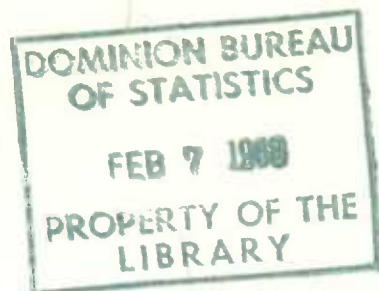


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# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1967

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# PRINCIPAL TAXES AND RATES

## FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1967

### 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 1967 unless otherwise noted.

#### I. Government of Canada

On December 19, 1966 the Minister of Finance presented a supplementary 1966-67 budget designed to meet the fiscal and economic requirements of a new programme to provide a guaranteed income supplement for old age security pensioners with low income. This programme which became operative on January 1, 1967, ensures that anyone in receipt of the old age security pension of \$75 a month also has a minimum monthly income from all sources of at least \$105 a month. To balance the cost of this programme the old age security tax on personal income was changed from 4% of taxable income with a maximum of \$120 to 4% of taxable income with a maximum of \$240 and the rate of the sales tax allocated to general budgetary revenues was raised from 8% to 9% to result in the combined budgetary and old age security sales tax rate becoming 12% in place of 11%. Building materials and production machinery that had been exempt from sales tax prior to June 14, 1963 were excused from the one percentage point increase in the rate of this tax. The two tax changes introduced by the 1966 supplementary budget became effective on January 1, 1967.

In March 1967, the Minister of Finance announced that the 5% refundable tax on the cash profits of corporations which had been introduced in 1966 for economic stabilization purposes would terminate on March 31, 1967 rather than on October 31, 1967 as had originally been provided. No change was made, however, in the repayment schedule of the monies already collected, i.e. they will be refunded with interest at 5% after an interval of 18 to 36 months from receipt. Also in March 1967, the Minister of Finance announced that the curtailment of capital cost allowances for certain classes of

assets which had been imposed in 1966, again for economic stabilization motives, would terminate on March 31, 1967 instead of September 30, 1967 as had originally been provided.

The budget for the 1967-68 fiscal year was presented on June 1, 1967. This report incorporates the tax proposals which it introduced although these changes will not become law until passed by Parliament. At date of publication of this report some of the enabling legislation may already have been enacted.

The budget for the 1967-68 fiscal year did not contain proposals for any modification in existing income tax legislation. It did, however, contain a number of proposals for changes in sales tax legislation.

On April 1, 1967, in accordance with legislation enacted in 1966, a comprehensive list of production machinery and equipment became subject to sales tax at the reduced rate of 6%. The same goods were scheduled to be fully relieved of sales tax on April 1, 1968. The 1967-68 budget proposed that the effective date of full exemption for these goods be advanced to June 2, 1967.

Effective September 1, 1967, a sales tax exemption is to be provided for drugs. This exemption will cover all drugs whether prescribed or not and whether for animal or human consumption. Products which are more in the nature of cosmetics or confectionery are to be specifically excluded from the ambit of this exemption.

Effective June 2, 1967, sales tax exemptions are to be provided for specially designed footwear and related appliances for the use of the handicapped, for artificial breathing apparatuses purchased or leased by individuals afflicted by respiratory disorders, and for engineering drawings and related specifications.

The 1967-68 budget also reflected a proposal that the sales tax relief now available for the building material purchases of educational institutions be broadened to cover the building material purchases of provincial crown corporations established for the sole purpose of providing residences for university students.



On the tariff side, the 1967-68 budget contained proposals for certain reductions in the rates of customs duties applicable to drugs, the most notable of which being a reduction from 20% to 15% in the rate applicable to drugs imported from countries eligible for the Most Favoured Nation Tariff. The 1967-68 budget also announced that the 99% drawback provision for customs duties paid on certain production machinery and equipment used in the plants of motor vehicle manufacturers in the manufacture of dies, jigs, moulds, fixtures, patterns or cutting tools or in the manufacture of motor vehicles or motor vehicle parts or accessories would also cover the same equipment used in their plants by manufacturers of motor vehicle accessories or parts.

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 (other than interest on bonds of, or guaranteed by a Canadian government and issued after April 15, 1966, interest on certain bonds issued before September 20, 1960 and interest paid to certain exempt lenders) 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 1962-69 Federal-Provincial Fiscal Arrangements (see the Federal-Provincial Fiscal Arrangements section of this commentary) the federal government in 1967 will receive 69% 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 47% of the "basic" personal income tax 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.

The federal government presently allows a "tax cut" of 20% of "basic" personal income tax with a maximum of \$20; in aggregate terms, this "tax cut" reduces the federal share of "basic" personal income tax by approximately three percentage points.

In 1967 the federal government will abate its normal rates of corporation income tax by 10 percentage points for taxable profits earned in the provinces.

The partial federal withdrawals from the income tax fields recognized by the 1962-69 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 five provinces, the provincial levies exceed the federal abatement.

**(b) Excise Tax Act.**—Under this Act, a general sales tax of 9% 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. A comprehensive list of building materials are taxable at a reduced rate of 11% (8% for general revenue purposes and 3% for old age security purposes). 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. The customs duty rates applicable to similar products of foreign origin include an element in respect of these duties.

