the general sales tax there is an excise tax at the manufacturer's level on a number of articles manufactured in, or imported into Canada.

(d) Excise Act. Under this Act duties are levied on the domestic production of tobacco and alcoholic products other than wines.

(e) Customs Tariff. Under this legislation most imported goods are subject to customs duties.

II. Provincial Governments. In some provinces changes were made in the tax structures for 1959. In Prince Edward Island the 10% tax on the retail price of tobacco was restricted to tobacco other than cigars and cigarettes, the latter items being taxed specific amounts per unit.

To finance the hospital insurance plan in Nova Scotia, the Province passed the Hospital Tax Act, effective January 1, 1959, providing for a sales tax of 3% on many articles, with higher rates on tobacco and liquor. Hospital insurance plans on a monthly premium basis became operative in Manitoba on July 1, 1958, in Ontario on January 1, 1959, and are expected to become operative in New Brunswick on July 1, 1959 and in Prince Edward Island before the end of the year.

In New Brunswick motor vehicle operators' licences are now issued on a two year basis to expire on the birthday of the operator.

In Ontario, the Succession Duty Act was amended to provide higher exemptions for widows, infirm husbands, dependent children and collateral line beneficiaries.

In Alberta, the taxes on admission prices to places of amusement, under the Amusements Act, have been discontinued, but the tax on pari-mutuel betting, levied under the same Act, has been retained.

New legislation, effective on proclamation, has been introduced by the Province of British Columbia to tax diesel and like fuels consumed by commercial vehicles within the Province.

In Saskatchewan, the annual premium rates under the hospital insurance plan have been changed to \$17.50 for a single person and \$35.00 for a family.

The Province of Quebec has no tax rental agreement with the Government of Canada and continues to levy its own succession duties, and income taxes on corporations and individuals. Recovery is provided for, in whole or in part, from the provincial income taxpayer, of the additional three per cent deduction from federal income tax to be allowed those taxpayers by the Government of Canada. The extent of the recovery depends on the percentage which the taxpayer's provincial income tax is of his federal income tax.

In both Ontario and Quebec taxes on paid up capital and places of business are deductible from income for federal tax purposes; also, under the federal Income Tax Act, a tax credit in the amount of 9% of taxable earnings of corporations within these provinces is allowed from the federal tax payable on corporation income.

In those provinces which impose income taxes on profits derived from mining and/or logging operations, i.e. Newfoundland, New Brunswick, Quebec,

Ontario, Manitoba, Saskatchewan and British Columbia, these taxes are allowed as deductions in computing income under the federal Income Tax Act.

Among the other taxes imposed by certain provincial governments is a sales tax on the retail price of goods purchased within their jurisdiction. Specific taxes on tobacco and alcoholic beverages are imposed in Prince Edward Island and Quebec, and on tobacco in New Brunswick. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan, where an amusement tax is imposed at the municipal level. This field is void of federal participation. Data shown in respect of motor vehicles are for private passenger vehicles only. Rates shown for motor vehicle operators' licences exclude the amounts to be set aside for the Unsatisfied Judgment Funds in those provinces which have established such funds.

III. Municipal Governments. The principal source of revenue of municipal governments in Canada is from taxes levied on the value of real property. The percentage of real value taxed is that specified by law wherever it is so regulated, and not the actual figure. Methods of determining assessments vary so widely that it would not be practicable to attempt to arrive at the actual percentage in a survey of this type. Because of this variation in determining taxable assessment there is a corresponding wide variation in tax rates between municipalities, but these cannot be regarded as indicating differences in tax burden. It is obvious that consideration must also be given to the relative assessments.

The 1959 tax rate information was requested from all major cities and some other municipalities in metropolitan areas. The coverage is practically the same as for the preceding year. All replies received have been incorporated in this report. A few municipalities had not replied by the date on which it was necessary to submit the report for printing, possibly due to the fact that they had not yet struck their tax rates for the year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax rate for public school supporters in the City of Ottawa is 42.70 mills on each dollar of taxable assessment, or \$42.70 per thousand dollars.

Municipalities in metropolitan areas, that is, areas so designated in the Census of Canada, are listed under the name of the area, or if the area is represented only by its major city, such city is indicated as the centre of a metropolitan area by a double asterisk. Because metropolitan areas are large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas.

June 25, 1959.

The assistance and coöperation of government officials at all three government levels is gratefully acknowledged.

TABLES

**Summary of Principal Taxes and Rates
Federal and Provincial Governments**

(For detail see Tables 1 to 10)

Category	Government of Canada		Provincial Government
	Basis	Rate	Basis
Income—Personal	Taxable income	14% ¹ to 80% ¹	Taxable income
—Corporations	Surtax on Investment Income (See detail for application) ²	4%	
—Non-resident (withholding tax)	Taxable income: \$25,000 and under	21% ²	Taxable income
—Gift tax	On excess over \$25,000	50% ²	
	Income earned in Canada:		
	(a) Dividends paid to parent companies abroad	5%	
	(b) Interest on provincial bonds	5%	
	(c) Other interest, dividends, etc.	15%	
	Aggregate value of gift (See detail for application)	10% to 28%	
Corporations			Paid up capital Place of business
Sales (general)	ad valorem	11% ²	Retail price
Automobiles	ad valorem	7½%	
Radios, T.V. sets, phonographs	ad valorem	15%	
Jewellery, clocks, etc.	ad valorem	10%	
Toilet articles and cosmetics	ad valorem	10%	
Playing cards	Per pack	20¢	
Tobacco	Cigarettes per 1,000	\$9.00	
	Cigars per 1,000	\$2.00 + 15%	Cigarettes—retail price
	Manufactured tobacco, per lb.	\$1.15	Cigars—retail price
	Smokers accessories	10%	Other tobacco products—retail price
	Tobacco—raw leaf, per lb.	10¢	
Estates	(a) Aggregate taxable value of persons dying domiciled in Canada.	10% to 54%	Direct line
	(b) Aggregate value of property situated in Canada of persons dying domiciled outside of Canada	15%	Collateral line Strangers
Alcoholic products	Domestic potable spirits—per gal.	\$13.00	Retail price
	Non-potable for use in the following:		Volume of retail package
	Medicine, etc.—gal.	\$1.50	
	Chemical compositions—gal.	15¢	
	Prescriptions—gal.	\$1.50	
	Imported spirits taken into bonded manufactory—gal.	30¢	
	Canadian brandy—gal.	\$11.00	
	Beer—gal.	38¢	
	Wines—7% or less of absolute alcohol by volume—gal.	25¢	
	—over 7% of absolute alcohol by volume—gal.	50¢	
	Champagne and sparkling wines—gal.	\$2.50	
Insurance companies	Premium income (British & foreign companies)	10%	Fire insurance premium income Premium income
Automobile licence			Operator Flat rate Weight Wheelbase Cylinders
Electric companies	Kilowatt hour exported	3/100 of 1¢	
Imports (Customs Tariff)	See detail		
Amusement			Admission price
Motor fuel			per gallon
Fuel oil			per gallon
Mining operations			Income (profit)
Logging operations			Income
Land transfer			Purchase price
Security transfer			Sale price—bonds, etc. Shares under \$1.00 \$1.00 to \$150.00 over \$150.00 Cost of meal Person (p) or family (f)
Meals			
Hospital insurance			

¹ On full year basis; includes 3% Old Age Security Tax. (Maximum tax \$90.)

² Includes 3% Old Age Security Tax.

³ For pari-mutuel betting see detail.

