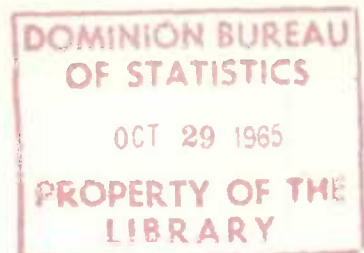


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PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1965

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PRINCIPAL TAXES AND RATES

1965

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 1965 unless otherwise noted.

1. Government of Canada

The Budget for the 1965-66 fiscal year was presented on April 26, 1965. This report incorporates the proposals made in the Budget; the proposed tax changes will not become law until passed by Parliament.

A bilateral agreement between Canada and the United States was signed with effect on January 1, 1965 to abolish tariffs between the two countries on automotive parts imported by motor vehicle manufacturers for use in the manufacture of new motor vehicles and on motor vehicles imported by motor vehicle manufacturers for resale.

A reduction of federal personal income tax amounting to 10% of "basic" tax (max. \$600) will become effective on July 1, 1965. "Basic" tax, a concept outlined in section 33 of the Federal Income Tax Act, can be summarily defined as income tax liability at full federal rates (exclusive of old age security tax) after the dividend tax credit but before the abatement to provide room for provincial taxes and before any credit for foreign taxes. The reduction will be a deduction from basic tax and will not alter "basic" tax itself nor the graduated rates of income tax. Thus the change entails no revenue reduction for the Provinces. As the tax reduction is scheduled to become effective on July 1, 1965, it will amount to 5% of "basic" tax (max. \$300) in 1965.

For 1965 and subsequent years, a taxpayer will be able to claim a deduction for supporting a wholly-dependent nephew or niece. The amount deductible will be \$300 if the nephew or niece is eligible for family allowance and otherwise \$550.

For 1965 and subsequent years a taxpayer will be able to deduct up to \$550 for amounts spent for the support of his dependent uncle or aunt.

For 1965 and subsequent years a taxpayer will be allowed to deduct trade or professional association membership dues in addition to the \$100 standard deduction.

The period during which manufacturing and processing businesses having a degree of Canadian ownership may make expenditures on machinery and

equipment that is eligible for the accelerated straight line depreciation rate of 50% will be extended from June 13, 1965 to December 31, 1966.

The provision to encourage research in Canada under which companies may deduct 150% of amounts spent on increased scientific research, which is due to expire in 1966, will be replaced by another incentive under which a grant or credit against tax will be made available. This grant or credit will be equal to 25% of the amount by which current research expenditures exceed those in a base period and equal to 25% of capital expenditures for research without any reference to a base period.

Capital expenditures incurred by businesses during the period April 26, 1965 to December 31, 1966 primarily for the purpose of preventing water pollution may be written-off for income tax purposes at a special rate of 50%.

Grain storage facilities constructed during the period May 1, 1965 to December 31, 1966 will be eligible for accelerated capital cost allowances which will permit the amortization of their entire cost in a four year period.

No changes will be made in sales, excise or estate tax legislation. Certain technical changes in customs legislation will take place.

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 1962-67 Federal-Provincial Fiscal Arrangements (see the Federal-Provincial Fiscal Arrangements section of this commentary) the federal government in 1965 will receive 79% of the "basic" personal income tax (income tax computed at full federal rates exclusive of old age security tax) of individuals who reside or earn income in provinces other than Quebec and

56% of the corresponding liability of those who reside or earn income in Quebec. The higher federal abatement for Quebec is to compensate that province for the federal financial assistance foregone in "opting out" of certain programmes. Because of the tax reduction introduced by the 1965 Budget, however, the federal share of "basic" personal income tax in 1965 will be further reduced to approximately 74% in all provinces other than Quebec and to about 51% in Quebec. In 1965 the federal government will also abate its normal rates of corporation income tax by 9 percentage points for taxable profits earned in provinces other than Quebec and by 10 percentage points for taxable profits earned in Quebec. The additional 1 percentage point abatement in Quebec is to allow that province to raise revenue with which to pay grants to universities. Such grants in other provinces are paid by the federal government through the Canadian Universities Foundation. The partial federal withdrawals from the income tax fields recognized by the 1962-67 Federal-Provincial Fiscal Arrangements are intended to provide room to the Provinces to impose their own corresponding levies. All provinces take advantage of this situation to the full measure of the recognized federal abatement. In four provinces, the provincial levies exceed the federal abatement.

