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PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1964

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PRINCIPAL TAXES AND RATES

1964

COMMENTARY AND EXPLANATORY NOTES

The purpose of this report is to present certain data on the more important revenue-producing taxes and rates imposed by governments in Canada. The latest tax revisions announced by federal and provincial government authorities prior to the date of publication have been included. Municipal data were prepared from questionnaire forms completed by officials of the municipalities included in the survey, and apply to the calendar year 1964 unless otherwise noted.

I. Government of Canada

Pension payments out of the Old Age Security Fund were increased in October, 1963, from \$65 to \$75 per month. The relevant legislation also provided for an increase in the old age security tax on income of individuals from 3% to 4%, effective January 1, 1964.

The Budget for the 1964-65 fiscal year was presented on March 16, 1964. This report incorporates the proposals made in the budget; the proposed tax changes will not become law until passed by Parliament.

There were no changes in the income tax rates on personal and corporation income, and taxes and duties on liquor, cigarettes and tobacco were left untouched.

Legislation is proposed to extend the deduction for income tax purposes now allowed for tuition fees paid by full-time students to include tuition fees paid by part-time students for courses to gain a university degree, a high school matriculation certificate or to acquire a technical skill to improve their qualifications for employment or business.

The provision under which new manufacturing or processing businesses in designated areas receive an exemption from tax on their income for three years after commencement of operations will be extended so that new businesses will be allowed to qualify if they commence operations at any time before April 1, 1967.

The 20% rate of non-resident withholding tax enacted in 1963 for dividends paid after the end of 1964 by companies that do not have a degree of Canadian ownership will not come into effect.

The rules for determining if a company has a degree of Canadian ownership will be amended to make it clear that the shares owned by Canadians, or made available to Canadians by listing on a Canadian stock exchange, must be equity shares.

Some changes were proposed in the Estate Tax Act to implement arrangements made with the Provinces and some minor tariff changes were announced.

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 this Act, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable Canadian income of non-residents employed or carrying on business in Canada at any time in the year. A withholding tax at the rate of 15% is also levied on dividends, interest and similar payments from Canada to non-residents. This tax is only 10% on dividends paid by companies that have a degree of Canadian ownership. The Income Tax Act also imposes a tax on the taxable value of gifts made in the year. Canada has entered into income tax conventions with certain countries in order to avoid having the same income taxed by both Canada and the other country concerned. In addition to the income tax, an old age security tax is levied on individuals and corporations.

Under the terms of the Federal-Provincial Fiscal Arrangement (see the Federal-Provincial Fiscal Arrangement section of this commentary), the federal government in 1964 will collect only 82% of the personal income tax otherwise payable at the full federal rates from individuals who reside in the provinces and will abate its normal corporate income tax rates by 9% on taxable profits earned in any province except Quebec and by 10% on taxable profits earned in Quebec. The provinces will fill the void left by the federal withdrawal by the imposition of their own income taxes. For additional information on income taxes imposed by the Provinces, see the provincial section of this commentary.

(b) **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.

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

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

(e) **Estate Tax Act.** This tax applies to all the property of persons domiciled in Canada at the time of death and to property situated in Canada of persons domiciled outside Canada at time of death. No estate valued at less than \$50,000 is subject to estate tax. If the aggregate net value of the estate exceeds \$50,000 a basic exemption of \$40,000 is allowed. The exemption is \$60,000 if a widow survives. There is an additional exemption of \$10,000 for each surviving dependent child. For 1964-65 there will be an abatement of 50% of the federal tax otherwise payable in respect of property in the provinces of Ontario and Quebec and an abatement of 75% in the province of British Columbia. (See also Section II. Provincial Governments).

II. Provincial Governments

Several provinces introduced new tax legislation or made some changes relative to existing taxes for 1964.

In Newfoundland bets placed on horse racing under the pari-mutuel system are now subject to a 5% tax.

In Prince Edward Island and New Brunswick new schedules of rates for motor vehicle licences were introduced, effective January 1, 1964.

In Quebec the system of a provincial retail sales tax of 4% plus a 2% sales tax in any municipality so desiring it, has been replaced by a uniform retail sales tax of 6% imposed and collected by the Province, the appropriate redistribution of the municipal share being made to all municipalities under prescribed formulae. Other changes are increases in the tax on pari-mutuel betting, and an increase in the exemption for death duties from \$10,000 to \$20,000 for estates under \$50,000. Effective April 25, 1964, Quebec Liquor Commission stores collect 6% on sales of liquor where formerly only the 2% municipal sales tax was charged.

In Ontario monthly premium rates for hospital insurance were increased, and the tax on motor fuel, including diesel fuel, was increased by 2 cents per gallon. Private passenger vehicle licence fees are now based on the number of cylinders instead of on horsepower, as formerly; minor reductions were made in amusement taxes.

In Saskatchewan the annual premiums under the Medical Care Insurance Act have been reduced to \$6 single and \$12 family; annual premiums under the Saskatchewan Hospitalization Act have been reduced to \$20 single and \$40 family.

In British Columbia the Succession Duty Act has been amended to provide for increased rates effective April 1, 1964. There is an abatement of 75% of the federal estate tax otherwise payable.

In the Yukon Territory the rate of tax per gallon under the Fuel Oil Tax Ordinance was increased from 8¢ to 9¢, effective April 1, 1964.

In the Northwest Territories the tax on gasoline has been increased to 6¢ per gallon, and on fuel oil and diesel oil to 3¢ per gallon, both effective April 1, 1964.

Federal-Provincial Fiscal Arrangement. This arrangement which became operative on April 1, 1962 will run until March 31, 1967. Basically it entails a partial federal withdrawal from the field of direct taxation and the re-entry of all provinces in the same field.

Under the terms of this arrangement, the federal government in 1964 will collect only 82% of the personal income tax otherwise payable at the full federal rates. The remaining 18% will be collected by or on behalf of the provinces under the provisions of provincial tax legislation.

Similarly in 1964, the Federal Government will forego a portion of its normal income tax on corporate profits earned in the provinces. The federal withdrawal from this field is equal to 9% of taxable profits earned in any province except Quebec and 10% of taxable profits earned in Quebec. The extra 1% is allowed in respect of profits taxed by the Province of Quebec to compensate for the additional tax levied by the Province on corporation income to provide grants to universities in replacement of federal grants which, in other provinces, are paid to the universities through the Canadian Universities Foundation.

Lastly the federal government will abate its collections of estate tax otherwise payable by 50% in respect of property in Ontario and Quebec and by 75% in British Columbia. These provinces levy death taxes in the form of succession duties.

The Provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the Constitution, they have unrestricted powers to levy direct taxes and four of them have availed themselves of this power to levy a tax on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

In those provinces which impose income taxes on profits derived from logging operations, a reduction of the federal income tax otherwise payable equal to the lesser of $\frac{2}{3}$ of the provincial tax or 10% of the income from logging operations is allowed. In those provinces which impose income taxes on profits derived from mining operations, such taxes are allowed as deductions in computing income for federal income tax purposes.

All provincial governments except Manitoba and Alberta now levy a general 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, on tobacco in New Brunswick and Manitoba, on cigarettes in Nova Scotia, and on liquor in the Yukon Territory. Amusement taxes are levied by all provincial governments with the exception of Saskatchewan and British Columbia. In Saskatchewan an amusement tax is imposed at the municipal level.