**(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.

Seventy-five percent of the proceeds of this tax is remitted to all provinces except Quebec, Ontario and British Columbia which levy death taxes in the form of succession duties. There is an abatement of the federal tax otherwise payable of 50% in respect of property in the provinces of Quebec and Ontario and of 75% in respect of property in the province of British Columbia (see also Section II Provincial Governments).

## II. Provincial Governments

(a) **Tax changes in 1967.** — New tax legislation introduced by provincial government and changes relative to existing taxes for 1967 are outlined below. Proposed tax changes are included in this report although they do not become law until passed by the provincial legislatures.

In addition to the changes in income tax in Newfoundland and Quebec referred to below, all provincial income taxes have been increased to the extent of the increase in the abatement of the federal tax on the taxable income of individuals and corporations.

In Newfoundland, provincial income tax on the taxable income of corporations was increased by a further percentage point to 11%. The general sales tax has been increased from 5% to 6% of retail price and the tax on gasoline from 19¢ to 20¢ per gallon.

The New Brunswick Programme for Equal Opportunity under which the provincial government now levies a real property tax is described in Section III.

The general sales tax in New Brunswick is now 6% on "fair value" of sales rather than 3% of retail price. "Fair value" is defined in the covering legislation to include the price for which goods were purchased, the cost of customs, excise and transportation and, in some cases, the cost of installation.

In Quebec the tax rate has been increased from 5% to 8% on general retail sales, telecommunications and meals and lodging. The basic exemption of \$20,000 from Succession Duties for descendants in the direct line is now allowed on estates valued up to \$75,000 rather than \$50,000. Duties on the net profit of mining operations have been revised as shown in Table 5. Rates applicable in 1967 for personal income tax are shown in Table 5. Provision is made for abatement of this tax so as not to reduce the income of single persons below \$2,000 and of married persons below \$4,000. The exemption of \$300 for a dependent child qualified for family allowance is repealed from July 1, 1967 with the introduction of a Quebec family allowance program.

In Manitoba, a general sales tax of 5% was introduced on June 1st, 1967 under authority of the Revenue Tax Act. The tax is based on "fair value" which is normally the purchase price but which in any case may be determined by the Minister and applies to a broad range of consumer services as well as on goods purchased within the province. Such services as the provision of lodging and telecommunications, the repairing, cleaning, painting, upholstering, etc. of tangible personal property, printing and photography are taxable under the Revenue Tax Act. Tax exemptions under the Gasoline Tax Act have been extended to gasoline used in farm trucks.

A 1% tax was imposed in Saskatchewan on motor vehicle insurance premium income.

In British Columbia changes have been made in exemptions under the Succession Act to allow exemptions for home property and insurance inherited by descendants in the direct line and to increase the share which may be inherited duty-free by an individual in the collateral line to \$25,000.

In the Northwest Territories, the tax rates per gallon imposed by the Fuel Oil Tax Ordinance have been increased to 10¢ on gasoline, 6¢ on diesel motor fuel, and 3¢ on fuel oil effective April 1, 1967. The charge for private passenger vehicle licences has also been increased.

(b) **Federal-Provincial Fiscal Arrangements.** — This arrangement which became operative on April 1, 1962, has been extended until March 31, 1969. Basically it entails a partial federal withdrawal (abatement) from the field of direct taxation and the re-entry of all provinces in the same field.

### (i) Tax on Income of Individuals and Corporations

For details of the arrangements between the federal government and the provinces with respect to abatement of personal and corporate income taxes see Section 1(a) of this commentary.

The provinces are not limited to the revenue from direct taxation which is relinquished by the Federal Government. Under the British North America Act, they have unrestricted powers to levy direct taxes. Newfoundland, Quebec, Ontario, Manitoba and Saskatchewan levy taxes on the income of their taxpayers which is higher than the abatement of federal income tax otherwise payable allowed to these taxpayers by the Federal Government.

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

### (ii) Estate Tax

The federal government collects 100% of the estate tax in all provinces except Ontario, Quebec and British Columbia and remits 75% thereof to the province concerned.

In Ontario and Quebec which levy their own succession duties, at rates not in excess of those in effect on March 31, 1964, the Federal Government abates 50% of the estate tax otherwise payable and remits one half of this balance (25% of total) to the provinces.



In British Columbia, the provincial rates of succession duties are adjusted to yield the equivalent of 75% of the federal estate tax. This federal tax is abated to the extent of 75% in that province and no remittances are made by the federal government to the province.

In Alberta, under the Estate Tax Rebate Act the province will rebate its share (75%) of the federal estate tax (received from the federal government) on the estate of persons dying on or after April 1, 1967 provided certain conditions of domicile and residence in Alberta are met.

**(c) Motor vehicle licenses.**—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 Judgement Funds in those provinces which have established such funds. More complete data on tax and licence fee rates for both private passenger and commercial vehicles is included in the DBS publication, "The Motor Vehicle, Part I, Rates and Regulations", Catalogue No. 53-217.

**(d) Other taxes and rates included in this publication.**—All provinces, with the exception of Alberta levy taxes, mostly based on retail selling price, on goods purchased within their jurisdiction. In Manitoba a broad range of consumer services are also taxed. The rates of general sales tax imposed range from 4% to 8%. Items on which specific taxes are levied are, in most cases, exempt from general sales taxes.