(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 1965-66 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 1965. The proposed tax changes have been included in this report but will not become law until passed by the provincial legislatures.

In Quebec the tax on gasoline and diesel fuel was increased 1¢ per gallon; the amusement tax is now 10% of the admission price with total proceeds turned over to the municipality; the tax on tobacco was increased; the general sales tax was made applicable to hotel, motel and resort rooms, and to long distance telephone calls, telegrams and telecommunications; the tax on meals was increased to 6% on meals costing over \$1.25, and is applicable to alcoholic beverages consumed in the licenced premises where the meals are served. Increased rates of taxes on personal income have been established in line with the increased rebate of 44% of the federal tax to individual taxpayers in the Province.

In Ontario the Tobacco Tax Act, 1965, provides for a new tax on the retail price of tobacco products, which will then be exempt from the retail sales tax.

In Manitoba, the gasoline tax was increased from 14¢ to 17¢ per gallon, and on other motive fuels from 17¢ to 20¢ per gallon. Under the Motive Fuel Tax Act special sur-taxes have been established for certain fuels as noted. The rate of tax on net profit of mining operations ranges from 6% to 11% instead of the former basic rate of 8%. Private passenger vehicle drivers licences were increased; increased rates are now in effect on tobacco products.

In Saskatchewan the rates for medical care insurance and hospital insurance were increased; the general sales tax was reduced from 5% to 4% except on sales of liquor and beer; special taxes on the sale of tobacco products are exigible under new legislation.

In the Northwest Territories the tax on gasoline was increased to 7½¢ per gallon and on fuel oil and diesel fuel to 3½¢ per gallon.

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.

For details of the arrangements between the federal government and the provinces with respect to abatements of personal and corporate income taxes see Section I (a) of this commentary.

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.

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.

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 Quebec, New Brunswick, Manitoba and Saskatchewan, 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.

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 1965 the municipal coverage is approximately the same as for 1964. 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 1965 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 54.67 mills on each dollar of taxable assessment, or \$54.67 per thousand dollars.

Legislation in some provinces provides a certain measure of relief to municipal taxpayers.

In Ontario, an unconditional per capita grant payable yearly by the Province to municipalities is applied solely for the benefit of residential and farm properties. This results in two general tax rates in each municipality, one levied on commercial property, and one on residential and farm properties.

In British Columbia, the Provincial Homeowner Grant Act provides for payment to municipalities on a prescribed basis, of amounts, up to \$100 per residence, to be applied against the current year taxes levied on eligible residences.

In Manitoba, provincial legislation provides a school tax rebate for municipal ratepayers commencing with their property taxes for 1965. The rebate is to be the lesser of \$50.00 or 50% of the yearly school tax.

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 3, 1965.

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 including nephew or niece under 16 years of age 300</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 and uncles or aunts) 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, union or professional association membership dues, and medical expenses, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>The "basic" income tax liability of an individual who is a resident of a province other than Quebec is abated by 21%; that of an individual resident in Quebec is abated by 44%. In addition a further abatement of 5% (max. \$300.) is provided as a tax reduction by the federal government to the residents of all provinces.¹</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%)² 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>	Corporations are allowed a tax credit equal to 9% of their taxable earnings earned in any province except Quebec. ³ This credit is 10% in the Province of Quebec. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.
Income of non-residents		Withholding tax on interest, dividends, management fees, rents and royalties paid to a non-resident.	10% on dividends paid to non-residents by corporations having a degree of Canadian ownership (25% of voting equity stock). 15% in all other instances.	<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.	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.