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. Reference should be made to the DBS report "The Motor Vehicle Part I", Catalogue No. 53-217, for further details on motor vehicle rates and regulations.

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 (assessed value) is that specified by law, wherever it is so regulated, and not the total value of real property. Methods of determining values for assessment purposes vary widely. One method will produce a low level of assessed valuations on which a high tax rate is levied; another method will result in low tax rates levied on high assessed valuations. Because of this variation in taxable assessments

and tax rates as between municipalities, the tax rates themselves cannot be regarded as an accurate indication of differences in tax burden. It is only by taking the relative assessments into consideration that valid comparisons can be made.

For 1964 the municipal coverage is approximately the same as for 1963. A few of the questionnaire forms either were not returned or were returned too late for inclusion in the report, possibly because the municipalities in question were later than usual in striking their tax rates for the 1964 taxation year.

Where tax rates are shown in mills it means in mills per dollar of assessed valuations taxed. For example, the tax levied on public school supporters in the City of Ottawa is 50.85 mills on each dollar of taxable assessment, or \$50.85 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 consist of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. However, the rates shown in this report include provision for the financial requirements of metropolitan corporations where such exist, such as the Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg.

June 22, 1964.

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

SYMBOLS

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

- .. figures not available.
- ... figures not appropriate or not applicable.

I. Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions tax credits, etc.
Income of individuals	Income Tax Act	Taxable income	<p>Personal income tax schedule (including 4% Old Age Security Tax—maximum \$120):¹</p> <p>15% on first \$1,000 of taxable income</p> <p>\$ 150 on \$ 1,000 plus 18% on next \$ 1,000</p> <p>330 " 2,000 " 21% " " 1,000</p> <p>540 " 3,000 " 19% " " 1,000</p> <p>730 " 4,000 " 22% " " 2,000</p> <p>1,170 " 6,000 " 26% " " 2,000</p> <p>1,690 " 8,000 " 30% " " 2,000</p> <p>2,290 " 10,000 " 35% " " 2,000</p> <p>2,990 " 12,000 " 40% " " 3,000</p> <p>4,190 " 15,000 " 45% " " 10,000</p> <p>8,690 " 25,000 " 50% " " 15,000</p> <p>16,190 " 40,000 " 55% " " 20,000</p> <p>27,190 " 60,000 " 60% " " 30,000</p> <p>45,190 " 90,000 " 65% " " 35,000</p> <p>67,940 " 125,000 " 70% " " 100,000</p> <p>137,940 " 225,000 " 75% " " 175,000</p> <p>269,190 " 400,000 " 80% on excess</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 each dependent child under 16 years of age 300</p> <p>For dependent children 16 or 17 years of age in respect of whom family allowances were paid in 1964 470</p> <p>For each other dependent (as defined by law and including dependent children, and wholly dependent brothers or sisters over 21 years of age if they are attending university) 550</p> <p>Taxpayer over 65 years of age an additional 500</p> <p>Charitable donations—up to 10% of income</p> <p>Medical expenses in excess of 3% of income.</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>The federal income tax liability of an individual who is a resident of a province is abated by 18%.</p> <p>Also see note under corporation income tax.</p>
		Investment income from sources outside Canada.	An additional tax of 4%	<p>Deductions from total investment income:</p> <p>\$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations and medical expenses.</p> <p>Excludes rental income from real property.</p>
Income of corporations		Taxable income of corporations resident in Canada or doing business in Canada.	<p>(a) 21% (including Old Age Security Tax of 3%)¹ of the amount taxable, if the amount taxable does not exceed \$35,000 and</p> <p>(b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000.</p>	<p>Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec.² This credit is 10% in the Province of Quebec where arrangements exist for the replacement of federal grants to universities by additional provincial grants. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p>
Income of non-residents		Withholding tax on interest dividends, management fees, rents and royalties paid to a non-resident.	<p>10% on dividends paid to non-residents by corporations having a degree of Canadian ownership or control (25% of voting equity stock). 15% in all other instances.</p>	<p>Exemptions:</p> <p>Interest on Government of Canada bonds issued on or before December 20, 1960.</p> <p>Interest on bonds guaranteed by the Government of Canada or payable in a foreign currency, issued on or before December 20, 1960.</p> <p>Income covered by terms of a tax treaty such as that with the United Kingdom.</p> <p>Interest payments to non-residents who are exempt from income tax in own country of residence.</p>
		Profits of non-resident corporations carrying on business in Canada.	15%	<p>Deductions from taxable income earned in Canada:</p> <p>Federal and provincial income taxes. An allowance in respect of net increases in capital investment in property in Canada.</p>
Gifts to and from individuals	Income Tax Act (Part IV)	Aggregate taxable value of gifts.	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000.	<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>

See footnotes at end of table.

I. Government of Canada — Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estates	Estate Tax Act	Aggregate taxable value of estate of a person dying domiciled in Canada.	<p>Estate Tax Rate Schedule:</p> <p>10% on first \$5,000 of aggregate taxable value</p> <p>\$ 500 on \$ 5,000 plus 12% on next \$ 5,000</p> <p>1,100 " 10,000 " 14% " " 5,000</p> <p>1,800 " 15,000 " 16% " " 5,000</p> <p>2,600 " 20,000 " 18% " " 20,000</p> <p>6,200 " 40,000 " 20% " " 20,000</p> <p>10,200 " 60,000 " 22% " " 40,000</p> <p>19,000 " 100,000 " 24% " " 50,000</p> <p>31,000 " 150,000 " 26% " " 50,000</p> <p>44,000 " 200,000 " 28% " " 75,000</p> <p>65,000 " 275,000 " 30% " " 75,000</p> <p>87,000 " 350,000 " 32% " " 100,000</p> <p>119,500 " 450,000 " 34% " " 100,000</p> <p>153,500 " 550,000 " 36% " " 100,000</p> <p>189,500 " 650,000 " 38% " " 100,000</p> <p>227,500 " 750,000 " 40% " " 100,000</p> <p>267,500 " 850,000 " 42% " " 100,000</p> <p>309,500 " 950,000 " 44% " " 150,000</p> <p>375,500 " 1,100,000 " 46% " " 200,000</p> <p>467,500 " 1,300,000 " 48% " " 250,000</p> <p>587,500 " 1,550,000 " 50% " " 250,000</p> <p>712,500 " 1,800,000 " 52% " " 200,000</p> <p>816,500 " 2,000,000 " 54% " remainder</p>	<p>Estates whose aggregate net value do not exceed \$50,000 are not taxable.</p> <p>Main exemptions and deductions:</p> <p>Bona fide debts, reasonable funeral expenses and probate fees.</p> <p>Gifts to charitable organizations in Canada.</p> <p>Gifts to federal, provincial or municipal governments.</p> <p>Gifts completed more than three years before death.</p> <p>Deductions in respect of:</p> <p>(a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000;</p> <p>(b) a deceased person other than one described in (a)—\$40,000;</p> <p>(c) each dependent child of a deceased person described in (a)—\$10,000;</p> <p>(d) each dependent child of a deceased person not survived by a spouse—\$15,000.</p> <p>A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.</p>
Assets in Canada of foreign-domiciled decedents.	Estate tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada.	15%	<p>Property whose aggregate value does not exceed \$5,000 is not taxable.³</p> <p>Main exemptions and deductions:</p> <p>Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.</p>
Imported goods	Customs Tariff	Mainly ad valorem ⁴ with some specific rates.	<p>Three main sets of rates:</p> <p>British preferential (lowest)</p> <p>Most-favoured-nation—under special agreements with various countries</p> <p>General—apply to all other imports</p>	<p>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.</p>
General Sales	Excise Tax Act	Manufacturer's selling price or duty paid value of imports—ad valorem. ⁴	<p>11%</p> <p>(Including Old Age Security Tax of 3%)</p>	<p>Exemptions include:</p> <p>Materials used directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, 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 goods purchased by municipalities.</p>
Sale of building materials and machinery	Excise Tax Act	ad valorem	<p>4% (June 14, 1963 to March 31, 1964)</p> <p>8% (April 1, 1964 to December 31, 1964)</p> <p>11% (thereafter)</p>	<p>Exemptions include materials used in the construction of schools, libraries, universities and hospitals.</p>
Sales of special goods ⁵	Excise Tax Act			
Radios		per unit	Greater of \$2.00 or 15% ad valorem	
Phonographs and T.V. sets		ad valorem	15%	
Tubes for radios, T.V., and phonographs		per unit	Greater of 10¢ or 15% ad valorem	
Jewellery, clocks, watches		ad valorem	10%	
Toilet articles and cosmetics		ad valorem	10%	
Playing cards		per pack	20¢	
Tobacco and smoker's accessories: ⁶				
Cigarettes		per 5	2½¢	
Cigars		ad valorem	15%	
Matches		ad valorem	10%	
Lighters		per unit	Greater of 10¢ or 10% ad valorem	
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	<p>Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.</p>