Sales of tobacco are specifically taxed in all provinces except Alberta and British Columbia and sales of alcoholic beverages in Prince Edward Island, Nova Scotia, Quebec and the Yukon Territory. A tax is levied on motor fuel in all jurisdictions. Race-meetings are taxed in all provinces on the basis of the pari-mutuel betting pool and general amusement taxes are levied in six provinces and the Yukon.

A monthly charge is made for hospital insurance in Ontario and Manitoba. In Saskatchewan annual charges are made for both hospital and medical care insurance. In other provinces with hospital insurance programs, the total cost is met by the province.

Other taxes and rates listed in the following tables include those levied on the premium income of insurance companies, security transfers, land transfers, telecommunications, electricity, natural gas, coal and steam.

### III. Municipal Governments

The principal source of revenue of municipal governments in Canada is a tax levied on the assessed value of real property. Methods of determining values for assessment purposes are specified by law, either provincial or municipal. Since assessed

values, which usually bear little direct relationship to current market values, may vary widely between municipalities, tax rates themselves give no real indication of the actual tax burdens. Even when the relative assessments are taken into consideration, differences in methods of financing and in the allocation of responsibilities between provincial and municipal governments in each of the provinces further complicate any comparison of tax burdens between municipalities.

For 1967, the municipal coverage of this report is approximately the same as in previous years. However, in two provinces there have been wide changes in the municipal tax structure and these have caused considerable delays to the municipalities in striking their tax rates for the 1967 taxation year. This, in turn, has delayed the publication of this report.

In New Brunswick the implementation of the Programme For Equal Opportunity has resulted in major changes in local government structure, in assessment, and in tax rates. Assessment throughout the province is now made by the Director of Assessment who, with his staff, form part of the provincial Department of Municipal Affairs. Assessments are now uniform throughout the province and are at a level of 100 per cent of "real and true" value (approximately current market value). Municipal real property taxes, which are now collected by the Department of the Provincial Secretary, are levied at two rates—a fixed rate of 15 mills (that is, \$15 per \$1,000 assessment) which is retained by the province to help finance the cost of local education, and a variable rate which is set by each municipal council to cover the expenses of the functions it discharges. Regardless of the actual amount levied and collected, the Department of Municipal Affairs remits the total tax warrant (i.e. the total requisitioned for municipal expenses) to each municipality in quarterly instalments in advance.

In Manitoba the introduction of the Education Foundation Programme in Unitary School Divisions has resulted in certain tax changes in municipalities. (Unitary Divisions are those with a single Board administering all elementary, junior high, and high schools as distinct from the older divisions where separate boards administered high schools and elementary and junior high schools.) In Unitary Divisions the collections from a flat rate of 9 mills on farm and residential property and 33 mills on industrial and commercial property are remitted by the constituent municipalities to the Public Schools Finance Board to finance the Foundation Programme. (All this property is uniformly assessed). The Education Foundation Programme covers about 80% of education costs with the balance being financed by additional levies by municipalities.

In Newfoundland the abolition of school fees, effective September 1, 1967, will not have any effect on municipal tax rates.

Legislation in five provinces provides through grants a certain measure of relief to municipal taxpayers in regard to property taxes payable by them.

In Ontario, an unconditional per capita grant is payable by the province to the municipalities to be applied solely for the benefit of persons paying taxes on residential and farm properties. The rates vary according to the size of the municipality and were all increased by \$1.50 per capita for 1967. The tax levy on these ratepayers is reduced by the amount of this grant.

In Manitoba, the school tax rebate introduced in 1966 is now provided only in school divisions which have not become "unitary" and hence do not participate in the Education Foundation Programme. The rebate remains unchanged at the lesser of \$50 or 50% of the yearly school tax, but is now applied as a discount at the time of payment of the balance of the taxes rather than as a grant after the payment by the province to the taxpayer. The amount of the discount is then paid by the province to the municipality levying the school tax and does not affect the tax levy of the municipalities.

In Saskatchewan, the Home-owner Grants Act provides for a grant to be paid by the province to eligible property owners of the lesser of \$50 or one half of the current year's taxes.

In Alberta, the Homeowners Tax Discount Act provides for a discount of \$50 on the taxes of owner-occupied eligible residence in the province. The amount of the discount is paid by the province to the municipality when the homeowner has paid the balance of his taxes.

In British Columbia, under the Provincial Homeowner Grant Act, the province provides tax relief for resident homeowners. The maximum amount of this grant (\$110 in 1966) has been set at \$125 in 1967 but no grant is made when the tax payable is \$1.00 or less. The amount of the grant claimed by the homeowner on payment of his property taxes is credited by the municipality to reduce the Homeowners Tax account. The grant has no effect on the amount of taxes levied by municipalities.

Municipalities in Census Metropolitan Areas are listed under the name of the area; if the area is represented only by its major city, the city is indicated as the centre of a Census Metropolitan Area by a double asterisk. Because such areas consist usually of large cities with separately governed satellite communities, different tax rates may apply in different parts of the areas. The Municipality of Metropolitan Toronto and the Metropolitan Corporation of Greater Winnipeg are financed, in part, by levies on their constituent municipalities and provision for meeting these requisitions is included in the tax rates shown in this report for those municipalities.