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.	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,000 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death. Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child — \$60,000; (b) a deceased person other than one described in (a) — \$40,000; (c) each dependent child of a deceased person described in (a) — \$10,000; (d) each dependent child of a deceased person not survived by a spouse — \$15,000. A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.
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%	Property whose aggregate value does not exceed \$5,000 is not taxable. ¹ Main exemptions and deductions: 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.
Imported goods	Customs Tariff	Mainly ad valorem ² with some specific rates.	Three main sets of rates: British preferential (lowest) Most — favoured — nation — under special agreements with various countries General — apply to all other imports	Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.
General Sales	Excise Tax Act	Manufacturer's selling price or duty paid value of imports — ad valorem. ⁴	11% (Including Old Age Security Tax of 3%)	Exemptions include: Materials consumed or expended directly in process of manufacture or production, certain goods used in commercial fisheries, and equipment and machinery used in farming, food stuffs and heating 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, materials used in the construction of schools, universities and public libraries.
Sales of special goods³	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		"	10%	
Playing cards		per pack	20¢	
Tobacco and smoker's accessories: ⁵				
Cigarettes		per 5	2½¢	
Cigars		ad valorem	15%	
Matches		"	10%	
Lighters		per unit	Greater of 10¢ or 10% ad valorem	
Cigarette holders, pipes, 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		"	50¢	
Champagne and sparkling wines.		"	\$2.50	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production.

See footnotes at end of table.

I. Government of Canada — Concluded

Category	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 and life, personal accident or sickness insurance.
Tobacco ¹ — 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		"	\$5.00	
Cigars		"	\$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.		"	\$1.50	
Approved chemical compositions		"	15¢	
Spirits sold to druggists and used in preparation of prescriptions		"	\$1.50	
Imported spirits taken into bonded manufactory, in addition to other duties		"	30¢	
Canadian brandy		"	\$11.00	
Beer		"	38¢	

¹ See commentary, page 3 for further information.

² See commentary, page 3, Section I (a), 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	"	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)	21%	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	10%	The track is allowed 5¼% as a special concession.
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	¼ 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. — \$18.00; 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, commercial 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)	21%	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	"	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.
Spirituous liquors	"	"	5%	
General sales	"	"	5%—purchases over 15¢	
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	21%	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) 3¼% on first \$400,000 4% in excess of \$400,000	
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	"	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)	21%	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, foodstuffs, 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. Effective May 1, 1965, applicable to hotel, motel and resort rooms; also long distance telephone calls, telegrams and telecommunications.
Amusements	Amusement Tax Act	admission price	10%	Proceeds are turned over to the municipality.
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 16¢ Diesel fuel 22¢	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	6¢ per package of 25 cigarettes 12% 12%	No tax on leaf tobacco
Meals	Hospital Duty Act	levied on meals costing over \$1.25 and on alcoholic beverages	6%	

¹ Quebec Liquor Board 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 does not exceed \$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.
Property 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 $\frac{1}{10}$ of 1% per share " \$ 1 to \$ 5 $\frac{1}{4}$ ¢ " " " 5 " 25 1¢ " " " 25 " 50 2¢ " " " 50 " 75 3¢ " " " 75 " 150 4¢ " " " over \$150 4¢ " " plus $\frac{1}{10}$ 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% $\frac{1}{10}$ 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. The other two-thirds may be deducted from federal income tax according to the provisions of the federal Income 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	4.8% on first \$1,000 of taxable income \$ 48 on \$ 1,000 plus 6.2% on next \$ 1,000 110 " 2,000 " 7.5% " " 1,000 185 " 3,000 " 8.4% " " 1,000 269 " 4,000 " 9.7% " " 2,000 463 " 6,000 " 11.4% " " 2,000 691 " 8,000 " 13.2% " " 2,000 955 " 10,000 " 15.4% " " 2,000 1,363 " 12,000 " 17.6% " " 3,000 1,791 " 15,000 " 19.8% " " 10,000 3,771 " 25,000 " 22.0% " " 15,000 7,071 " 40,000 " 24.2% " " 20,000 11,911 " 60,000 " 26.4% " " 30,000 19,831 " 90,000 " 28.6% " " 35,000 29,841 " 125,000 " 30.8% " " 100,000 60,641 " 225,000 " 33.0% " " 175,000 118,391 " 400,000 " 35.2% 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 dependant 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	$\frac{1}{2}$ of 1%	Exigible on investment income originating outside Canada in excess of greater of \$2,500 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 75¢ 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.
Motor fuel	Motor Vehicle Fuel Tax Act	"	20½¢	
Succession duties	Succession Duty Act	Relationship:	On estate: On individuals' share in estate:	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.
		(1) Direct line	2½% to 14%	
		(2) Collateral line	6% to 17%	
		(3) Strangers	12½% to 35%	