See footnotes at end of table.

I. Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Insurance companies: British or foreign companies	Excise Tax Act	net premium	10%	Excluding insurance against marine risks, nuclear risks, life, personal accident and sickness insurance.
Tobacco ⁶ —on domestic production: Manufactured tobacco excluding cigarettes	Excise Act	per pound	35¢	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.
Cigarettes weighing not more than 3 lbs. per 1,000		per 1,000	\$4.00	
Cigarettes weighing more than 3 lbs. per 1,000		per 1,000	\$5.00	
Cigars		per 1,000	\$2.00	
Canadian raw leaf tobacco when sold for consumption		per pound	10¢	
Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada		per gallon	\$13.00	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.
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 See commentary, page 3 for further information.

² See commentary, page 4, Section II, re Federal-Provincial Fiscal Arrangement.

³ Under the terms of the Canada—United States Estate Tax Convention the amount is \$15,000, retroactive to January 1, 1959.

⁴ 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.

⁵ In addition to the General Sales Tax. For other items taxed see Schedule 1, Excise Tax Act.

⁶ 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	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act	retail price	5%	Exemptions are given on gasoline, certain boats and vessels, fishing apparatus and supplies, drugs, sales to Federal Government, sales for consumption outside of Province, food, meals priced at 17¢ or less, and sales less than 17¢.
Amusements	The Entertainment Tax (Amendment) Act, 1962	admission per person 16 years and over	5¢	Church and school functions exempt.
"	The Horse Racing (Regulation and Tax Act, 1963)	amount of bets placed under the pari-mutuel system	5%	
Motor fuel	Gasoline Tax Act	per gallon	19¢	Exemptions include gasoline used in operation of vessels (non-pleasure), plants for curing, processing or preparation of fish or fishing products, sawmills, household lighting plants and appliances, household fuel, power saws and tractors used for logging or agricultural purposes, government departments, municipalities, aircraft, industrial plants for exploration and development of natural resources and export from Province.
Fuel oil	The Fuel Oil Tax Act	per gallon	1¢	Exemptions include fuel oil used by vessels except pleasure boats, tugs, dredges and scows, also fuel oil used for domestic purposes or in institutions, commercial buildings and manufacturing plants, and for export from the Province.

II. Provincial Governments — Continued

TABLE 1. Newfoundland — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	The Insurance Companies Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Fire insurance	Insurance Premium (Tax) Act	premiums charged	8%	This tax is paid by the policy holder.
Mining operations	Mining Tax Act	net income	Iron—20% Other—5%	
Private passenger vehicle licence	Highway Traffic Act	flat rate	\$18.00	Reduced rates apply later in year.
		operator	\$3.00	Expiry date March 31.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 2. Prince Edward Island

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusement Tax Act	admission price	31¢ to 40¢ 2¢ 41¢ " 45¢ 3¢ 46¢ " 60¢ 5¢ 61¢ " 75¢ 7¢ 76¢ " \$1.00 10¢ over \$1.00 5¢ extra for each additional 50¢ or fraction thereof	Admissions up to 30¢ exempt.
		pari-mutuel betting pool	5%	
Motor fuel	Gasoline Tax Act	per gallon	18¢	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by treasurer may purchase marked gasoline and/or diesel fuel tax free.
Tobacco	Health Tax Act	retail selling price	$\frac{1}{4}$ 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%	
Private passenger vehicle licence	Highway Traffic Act	weight	Not over 2,500 lbs. — \$15.00; over 2,500 lbs. to 3,100 lbs. — \$16.00; over 3,100 lbs. to 3,700 lbs. — \$21.00; over 3,700 lbs. to 4,300 lbs. — \$24.00; over 4,300 lbs. — \$27.00	Reduced rates apply later in year.
		operator	\$2.00	
Insurance	The Premium Tax Act	premium income	2%	
General sales	Revenue Tax Act	retail selling price generally, but in some instances at consumer cost	5%	Exemptions are given to foodstuffs, fuel, farm machinery and equipment, farm livestock, fishing boats and apparatus, orthopaedic appliances, hearing aids, dental and optical appliances, machinery apparatus and raw materials used directly in the production of articles for sale, agriculture feeds, fruit trees, fertilizers, goods for consumption outside of the Province, meals priced at \$1.00 or less, magazine and newspaper subscriptions, children's clothing and children's footwear, aircraft, cigarettes, tobacco, school supplies, and all purchases under 25 cents; certain equipment purchased by municipalities for roads, sewerage, drainage and fire-fighting; also books, articles used in the practice of religion, certain exemptions re capital outlay purchases by schools, colleges and universities.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

II. Provincial Governments — Continued

TABLE 3. Nova Scotia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Theatres and Amusements Act	admission price pari-mutuel betting pool	55¢ and over 9.1% to 14.2% 11%	If tax is remitted within 7 days the Race Association may deduct commission ranging from 6% to 8%, effective net tax 3% to 6%.
Motor fuel	Gasoline Tax Act	per gallon “	Gasoline 19¢ Diesel fuel 27¢	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	premium income	Not to exceed ¾ of 1%	Determined by Governor in Council.
Insurance	Insurance Premiums Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	61¢ to 72¢ \$1.00	Expiry date March 31. Minimum licence \$11.00
Long distance telephone calls	Corporations Tax Act	toll charge	5¢ for each 50¢ or part thereof	Tolls under 25¢ exempt.
Mining operations	Gypsum Mining Income Tax Act	earnings calculated at a fixed rate	Effective rate 6¢ per ton	
Tobacco	Hospital Tax Act ¹	purchase price	¼ of 1¢ per cigarette 5% on all other forms	General sales exemptions include foods, gasoline, fuel and electricity, motor vehicles, meals priced at \$1.00 or less, children's wear and a number of other consumer goods, plus machinery, equipment and materials used in agriculture, fishing, mining, construction and manufacturing, tangible property purchased by a municipality or agency thereof.
Spiritous liquors	“	purchase price	5%	
General sales	“	purchase price	5%—purchases over 15¢	
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	“	taxable income	9%	

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

TABLE 4. New Brunswick

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services and Education Tax Act	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, 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	admission price pari-mutuel betting pool	11% (average) 5%	
Motor fuel Diesel fuel	Gasoline Sales Tax Act	per gallon “ “	18¢ 23¢	Exemptions to fishermen, farmers and other than in motor vehicles on public highways except in repair and construction of bridges and roads.
Tobacco	Tobacco Tax Act	retail selling price	¼ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over. 10% of retail price of all other tobacco.	
Fire insurance	Fire Prevention Act	premium income	¾ of 1%	
Insurance	Premium Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.