Summary of Principal Taxes and Rates
Federal and Provincial Governments
 (For detail see Tables 1 to 10)

Provincial Governments									
Rates									
Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C.
...	...	...	...	2.3% to 12%	...	...	...	...	...
...	...	...	...	9%	11%	...	...	...	...
...	...	...	...	1/10 of 1% \$20 to \$50	1/20 of 1% \$20 to \$50	...	...	...	...
3%	...	3%	3%	2%	...	...	3%	...	5%
...	4¢ per 20 1¢ to 3¢	1/10 of 1¢ each 5%	4¢ per 20 1¢ to 3¢	1/4¢ per cigarette 10%	...	...	...	...	...
...	10%	5%	10%	10%	...	...	...	...	...
...	...	...	...	estate share 1.4%-15% 1%-10% 4%-20% 1%-10% 10%-30% 2%-5%	estate share 2 1/2%-14% 1 1/2%-15% 5%-17% 2 1/2%-13% 7 1/2%-35%	...	...	...	...
...	10%	5%	...	...	...	...	...	...	...
...	...	...	...	5¢ to 15¢	...	...	...	...	...
8% 2%	...	Max 1/4 of 1% 2%	1/4 of 1% 2%	1/4 of 1% 2%	1% or less 2%	1/2 of 1% 2%	1% 2%	1/2 of 1% 2%	Not exceeding 1% 2%
\$3.00 \$18.00	\$1.00 50¢/cwt.	\$1.00 84.8¢/cwt.	\$4.00 \$12.00 to \$32.00	\$2.50 70¢/cwt	\$1.00 ...	\$2.00 ...	\$1.00 ...	\$5.00 ...	\$5.00 \$10.80 to \$58.50
...	...	...	...	...	...	\$9.00 to 100'' plus \$2.50 each additional 5''	\$10.00 to \$20.00	\$10.00 to \$20.00	...
...	...	...	...	...	\$3.00 to \$25.00	...	...	...	...
5¢ 17¢ 5% ¹	average of 10% ² 16¢ ...	5.2% to 10% ³ 17¢ 6¢ per ton	average of 11% ³ 15¢ 7% to 9%	10% to 12.5% 13¢ 4% to 7%	10% ² 13¢ or 18 1/4¢ ⁴ 6% to 12%	1¢ to 10% ³ 11¢ 8%	... ³ 12¢ 3% to 12.5%	... ³ 10¢ ...	10% ³ 10¢ or 12¢ ⁴ 10%
...	...	...	...	2.5%	9% 1/2 of 1%	...	...	...	10% ...
...	...	...	...	3¢ per \$100.00 1/10 of 1% 1/4¢ to 4¢ 4¢ + 1/10 of 1% 5%	3¢ per \$100.00 1/10 of 1% 1/4¢ to 4¢ 4¢ + 1/10 of 1%	...	...	...	...
...	\$2.00-(p) 4.00-(f) per mo.	see commen- tary	\$2.10-(p) 4.20-(f) per mo.	...	\$2.10-(p) 4.20-(f) per mo.	\$2.05-(p) 4.10-(f) per mo.	\$17.50-(p) 35.00-(f) per ann.	...	see comments table 10

² Applicable to diesel fuel.³ Iron mine 20%.⁴ For explanation, see page 16.

I. Government of Canada

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act	R.S. 1952 c. 148 as amended	Taxable income	<p>Personal income tax schedule for 1959, including Old Age Security Tax:¹</p> <p>13.5% on first \$1,000 of taxable income</p> <p>\$135 on \$1,000 plus 16.5% on next \$1,000</p> <p>300 " 2,000 " 19.5% " " 1,000</p> <p>495 " 3,000 " 18% " " 1,000</p> <p>675 " 4,000 " 21% " " 2,000</p> <p>1,095 " 6,000 " 25% " " 2,000</p> <p>1,595 " 8,000 " 29% " " 2,000</p> <p>2,175 " 10,000 " 34% " " 2,000</p> <p>2,855 " 12,000 " 39% " " 3,000</p> <p>4,025 " 15,000 " 44% " " 10,000</p> <p>8,425 " 25,000 " 49% " " 15,000</p> <p>15,775 " 40,000 " 54% " " 20,000</p> <p>26,575 " 60,000 " 59% " " 30,000</p> <p>44,275 " 90,000 " 64% " " 35,000</p> <p>66,875 " 125,000 " 69% " " 100,000</p> <p>135,675 " 225,000 " 74% " " 175,000</p> <p>265,175 " 400,000 " 79% " " remainder</p> <p>Personal income tax schedule effective January 1, 1960, including Old Age Security Tax:¹</p> <p>14% on first \$1,000 of taxable income</p> <p>\$140 on \$1,000 plus 17% on next \$1,000</p> <p>310 " 2,000 " 20% " " 1,000</p> <p>510 " 3,000 " 19% " " 1,000</p> <p>700 " 4,000 " 22% " " 2,000</p> <p>1,140 " 6,000 " 26% " " 2,000</p> <p>1,660 " 8,000 " 30% " " 2,000</p> <p>2,260 " 10,000 " 35% " " 2,000</p> <p>2,960 " 12,000 " 40% " " 3,000</p> <p>4,160 " 15,000 " 45% " " 10,000</p> <p>8,660 " 25,000 " 50% " " 15,000</p> <p>16,160 " 40,000 " 55% " " 20,000</p> <p>27,160 " 60,000 " 60% " " 30,000</p> <p>45,160 " 90,000 " 65% " " 35,000</p> <p>67,910 " 125,000 " 70% " " 100,000</p> <p>137,910 " 225,000 " 75% " " 175,000</p> <p>269,160 " 400,000 " 80% " " remainder</p> <p>Investment income</p> <p>an additional tax of 4%</p>	<p>Main exemptions and deductions from total income to arrive at "taxable income":</p> <p>For single status..... \$1,000</p> <p>For married status..... 2,000</p> <p>For dependent children under 16 years of age..... 250 each</p> <p>For other dependants (as defined by law and including dependent children over 21 years of age if they are attending university) 500 each</p> <p>Taxpayer over 65 years of age an additional 500</p> <p>Charitable donations - up to 10% of income</p> <p>Medical expenses¹ in excess of 3% of income up to a maximum of:</p> <p>\$1,500 for single person</p> <p>2,000 for married person</p> <p>500 for each dependant</p> <p>2,000 for all dependants</p> <p>In lieu of claiming deductions for charitable donations, medical expenses, trade union dues and professional membership dues an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals who reside, are employed or carry on business in a province which levies a tax on personal incomes may deduct 10% from their federal tax. Annual amendments have increased this rate to 13% for each of the taxation years 1958 and 1959.</p> <p>Also see note under corporation income tax.</p> <p>Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations, medical expenses and dues.</p> <p>Excludes rental income from real property.</p> <p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in a province which levies a tax on corporation incomes.² Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p> <p>Exemptions:</p> <p>Interest on Government of Canada bonds</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom</p>
Income of corporations			Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including O.A.S. tax of 3%)¹ of the amount taxable, if the amount taxable does not exceed \$25,000 and</p> <p>(b) \$5,250 plus 50% of the amount by which the amount taxable exceeds \$25,000.</p>	
Income of non-residents			Withholding tax on income earned in Canada:	<p>(a) Dividends of wholly-owned subsidiary paid to parent company abroad. 5%</p> <p>(b) Interest on provincial bonds. 5%</p> <p>(c) Other interest, dividends, rentals, etc. 15%</p>	
Gifts to and from individuals	Income Tax Act (Part III)		Aggregate value of gifts	<p>Graduated from 10% on gifts up to \$5,000 to 28% on gifts over \$1,000,000</p>	<p>A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife or from parent to child.</p>

¹ See commentary, page 3 for further information.² See commentary, page 4, Section II, re Dominion-Provincial Tax Rental Agreements.

I. Government of Canada - Continued

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act S. 1958, c. 29		Aggregate taxable value of estate of a person dying domiciled in Canada.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 250,000 818,500 " 2,000,000 " 54% " " remainder	Main exemption and deductions: Bona fide debts, reasonable funeral expenses and probate fees Estates whose aggregate net value does not exceed \$50,000 (not deductible). Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000; (b) a deceased person other than that described in (a)—\$40,000; (c) each dependent child of a deceased person described in (a)—\$10,000; (d) each dependent child of a deceased person not survived by a spouse—\$15,000. A tax abatement of 50% of the federal estate tax otherwise payable in respect of property situated in a province which does not "rent" its succession duties field to the Federal Government.
Non-domiciled decedents	Part II		Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	Main exemptions and deductions: Debts specifically chargeable to the property. Property whose aggregate value does not exceed \$5,000 (non-deductible). A tax abatement of 50% of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid.
Imported goods	Customs Tariff	R.S. 1952 c. 60 as amended.	Mainly ad valorem ¹ with some specific rates	Three main sets of rates: British preferential (lowest) Most-favoured-nation—under special agreements with various countries General—apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	R.S. 1952 c. 100, as amended.	Manufacturer's or importer's selling price—ad valorem ¹	11% ²	Exemptions include: Equipment used directly in process of manufacture or production Most building materials, foodstuffs and fuels Most products of farms, forests, fisheries and mines Materials used by public hospitals Books, magazines, newspapers and materials used in their production Certain items purchased by municipalities
Sales of special goods ³					
Automobiles			ad valorem	7½%	
Radios, phonographs and T.V. sets			ad valorem	15%	
Jewellery, clocks, watches			ad valorem	10%	
Toilet articles and cosmetics			ad valorem	10%	
Playing cards			per pack	20¢	
Tobacco and smokers' accessories ⁴					
Cigarettes			per 5	2½¢	
Cigars			ad valorem	15%	
Lighters and matches			ad valorem	10%	
Pipes, cigarette holders, etc.			ad valorem	10%	
Tobacco—manufactured			per pound	80¢	
Wines:					
Wines of all kinds containing 7% or less of absolute alcohol by volume			per gallon	25¢	
Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits			per gallon	50¢	
Champagne and sparkling wines			per gallon	\$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

See footnotes at end of table.