*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 67

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income of individuals	Income Tax Act (Part I) and Old Age Security Act	Taxable income	<p>Personal income tax schedule (including 4% Old Age Security Tax—maximum \$240):<sup>1</sup></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 " 23% " " 1,000</p> <p>770 " 4,000 " 26% " " 2,000</p> <p>1,290 " 6,000 " 28% " " 2,000</p> <p>1,810 " 8,000 " 30% " " 2,000</p> <p>2,410 " 10,000 " 35% " " 2,000</p> <p>3,110 " 12,000 " 40% " " 3,000</p> <p>4,310 " 15,000 " 45% " " 10,000</p> <p>8,810 " 25,000 " 50% " " 15,000</p> <p>16,310 " 40,000 " 55% " " 20,000</p> <p>27,310 " 60,000 " 60% " " 30,000</p> <p>45,310 " 90,000 " 65% " " 35,000</p> <p>68,060 " 125,000 " 70% " " 100,000</p> <p>138,060 " 225,000 " 75% " " 175,000</p> <p>269,310 " 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 aged 65 to 70 years of age who are not in receipt of old age security pensions, an additional ..... 500</p> <p>Taxpayer aged 70 years of age or over, an additional ..... 500</p> <p>Charitable donations—up to 10% of income</p> <p>Medical expenses in excess of 3% of income.</p> <p>Union or professional association membership dues.</p> <p>In lieu of claiming deductions for charitable donations and medical expenses, an individual may instead claim a standard deduction of \$100 and file no receipts.</p> <p>Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax paying corporations.</p> <p>The "basic" personal income tax liability of an individual who is a resident of a province other than Quebec is abated by 28%; that of an individual resident in Quebec is abated by 50%. In addition, a further "tax cut" of 20% of basic tax (maximum \$20) is provided as a tax reduction by the federal government to all taxpayers.</p> <p>Deductions from total investment income: \$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>
		Investment income from sources outside Canada	An additional tax of 4%	Corporations are allowed a tax credit equal to 10% of their taxable earnings in any province. <sup>2</sup>
Income of corporations	Income Tax Act (Parts I and II) and Old Age Security Act	Taxable income of corporations resident in Canada or doing business in Canada	<p>(a) 21% (including Old Age Security Tax of 3%)<sup>1</sup> 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>	Exemptions:
Income of non-residents	Income Tax Act (Part III)	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>Interest on bonds or obligations issued after April 15, 1966 by the Government of Canada or any of the provinces, by any agent of a province, educational institution or hospital with provincial guarantee or by any municipal or local government established under provincial law.</p> <p>Interest on certain bonds issued before December 20, 1960.</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.