II. Provincial Governments - Continued

TABLE 4. New Brunswick - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	weight	Not more than 2,100 lbs. - \$15.00; more than 2,100 lbs. up to 2,900 lbs. - \$20.00; over 2,900 lbs. up to 4,000 lbs. - \$26.00; over 4,000 lbs. - \$35.00	Reduced rates apply later in the year. Expiry date Dec. 31
		operator	\$4.00	Licence good for 2 years
Mining operations	Mining Income Tax Act	profits	Graduated from 7% on excess of \$10,000 to 9% over \$5,000,000	
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individuals under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	6% ¹	Exemptions are allowed on bonds and shares of corporations, securities, rights of action, beer and tobacco, gasoline, kerosene and fuel oil, food-stuffs, provisions sold by a farmer, farm implements and machinery, fishing apparatus to be used in trade, drugs on doctor's prescription, fares on transportation systems, sales to Federal and Provincial governments, sales to a manufacturer, meals, sales for consumption outside the Province, coal, firewood, children's clothing and footwear and all sales of 10¢ or less.
Amusements	Amusement Tax Act	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	pari-mutuel betting pool	7% on single horse winning ticket 9% on other winning ticket	
Motor fuel	Gasoline Tax Act	per gallon	Gasoline 15¢ Diesel fuel 21¢	Refunds are allowed for the operation of farm tractors, fishing boats used in trade, stationary engines, manufacturing processes, fire pumps to fight forest fires and aerial navigation.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ (c) Manufactured tobacco	1/5¢ per cigarette 10% 10%	No tax on leaf tobacco
Meals	Hospital Duty Act	levied on meals costing over \$1.00, and on alcoholic beverages	5%	

¹ Quebec Liquor Commission stores collect 6% on sales of liquor where formerly only 2% municipal sales tax was charged.

II. Provincial Governments - Continued

TABLE 5. Quebec - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Succession duties	Quebec Succession Duties Act	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate: 1.8% to 15% 4% " 20% 10% " 30% On individuals' share in estate: 1% to 10% 1% " 10% 2% " 5%	Exemptions: Direct Line - basic exemption of \$20,000 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.
Land transfer	Property Transfer Duty Act	purchase price	2.5%	On property transferred under the Bankruptcy or Winding-up Acts.
Security transfer	Security Transfer Tax Act	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 ¼¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus ½¢ of 1¢ of value in excess of \$150	Securities issued by a municipal corporation or a school board and securities guaranteed as to principal and interest by the government of Canada or by the government of a province of Canada or by a municipal corporation or school board in Quebec is exempt as of March 1, 1960.
Corporations	Corporation Tax Act	income paid up capital place of business	12% ½ of 1% \$25 to \$50	These are the general rates. There are certain classes of companies whose rates and/or bases of taxation vary from these, including insurance, loan, navigation, telegraph, telephone, railway, gas and electric, gasoline, liquor, brewery and tobacco companies.
Mining operations	Quebec Mining Act	net profit	4% on amount over \$ 10,000 to \$1,000,000 5% " " " 1,000,000 " 2,000,000 6% " " " 2,000,000 " 3,000,000 7% " " " 3,000,000 "	
Logging operations	Logging Tax Act	income	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under the Provincial Income Tax Act or the Corporation Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	per 100 lb. operator	70¢ \$5.00 (2 years)	\$1 extra for licence plates. Expiry date May 31.
Individuals	Provincial Income Tax Act	taxable income	2.5% on first \$1,000 of taxable income \$ 25 on \$ 1,000 plus 2.8% on next \$ 1,000 53 " 2,000 " 3.2% " " 2,000 117 " 4,000 " 3.6% " " 2,000 189 " 6,000 " 4.7% " " 2,000 283 " 8,000 " 5.4% " " 2,000 391 " 10,000 " 6.3% " " 2,000 517 " 12,000 " 7.2% " " 3,000 733 " 15,000 " 8.1% " " 10,000 1,543 " 25,000 " 9.0% " " 15,000 2,893 " 40,000 " 9.9% " " 20,000 4,873 " 60,000 " 10.8% " " 30,000 8,113 " 90,000 " 11.7% " " 35,000 12,208 " 125,000 " 12.6% " " 100,000 24,808 " 225,000 " 13.5% " " 175,000 48,433 " 400,000 " 14.4% " on remainder	Exemptions and deductions from total income to arrive at "taxable income". For single status \$1,000 For married status 2,000 For each dependent child qualified for family allowance 300 For each other dependent including children not qualified for family allowance and those over 21 years attending university full time 550 For deductions re charitable donations, medical expenses, etc. see government of Canada, R.S. 1952 c. 148, sec. 27.
		investment income	½ of 1%	Exigible on investment income originating outside Canada in excess of greater of \$2,400 or total of personal exemptions.

II. Provincial Governments — Continued

TABLE 6. Ontario

Category	Statutory authority	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Amusements	Hospitals Tax Act	admission price	On admissions over 76¢ to 92¢ — 6¢ to 8¢ " " " 92¢ — 10%		Tickets up to 75¢ exempt.
Race-meetings	Race Tracks Tax Act	pari-mutuel betting pool	6%		
Motor fuel	Gasoline Tax Act	per gallon	15¢		Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	per gallon	20½¢		
Succession duties	Succession Duty Act	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate: 2¼% to 14% 6% to 17% 12½% to 35%	On individuals' share in estate: 1¼% to 15% (where share exceeds \$50,000) 2¼% 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 \$10,000. 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. Dependants — Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) in case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) in case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.