I. Government of Canada — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Sales of special goods ³ — Concluded:					
Insurance Companies: British or foreign companies			net premium	10%	Excluding insurance against marine risks.
Electric Companies ⁴			Kilowatt hour of electrical energy exported	3/100 of 1¢	
Tobacco ⁵ — on domestic production:	Excise Act	R.S. 1952, c. 99 as amended			Not levied on imports, but the customs tariff on these products is set at a rate to take into account the duties levied on domestic production.
Manufactured tobacco excluding cigarettes			per pound	35¢	
Cigarettes weighing not more than 2½ lb.			per 1,000	\$4.00	
Cigarettes weighing more than 2½ lb.			per 1,000	\$5.00	
Cigars			per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption			per pound	10¢	
Alcoholic products:					These duties do not apply to denatured alcohol for use in the arts and industries, nor for fuel, light or power or any mechanical purpose, nor do they apply to spirits used in the manufacture of vinegar, to certain spirits used to treat domestic wine, and to spirits used in the manufacture of toilet preparations or cosmetics subject to special excise tax. Customs duties on imports are set to take into account the duties levied on domestic production.
Domestic potable spirits on the strength of proof distilled in Canada			per gallon	\$13.00	
Non-potable spirits used in the manufacture of:					
Medicines, extracts, pharmaceutical preparations, etc.			per gallon	\$1.50	
Approved chemical compositions			per gallon	15¢	
Spirits sold to druggists and used in preparation of prescriptions			per gallon	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties			per gallon	30¢	
Canadian brandy			per gallon	\$11.00	
Beer			per gallon	38¢	

¹ An "ad valorem" tax is levied as a percentage of the value of the goods, which, for tax purposes, includes customs duties in respect of imported goods, and excise duties in the case of tobacco and alcoholic products manufactured in Canada. Where an article is subject to the general sales tax and to the special excise tax, both taxes apply separately to the same value.

² The rate of general sales tax includes the Old Age Security Tax of 3%. See note 1 on page 8.

³ In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

⁴ This duty has been imposed under the Exportation of Power & Fluids and Importation of Gas Act. It will be imposed under the Excise Tax Act on a date to be proclaimed.

⁵ Bringing together the taxes imposed on tobacco products under the Excise Tax Act and the duties imposed under the Excise Act, the total taxes on the following tobacco products are:

Cigarettes — \$9.00 per thousand (or 18¢ per pack of 20 cigarettes) plus the 11% sales tax at the manufacturer's level.

Manufactured tobacco — \$1.15 per pound plus the 11% sales tax at the manufacturer's level.

II. Provincial Governments

TABLE 1. Newfoundland

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	R.S. 1952, c. 41 S. 1954, c. 68	retail price	3%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, flour, milk, salted meats and certain other food items, meals priced at 17¢ or less, and sales less than 17¢.
Amusements	Cancer Control Tax Act	S. 1953, c. 40	admission per person 16 years and over	5¢	Church and school functions exempt.
Motor fuel	Gasoline Tax Act	R.S. 1952, c. 38 S. 1955, c. 58 S. 1958, c. 44	per gallon	17¢	Exemptions are allowed for use in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft and export from Province.
Insurance	The Insurance Companies Tax Act	S. 1957, c. 76	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	R.S. 1952, c. 39	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	R.S. 1952, c. 43	net income	Iron — 20% Other — 5%	
Automobiles	Highway Traffic Act	R.S. 1952, c. 94	flat rate operator	\$18.00 \$3.00	Reduced rates are as follows: Aug. 1 to Nov. 30 — \$12.00 Dec. 1 to Jan. 31 — 6.00 Expiry date March 31.

TABLE 2. Prince Edward Island

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	S. 1958, c. 2	admission price pari-mutuel betting pool	10% (Av.) 5%	Admissions up to 30¢ exempt.
Motor fuel	Gas Tax Act	R.S. 1951, c. 69	per gallon	16¢	Refunds to fishermen, farmers, exporters of gasoline from the Province, stationary engines operated for manufacturing or industrial purposes — 11¢ per gallon-
Tobacco	Health Tax Act	R.S. 1957, c. 14	retail selling price	½ of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	
Alcoholic beverages	"	"	price of all purchases from government liquor stores	10%	
Automobiles	Highway Traffic Act	R.S. 1951, c. 73	weight per 100 lb. operator	50¢ \$1.00	Expiry date March 31. Reduced rates apply later in year.
Insurance	The Premium Tax Act	S. 1957, c.c. 27, 28	premium income	2%	
Hospital insurance	"	"	monthly premium	\$2.00 — single \$4.00 — family	Rates quoted are from 1959 Budget Speech.

TABLE 3. Nova Scotia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	R.S. 1954, c. 288	admission price pari-mutuel betting pool	Over 30¢ 5.2% to 10% 6.5% or 10.5%	Racing Commission may deduct 4% commission if remitted within 7 days.
Motor fuel	Gasoline Tax Act	R.S. 1954, c. 109 S. 1955, c. 26	per gallon	17¢	Exemptions to fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for city and town purposes.
Fire insurance	Fire Prevention Act	R.S. 1954, c. 101	premium income	Not to exceed ¼ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	S. 1957, c. 4	premium income	2%	Exemption for marine insurance and annuity contracts.
Automobiles	Motor Vehicle Act	R.S. 1954, c. 184	per 100 lb. operator	64.8¢ min. \$10.80 \$1.00	Expiry date March 31.
Long distance telephone calls	Corporations Tax Act	R.S. 1954, c. 57	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	R.S. 1954, c. 114	Earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act ¹	S. 1958, c. 4	purchase price	½ of 1¢ per cigarette 5% on all other forms	
Spirituous liquors	"	"	purchase price	5%	
General sales	"	"	purchase price	3% — purchases over 15¢	Exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, childrens' wear, and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing.

¹ Taxes levied under this Act are used in providing hospital insurance for residents of the Province.

TABLE 4. New Brunswick

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	R.S. 1952, c. 213 S. 1954, c. 78 S. 1956, c. 61	retail price	3%	Exemptions are given to fuel, agricultural feeds and seeds, orthopaedic appliances, production machinery and apparatus, goods purchased for the purpose of being processed, fabricated or manufactured into or incorporated into goods for sale, purchases of foodstuffs, drugs, machinery and implements for fishing and farming, children's clothing and footwear, books, school supplies, tobacco, goods sold for consumption outside the province, all purchases of 14¢ or less, and meals priced at \$1.00 or less.
Amusements	Theatres, Cinematographs and Amusements Act	R.S. 1952, c. 228	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel	Gasoline Sales Tax Act	S. 1954, c. 42	per gallon	15¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Diesel fuel			" "	15¢	
Tobacco	Tobacco Tax Act	R.S. 1952, c. 231 S. 1954, c. 84	retail selling price	½ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢; 2¢ per cigar priced from 20¢ to 29¢; 3¢ per cigar priced at 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	R.S. 1952, c. 86	premium income	¼ of 1%	
Insurance	Premium Tax Act	S. 1957, c. 14	premium income	2%	Exemption for marine insurance and annuity contracts.
Hospital insurance	Hospital Care Insurance Act	S. 1958, c. 8	monthly premium	\$2.10 - single \$4.20 - family	
Automobiles	Motor Vehicle Act	S. 1955, c. 13	weight	Not more than 1,625 lbs. - \$12.00 More than 1,625 lbs. up to 1,875 lbs. - \$12.50 For every 250 lbs. increase in weight above 1,875 lbs. an additional amount of \$1.50 up to category 4,875 lbs. - 5,000 lbs. - \$32.00	Graduated reductions are allowed the various categories effective: July 1 - reduction from \$2.50 to \$7.50 Oct. 1 - further reductions from \$2.50 to \$7.50 Expiry date Dec. 31
			operator	\$4.00	Licence good for 2 years.
Mining operations	Mining Income Tax Act	S. 1954, c. 10 S. 1955, c. 27	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	