## 1. Government of Canada - Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.																																																																																							
<b>Estates</b>	Estate Tax Act (Part I)	Aggregate taxable value of estate of a person dying domiciled in Canada	<p>Estate Tax Rate Schedule:</p> <p>10% on first \$5,000 of aggregate taxable value</p> <table><tr><td>\$ 500 on \$</td><td>5,000 plus 12% on next \$</td><td>5,000</td></tr><tr><td>1,100 "</td><td>10,000 "</td><td>14% "</td><td>5,000</td></tr><tr><td>1,800 "</td><td>15,000 "</td><td>16% "</td><td>5,000</td></tr><tr><td>2,600 "</td><td>20,000 "</td><td>18% "</td><td>20,000</td></tr><tr><td>6,200 "</td><td>40,000 "</td><td>20% "</td><td>20,000</td></tr><tr><td>10,200 "</td><td>60,000 "</td><td>22% "</td><td>40,000</td></tr><tr><td>19,000 "</td><td>100,000 "</td><td>24% "</td><td>50,000</td></tr><tr><td>31,000 "</td><td>150,000 "</td><td>26% "</td><td>50,000</td></tr><tr><td>44,000 "</td><td>200,000 "</td><td>28% "</td><td>75,000</td></tr><tr><td>65,000 "</td><td>275,000 "</td><td>30% "</td><td>75,000</td></tr><tr><td>87,000 "</td><td>350,000 "</td><td>32% "</td><td>100,000</td></tr><tr><td>119,500 "</td><td>450,000 "</td><td>34% "</td><td>100,000</td></tr><tr><td>153,500 "</td><td>550,000 "</td><td>36% "</td><td>100,000</td></tr><tr><td>189,500 "</td><td>650,000 "</td><td>38% "</td><td>100,000</td></tr><tr><td>227,500 "</td><td>750,000 "</td><td>40% "</td><td>100,000</td></tr><tr><td>267,500 "</td><td>850,000 "</td><td>42% "</td><td>100,000</td></tr><tr><td>309,500 "</td><td>950,000 "</td><td>44% "</td><td>150,000</td></tr><tr><td>375,500 "</td><td>1,100,000 "</td><td>46% "</td><td>200,000</td></tr><tr><td>467,500 "</td><td>1,300,000 "</td><td>48% "</td><td>250,000</td></tr><tr><td>587,500 "</td><td>1,550,000 "</td><td>50% "</td><td>250,000</td></tr><tr><td>712,500 "</td><td>1,800,000 "</td><td>52% "</td><td>200,000</td></tr><tr><td>816,500 "</td><td>2,000,000 "</td><td>54% "</td><td>remainder</td></tr></table>	\$ 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	<p>Estates whose aggregate net value do not exceed \$50,000 are not taxable.</p> <p>Main exemptions and deductions:</p> <p>Bona fide debts, reasonable funeral expenses and probate fees.</p> <p>Gifts to charitable organizations in Canada.</p> <p>Gifts to federal, provincial or municipal governments.</p> <p>Gifts completed more than three years before death.</p> <p>Deductions in respect of:</p> <p>(a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child—\$60,000;</p> <p>(b) a deceased person other than one described in (a)—\$40,000;</p> <p>(c) each dependent child of a deceased person described in (a)—\$10,000;</p> <p>(d) each orphaned dependent child of a deceased person—\$15,000.</p> <p>A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.</p>
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<b>Assets in Canada of foreign-domiciled decedents</b>	Estate Tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada	15%	<p>Property whose aggregate value does not exceed \$5,000 is not taxable.</p> <p>Main exemptions and deductions:</p> <p>Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. See Commentary.</p>																																																																																							
<b>Imported goods</b>	Customs Tariff	Mainly ad valorem* with some specific rates	<p>Three main sets of rates:</p> <p>British preferential (lowest)</p> <p>Most-favoured-nation—under special agreements with various countries</p> <p>General—apply to all other imports</p>	<p>Note: Most imported goods are subject to customs duties. The tariff schedules are too lengthy and complicated to be summarized here. The rates applicable to a particular item may be obtained from the Department of National Revenue.</p>																																																																																							
<b>General sales</b>	Excise Tax Act (Part VI) and Old Age Security Act	Manufacturer's selling price or duty paid value of imports — ad valorem*	<p>12%</p> <p>Special rate of 14% on a comprehensive list of building materials (Including Old Age Security Tax of 3%)</p>	<p>Exemptions include:</p> <p>Production machinery and apparatus and materials consumed or expended directly in the process of manufacture or production of goods; certain goods used in commercial fisheries; equipment and machinery used in farming; foodstuffs; drugs (effective Sept. 1, 1967); appliances for the handicapped; heating fuels; electricity; most products of farms, forests, fisheries and mines; goods used by public hospitals; books, magazines, newspapers; certain goods purchased by municipalities; materials used in the construction of schools, universities and public libraries.</p>																																																																																							
<b>Sales of special goods*</b>	Excise Tax Act (Parts IV and V)																																																																																										
<b>Radios</b>		per unit	Greater of \$2.00 or 15% ad valorem																																																																																								
<b>Phonographs and T.V. sets</b>		ad valorem	15%																																																																																								
<b>Tubes for radios, T.V., and phonographs (ex. cathode raytubes)</b>		per unit	10¢																																																																																								
<b>Cathode raytubes</b>		ad valorem	15%																																																																																								
<b>Jewellery, clocks, watches</b>		"	10%																																																																																								
<b>Toilet articles and cosmetics</b>		"	10%																																																																																								
<b>Playing cards</b>		per pack	20¢																																																																																								
<b>Tobacco and smoker's accessories:</b>																																																																																											
<b>Cigarettes</b>		per 5	2½¢																																																																																								
<b>Cigars</b>		ad valorem	15%																																																																																								
<b>Matches</b>		"	10%																																																																																								
<b>Lighters</b>		per unit	10¢																																																																																								
<b>Cigarette holders, pipes, etc.</b>		ad valorem	10%																																																																																								
<b>Tobacco—manufactured</b>		per pound	80¢																																																																																								
<b>Wines:</b>																																																																																											
<b>Wines of all kinds containing 7% or less of absolute alcohol by volume</b>		per gallon	25¢																																																																																								
<b>Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits</b>		"	50¢																																																																																								
<b>Champagne and sparkling wines</b>		"	\$2.50																																																																																								

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 not authorized to transact business in Canada, or non-resident agents of authorized British or foreign companies	Excise Tax Act (Part I)	net premium	10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
Tobacco <sup>6</sup> - 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¢	

<sup>1</sup> See commentary, page 4 for further information.

<sup>2</sup> See commentary, page 4, Section 1 (a), re Federal-Provincial Fiscal Arrangement.

<sup>3</sup> Under the terms of the Canada - United States Estate Tax Convention the amount is \$5,000, retroactive to January 1, 1959.

<sup>4</sup> 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.

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

<sup>6</sup> 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 - \$9.50 per thousand (or 1% per pack of 10 cigarettes) plus the 12% sales tax at the manufacturer's option.  
Manufactured tobacco - \$1.15 per pound plus the 12% sales tax at the manufacturer's option.

## II. Provincial Governments

TABLE 1. Newfoundland

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Social Security Assessment Act Social Security Assessment (Exemption) Act	retail price	6%	Increased from 5% effective April 1, 1967. Exemptions include: gasoline and fuel oil; vessels over 300 tons gross; boats and apparatus for use in commercial fishing or processing of fishery products; drugs on doctor's prescription; sales to Federal government; sales for delivery outside the province; seeds, feeds, fertilizers, farm equipment and machinery; food; sales and meals of less than 17¢. Specific exemptions are allowed to certain companies such as railways, mines, shipyards, pulp and paper, etc., for installation and expansion of plant and equipment.
Amusements	Entertainment Tax (Amendment) Act	admission per person 16 years and over	5¢	Church and school functions exempt.
Race-meetings	Horse Racing (Regulation and Tax) Act	amount of bets placed under the pari-mutuel system	11%	
Motor fuel	Gasoline Tax Act	per gallon	20¢	Increased from 19¢ effective April 1, 1967. Exemptions include gasoline used by government departments, municipalities, members of the Diplomatic Corps and aircraft; in the operation of sawmills, power saws and tractors used for logging or agricultural purposes, fish processing plants, certain manufacturing plants, vessels and boats used in trade, plants to generate electricity and household appliances, as a household fuel; for the exploration and development of minerals up to the point of production and for export from the province.
Fuel oil	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.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars  (c) Other tobacco	$\frac{1}{4}$ ¢ per cigarette 6¢ to 15¢ - 1¢ 16¢ " 25¢ - 2¢ 26¢ " 35¢ - 3¢ 36¢ " 45¢ - 4¢ 46¢ up - 5¢ 1¢ per $\frac{1}{2}$ oz. unit or part thereof	No tax on a "plug of tobacco" if 10z. or more. Also certain exemptions for persons visiting the province as bonafide tourists and for certain other categories such as antique stores, Consul Generals, etc.