II. Provincial Governments — Continued

TABLE 6. Ontario — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	$\frac{1}{4}$ of 1%	
Security transfer	Security Transfer Tax Act	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 — $\frac{1}{4}$ of 1% of value " \$ 1 to \$ 5 — 1¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus $\frac{1}{4}$ of 1% of value in excess of \$150	
Hospital insurance	Hospital Services Commission Act	monthly premium	Single \$3.25; family \$6.50	Effective July 1, 1964
Fire insurance	Fire Marshals Act	premium income	Not in excess of 1%	Rate set by Lieutenant-Governor in Council.
Corporations	Corporations Tax Act, 1957	income paid-up capital place of business	11% $\frac{1}{4}$ 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.
Income of individuals	The Income Tax Act, 1961-62	tax otherwise payable by individual under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable under that Act of the same rate referred to in the "Rate" column. Ontario has a collection agreement whereby Canada collects taxes from Ontario residents on behalf of Ontario.
Mining operations	Mining Tax Act	net profit	6% — \$10,000 to \$1,000,000 11% — over \$1,000,000 to \$5,000,000 12% — over \$5,000,000	Applicable to net profit on the mining of ore as distinct from the profit on mining and processing operations.
Logging operations	Logging Tax Act	net profit	10% on amount in excess of \$10,000	Tax credit of one-third of tax is provided under Corporations Tax Act.
Private passenger vehicle licence	Highway Traffic Act	number of cylinders	4 cyl. — 1933 and previous years \$ 8.00 4 " or less (after 1933) 15.00 6 " 20.00 8 " or more 25.00	Expiry date Dec. 31.
		operator	\$3.00	Three year term, but amount payable in 1964 is portion of the three year fee to operator's birthday in 1965 or 1966 as prescribed by province; renewable thereafter on operator's birthday for three years.
Retail sales	Retail Sales Tax Act	retail price	3%	Exemptions include: Food products including insulin and vitamins, meals at \$1.50 and under, gasoline, diesel fuel, fuel oil, coal, coke, wood, gas, electricity, farm implements, farm supplies, agricultural products, boats and other fishing apparatus, prescription drugs and optical appliances, artificial limbs, hearing aids, dentures, railway rolling stock, children's clothing and footwear school books, religious and educational publications, classroom supplies, newspapers, subscription magazines, draft beer, long distance telephone charges sales for delivery outside the province, and sales of 20¢ and under. Buses used for urban public transportation, materials purchased by municipalities and certain bodies for the construction of buildings, etc., are exempt.

II. Provincial Governments — Continued

TABLE 7. Manitoba

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	admission price	61¢ to 64¢ — 1¢, 65¢ to 67¢ — 2¢, 68¢ to 70¢ — 3¢, 71¢ to \$1.00 — 5% over \$1.00 — 10%	Exemptions are allowed for admission prices of 60¢ or less.
		pari-mutuel betting pool	10%	
Motor fuel	Gasoline Tax Act	per gallon	14¢	Exemptions are allowed on purple fuel for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting. Partial refund on non-purple fuel for propelling aircraft, non-commercial motor boats and canoes.
	The Motive Fuel Users Act ¹	per gallon	17¢	
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial refund as set out in the Act.
Fire insurance	Fires Prevention Act	premium income	$\frac{3}{4}$ of 1%	
Insurance	The Insurance Corporations Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	net profit	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%.
	Mineral Taxation Act	assessed value of crude oil	8 mills	
Private passenger vehicle licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100" — \$9.00. For each additional 5 inches or portion thereof — \$2.50.	Reduced rates apply later in year. Expiry date Feb. 28.
		operator	\$4.00	
Income of individuals	Income Tax Act (Manitoba) 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of 18% of tax otherwise payable by individuals under that Act for taxation year 1964. This portion plus an additional 6% imposed by the Province for hospital services, is collected by the federal government for the Province. The same collection arrangement exists for the 9% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	taxable income	10%	
Tobacco	The Tobacco Tax Act	Cigarettes: per cigarette	$\frac{1}{4}$ of 1¢ per cigarette	Exempt are cigars at a retail price of 5¢ or less.
		Cigars: retail price	6¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢	
		Manufactured tobacco; $\frac{1}{2}$ oz. unit	1¢ per $\frac{1}{2}$ oz.	

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

II. Provincial Governments — Continued

TABLE 8. Saskatchewan

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Education and Health Tax Act	retail price rent of tangible personal property	5% 5%	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	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	per gallon "	Gasoline 14¢ Diesel fuel 17¢	Exemptions are allowed for farm services, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, coal mining equipment.
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single — \$6.00 Family — \$12.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single — \$20.00 Family — \$40.00	
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	premium income	2%	Exemption for marine insurance and annuity contracts.
Minerals	Mineral Taxation Act	Flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre 8 mills	Assessed value of minerals is based on value of production for the year previous.
Private passenger vehicle licence	Vehicles Act	wheel base operator	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00 \$1.00	Expiry date March 31.
Income of individuals	Income Tax Act, 1961	tax otherwise payable by individual under the Income Tax Act (Canada)	24%	The Federal Act provides for abatement of 18% of tax otherwise payable by individuals under that Act for taxation year 1964. This portion plus an additional 6% imposed by the Province is collected by the federal government for the Province. The same collection arrangement exists in respect of the 9% abatement of the federal corporation income tax rates and the extra 1% tax imposed by the Province.
Income of corporation	"	taxable income	10%	

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Amusements	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon "	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Minerals	Mineral Taxation Act	assessed value of all minerals and flat rate per acre of land	Minerals — determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land — not to exceed 5¢ per acre. Minimum 25¢.	

II. Provincial Governments - Continued

TABLE 9. Alberta - Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments exemptions, etc.
Fire insurance	Fire Prevention Act	premium income	$\frac{1}{2}$ of 1%	
Insurance	The Insurance Corporations Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Private passenger vehicle licence	Vehicle and Highway Traffic Act	wheel base	Not exceeding 110" - \$10.00 Exceeding 110" but not over 120" - 15.00 " 120" - 20.00	Reductions apply later in year. Expiry date Mar. 31.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	The Alberta Income Tax Act	tax otherwise payable by individual under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	

TABLE 10. British Columbia

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Services Tax Act	retail price	5%	Exemptions are allowed for foodstuffs, motor and heating fuels, farm machinery, and supplies, fishing apparatus, drugs, sales to Federal Government, sales for consumption outside of Province, sales less than 15¢, certain children's clothing and footwear, meals priced at \$1.00 or less, and school and religious books. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race-meetings	Pari-mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ 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.
	Coloured Gasoline Tax Act	per gallon	1¢	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.
	Motive-fuel Use Tax Act (operative from July 15, 1959)	per gallon	15¢	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). Rebate of 14¢ per gallon when used off public highways.
Fuel oil	Fuel Oil Tax Act	per gallon	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	premium income	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Tax Act	net income	10% on income derived from mining operations in excess of \$25,000	Exempt new mines from tax for first three years of production.
Logging operations	Logging Tax Act	net income	10% on income derived from logging operations in excess of \$25,000	

II. Provincial Governments — Continued
TABLE 10. British Columbia — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Private passenger vehicle licence	Motor Vehicle Act	net weight	1,500 lbs. or less — \$10.80	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00.
			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	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act, 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	18%	The Federal Act provides for abatement of the tax otherwise payable by individuals under that Act of the same rate referred to in "Rate" column, and for an abatement of normal corporate income tax of 9% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	9%	
Succession duties (effective April 1, 1964)	Succession Duty Act	Relationship:	On individuals share of net value of estate	Exemptions:
		(1) Direct Line	3% to 36%	Direct Line—outright collective exemption to surviving spouse and children (any age) \$60,000; outright collective exemption to orphan children (any age) \$50,000; other direct line aggregate value of property less than \$50,000.
		(2) Collateral Line	8% to 38%	Collateral Line—aggregate value of property less than \$25,000, unless share of individual exceeds \$10,000.
		(3) Strangers	13 3/4% to 40%	Strangers—aggregate value of property less than \$10,000.