TABLE 5. Quebec

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	R.S. 1941, c. 88	retail price	2%	See municipal section also. Exemptions are allowed on foodstuffs, children's clothing and footwear, farm implements and tools, fishing apparatus, drugs, beer, tobacco, sales to Federal and Provincial Governments, sales for consumption outside the Province and all sales of 10¢ or less.
Amusements	Amusement Tax Act	S. 1957-58, c.	admission price	Other than cinemas - 12.5% Cinemas: Over \$1.00 - 12.5% Not over \$1.00 - 10%	The tax on the admission price is at the rate of 10% and is divided on a 50/50 basis between the Province and the municipality. In addition the Province levies a surtax equal to 25% of the tax imposed on the admission price but for cinemas this surtax applies only on admission prices over \$1.00. Municipalities retain 2% of the surtax, to indemnify it for its costs.
Race-meetings	License Act	R.S. 1941, c. 76	pari-mutuel betting pool	5.5% and up	

TABLE 5. Quebec — Concluded

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel	Gasoline Tax Act	R.S. 1941, c. 83 S. 1950-51, c. 15	per gallon	13¢	Refunds are allowed for the operation of farm tractors, fishing boats, stationary engines, manufacturing processes, fire pumps and aerial navigation.
Tobacco	Tobacco Tax Act	R.S. 1941, c. 87 S. 1955-56, c. 52	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	½¢ per cigarette 10% 10%	No tax on leaf tobacco.
Alcoholic beverages	Alcoholic Liquor Act (Tax known as Unemployment Tax)	R.S. 1941, c. 255	up to 13 ounces from 14 oz. to 27 oz. over 27 oz.	5¢ 10¢ 15¢	On spirits purchased in government liquor stores.
Meals	Hospital Duty Act	R.S. 1941, c. 89 S. 1944, c. 21	levied on meals costing over 59¢	5%	Paid over to Public Charities Fund.
Succession duties	Quebec Succession Duties Act	R.S. 1941, c. 80 S. 1943, c. 18 S. 1952-53, c. 45	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 1.4% to 15% 4% to 20% 10% to 30% On individuals share in estate 1% to 10% 1% to 10% 2% to 5%	Exemptions: Direct Line — basic exemption of \$10,000 if aggregate value of estate less than \$50,000. Each child in the first degree under 25 years of age \$1,500. Collateral Line — aggregate value of estate not exceeding \$1,000; aggregate value passing to one and the same person not exceeding \$1,000.
Land transfer	Property Transfer Duty Act	R.S. 1941, c. 79	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	R.S. 1941, c. 78 S. 1944, c. 19	sale price of securities transferred	Bonds and debentures, 3¢ for every \$100, or fraction thereof. Shares sold, transferred or assigned: Value under \$1 ½¢ of 1% per share " \$1 to \$5 ½¢ " " " 5 to 25 1¢ " " " 25 to 50 2¢ " " " 50 to 75 3¢ " " " 75 to 150 4¢ " " " over \$150 4¢ " " plus ½¢ of 1% of value in excess of \$150	
Fire insurance	Fire Prevention Act	R.S. 1941, c. 151	premium income	¼ of 1%	
Corporations	Corporation Tax Act	S. 1947, c. 33 S. 1957, c. 19	income paid up capital place of business	9% ½ of 1% \$20 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including trust companies, insurance, loan, navigation, telegraph, telephone, and railway companies.
Mining operations	Quebec Mining Act	R.S. 1941, c. 198	income	4% on amount over \$10,000 to \$1,000,000 5% " " " \$1,000,000 to \$2,000,000 6% " " " \$2,000,000 to \$3,000,000 7% " " " \$3,000,000	
Automobiles	Motor Vehicle Act	R.S. 1941, c. 142	per 100 lb. operator	70¢ \$2.50	Expiry date Feb. 28.
Individuals	Provincial Income Tax Act	S. 1954, c. 17 S. 1957-58, c. 25	taxable income	2.3% on first \$1,000 of taxable income \$23 on \$1,000 plus 2.6% on next \$1,000 49 " 2,000 " 2.9% " " 2,000 107 " 4,000 " 3.3% " " 2,000 173 " 6,000 " 3.9% " " 2,000 251 " 8,000 " 4.5% " " 2,000 341 " 10,000 " 5.3% " " 2,000 447 " 12,000 " 6.0% " " 3,000 627 " 15,000 " 6.8% " " 10,000 1,307 " 25,000 " 7.5% " " 15,000 2,432 " 40,000 " 8.3% " " 20,000 4,092 " 60,000 " 9.0% " " 30,000 6,792 " 90,000 " 9.8% " " 35,000 10,222 " 125,000 " 10.5% " " 100,000 20,722 " 225,000 " 11.3% " " 175,000 40,497 " 400,000 " 12.0% on remainder To the tax computed according to the above rates must be added all or part of the additional 3% deduction from federal income tax for 1959, depending on the percentage of the taxpayer's provincial income tax of his federal income tax. See S. 1958-59, 7-8 Elizabeth II, Bill 48.	Exemptions and deductions from total income to arrive at "taxable income": For single status \$1,500 For married status 3,000 For dependent children qualified for family allowance \$250 each For other dependents including children not qualified for family allowance and those over 21 years attending university full time \$500 each For deductions re charitable donations, medical expenses, etc. see Government of Canada, R.S. 1952, c. 148, sec. 27.

TABLE 6. Ontario

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.	
Amusements	Hospital Tax Act	R.S. 1950, c. 170 S. 1955, c. 31	admission price	10%	Tickets up to 25¢ and certain live stage and concert shows in which Canadian talent is used exclusively are exempt.	
Race-meetings	Race Track Tax Act	R.S. 1950, c. 327	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	R.S. 1950, c. 157 S. 1957, c. 40	per gallon	13¢	Farmers and commercial fishermen receive full refund, others receive refunds at 11¢ per gallon, on gasoline used other than for motor vehicles on highways.	
Diesel fuel	Motor Vehicle Fuel Tax Act	S. 1956, c. 49 S. 1958, c.	per gallon	18½¢		
Succession duties	Succession Duty Act	R.S. 1950, c. 378 S. 1951, c. 84 S. 1952, c. 102 S. 1953, c. 100 S. 1954, c. 90 S. 1955, c. 82 S. 1957, c. 116 S. 1958, c. 103 S. 1959, c.	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate 2½% to 14% 5% to 17% 7½% to 35%	On individuals share in estate 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line—aggregate value of property less than \$50,000. Collateral line—aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers—aggregate value of property less than \$5,000. Total tax for direct line subject to surtax of 15%. Total tax for collateral line subject to surtax of 20%. Total tax for strangers subject to surtax of 25%. Dependants—Exemptions not based on aggregate value but on value of dutiable benefits to wife, infirm husband with dependent child and dependent children. Collective exemption—value of dutiable benefits to all dependants less than (a) \$60,000 in case of wife or qualifying infirm husband and \$10,000 for each dependent child where qualifying spouse survives. (b) \$15,000 for each dependent child where no spouse survives. Individual exemption—value of dutiable benefits to dependant less than (a) \$60,000 in case of wife or qualifying infirm husband. (b) \$10,000 in case of child where qualifying spouse survives. (c) \$15,000 in case of child where no spouse survives.
Land transfer	Land Transfer Tax Act	R.S. 1950, c. 198	purchase price	½ of 1%		
Security transfer	Security Transfer Tax Act	R.S. 1950, c. 352	Sale price of securities transferred	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1—½ of 1% of value " \$1 to \$5—¼¢ per share " \$5 to \$25—1¢ " " " \$25 to \$50—2¢ " " " \$50 to \$75—3¢ " " " \$75 to \$150—4¢ " " " over \$150—4¢ per share plus ½ of 1% of value in excess of \$150 Single \$2.10; family \$4.20		
Hospital insurance	Hospital Services Commission Act	S. 1957, c. 46 as amended	monthly premium			
Fire insurance	Fire Marshals Act	R.S. 1950, c. 140 S. 1957, c. 37	premium income	Not in excess of 1%		
Corporations	Corporations Tax Act, 1957	S. 1957, c. 17	Income Paid-up capital Place of business	11% ½ of 1%* \$20 to \$50*	These are the general rates. There are certain classes of companies whose rates and/or bases of tax vary from these, including banks, railways, telegraph, express and car companies. Insurance companies are subject to 2% tax based on premium income, but are not taxed on paid-up capital and places of business. *Payable only to extent that these taxes exceed a tax based on income.	
Mining operations	Mining Tax Act	R.S. 1950, c. 237 S. 1957, c. 72	profit	6%—\$10,000 to \$1,000,000 11%—over \$1,000,000 to \$5,000,000 12%—over \$5,000,000		
Logging operations	Logging Tax Act	R.S. 1950, c. 216 S. 1957, c. 65	income	9% on income in excess of \$10,000		
Automobiles	Highway Traffic Act	R.S. 1950, c. 167 S. 1957, c. 44	cylinders operator	4 cyl.—1933 and previous years \$ 3.00 4 cyl.—manufactured after 1933 10.00 6 cyl.—28 h.p. and under 10.00 6 cyl.—over 28 h.p. 13.00 8 cyl.—35 h.p. and under 15.00 8 cyl.—over 35 h.p. to 45 h.p. 20.00 8 cyl.—over 45 h.p. 25.00 12 cyl. and 16 cyl. 25.00 \$1.00	Expiry date Dec. 31.	