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 — $\frac{1}{10}$ of 1% of value " \$1 to \$5 — $\frac{1}{2}$ ¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus $\frac{1}{10}$ 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% $\frac{1}{20}$ 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. The federal Act provides for an abatement of 9% on substantially the same income as is taxed by this Act. *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)	21%	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	"	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.
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, tobacco, 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.
Tobacco	Tobacco Tax Act, 1965	retail price	$\frac{1}{20}$ of 1¢ per cigarette, $\frac{1}{2}$ of 1¢ for every 5¢ (or part thereof) of retail price of cigars, 1¢ per oz. on other tobacco	

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	Clear — 17¢ Aircraft — 2¢	Exemptions are allowed on purple fuel for the operation of agricultural machinery, operation of fire apparatus in municipalities, trapping, fishing and prospecting.
	The Motive Fuel Tax Act ¹	"	20¢ Special Rates Bunker — ½¢ Propane — 1¢ Colored — 1¢	Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery; partial refunds as set out in the Act.
Electricity, telephone, natural gas, coal, steam heat	The Revenue Act, 1964 Part I	purchase price	5%	
Hospital insurance	Hospital Services Insurance Act	monthly premium	Single \$2.00; family \$4.00	
Fire insurance	Fires Prevention Act	premium income	¾ of 1%	
Insurance	The Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	net profit	8% — 1st \$1,000,000 9% — next \$4,000,000 11% — over \$5,000,000	Tax may be reduced up to 50% in first two years after initial year
	Mineral Taxation Act	assessed value of crude oil	8 mills	In, on, or under land in a designated producing area.
Private passenger vehicle licence	Highway Traffic Act	wheel base	Wheel base not exceeding 100" — \$11.25. For each additional 5 inches or portion thereof — \$3.25.	Reduced rates apply later in year. Expiry date Feb. 28.
		driver chauffeur	\$5.00 \$7.50	Licence good for two years.
Income of individuals	Income Tax Act (Manitoba) 1962	tax otherwise payable by individual under the Income Tax Act (Canada)	26%	The Federal Act provides for abatement of 21% of tax otherwise payable by individuals under that Act for taxation year 1965. This portion plus an additional 5% 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	¾ of 1¢ per cigarette	
		Cigars: retail price	0¢ to 7¢ — 1¢ 8¢ " 12¢ — 2¢ 13¢ " 17¢ — 3¢ 18¢ " 22¢ — 4¢ 23¢ " 27¢ — 5¢ 28¢ " 32¢ — 6¢ 33¢ " 37¢ — 7¢ 38¢ " 42¢ — 8¢ 43¢ " 47¢ — 9¢ 48¢ up — 10¢	
		Manufactured tobacco: ½oz. unit	2¢ per ½ oz. unit	

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	4%	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.
		rent of tangible personal property	4%	
Tobacco	Tobacco Tax Act, 1965	Cigarettes: per cigarette	$\frac{1}{2}$ of 1¢ per cigarette	Effective April 1, 1965.
		Cigars: retail price	5¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢	
		Other tobacco	1¢ per oz. or fraction thereof	
Race-meetings	Horse Racing Regulation Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 14¢	Exemptions are allowed for farm services, including farm trucks, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, mining equipment.
		"	Diesel fuel 17¢	
Medical care insurance	Medical Care Insurance Act	annual personal or family charge	Single — \$12.00 Family — \$24.00	
Hospital insurance	Saskatchewan Hospitalization Act	annual personal or family charge	Single — \$24.00 Family — \$48.00	
Fire insurance	Fire Prevention Act	premium income	1%	
Insurance	Insurance Premium Tax Act, 1957	"	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	Assessed value of minerals is based on value of production for the year previous. Applicable only to corporations holding land in Saskatchewan.
			8 mills	
Private passenger vehicle licence	Vehicles Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not 120" — 15.00 " 120" — 20.00	Expiry date March 31.
		operator	\$1.00	
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 21% of tax otherwise payable by individuals under that Act for taxation year 1965. This portion plus an additional 3% 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%	

¹ Tax remains at 5% on sales of liquor and beer.