TABLE 11. Yukon Territory

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer	10¢	
		on each bottle of wine	10¢	
		on each flask of spirits	10¢	
		on each bottle of spirits	25¢	
Amusement	Amusement Tax Ordinance	price on admission	10%	
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas, casing head, or natural gasoline, benzol, benzene, naphtha, coal, coal tar, oil shales, kerosene, gas, oil and any combination of any such products. Exemptions—No tax is payable in respect of fuel oil that is used or to be used in stationary generators of electricity, to propel an aircraft, for heating, for mining explorations and preliminary development of an ore body, in the extraction of ore from a mine or the processing or concentrating of such ore, for placer mining as defined in the Yukon Placer Mining Act, for lubricating, for laying or sprinkling on roads or streets or as cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	wheel base	100" or less — \$12.00 101" to 120" — 15.00 121" & over — 20.00	Reduced rates apply later in the year.
		operator	\$2.00	

II. Provincial Governments — Concluded

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	6¢	For aviation purposes — 1½¢
Fuel oil and diesel oil	Fuel Oil Tax Ordinance	per gallon	3¢	For aviation purposes — 1½¢
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$10.00 MacKenzie District, \$2.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 3% (b) On the excess above \$1,000,000 up to \$5,000,000 5% (c) On the excess above \$5,000,000 to \$10,000,000 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%.	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs. No royalty required for 36 months subsequent to commencement of production.

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 — 2% on fuel oil sales Amusement tax — 10% of admission price
Prince Edward Island*						
Charlottetown, city	20 mills	...	20 mills	Auto licences — \$25 per car	Real property — 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 22.5 mills Property of a business character 50.0 mills	...	50.0 mills	Occupancy tax 22.5 mills	Real property — Real value Business — 50% of real value Occupancy — 25% of real value if occupancy is for any purpose other than residential or business	Poll tax — All male and female residents over 21 years who are not otherwise assessed and are employed for six months or more and are earning \$1,500 or more per year pay \$20 per year.
Dartmouth, city	33.7 mills	33.7 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-property owners over 21 years earning in excess of \$1,000 per year pay \$30 per year

See page 29 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*						
Sydney, city	40.5 mills	40.5 mills	40.5 mills	...	Real property - Real value Personal property - Real value Business - Real value	Poll tax - All male and female residents 21 to 60 years if unassessed and earning \$1,000 or more per year pay as follows: Males - \$20 per year Females - \$15 per year If they are assessed the rates are \$6, \$12 or \$16 according to assessment.
Amherst, town	35 mills	35 mills	...	...	Real property - 80% of real value Personal property - 15% of assessed value of real estate occupied.	Poll tax - All male and female residents 21 to 60 years pay as follows: Ratepayers - \$2 to \$18 per year Non-ratepayers - \$20 per year
Glace Bay, town	121 mills	121 mills	...	...	Real property - 25.7% of real value Personal property - Real value	Poll tax - All males and females over 21 years: Male non-ratepayers - \$25 per year Female non-ratepayers - \$10 per year Male ratepayers - \$2 per year
Truro, town	30 mills	30 mills	30 mills	...	Real property - Real value Personal property - 20% of real value Business - Stock-in-trade	Poll tax - All residents 21 to 60 years who are non-property owners and earn in excess of \$1,000 per year pay \$25 per year.
New Brunswick*						
Saint John Metropolitan Area:						
Saint John, city	61 mills	61 mills	61 mills	...	Real property - Real value (re-assessed for 1964) Personal property - Real value Business - Various %'s of assessed value of premises occupied	Poll tax - \$35 per year for all persons 21 to 65 years except unemployed females.
Lancaster, city	56.2 to 70.6 mills		...	...	Real property - Real value Personal property - Cars and trucks 60% of real value Personal property - Other 75% of real value	Poll tax - All employed persons 21 to 60 years, \$15.90 to \$27.35.
Campbellton, city	39 mills	39 mills	...	...	Real property - Real value Personal property - 40% of real value	Poll tax - All residents 21 to 60 years pay as follows: Property owners: Male - \$20 per year Female - \$20 per year Non-property owners: Male - \$40 per year Female - \$30 per year
Edmundston, city	48.4 mills	48.4 mills	...	...	Real property - 50% of real value Personal property - 50% of real value	Poll tax - All persons 21 to 60 years other than unemployed females pay \$10 per year.
Moncton, city	22 mills	...	22 mills	Motor vehicles - \$10 to \$150	Real property - Real value (re-assessed for 1964) Business - Rental value Motor vehicle - Flat rate as to type and size of vehicle	Poll tax - All males 21 to 65 years pay \$25 per year. Also, all females and students 21 to 65 years earning in excess of \$800 per year pay \$25 per year.

See page 29 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 and amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area:						
Montreal, city ² (May 1, 1964 to April 30, 1965)	Catholic 24.2 mills Protestant and Jewish 23.7 mills neutral 31.7 mills	General rate 11.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax— General rate 6.25% of annual rental value, ³	Real property—Real value Business — Rental value		...
Jacques Cartier, city	Catholic 27 mills Protestant 27 mills	60 mills	Water rate— residential \$30 per year; also metered Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property— Rental value		...
Lachine city (1963 rates)	Catholic (Lachine) 19.5 mills Catholic (St. Sacrement) 18.5 mills Protestant 19.5 mills neutral 26 mills	8½%	Water tax— residential rate 8% commercial rate 7% Personal property tax— same rates as for real property	Real property — Real value Business — Rental value Water — Rental value Personal property— Real value of machinery	These taxes are levied by province and shared with municipalities.	...
LaSalle, city	Catholic 22.8 mills Protestant 20 mills neutral 26.5 mills	8½% also special taxes on different businesses	Water rate— \$3 per 1,000 cubic feet, \$25 per year maximum rate	Real property—Real value (re-assessed for 1964) Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established	For detail see provincial section	...
Montreal North, city	Catholic 10 mills Protestant 10 mills neutral 16.5 mills	4%	Water tax— residential rate 5.5% commercial and industrial 2%	Real property—Real value Business — Rental value Water — Rental value		...
Outremont, city	Catholic St. Viateur parish 25.1 mills Ste. Madeleine parish 29.6 mills Protestant 27.1 mills neutral 33.6 mills	1% on manufacturers and wholesalers, 7½% on retailers	..	Real property—Real value Business — Assessed valuation of real property for manufacturers and wholesalers rental value for retailers and others		...
Pointe Claire, city	Catholic 10 mills Protestant 10 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property—Real value Business — Rental value		...