## II. Provincial Governments - Continued

TABLE 1. Newfoundland - Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Insurance	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 - \$24.00	Reduced rates apply later in year.
		operator	\$3.00	Expiry date March 31.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	Provincial tax on income of corporations was increased January 1, 1967 by 1% additional to the increase in federal tax abatement.
Income of corporations	"	taxable income	11%	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 10% of taxable income. Both individual and corporation income taxes, including the extra 1% imposed by the Province, are collected by the federal government for the Province.
Telegraph and wireless	Telegraph Tax Act	telegraph cables to places outside of the province	\$4,000 per cable	Maximum tax \$20,000 or five cables per single company.
		wireless stations communicating to any place, ship or vessel outside of the province	\$4,000 per station	If purpose is only for reporting of passing ships or vessels, no tax is charged.

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 10%	Church, school and municipal functions and admissions up to 30¢ are exempt.
Race-meetings	"	pari-mutuel betting pool	10%	The track is allowed 5 1/2% 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	1/4 of 1¢ per cigarette 1¢ on cigars 6¢ to 19¢ 2¢ on cigars 20¢ to 29¢ 3¢ on cigars 30¢ or over 10% on other tobacco	10%
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 2,501 to 3,100 " - 18 3,101 " 3,700 " - 21 3,701 " 4,300 " - 24 4,301 lbs. and over - 27	Reduced rates apply later in year.
		operator	\$2.00	Expires on last day of licensee's month of birth.
Insurance	Premium Tax Act	premium income	2%	Exemptions for marine insurance and annuity contracts.
General sales	Revenue Tax Act	retail selling price generally, but in some instances at consumer cost	5%	Exemptions include: food; gasoline; fuels; electricity; farm machinery and equipment; fishing apparatus to be used in trade; drugs on doctor's prescription; machinery, apparatus and raw materials used directly in the production of goods for sale; feeds, seeds and fertilizers; sales for delivery outside the province; meals priced at \$1 or less; magazine and newspapers subscriptions; children's clothing and footwear; commercial aircraft; <u>cigarettes and tobacco</u> ; school supplies; books and articles used in the practice of religion; all purchases under 25¢. Certain exemptions are allowed on equipment purchased by municipalities for roads, sewerage, drainage and firefighting and on capital outlay purchases by schools and universities.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	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 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	10%	



## 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	55¢ and over 9.1% to 14.2%	If tax is remitted within 7 days the Race Association may deduct commission ranging from 6% to 8%, effective net tax 3% to 5%.
Race-meetings	"	pari-mutuel betting pool	11%	
Motor fuel	Gasoline and Diesel Oil 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	½ 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 Dec. 31. (May be extended to March 31.) Minimum licence \$11.
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 <sup>1</sup>	purchase price	½ of 1¢ per cigarette 5% on all other forms	
→ Spirituous liquors	"	"	5%	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, all purchases of 15¢ or less.
→ General sales	"	"	5%	
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	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 10% of taxable income. Both individual and corporation income taxes are collected by the federal government in the Province.
Income of corporations	"	taxable income	10%	

<sup>1</sup> 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	fair value	6%	Increased from 3% effective January 1, 1967. Exemptions include: 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 on doctor's prescription, machinery and implements for fishing and farming, children's clothing, some children's 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	11% on admissions over \$1, other at lower rates	Admissions up to 25¢ exempt, also certain functions such as school entertainments, agricultural fairs, etc.
Race-meetings	"	pari-mutuel betting pool	3½% on first \$400,000 4% in excess of \$400,000	
Motor fuel Diesel fuel	Gasoline and Motive Fuel Tax Act	per gallon	Gasoline - 18¢ Motive fuel - 23¢	Exemptions to fishermen, farmers; also for use other than in motor vehicles on public highways (except in repair and construction of bridges and roads).
Tobacco ✓	Tobacco Tax Act	retail selling price	½ of 1¢ per cigarette 1¢ per cigar priced from 6¢ to 19¢ 2¢ per cigar priced from 20¢ to 29¢ 3¢ per cigar priced from 30¢ or over 10% of retail price of all other tobacco	
Fire Insurance	Fire Prevention Act	premium income	1%	Exemption for marine insurance and annuity contracts.
Insurance	Premium Tax Act	"	2%	

## 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 over 2,100 lbs. — \$15 2,101 to 2,900 " — 20 2,901 " 4,000 " — 26 over 4,000 lbs. — \$35	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	net income	\$ 10,001 to \$1,000,000 — 7% 1,000,001 to 3,000,000 — 8% over \$5,000,000 — 9%	Net income up to \$10,000 exempt.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	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 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations		taxable income	10%	