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¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
		"	Diesel fuel 14¢	
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	"	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.
Income of individuals	The Alberta Income Tax Act	operator tax otherwise payable by individual under the Income Tax Act (Canada)	\$5.00 21%	Licence good for 5 years. 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%	
Fur	The Game Act	per pelt	various	Rates established by regulations with a range from 2¢ to \$1.25 per pelt.
Bus mileage	Public Service Vehicles Act	mile — passenger	$\frac{2}{5}$ of 1¢ per passenger on hard surface roads $\frac{2}{45}$ of 1¢ per passenger on gravel roads	

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	Parl-mutuel Betting Tax Act	parl-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	"	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	"	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	"	$\frac{1}{2}$ ¢	
Fire insurance	Fire Marshal Act	premium income	1%	Determined by the Lieutenant-Governor in Council.
Insurance	Insurance Premiums Tax Act	"	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	"	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)	21%	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	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%	

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, naptha, 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	7½¢	For aviation purposes — 1½¢
Fuel oil and diesel oil	"	"	3½¢	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***1	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 ..
Cornerbrook, city	16 mills	...	16 mills	..	Real property — Rental value Business — Rental value	..
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	34.8 mills	34.8 mills	...	...	Real property — Real value Personal property — Real value	Poll tax — All non-property owners over 21 years earning in excess of \$1,500 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	42.0 mills	42.0 mills	42.0 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	38.2 mills	38.2 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	138 mills	138 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All males and females over 21 years: Male — \$30 per year Female — \$12 per year
Truro, town	28.8 mills	28.8 mills	28.8 mills	...	Real property — Real value (re-assessed for 1965) 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 (1964 rates)	61 mills	61 mills	61 mills	...	Real property — Real value 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	57.8 mills to 75.6 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, \$18.10 to \$26.40
Campbellton, city	38 mills	38 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	21.2 mills	...	21.2 mills	Motor vehicles — \$10 to \$150	Real property — Real value 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, 1965 to April 30, 1966)	Catholic 25.2 mills Protestant and Jewish 25.2 mills neutral 32.7	General rate 11.35% 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 rate 8% \$30 per year; also metered Personal property tax 2.5 mills	Real property — Real value Business — Rental value Personal property — Rental value		...
Lachine, city	Catholic (Lachine) 24.0 mills Catholic (St. Sacrement) 22.5 mills Protestant 20.5 mills neutral 28.5 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 25.1 mills Protestant 21 mills neutral 29 mills	8½% also special taxes on different businesses	Water rate — \$3 per 1,000 cubic feet, \$25 per year rate minimum	Real property — Real value Business — Rental value Maximum special tax \$60 for businesses where a rental value is not established		...
Montreal North, city	Catholic 22.5 mills Protestant 22.0 mills neutral 30.0 mills	4%	Water tax — 8%	Real property — Real value (re-assessed for 1965) Business — Rental value Water — Rental value		...
Outremont, city	Catholic St. Viateur parish 23.3 mills Ste. Madeleine parish 27.8 mills Protestant 26.3 mills neutral 34.3 mills	8½% manufacturers, wholesalers and 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 35 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 25.6 mills Protestant 20.4 mills neutral 28.4 mills	..	..	Real property — 75% of real value Business — Rental value		...
St. Michel, city	Catholic 22.4 mills Protestant 21.9 mills neutral 29.9 mills	5%	Water rate — 5% for industry and 8% for residential	Real property — Real value Business — Rental value Water — Rental value		...
Verdun, city	Catholic 27.2 mills Protestant 20.7 mills neutral 28.7 mills	11%	Water rate — 7% Garbage rate — 2%	Real property — 71% of real value Business — 71% of rental value Water — 71% of rental value Garbage — Real value	These taxes are levied by province and shared with municipalities.	...
Westmount, city	Catholic 27.65 mills Protestant 30.45 mills neutral 38.45 mills	10%	..	Real property — Real value Business — Rental value	For detail see provincial section	...
Mount Royal, town	Catholic 18.9 mills Protestant 19.9 mills neutral 27.9 mills	5%	Water metered at 45¢ per 1,000 gallons	Real property — Real value (re-assessed for 1965) Business — Rental value		...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1965 to April 30, 1966)	Catholic 32.5 mills Protestant 25.0 mills neutral 38.3 mills	18%	Water rate — 72¢ per \$100 Garbage rate — \$15 per year	Real property — 75 to 80% of real value Business — Rental value Water — Rental value		...
Levis, city (May 1, 1965 to April 30, 1966)	13.5 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	Catholic 24.9 mills Protestant 21.6 mills neutral 24.9 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 74.3 mills (includes 20 mills on land values only)	Licences and 6 mills	Personal property tax 54.3 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 equipment		..
Granby, city	Catholic 39.0 mills Protestant 37.8 mills neutral 39.0 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, 1965 to April 30, 1966)	Catholic 29.35 mills Protestant 23.35 mills	Business 5% Industrial 3½%	Water rate — 2.65 mills	Land — 80% of real value Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value		...
Joliette, city	Catholic 30.1 mills Protestant and neutral 22.3 mills	75 mills	Water rate — 12%	Real property — Real value Business — 60% of real value Water — 60% of real value	These taxes are levied by province and shared with municipalities.	...