TABLE 7. Manitoba

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Tax Act	R.S. 1954, c. 4 S. 1958, c. 2	admission price	61¢ to 64¢—1¢, 65¢ to 67¢—3¢, 68¢ to 70¢—5¢, over 70¢—10%	Exemptions are allowed for admission prices of 60¢ or less.
Motor fuel	Gasoline Tax Act	S. 1955, c. 24 S. 1956, c. 26	pari-mutuel betting pool per gallon	10% 11¢	Exemptions are allowed for the operation of agricultural machinery, propelling aircraft, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Total exemption for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial exemption as set out in the Act.
	The Motive Fuel Users Act ¹	R.S. 1954, c. 172 S. 1956, c. 44	per gallon	11¢	
Hospital insurance	Hospital Services Insurance Act	S. 1958, c. 24	monthly premium	Single \$2.05; family \$4.10	
Fire insurance	Fires Prevention Act	R.S. 1954, c. 86	premium income	½ of 1%	
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 32	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	R.S. 1954, c. 189	income	8%	This tax is imposed on income in excess of \$10,000. During first year of production the tax is 6% and during second year 7%.
Automobiles	Mineral Taxation Act	R.S. 1954, c. 19	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
	Highway Traffic Act	R.S. 1954, c. 112	wheel base operator	Wheel base not exceeding 100"—\$9.00. For each additional 5 inches or portion thereof—\$2.50 Exceeding 100" and not exceeding 110" but manufactured 7 years previous to January 1st of current year—\$9.00 Exceeding 110" and not exceeding 130" but manufactured previous to January 1932—\$9.00 \$2.00	Reductions are allowed as follows: 15th May to 30th September ¼ of stated fee. 1st October to 31st January ½ of stated fee. 1st February to end of February ¾ of stated fee. Expiry date Feb. 28. Licence good for two years.

¹ "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.

TABLE 8. Saskatchewan

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Hospitalization Tax Act	R.S. 1953, c. 61 S. 1959, c.	retail price rent of tangible personal property	3% 3%	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.
Race-meetings	Horse Racing Regulation Act	R.S. 1953, c. 349	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	R.S. 1953, c. 62	per gallon	12¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Hospital insurance	Health Services Act	R.S. 1953, c. 231 S. 1959, c.	annual personal or family charge	Single—\$17.50 Family— 35.00	
Fire insurance	Fire Prevention Act	S. 1954, c. 85 S. 1957, c. 92	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	S. 1957, c. 23	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	The Mineral Resources Act	R.S. 1953, c. 47	income	3% on amount over \$10,000 to \$100,000 5% " " " \$100,000 to \$500,000 7% " " " \$500,000 to \$1,000,000 12% " " " \$1,000,000 or 5% of the market value of mineral content of ore sold during such calendar year (whichever is the lesser).	These rates apply only to quartz mining and to mines commencing or recommencing operations after January 1, 1947. Mines in operation prior to January 1, 1947 will pay the same rate that is given for profits in excess of \$1,000,000. Expiry date March 31.
Automobiles	Vehicles Act	R.S. 1953, c. 344	wheel base	Not exceeding 110" —\$10.00 Exceeding 110" but not 120"— 15.00 " 120" — 20.00	
			operator	\$1.00	

PRINCIPAL TAXES AND RATES

TABLE 9. Alberta

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	R.S. 1955, c. 13	pari-mutuel betting pool	5%	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Motor fuel	Fuel Oil Tax Act	R.S. 1955, c. 125	per gallon	10¢	
Mining operations	Mineral Taxation Act	R.S. 1955, c. 203	assessed value of all minerals and flat rate per acre of land premium income	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract, Land — not to exceed 5¢ per acre. Minimum 25¢.	
Fire insurance	Fire Prevention Act	R.S. 1955, c. 115	premium income	$\frac{1}{2}$ of 1%	Exemption for marine insurance and annuity contracts. Reductions are allowed: 40% — Oct. 1 75% — Jan. 1 Expiry date Mar. 31. Licence good for 5 years.
Insurance	The Insurance Corporations Tax Act	S. 1957, c. 35	premium income	2%	
Automobiles	Vehicle and Highway Traffic Act	R.S. 1955, c. 356	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	
			operator	\$5.00	

TABLE 10. British Columbia

Category	Title of act	Statutory reference	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	R.S. 1948, c. 333 S. 1953, c. 36 S. 1954, c. 48	retail price	5%	Exemptions are allowed for food-stuffs, motor and heating fuels, farm machinery and supplies, fishing apparatus, drugs, sales to the Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, and meals priced at \$1.00 or less. This tax provides hospital insurance for every bona fide resident of the Province subject to a daily charge of \$1.00 during hospitalization. Proceeds deposited in Hospital Construction Fund.
Amusements	Hospital Construction Aid Tax Act	R.S. 1948, c. 323 S. 1956, c. 45	admission price	10%	
Race-meetings	Pari-mutuel Betting Tax Act	R.S. 1948, c. 330	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	R.S. 1948, c. 327	per gallon	10¢ (1¢ on gasoline used in aircraft)	Refund of 9¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons. May only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose. Operators of commercial motor vehicles using motive-fuel required to pay tax on gallonage used within the Province. Motive-fuel includes diesel fuel, propane, butane. Motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act).
	Coloured Gasoline Tax Act	R.S. 1948, c. 324	per gallon	1¢	
	Motive-fuel Use Tax Act (operative on proclamation)	S. 1959, c. 86	per gallon	12¢	
Fuel oil	Fuel Oil Tax Act	R.S. 1948, c. 326	per gallon	$\frac{1}{4}$ ¢	Determined by the Lieutenant-Governor in Council. Exemption for marine insurance and annuity contracts. Exempt new mines from tax for first three years of production.
Fire insurance	Fire Marshal Act	R.S. 1948, c. 124	premium income	Not to exceed 1%	
Insurance	Insurance Premiums Tax Act	S. 1957, c. 58	premium income	2%	
Mining operations	Mining Tax Act	R.S. 1948, c. 329 S. 1953, (2nd), c. 34	income	10% on income derived from mining operations in excess of \$25,000	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00
Logging operations	Logging Tax Act	S. 1953, (2nd), c. 33	income	10% on income derived from logging operations in excess of \$25,000	
Automobiles	Motor Vehicle Act	S. 1957, c. 39	net weight	1,500 lbs. or less — \$10.80 1,501 " — 2,000 lbs. — 14.40 2,001 " — 3,000 " — 18.00 3,001 " — 4,000 " — 22.50 4,001 " — 5,000 " — 31.50 5,001 " — 6,000 " — 45.00 6,001 " — 7,000 " — 58.50	
			registration fee operator	\$1.00 \$5.00	Non-commercial vehicles. Licence good for 5 years.