TABLE 5. Quebec

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Retail Sales Tax Act	retail price	8%	Rate increased from 6% effective March 17, 1967. Exemptions include: bonds and shares of corporations, securities, intangible property, beer, tobacco, gasoline, fuel oil, foodstuffs, agricultural products, farm implements and machinery, fishing apparatus and tugs and ships to be used in trade, drugs on doctor's prescription, fares on transportation systems, admission prices to places of amusement, sales to Federal and Provincial governments, hospitals and churches, sales for delivery outside the province, meals, books and periodicals, grain and mill feeds, cleaning products, coal, firewood, children's clothing and footwear and all sales of 10¢ or less.
Telecommunications	Telecommunications Tax Act	price of telecommunication	8%	Rate increased from 6% effective March 17, 1967. Applicable to long distance telephone calls, telegrams and other telecommunications.
Race-meetings	Licenses 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 tax on gasoline used in the operation of farm tractors, fishing boats used in trade, stationary engines, fire pumps to fight forest fires, and aerial navigation and as an ingredient of manufactured products.
Tobacco	Tobacco Tax Act	Retail price: (a) Cigarettes (b) Cigars selling over 5¢ to 10¢ (c) Cigars selling over 10¢ (d) Manufactured tobacco	$\frac{6}{25}$ of 1¢ per cigarette 1¢ per cigar 12% 12%	No tax on leaf tobacco or on cigars sold at 5¢ or less per unit.
Meals and lodging	Meals and Hotels Tax Act	levied on meals costing \$1.25 and over, alcoholic beverages and on the price of lodging	8%	Rate increased from 6% effective April 15, 1967.

## II. Provincial Governments - Continued

TABLE 5. Quebec - Continued

Category	Statutory authority	Basis of measurement of tax	Rate		Comments, exemptions, etc.
Succession duties	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 \$75,000. (\$50,000 to March 31, 1966). Each child in the first degree under 25 years of age \$1,500. Collateral Line - aggregate value of estate not exceeding \$1,000.
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      1/10 of 1% per share " \$ 1 to \$ 5      1/4¢ " " " 5 " 25      1¢ " " " 25 " 50      2¢ " " " 50 " 75      3¢ " " " 75 " 150      4¢ " " " over \$150      4¢ " " plus 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 are exempt.
Mining operations	Mining Duties Act	net profit	9% on amount over \$ 50,000 to \$1,000,000 11% " " " 1,000,000 " 2,000,000 13% " " " 2,000,000 " 4,000,000 15% " " " 4,000,000		Rates were revised effective January 1, 1966.
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. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Highway Code	per 100 lb.  operator	70¢  \$2.50 (1 year) or \$5.00 (2 years)		\$1 extra for licence plates. Tax applies to trailers. Expiry date holder's birthday in odd-numbered year following issue or renewal of permit.
Income of individuals	Income Tax Act	taxable income	5.5% on first \$1,000 of taxable income \$ 55 on \$ 1,000 plus 7.0% on next \$ 1,000 125 " 2,000 " 8.5% " " 1,000 210 " 3,000 " 9.5% " " 1,000 305 " 4,000 " 11.0% " " 2,000 525 " 6,000 " 13 % " " 2,000 785 " 8,000 " 15 % " " 2,000 1,085 " 10,000 " 17.5% " " 2,000 1,435 " 12,000 " 20 % " " 3,000 2,035 " 15,000 " 22.5% " " 10,000 4,285 " 25,000 " 25 % " " 15,000 8,035 " 40,000 " 27.5% " " 20,000 13,535 " 60,000 " 30 % " " 30,000 22,535 " 90,000 " 32.5% " " 35,000 33,910 " 125,000 " 35 % " " 100,000 68,910 " 225,000 " 37.5% " " 175,000 134,535 " 400,000 " 40% on remainder		Exemptions and deductions from total income to arrive at "taxable income". For single status ..... \$1,000 For married status ..... 2,000 Effective January 1, 1967 abatements will be granted so as not to reduce the income of single persons below \$2,000 and of married persons below \$4,000. Taxpayers over 65 years of age, an additional ..... 500 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	2%		Exigible on investment income originating outside Canada in excess of greater of \$2,400 or total of personal exemptions.
Corporations	Corporation Tax Act	income paid up capital place of business	12% 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 various public utility companies.
Public Officers, registrars	Public Officers' Fees Percentage Act	fees and emoluments	20% of net fees exceeding \$3,000		The expenses deducted against income shall in no case exceed 1/4 of the aggregate amount of fees and salary received.