Jonquière, city	52.3 mills	Licences also ½ of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade		Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Rimouski, 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 neutral 24.97 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. Jérôme, city	Catholic and Protestant 30.6 mills	3 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 Business — Real value of stock-in-trade		...
Salaberry-de-Valleyfield, city	Catholic 46.4 mills Protestant 45.0 mills neutral two rates 46.4 and 45.0 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value		...
Sherbrooke, city	Catholic 32.6 mills Protestant 29.8 mills neutral 32.6 mills	70 mills	Rental tax — 50 mills Water metered	Real property — Real value Business — 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 73.95 mills Separate school 73.95 mills	Public school 81.85 mills Separate school 81.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Forest Hill, village	Public school 60.80 mills Separate school 60.76 mills	Public school 68.43 mills Separate school 68.39 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Leaside, town	Public school 52.30 mills Separate school 55.003 mills	Public school 59.86 Separate school 62.65 mills	Real property—Real value Business — Various %'s of real value for different businesses..	...
Long Branch, village	Public school 64.20 mills Separate school 66.13 mills	Public school 70.67 mills Separate school 72.82 mills	Real property—Real value Business — Floor space occupied	...
Mimico, town	Public school 60 mills Separate school 60 mills	Public school 66.85 mills Separate school 66.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
New Toronto, town	Public school 60.80 mills Separate school 63.12 mills	Public school 66.26 mills Separate school 68.85 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Swansea, village*	Public school 57.19 mills Separate school 59.86 mills	Public school 63.76 mills Separate school 66.73 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Weston, town	Public school 62.70 mills Separate school 67.07 mills	Public school 70.20 mills Separate school 75.05 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Etobicoke, twp.	Public school 58.66 mills Separate school 61.60 mills	Public school 66.51 mills Separate school 69.78 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Scarborough, twp.	Public school 71.81 mills Separate school 73.36 mills	Public school 80.11 mills Separate school 81.83 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York, twp.	Public school 68.15 mills Separate school 68.19 mills	Public school 75.38 mills Separate school 75.41 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York East, twp.	Public school 67.40 mills Separate school 66.10 mills	Public school 75.04 mills Separate school 73.81 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
York North, twp.	Public school 65.31 mills Separate school 63.13 mills	Public school 74.50 mills Separate school 72.09 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 66.34 mills Separate school 66.34 mills	Public school 73.13 mills Separate school 73.13 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Burlington, town*	Public school 69 mills Separate school 69 mills	Public school 75.3 mills Separate school 75.3 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 87.5 mills Separate school 67.5 mills	Public school 73.8 mills Separate school 73.8 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 51.9 mills Separate school 57.0 mills	Public school 57.5 mills Separate school 64.5 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 54.67 mills Separate school 57.65 mills	Public school 61.0 mills Separate school 64.31 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 58.50 mills Separate school 63.16 mills	Public school 65.34 mills Separate school 70.52 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor Metropolitan Area:				
Windsor, city	Public school 36.68 mills Separate school 36.68 mills	Public school 40.66 mills Separate school 40.66 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Riverside, town	Public school 80.75 mills Separate school 80.75 mills	Public school 89 mills Separate school 89 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Barnie, city	Public school 84.18 mills Separate school 84.18 mills	Public school 93.54 mills Separate school 84.18 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Belleville, city	Public school 30.4 mills Separate school 30.4 mills	Public school 33.7 mills Separate school 33.7 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brantford, city	Public school 60.2 mills Separate school 60.2 mills	Public school 65.8 mills Separate school 65.8 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Brockville, city	Public school 87 mills Separate school 87 mills	Public school 97 mills Separate school 97 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Chatham, city	Public school 73 mills Separate school 73 mills	Public school 81 mills Separate school 81 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Corwall, city	Public school 86.27 mills Separate school 82.29 mills	Public school 95.66 mills Separate school 91.23 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Fort William, city	Public school 84 mills Separate school 84 mills	Public school 92.25 mills Separate school 92.25 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Galt, city	Public school 74.6 mills Separate school 74.6 mills	Public school 82.1 mills Separate school 82.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Geoph, city	Public school 114 mills Separate school 114 mills	Public school 125 mills Separate school 125 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Kingston, city*	Public school 86.3 mills Separate school 86.3 mills	Public school 95.0 mills Separate school 95.0 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 57.20 mills Separate school 58.99 mills	Public school 63.31 mills Separate school 65.30 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city ¹	Public school 69.50 mills Separate school 69.50 mills	Public school 76.61 mills Separate school 76.61 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 65.6 mills Separate school 70.43 mills	Public school 72.76 mills Separate school 78.08 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 41.1 mills Separate school 41.1 mills	Public school 45 mills Separate school 45 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 30.70 mills Separate school 30.70 mills	Public school 34.03 mills Separate school 34.03 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 74.68 mills Separate school 77.22 mills	Public school 62.45 mills Separate school 85.05 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All males 21 to 60 years not otherwise assessed pay \$5 per year