See page 29 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 and amusement	Poll
	Real property	Business	Other			
Quebec — Continued						
Montreal Metropolitan Area—Concluded:						
St. Laurent, city	Catholic 21.4 mills Protestant 19.4 mills neutral 25.9 mills	8%	Water metered at different rates with a minimum of .45¢ per 1,000 gallons	Real property — 75% of real value Business — Rental value		...
St. Michel, city	Catholic 19.9 mills Protestant 19.9 mills neutral 26.4 mills	5%	Water rate — 5% for industry and 9% for residential	Real property — Real value Business — Rental value Water — Rental value		...
Verdun, city	Catholic 27.2 mills Protestant 19.7 mills neutral 26.2 mills	11%	Water rate — 7% Garbage rate — 7%	Real property — 75% of real value Business — 75% of rental value Water — 75% of rental value Garbage — Real value	These taxes are levied	...
Westmount, city	Catholic 27.65 mills Protestant 28.65 mills neutral 35.15 mills	8½%	Water rate — 6.38%	Real property — Real value Business — Rental value Water — Rental value	by province and shared with	...
Mount Royal, town	Catholic 29.5 mills Protestant 34.5 mills neutral 41 mills	8½%	..	Real property — Real value Business — Rental value	municipalities. For detail see provincial section	...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1964 to April 30, 1965)	Catholic 31.6 mills Protestant 25.1 mills neutral 37.1 mills (Includes special rate of 1 mill)	18%	Water rate — 72¢ per \$100 Garbage rate — \$12 per year	Real property — 75% to 80% of real value Business — Rental value Water — Rental value		...
Levis, city (May 1, 1964 to April 30, 1965)	16.3 mills	...	Water rate — \$25 per dwelling also a rate of 35¢ per \$100	Real property — Real value Business — Rental value Water — Rental value		...
Sillery, city (1963 rates)	17.6 mills	17.5 mills	..	Real property — 60% of real value Business — 60% of real value		...

See page 29 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 and amusement	Poll
	Real property	Business	Other			
Quebec—Concluded						
Chicoutimi, city	Catholic Protestant and neutral 62.8 mills (includes 16 mills on land values only)	Licences and 6 mills	Personal property tax 46.8 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—40% of real value of machinery and equip- ment		..
Granby, city	Catholic 38.8 mills Protestant 33.0 mills neutral 38.8 mills	6%	water rate— 6%	Real property—60% of real value Business — Rental value Water — Rental value		All males 21 to 65 years pay \$5 per year
Hull, city (May 1, 1964 to April 30, 1965)	14.35 mills ^a	Business 5% Industrial 2½%	Water rate— 2.65 mills	Land — 80% of real value (re-as- sessed for 1964-1965) Buildings, etc.—80% of real value Business — Rental value Water — 80% of real value		...
Jonquiere, city	50 mills	Licences also ⅓ of 1%	..	Real property—40% of real value Business — Real value of stock-in-trade	These taxes are levied by province and shared with municipalities.	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Rouyn, city	Catholic 38.4 mills Protestant 25.0 mills	Licences	Water metered	Real property—75% of real value		...
St. Hyacinthe, city	Catholic 25 mills Protestant 20 mills	4%	Water rate 6% or 4 mills for single dwellings Sewer rates 1% annual rental value for each tenant	Real property—Real value Business — Rental value Water — Rental value Water — Real value	For detail see provincial section	...
St. Jerome, city	Catholic and Protestant 29.9 mills	..	Water rate— owner \$24 plus 5 mills on real value tenants \$24 plus 3 mills on real value	Real property—80% of real value		...
Salaberry-de-Valleyfield, city	Catholic 45.7 mills Protestant 42.0 mills neutral two rates 45.7 and 42.0 mills	4%	Water rate— 7% to 12%	Real property—Real value Business — Rental value Water — Rental value		...
Sherbrooke, city	Catholic 32.6 mills Protestant 28.5 mills neutral 32.6 mills	70 mills	Rental tax— 50 mills Water metered	Real property—75% of real value Business — 75% of real value Rental tax — Rental value		\$5 on individuals not otherwise assessed also \$20 per year for professionals

See page 29 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*				
Toronto Metropolitan Area:				
Toronto, city	Public school 69.10 mills Separate school 69.10 mills	Public school 76.55 mills Separate school 76.55 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Forest Hill, village	Public school 57.9 mills Separate school 58.82 mills	Public school 65.32 mills Separate school 66.33 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Leaside, town	Public school 51.37 mills Separate school 53.37 mills	Public school 58.10 mills Separate school 60.31 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Long Branch, village	Public school 60.00 mills Separate school 62.82 mills	Public school 66.34 mills Separate school 69.47 mills	Real property—Real value Business—Floor space occupied	...
Mimico, town	Public school 57 mills Separate school 57 mills	Public school 63.58 mills Separate school 63.58 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
New Toronto, town	Public school 54.81 mills Separate school 58.05 mills	Public school 60.09 mills Separate school 63.69 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Swansea, village	Public school 54.95 mills Separate school 58.20 mills	Public school 61.27 mills Separate school 64.87 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Weston, town	Public school 59.70 mills Separate school 64.11 mills	Public school 66.41 mills Separate school 71.30 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 55.92 mills Separate school 58.49 mills	Public school 63.46 mills Separate school 66.31 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 68.88 mills Separate school 70.04 mills	Public school 77.08 mills Separate school 76.36 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
York, twp.	Public school 65.06 mills Separate school 64.25 mills	Public school 72.24 mills Separate school 71.34 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
York East, twp.	Public school 64.03 mills Separate school 63.94 mills	Public school 70.96 mills Separate school 70.84 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
York North, twp.	Public School 60.78 mills Separate school 59.37 mills	Public school 69.53 mills Separate school 67.95 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 63.84 mills Separate school 63.84 mills	Public school 70.78 mills Separate school 70.78 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Burlington, town ^a	Public school 65 mills Separate school 65 mills	Public school 70.9 mills Separate school 70.9 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 66.5 mills Separate school 69.2 mills	Public school 73.1 mills Separate school 76.1 mills	Real property—Real value Business—Various %'s of real value for different businesses	...
Westminster, twp.	Public school 52.3 mills Separate school 62.6 mills	Public school 58.5 mills Separate school 73.9 mills	Real property—Real value Business—Various %'s of real value for different businesses	...

See page 29 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*—Continued				
Ottawa Metropolitan Area: Ottawa, city	Public school 50.85 mills Separate school 57.33 mills	Public school 57.11 mills Separate school 64.31 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 56.46 mills Separate school 58.55 mills Separate school 61.70 mills	Public school 62.72 mills Separate school 65.05 mills Separate school 68.55 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area: Windsor, city	Public school 34.47 mills Separate school 35.14 mills	Public school 38.38 mills Separate school 39.12 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Riverside, town (1963 rates)	Public school 67 mills Separate school 67 mills	Public school 73 mills Separate school 73 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Barrie, city (1963 rates)	Public school 83.53 mills Separate school 83.53 mills	Public school 92.62 mills Separate school 92.62 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 30.7 mills Separate school 30.7 mills	Public school 34.3 mills Separate school 34.3 mills	Real property—Real value (re-assessed for 1964) Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 57.7 mills Separate school 57.7 mills	Public school 63.3 mills Separate school 63.3 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, city	Public school 84 mills Separate school 84 mills	Public school 94 mills Separate school 94 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Chatham, city	Public school 69 mills Separate school 69 mills	Public school 77 mills Separate school 77 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Cornwall, city	Public school 72.77 mills Separate school 72.77 mills	Public school 81.53 mills Separate school 81.53 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Port William, city	Public school 78.25 mills Separate school 78.25 mills	Public school 86.25 mills Separate school 86.25 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Galt, city	Public school 67.67 mills Separate school 67.67 mills	Public school 74.77 mills Separate school 74.77 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax—All males 20 to 60 years not otherwise assessed pay \$10 per year
Guelph, city	Public school 98.8 mills Separate school 98.8 mills	Public school 109.6 mills Separate school 109.6 mills	Real property—Real value Business — Various %'s of real value for different businesses	Poll tax—All males 18 to 60 years not otherwise assessed pay \$10 per year
Kingston, city*	Public school 82.2 mills Separate school 82.2 mills	Public school 91 mills Separate school 91 mills	Real property—Real value Business — Various %'s of real value for different businesses	...