Summary, by Provinces, of Principal Taxes Levied by Municipalities

Taxes	Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	Alberta	British Columbia
Real Property	1	†	†	†	†	†	†	†	†	†
Personal property	2	†	†	†	3	...	3	...	†	...
Business ⁴	†	5	6	†	†	†	†	†	†	7
Household .....	...	...	6	...	3	...	...	...	...	...
Occupancy .....	...	...	6	8	...	...	...	...	...	...
Rental .....	...	...	...	...	3	...	...	...	...	...
Sales	9	...	...	...	10	...	11	12	...	...
Amusement .....	†	...	...	...	13	...	...	†	...	...
Poll	†	†	†	†	3	3	3	3	3	...

¹ Cities of St. John's and Corner Brook and some of the larger towns.

² Levied on stock-in-trade and known as the Stock Tax.

³ Of limited application.

⁴ In some instances business licences are applied instead of, or as a supplement to, a business tax.

⁵ City of Charlottetown.

⁶ City of Halifax.

⁷ Cities of Vancouver, New Westminster and Victoria.

⁸ City of Fredericton.

⁹ On fuel oil, gasoline and coal sales.

¹⁰ Provincial legislation permits municipal and school corporations to levy sales taxes which, by agreement, are collected by the province and remitted by it to the corporations.

¹¹ On electricity and gas accounts in the city of Winnipeg.

¹² On electricity accounts in urban municipalities.

¹³ Tax levied by the province and shared with the municipalities.

† General application.

III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city***	20%	...	20%	Water tax- Various rates	Real property - Rental value Business - Rental value Water - Rental value	Sales tax - 1¢ per gallon on fuel oil sales Amusement tax - 10% of admission price
Corner Brook, city	11.5 mills	...	¼ of 1% to 10%	...	Real property - Real value Business - Real value buildings only	Poll tax - Non-property owners 21 years and over pay \$10 per year Amusement tax - 10¢ per person
Prince Edward Island*						
Charlottetown, city	27.5 mills	27.5 mills	27.5 mills	...	Real property - 66⅔% of real value Personal property - 66⅔% of real value Business - Various %'s of real value for different businesses	Education tax - \$25 per year on all males 21 to 60 and \$12 per year on all females 21 to 55 who are earning \$1,200 or over per year
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 19.5 mills Property of a business character 47.5 mills	...	47.5 mills	Household tax 17.5 mills Occupancy tax 17.5 mills	Real property - Real value Business - 50% of assessed value Household - 10% of real value Occupancy - 25% of real value if occupancy is for any purpose other than residential or business.	Poll tax - All residents over 21 years earning in excess of \$1,200 per year are taxed at a rate of \$20 per year
Dartmouth, town	20 mills	20 mills	...	...	Real property - Real value (re-assessed for 1959) Personal property - Real value	Poll tax - All residents between ages of 21 and 60 earning \$1,200 or over per year and are non-property owners pay \$20 per year

See page 27 for footnotes.

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed			
	Real property	Personal property	Business	Other				
Nova Scotia* - Concluded								
Glace Bay, town	100 mills	100 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - Ratepayers pay \$2 per year. Non-ratepayers 18 to 60 years pay \$20 per year
Sydney, city	106 mills	106 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - All males and females 21 to 60 years - rates as follows: assessed under \$300 - \$8; assessed \$300 or over - \$4; not assessed - \$15 for females and \$20 for males
New Brunswick*								
Saint John Metropolitan Area:								
Saint John, city	67 mills	67 mills	67 mills	...	Real property - Real value Personal property - Real value Business - Real value	Poll tax - \$25.00 per year for all persons 21 to 65 years except unemployed females		
Lancaster, city	Average rate 51.85 mills	Average rate 51.85 mills	...	...	Real property - Real value Personal property - Cars and trucks - 60% of real value - Other - 75% of real value	Poll tax - All employed persons 21 to 60. Males \$12.80 to \$25.95, females \$10.00
Fredericton, city	52.8 mills	Motor vehicles only - at various rates	52.8 mills	Occupancy 52.8 mills	Real property - Real value Personal property - Vehicles at fixed rates Business - Various %'s of real value for different businesses Occupancy - 10% of real value if home owner - Rental value	Poll tax - All male residents 21 years and over not assessed occupancy tax, pay \$15 per year. All other residents pay \$10 per year with some exceptions		
Moncton, city	43.5 mills	43.5 mills	43.5 mills	...	Real property - Real value Personal property - Real value Rental - Business - Rental value	Poll tax - All males and females 21 to 65 years who are employed pay \$15 per year with some exceptions		
Quebec								
Municipality	Real property	Business	Other	Basis of assessed valuations and percentages taxed		Sales	Amusement	Poll
Montreal Metropolitan Area:								
Montreal, city ^a (May 1, 1959 to April 30, 1960)	Catholic 23.197 mills Protestant and Jewish 26.197 mills neutral 31.697 mills, 8% surtax except on school taxes	General rate 11.125%. Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches, 8% surtax is imposed on above rates	Water tax - General rate 6.825% of annual rental value, ^b 8% surtax on water rates	Real property - Real value Business - Rental value		Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities	...
Jacques Cartier, city	Catholic 29.5 mills Protestant 34 mills	60 mills	Water rate - residential \$30 per year; commercial and industrial metered at different rates; garbage rate \$10.50 a year on each dwelling	Real property - Real value Business - Rental value		Municipal 2% schools 1% on retail sales	For detail see provincial section	...

See page 27 for footnotes.

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec - Continued							
Montreal Metropolitan Area - Continued:							
Lachine, city	Catholic (Lachine) 27.4 mills Catholic (St. Sacrement) 23.4 mills Protestant 26.9 mills neutral 31.4 mills	8½%	Water tax - residential rate 8% commercial rate 7% of annual rental also metered with a \$25 per year minimum charge per dwelling	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...
LaSalle, city	Catholic 17.5 mills Protestant 22 mills neutral 26.5 mills	5% also special taxes on different businesses	..	Real property - Real value Business - Rental value Maximum tax \$3,000. Maximum special tax \$200.	Municipal 2% schools 2% on retail sales		...
Outremont, city	Catholic St. Viateur parish 25 mills Ste. Madeleine parish 22.5 mills Protestant 29 mills neutral 33.5 mills	½ of 1% on manufacturers and wholesalers, 8½% on retailers	..	Real property - Real value Business - Assessed valuation of real property for manufacturers and wholesalers, rental value for retailers and others	Municipal 2% schools 2% on retail sales	This tax is levied by province and shared with municipalities	...
St. Laurent, city	Catholic 13.2 mills Protestant 20.2 mills neutral 24.7 mills	8%	Water metered at different rates	Real property - 75% of real value Business - Rental value	Municipal 2% schools 2% on retail sales		...
St. Michel, city	Catholic 19.65 mills Protestant 23.65 mills neutral 28.15 mills	...	Water rate - 7½% of annual rental value and also metered	Real property - Real value	Municipal 2% schools 2% on retail sales		...
Verdun, city	Catholic 20.5 mills Protestant 22.5 mills neutral 27 mills	11%	Water rate - 8% Garbage rate - business and industrial 2%	Real property - Real value Business - Rental value Water - Rental value Garbage - Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Westmount, city	Catholic 33.25 mills Protestant and Jewish 36.25 mills neutral 40.75 mills (Includes special rate of 2 mills on land values only.)	8½%	Water rate - 6½%	Real property - Real value Business - Rental value Water - Rental value	Municipal 2% schools 2% on retail sales		...
Montreal North, town	Catholic 17 mills Protestant 21 mills neutral 25.5 mills	...	Water rate - 7½% annual rental value	Real property - Real value	Municipal 2% schools 2% on retail sales		...
Mount Royal, town	Catholic 22 mills Protestant 30 mills neutral 34.5 mills	8.5 mills	..	Real property - Real value Business - Rental value	Municipal 2% schools 2% on retail sales		...

See page 27 for footnotes.