Port Arthur, city	Public school 76.5 mills Separate school 79.0 mills	Public school 63.5 mills Separate school 86.5 mills	Real property — Real value Business — Various %'s of real value for different businesses	..
St. Thomas, city	Public school 72.55 mills Separate school 72.55 mills	Public school 79.99 mills Separate school 79.99 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 39.5 mills Separate school 39.5 mills	Public school 43.5 mills Separate school 43.5 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 ²	Public school 39.37 mills Separate school 44.97 mills	Public school 42.92 mills Separate school 49.12 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 91.4 mills Separate school 91.4 mills	Public school 102.06 mills Separate school 102.06 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 74.37 mills Separate school 74.82 mills	Public school 81.57 mills Separate school 82.07 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
Welland, city	Public school 70.1 mills Separate school 70.1 mills	Public school 77.9 mills Separate school 77.9 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 70.7 mills Separate school 70.7 mills	Public school 78.4 mills Separate school 78.4 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 79 mills Separate school 79 mills	Public school 87 mills Separate school 87 mills	Real property — Real 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	57 mills	57 mills	6% to 20%	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	Electricity and gas sales tax— 5% of commercial and 2 1/2% of domestic bills
East Kildonan, city	54.5 mills	53.85 mills	5% to 15%	Land — Real value (re-assessed for 1965) Buildings, etc. — Personal property — Real value Business — Rental value	...
St. Boniface, city	St. Boniface	St. Boniface	6% to 17%	Land — Real value (re-assessed for 1965) Buildings, etc. — 66 2/3% of real value Personal property — Rental value Business — Rental value	...
St. James, city	39.62 mills	39.62 mills	4% to 16 1/2%	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	59.6 mills	59.6 mills	8% to 15%	Land — Real value Buildings, etc. — Real value Personal property — Real value Business — Rental value	...
Transcona, city	School district No. 39 56.74 mills School district No. 1569 51.94 mills	School district No. 39 56.74 mills School district No. 1569 51.94 mills	7% to 15%	Land — Real value Buildings, etc. — 50% to 65% of real value Personal property — 40% of real value Business — Rental value	...
West Kildonan, city	59.60 mills	59.60 mills	Various rates maximum 1%	Land — Real value (re-assessed for 1965) Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
Port Garry, suburban municipality	57.38 mills	57.38 mills	6% to 15%	Land — Real value Buildings, etc. — 66 2/3% of real value Personal property — Real value Business — Rental value	...
Brandon, city	67.5 mills	67.5 mills	9%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of rental value	...
Plin Plon, town	70 mills	70 mills	13.5%	Land — Real value Buildings, etc. — 66 2/3% 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 99.2 mills Separate school 99.2 mills	99.2 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	Public school 91 mills Separate school 91 mills	91 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
Prince Albert, city	Public school 72.3 mills Separate school 71.8 mills	Licences	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses		Amusement tax — 5% of admis- sion price
Regina, city	Public school 87.75 mills Separate school 87.75 mills	87.75 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 68.31 mills Separate School 68.31 mills	10%	Land - Real value Buildings, etc. - 45% of real value Business - Rental value	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 62 mills Separate school 62 mills	62 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied at varying rates for different business	...
Yorkton, city	Public school 82 mills Separate school 82 mills	..	Land - Real value Buildings, etc. - 60% of real value	...
Alberta*				
Calgary, city**	Public school 47.5 mills Separate school 47.5 mills	10%	Land - Real value (re-assessed for 1965) Buildings, etc. - 60% of real value Business - Rental value	...
Edmonton, city**	Public school 48.50 mills Separate school 48.50 mills	6% to 20%	Land - Real value Buildings, etc. - 50% and 60% of real value Business - Rental value	...
Grande Prairie, city (1964 rates)	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 49 mills Separate school 49 mills	7½%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value	...
Medicine Hat, city	Public school 35 mills Separate school 35 mills	..	Land - Real value Buildings, etc. - 60% of real value Business - Rental value	..
Red Deer, city	Public school 47 mills Separate school 47 mills	Commercial 8 mills Industrial 3 mills	Land - Real value (re-assessed for 1965) Buildings, etc. - 60% of real value Business - Rental value	...
British Columbia*				
Vancouver Metropolitan Area:				
Vancouver, city	64.51 mills	7%	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes Business - Rental value	...
New Westminster, city	54.27 mills	9%	Land - Real value (partial re-assessment for 1965) Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes Business - 60% of rental value	...
North Vancouver, city	65.70 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 with minimum of 50 feet.
Burnaby, district	55.75 mills	6½% rental value or 1% personal property	Land - Real value Buildings, etc. - 75% of real value Business - Rental value of properties used for business or taxable assessed value of personal property whichever is the greater	...
Coquitlam, district	48.4 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
North Vancouver, district	65.736 mills	...	Land - Real value Buildings, etc. - 40% of real value for municipal purposes 75% of real value for school purposes	...
Richmond, district	55 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Surrey, district	57 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
West Vancouver, district	52.2 mills	...	Land - Real value Buildings, etc. - 75% of real value	...