See page 29 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				
Kitchener, city	Public school 55.90 mills Separate school 57.69 mills	Public school 61.97 mills Separate school 63.95 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city	Public school 65.80 mills Separate school 65.80 mills	Public school 72.96 mills Separate school 72.96 mills	Real property — Real value (re-assessed for 1964) Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 62.6 mills Separate school 69.5 mills	Public school 69.45 mills Separate school 77.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 38.6 mills Separate school 38.6 mills	Public school 43.03 mills Separate school 43.03 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 30.72 mills Separate school 30.72 mills	Public school 34.19 mills Separate school 34.19 mills	Real property — Real value (re-assessed for 1964) Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 71.24 mills Separate school 72.74 mills	Public school 78.42 mills Separate school 80.08 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 70.5 mills Separate school 73.0 mills	Public school 77.5 mills Separate school 80.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 71.59 mills Separate school 71.59 mills	Public school 79.12 mills Separate school 79.12 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 38.14 mills Separate school 39.52 mills	Public school 42.07 mills Separate school 43.60 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males over 21 years not otherwise assessed pay \$10 per year
Sault Ste. Marie, city	Public school 35.10 mills Separate school 37.71 mills	Public school 38.47 mills Separate school 41.37 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
Stratford, city	Public school 88.4 mills Separate school 88.4 mills	Public school 98.9 mills Separate school 98.9 mills (business rates are 3.5 mills less)	Real property — Real value and/or rental value Business — Various %'s of real value and/or rental value for different businesses	Poll tax — All single males 21 to 60 years not otherwise assessed pay \$10 per year
Sudbury, city	Public school 73.41 mills Separate school 73.41 mills	Public school 80.63 mills Separate school 80.63 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males not otherwise assessed pay \$10 per year
Weiland, city	Public school 60.5 mills Separate school 60.5 mills	Public school 67.7 mills Separate school 67.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 68.6 mills Separate school 68.6 mills	Public school 76.1 mills Separate school 76.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 71 mills Separate school 71 mills	Public school 79 mills Separate school 79 mills	Real property — Real value and/or rental value Business — Various %'s of real value for different businesses	...

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		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city	54 mills	54 mills	6% to 20%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax— 5% of commercial and 2½% of domestic bills
East Kildonan, city	65.5 mills	64.8 mills	5% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface school district 62.63 mills Norwood school district 59.90 mills	St. Boniface school district 62.63 mills Norwood school district 59.90 mills	6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Rental value Business — Rental value	...
St. James, city	38.54 mills	38.54 mills	4% to 10%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	Water and sewer frontage charge of 15¢ per front foot
St. Vital, city	53.2 mills	53.2 mills	7%	Land — Real value (re-assessed for 1964) Buildings, etc. — Real value (re-assessed for 1964) Personal property — Real value Business — Rental value	...
Transcona, city	School district No. 39 58.83 mills School district No. 1569 52.18 mills	School district No. 39 58.83 mills School district No. 1569 52.18 mills	7½%	Land — Real value (re-assessed for 1964) Buildings, etc. — 50% to 65% of real value (re-assessed for 1964) Personal property — 40% of real value Business — Rental value	...
West Kildonan, city	58 mills	58 mills	Various rates maximum 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Fort Garry, suburban municipality	52.52 mills	52.52 mills	5% to 10%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value	...
Brandon, city	65.5 mills	65.5 mills	9%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of rental value	...
Ellin Flon, town (1963 rates)	65 mills	...	12% and 13½%	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 94.5 mills Separate school 94.5 mills	94.5 mills	Land — Real value Buildings, etc. — 45% of real value Business — 75% of area of premises occupied at varying rates for different businesses	Amusement tax — 5% of admis- sion price
North Battleford, city (1963 rates)	Public school 86 mills Separate school 86 mills	86 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 5% of gross gate receipts including ad- vance sales
Regina, city	Public school 83.5 mills Separate school 83.5 mills	83.5 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — 6% up to \$1 and 10% of admission price over \$1

see page 29 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	Business		
Saskatchewan*—Concluded				
Saskatoon, city	Public school 65.25 mills Separate School 65.25 mills	65.25 mills	Land — Real value Buildings, etc. — 45% of real value Business — Area of premises occupied at varying rates for different businesses	Amusement tax — Graduated rates on admission price 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
Swift Current, city	Public school 60 mills Separate school 60 mills	60 mills	Land — Real value Buildings, etc. — 60% of real value (re-assessed for 1964) Business — Area of premises occupied at varying rates for different businesses (re-assessed for 1964)	...
Yorkton, city	Public school 70 mills Separate school 70 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 62.25 mills Separate School 62.25 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 47.25 mills Separate school 47.25 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 62 mills Separate school 62 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 48 mills Separate school 48 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 34 mills Separate school 34 mills	5%, 6% and 8%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	Sewer frontage charge of 10¢ per front foot
Red Deer, city	Public school 53 mills Separate school 53 mills	Commercial 8 mills Industrial 3 mills	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	62.6 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	49.22 mills	9%	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	62.67 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	Sewer frontage charge of 20¢ per front foot
Burnaby, district	52.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Coquitlam, district	49.4 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	64.855 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	50.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	50.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	47.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

III. Selected Municipal Governments - Concluded

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		
British Columbia* - Concluded				
Victoria Metropolitan Area:				
Victoria, city	57.9 mills	6¼%	Land — Real value Buildings, etc. — 50% of real value Business — Rental value	...
Esquimalt, district	44 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	46.5 mills	...	Land — Real value (partial re-assessment for 1964) Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 48.29 mills School district No. 63 49.14 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Dawson Creek, city	53.04 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kamloops, city	61 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kelowna, city	48 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Nanaimo, city	93.1 mills	...	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes	...
Penticton, city	51.45 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	77.1 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	62.41 mills	5%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	76.8 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Vernon, city	54.7 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Yukon Territory				
Dawson, city	55 mills	Licences	Land — Real value Buildings, etc. — 65% of real value	...
Whitehorse, city (1963 rates)	39.79 mills	22 mills	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — Real value for school purposes Business — Real value	...
Northwest Territories				
Hay River, town (1963 rates)	32 mills	12 mills	Real property — Real value Business — Real value	..
Yellowknife, town	Public school 59 mills Separate school 59 mills	Public school 29.5 mills Separate school 29.5 mills	Land — 66¾% of real value Buildings, etc. — 66¾% of real value Business — 66¾% of real value	Poll tax — Each person 21 years or over who is not a property owner and has been employed for 3 months pays \$10 per year

¹ St. John's has a 2% tax on fire insurance premiums and a tax of \$1.00 per main line telephone.

² Montreal has a telephone tax of 25¢ for each line and 10¢ additional for each extension set.

³ Rates for hotels, inns and restaurants are 12.5%. There are a few special rates and if water is metered the minimum charge is the general rate.

⁴ This is the municipal rate only the school rate will not be available until October, 1964. Total 1963, rates were, Catholic 55.7 mills and Protestant 53.7 mills.

⁵ Rural rates are 9.8 mills less than the rates quoted.

⁶ Business rates are 2.8 mills less than the rates quoted.

* Water charges, additional to tax rates, are billed to consumers.

** Metropolitan municipality. See introduction.

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