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants					Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll	
	Real property	Business	Other					
Quebec — Continued								
Montreal Metropolitan Area — Concluded: Pointe Claire, town	Catholic 21.5 mills Protestant and neutral 26 mills	..	Water metered	Real property — 80% of real value	Municipal 2% schools 1% on retail sales			...
Quebec Metropolitan Area: Quebec, city (May 1, 1959 to April 30, 1960)	Catholic 20.4 mills Protestant 20.4 mills neutral 22.9 mills (Includes special rate of 1.8 mills)	18%	Water rate 72¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% schools 2% on retail sales			...
Levis, city (May 1, 1959 to April 30, 1960)	11.5 mills	..	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value	Municipal 2% schools 2% on retail sales			...
Sillery, city	Catholic 16.6 mills Protestant 20.1 mills neutral 16.6 mills	15 mills	...	Real property — 60 to 65% of real value Business — 60 to 65% of rental value	Municipal 2% schools 2% on retail sales		This tax is levied by province and shared with municipalities	...
Cap de la Madeleine, city	Catholic Protestant and neutral 33 mills	Licences	Personal Property tax 33 mills Water metered	Real property — Real value Personal property — Real value	Municipal 2% schools 2% on retail sales			...
Chicoutimi, city	Catholic Protestant and neutral 35 mills	Licences and ½ of 1%	Personal Property tax 35 mills Water rate — \$24 per year Garbage \$12 per year	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — Real value of machinery and equipment	Municipal 2% schools 2% on retail sales			..
Granby, city	Catholic 28.7 mills Protestant 26.2 mills neutral 28.8 mills	6%	Water rate — \$28 annual rate per dwelling and 6% of annual rental value for businesses. Tenants 4% annual rental value. Garbage \$5.20 per dwelling	Real property — 70% of real value Business — Rental value	Municipal 2% schools 2% on retail sales		provincial section	All males 21 years and over pay \$5 per year
Hull, city (May 1, 1959 to April 30, 1960)	Catholic and Protestant 47.7 mills	5 mills	Water rate 5 mills also a fixed charge of \$10 per dwelling	Land — Real value Buildings, etc. — 40% of real value Business — Stock-in-trade Water — Rental value	...			...
Joliette, city	15.5 mills	..	Water metered	Real property — Real value	..			...
Jonquiere, city	33.5 mills	Licences also ½ of 1%	Water rate — \$24 per year	Real property — 50% of real value Business — Real value of stock-in-trade	Municipal 2% schools 2% on retail sales			Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$25 per year

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants				Other taxes		
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Sales	Amusement	Poll
	Real property	Business	Other				
Quebec—Concluded							
Rouyn, city	Catholic 26 mills Protestant 22 mills	Licences	Water metered at 90¢ per 1000 gallons	Real property—66% of real value	Municipal 2% schools 2% on retail sales		...
St. Hyacinthe, city	Catholic and Protestant 25 mills	7½%	Water rate—8% or 6 mills for single dwellings. Sewer rates 2% annual rental value for each tenant	Real property—Real value Business—Rental value Water—Rental value	Municipal 2% schools 1% on retail sales		...
St. Jean, city	Catholic 22 and 22.5 mills Protestant 20 mills	10 mills	Household and tenant tax 6%. Water rate \$12 to \$40 per year on real value also metered to industry at 20¢ per 1000 gallons	Real property—Real value Business—Rental value of stock-in-trade Household and tenant—Rental value	Municipal 1% schools 1% on retail sales		Professionals pay \$6 per year
St. Jerome, city	Catholic and Protestant 24.2 mills	Licences	Water rate—owner \$12 plus 3 mills on real value tenants \$12 plus 5 mills on real value. Garbage rate—business property \$14.40 per year. Private dwellings \$7.20 per year	Real property—Real value	Municipal 2% schools 1% on retail sales	This tax is levied by province and shared with municipalities	...
Salaberry-de-Valleyfield, city	35 mills	4%	Water rate—7%	Real property—Real value Business—Rental value Water—Rental value	Municipal 2% schools 2% on retail sales	For detail see provincial section	...
Shawinigan, city	Catholic 45 mills Protestant 40.76 mills	Various rates for different businesses	..	Real property—Real value Business—Rental value	...		...
Sherbrooke, city	Catholic Protestant and neutral 23 mills	7%	Rental tax—5% on annual rental. Garbage tax \$10 per dwelling	Real property—70% of real value Business—Rental value	Municipal 2% schools 1% on retail sales		\$5 on individuals not otherwise assessed
Thetford Mines, city	Catholic 19 mills Protestant 20.5 mills	7% also ½ of 1%	Rental tax—8% on annual rental value. Water rate \$17 to \$400 per year	Real property—Real value Business—Rental value \$200 maximum —Real value of stock-in-trade	Municipal 2% schools 2% on retail sales		...
Trois Rivières, city	Catholic 24.7 mills Protestant 28.7 mills neutral 24.7 mills	6%	Water rate—5.4 mills and 5.0 mills. Also metered	Real property—Real value Business—Rental value Water—Rental value	Municipal 2% schools 2% on retail sales		...

See page 27 for footnotes.

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants		Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		
	Residential and farm	Industrial commercial and business	
Basis of assessed valuations and percentages taxed			
Ontario*			
	At the 1957 session of the Ontario Legislature it was provided that the unconditional per capita grant payable yearly by the province to municipalities was to be applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality.		
Toronto Metropolitan Area:	See basis of assessed valuations and percentages taxed		
Municipality of Metropolitan Toronto			The municipalities which comprise the municipality of Metropolitan Toronto are levied on by the metropolitan corporation in proportion to their relative assessments for general and educational purposes. Each area municipality then levies against its taxpayers both for its own purposes and for its share of the metropolitan levy. A uniform assessment is in effect throughout the area. The approximate portion of the rates shown below for each area municipality which is levied on behalf of the metropolitan municipality is: Public school supporters: Residential and farm 20.61 mills Industrial, commercial and business 24.34 mills Separate school supporters: Residential and farm 12.86 mills Industrial, commercial and business 16.59 mills Taxes for separate school purposes are levied entirely by the area municipalities
Toronto, city	Public school 56 mills Separate school 56 mills	Public school 59.7 mills Separate school 59.7 mills	Real property — Real value Business — Various %'s of real value for different businesses
Forest Hill, village	Public school 47.42 mills Separate school 47.67 mills	Public school 51.4 mills Separate school 51.65 mills	Real property — Real value Business — Various %'s of real value for different businesses
Leaside, town	Public school 36.95 mills Separate school 40.41 mills	Public school 40.97 mills Separate school 44.43 mills	Real property — Real value Business — Various %'s of real value for different businesses
Long Branch, village	Public school 50 mills Separate school 53.2 mills	Public school 53.7 mills Separate school 56.9 mills	Real property — Real value Business — Floor space occupied
Mimico, town	Public school 43.5 mills Separate school 43.5 mills	Public school 47.08 mills Separate school 47.08 mills	Real property — Real value Business — Various %'s of real value for different businesses
New Toronto, town	Public school 43.03 mills Separate school 46.08 mills	Public school 45.96 mills Separate school 49.01 mills	Real property — Real value Business — Various %'s of real value for different businesses
Swansea, village	Public school 42.43 mills Separate school 46.31 mills	Public school 46.07 mills Separate school 49.95 mills	Real property — Real value Business — Various %'s of real value for different businesses
Weston, town	Public school 50 mills Separate school 53 mills	Public school 53.62 mills Separate school 56.62 mills	Real property — Real value Business — Various %'s of real value for different businesses
Etobicoke, twp.	Public school 46 mills Separate school 48.4 mills	Public school 50.5 mills Separate school 52.9 mills	Real property — Real value Business — Various %'s of real value for different businesses
Scarborough, twp.	Public school 56.1 mills Separate school 52.89 mills	Public school 62.01 mills Separate school 58.8 mills	Real property — Real value Business — Various %'s of real value for different businesses
York, twp.	Public school 49.97 mills Separate school 50.58 mills	Public school 53.72 mills Separate school 54.33 mills	Real property — Real value Business — Various %'s of real value for different businesses
York East, twp.	Public school 52.8 mills Separate school 50.53 mills	Public school 56.46 mills Separate school 54.19 mills	Real property — Real value Business — Various %'s of real value for different businesses
York North, twp.	Public school 49.96 mills Separate school 49.16 mills	Public school 53.58 mills Separate school 52.78 mills	Real property — Real value Business — Various %'s of real value for different businesses
Hamilton Metropolitan Area:			
Hamilton, city	Public school 53.7 mills Separate school 54.7 mills	Public school 58.1 mills Separate school 59.1 mills	Real property — Real value Business — Various %'s of real value for different businesses
Burlington, town	Public school 49 mills Separate school 49 mills	Public school 51.5 mills Separate school 51.5 mills	Real property — Real value (re-assessed for 1959) Business — Various %'s of real value for different businesses
(Rural rates are 5.5 mills less than above Public and Separate school rates)			