See page 29 for footnotes.

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	62.9 mills	6¼%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Esquimalt, district	48.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Oak Bay, district	48.7 mills	...	Land — Real value (re-assessment for 1965) Buildings, etc. — 75% of real value	...
Saanich, district	School district No. 61 50.9 mills School district No. 63 51.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Dawson Creek, city	55.64 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kamloops, city	63.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Kelowna, city	52 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Nanaimo, city	98.5 mills	...	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes	...
Pentteton, city	51.54 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Prince George, city	81.1 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Prince Rupert, city	62.20 mills	6%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value	...
Trail, city	78 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes	...
Vernon, city	57.9 mills	...	Land — Real value (re-assessment for 1965) Buildings, etc. — Real value	...
Yukon Territory				
Dawson, city	55 mills	Licences	Land — Real value Buildings, etc. — 65% of real value	...
Whitehorse, city	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	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 — 66⅔% of real value Buildings, etc. — 66⅔% of real value Business — 66⅔% 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 Business rates are 2.49 less for public school and 1.86 less for separate school than rates quoted.

⁵ Rural rates are 9.1 mills less than the rates quoted.

⁶ Business rates are 2.7 mills less than the rates quoted.

⁷ Rural rates are 8.70 mills less than the rates quoted.

⁸ Rural rates are 2.19 mills less than the rates quoted.

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

** Metropolitan municipality. See Introduction.

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