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed— real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Continued				
Hamilton Metropolitan Area — Concluded: Dundas, town	Public school 63.11 mills Separate school 63.11 mills	Public school 66.5 mills Separate school 66.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area: London, city	Public school 56.84 mills Separate school 61.84 mills	Public school 61 mills Separate school 66 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 41.3 mills Separate school 41.3 mills	Public school 45.7 mills Separate school 45.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area: Ottawa, city	Public school 42.7 mills Separate school 51.45 mills	Public school 46.6 mills Separate school 55.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, town	Public school 118.4 mills Separate school 118.4 mills Separate school 121.4 mills	Public school 131.5 mills Separate school 131.5 mills Separate school 134.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 63.15 mills Separate school 63.15 mills	Public school 69 mills Separate school 69 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 77 mills Separate school 77 mills	Public school 82 mills Separate school 82 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Barrie, city	Public school 71 mills Separate school 71 mills	Public school 77 mills Separate school 77 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 79.5 mills Separate school 79.5 mills	Public school 86.5 mills Separate school 86.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 49.2 mills Separate school 51.2 mills	Public school 52 mills Separate school 54 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — Male non-householders 21 to 60 years pay \$10 per year
Chatham, city	Public school 60 mills Separate school 61 mills	Public school 65.2 mills Separate school 66.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 45.5 mills Separate school 56.25 mills	Public school 51.1 mills Separate school 81.85 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 67 mills Separate school 67 mills	Public school 72 mills Separate school 72 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
Galt, city	Public school 56 mills Separate school 57 mills	Public school 60.5 mills Separate school 61.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 92 mills Separate school 92 mills	Public school 100 mills Separate school 100 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Kingston, city	Public school 81.15 mills Separate school 81.15 mills	Public school 86.61 mills Separate school 86.61 mills (The above rates include 2.67 mills for garbage and ash collection, applicable to real property only)	Real property — Real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 48 mills Separate school 46 mills	Public school 51.5 mills Separate school 51.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not assessed more than \$400 pay \$10 per year

See page 27 for footnotes.

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed—real property and business		Basis of assessed valuations and percentages taxed	
	Residential and farm	Industrial commercial and business		
Ontario* — Concluded				
Niagara Falls, city	Public school 50.3 mills Separate school 50.3 mills	Public school 54.5 mills Separate school 54.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$5 per year
North Bay, city	Public school 57.75 mills Separate school 61.25 mills	Public school 61.25 mills Separate school 64.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 73 mills Separate school 73 mills (farm land rates are 7 mills less)	Public school 77.5 mills Separate school 77.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Owen Sound, city	Public school 75 mills Separate school 75 mills	Public school 82 mills Separate school 82 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males 21 to 59 years inclusive pay \$5 per year
Peterborough, city	Public school 61.3 mills Separate school 64.3 mills	Public school 65.5 mills Separate school 68.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 76.98 mills Separate school 76.98 mills	Public school 80.48 mills Separate school 80.48 mills	Real property — Real value (re-assessed for 1959) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
St. Catharines, city	Public school 65.5 mills Separate school 65.5 mills	Public school 69.95 mills Separate school 69.95 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
St. Thomas, city	Public school 59.18 mills Separate school 59.18 mills	Public school 63.35 mills Separate school 63.35 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$8 per year
Samia, city	Public school 58.6 mills Separate school 70.6 mills	Public school 62.4 mills Separate school 74.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$6 per year
Sault Ste. Marie, city	Public school 30.97 mills Separate school 34.02 mills	Public school 32.81 mills Separate school 35.86 mills	Real property — Real value (re-assessed for 1959) Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Stratford, city	Public school 80.7 mills Separate school 80.7 mills	Public school 86.9 mills Separate school 86.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 62.5 mills Separate school 67.5 mills	Public school 66.61 mills Separate school 71.61 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Welland, city	Public school 83.3 mills Separate school 83.3 mills	Public school 89.8 mills Separate school 89.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Woodstock, city	Public school 62.5 mills Separate school 51.77 mills	Public school 86.8 mills Separate school 56.07 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$10 per year
Brockville, town	Public school 65 mills Separate school 65 mills	Public school 71 mills Separate school 71 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 56.2 mills Separate school 56.6 mills	Public school 61 mills Separate school 61.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax—Single males 21 to 60 years not otherwise assessed pay \$10 per year

III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Basis of assessed valuations and percentages taxed	Other taxes
	Mill or percentage rates on assessed valuations taxed					
	Real property	Personal property	Business	Other		
Manitoba**						
Winnipeg Metropolitan Area:						
Winnipeg, city	43 mills	...	6% to 20%	Greater Winnipeg water district 4 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	Electricity and gas sales tax — 5% of commercial and 2½% of domestic bills
East Kildonan, city	45.75 mills	44.45 mills	5% to 8%	Greater Winnipeg water district 4.5 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 54.8 mills Norwood school district 54.08 mills	...	5½% to 8% and 15%	Greater Winnipeg water district 3.5 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
St. James, city	36.89 mills	...	4% to 10%	...	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Transcona, town	School district no. 39 56.2 mills school district no. 1569 49.13 mills	School district no. 39 56.2 mills school district no. 1569 49.13 mills	12½%	Greater Winnipeg water district 3.2 mills on land values only	Land — Real value Buildings, etc. — 40% of real value Personal property — Real value Business — Rental value	...
Port Garry suburban municipality	50.69 mills	50.69 mills	10%	Greater Winnipeg water district 4.52 mills on land values only	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Brandon, city	79 mills	...	Hotels 12% other businesses 14½%	...	Land — Real value Buildings, etc. — 66⅔% of real value Business — Rental value	...
Saskatchewan*						
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes	
Moose Jaw, city	Public school 95 mills Separate school 95 mills	95 mills	Land Buildings, etc. — 60% of real value Business	— Real value (re-assessed for 1959) — 60% of real value — Area of premises occupied at varying rates for different businesses	Amusement tax — 10% of admission price over 25¢	
Prince Albert, city	Public school 90.4 mills Separate school 89.4 mills	Licences	Land Buildings, etc. — 60% of real value	— Real value — 60% of real value	Amusement tax — 5% of admission price Poll tax — All persons 21 to 65 years, other than property owners, licencees and wives of taxpayers, pay \$5 per year	

See page 27 for footnotes.

PRINCIPAL TAXES AND RATES

III. Selected Municipal Governments - Continued

Municipality	Taxes on property and for owners and occupants			Other taxes
	Mill or percentage rates on assessed valuations taxed		Basis of assessed valuations and percentages taxed	
	Real property	Business		
Saskatchewan* - Concluded				
Regina, city	Public school 72 mills Separate school 72 mills	72 mills	Land - Real value Buildings, etc. - 45% of real value Business - Area of premises occupied at varying rates for different businesses	Amusement tax - 6% to 10% of admission price
Saskatoon, city	Public school 74.5 mills Separate school 74.5 mills	74.5 mills	Land - Real value (re-assessed for 1959) Buildings, etc. - 45% of real value Business - Area of premises occupied at varying rates for different businesses	Poll tax - Each single person over 21 years who is not a property owner, has been a resident for 3 months and earns a minimum of \$75 per month pays \$5 per year Amusement tax - Graduated rates on admission price
Alberta*				
Calgary, city**	Public school 51 mills Separate school 51 mills	10%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value	...
Edmonton Metropolitan Area: Edmonton, city	Public school 61 mills Separate school 61 mills	6% to 20%	Land - Real value Buildings, etc. - Single family dwellings 50% All others 60% Business - Rental value	...
Jasper Place, town	Public school 53.5 mills Separate school 53.5 mills	30 mills	Land - Real value Buildings, etc. - 60% of real value Business - Rental value	...
Lethbridge, city	Public school 71 mills Separate school 71 mills	10%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value	...
Medicine Hat, city	Public school 49 mills Separate school 49 mills	13%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	57.19 mills	7%	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes Business - Rental value	...
New Westminster, city	54.06 mills	9%	Land - Real value Buildings, etc. - 40% of real value for municipal purposes - 75% of real value for school purposes Business - Rental value	...
North Vancouver, city	55.73 mills	...	Land - Real value Buildings, etc. - 40% of real value for municipal purposes - 75% of real value for school purposes	...
Burnaby, district	45.6 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Coquitlam, district	38.6 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
North Vancouver, district	57.88 mills	...	Land - Real value Buildings, etc. - 40% of real value	...
Richmond, district	46 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Surrey, district	48.5 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
West Vancouver, district	56.4 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...

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