## II. Provincial Governments - Continued

TABLE 6. Ontario

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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	16¢	Farmers and commercial fishermen receive full refund, others receive refunds at 13¢ per gallon, on gasoline used other than for motor vehicles on highways.
Diesel fuel	Motor Vehicle Fuel Tax Act	"	22¢	
Succession duties	Succession Duty Act	Relationship: (1) Direct line (2) Collateral line (3) Strangers	On estate: 2½% to 14% 6% to 17% 12½% to 35% On individuals' share in estate: 1½% to 15% (where share exceeds \$50,000) 2½% to 13% (where share exceeds \$10,000)	Exemptions: Direct line - aggregate value of property less than \$50,000. Collateral line - aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000. Strangers - aggregate value of property less than \$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) \$75,000 in case of wife or qualifying infirm husband. (b) \$15,000 in case of child where qualifying spouse survives. (c) \$25,000 in case of child where no spouse survives. Dependants - Reductions equal to the amount of duty which would be payable if the aggregate value were equal to the amount of the individual dependant allowance, and if that whole estate passed to the dependant. Individual Dependant Reduction (a) \$3,174.00 in case of wife or qualifying infirm husband. (b) \$287.50 in case of a dependent child where qualifying spouse survives. (c) \$431.25 in case of a dependent child where no spouse survives. Increased Individual Dependant Reduction (a) In case of wife, \$3,174.00 plus (\$287.50 x number of dependent children whose benefit does not exceed \$10,000.). (b) In case of dependant where no surviving wife, his individual dependant reduction plus the sum of the individual dependant reduction of each dependant whose benefit does not exceed his individual dependant allowance, or a portion thereof if more than one such dependant.

## II. Provincial Governments - Continued

TABLE 6. Ontario - Concluded 67

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Land transfer	Land Transfer Tax Act	purchase price	Under \$25,000 $\frac{1}{2}$ of 1% \$25,000 and over $\frac{3}{4}$ 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 - $\frac{1}{4}$ ¢ 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.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	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.
Corporations	Corporations Tax Act.	income paid-up capital place of business	12% $\frac{1}{10}$ 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 10% on substantially the same income as is taxed by this Act. *Payable only in extent that these taxes exceed a tax based on income.
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 the provincial Corporations Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income 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.
Retail sales	Retail Sales Tax Act	operator retail price	\$3.00 5%	Three year term. 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, 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. Effective April 1, 1966 this tax is imposed on long distance telephone calls and on telegrams.
Tobacco	Tobacco Tax Act	retail price	$\frac{1}{10}$ of 1¢ per cigarette, $\frac{1}{4}$ of 1¢ for every 5¢ (or part thereof) of retail price of cigars Other tobacco: 1¢ per oz. (or part thereof) on packages selling at less than 50¢; 1¢ per oz. (or part thereof) on packages of 20zs. or more selling at less than 25¢ per oz.; 2¢ per oz. (or part thereof) on packages selling at 50¢ or more.	

## II. Provincial Governments - Continued

TABLE 7. Manitoba

Category	Statutory authority	Means of measurement of tax	Rate	Comments, exemptions, etc.
General sales	Revenue Tax Act	fair value	5%	Tax was imposed effective June 1, 1967. Exemptions include: agricultural feeds; food and drink, not including alcohol; meals less than \$2.00; natural water; sales less than 26¢; children's clothes and footwear; prescription drugs and medicaments; optical appliances, artificial limbs, orthopaedic appliances, hearing aids, dentures and repair thereof; plants or animals and the products which constitute food or drink; farm implements and farm machinery and repair parts; commercial fishing boats, fishing nets and other apparatus used for commercial fishing and repairs thereof; commercial vessels of more than 200 tons; fertilizers and weed control chemicals; railway rollingstock and repair parts; books, newspapers and periodical publications; aircraft engaged in foreign or interprovincial trade and repair parts; production machinery used in the process of manufacture of tangible personal property for sale or rendering a service; settler's effects; goods taxed under The Amusements Act, The Tobacco Tax Act, The Gasoline Tax Act, The Motive Fuel Tax Act, or Part I of The Revenue Act, 1964; tangible personal property shipped outside the province; processing or installation of tangible personal property; reproduction of painted, handwritten or typewritten material by use of office photocopying; typewritten material on a typewriter designed for office use; telephone services under 46¢; binder twine, baler twine and baler wire; barbed wire, farm, hog, sheep and poultry fence, when purchased for farm use.
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.
Race-meetings	"	pari-mutuel betting pool	10%	
Motor fuel	Gasoline Tax Act	per gallon	Clear - 17¢ Aircraft - 2¢	Exemptions are allowed on purple fuel used in operating agricultural machinery, farm trucks and municipal fire apparatus and in trapping, fishing and prospecting.
	Motive Fuel Tax Act <sup>1</sup>	"	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 and domestic heating purposes: partial refunds as set out in the Act.
Electricity, natural gas, coal, steam heat	The Revenue Act, (Part I)	purchase price	5%	Electricity and natural gas are exempt if used by domestic purchasers for heating only. Electricity and natural gas taxable at 1% if used by domestic purchasers for both heating and other purposes. Electricity and natural gas, taxable at 5% when used by any purchaser for purposes other than heating. Coal and steam are exempt when used for domestic heating.
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	Insurance Corporations Tax Act	"	2%	Exemption for marine insurance and annuity contracts.
Mining operations	Mining Royalty and Tax Act	net profit	6% - 1st \$1,000,000 9% - next \$4,000,000 11% - over \$5,000,000	Tax for first three years 50% of standard rates. After that, 6%, 9% and 11% respectively.
	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. 50¢ additional on all registrations for the Unsatisfied Judgment Fund.	Reduced rates apply later in year. Expiry date Feb. 28.
		driver	\$5.00	Licence good for two years.
		chauffeur	\$7.50	" " " " " "

<sup>1</sup> "Motive Fuel" means any fuel not taxed under the Gasoline Tax Act.



## II. Provincial Governments — Continued

TABLE 7. Manitoba — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	33%	The Federal Act provides for abatement of 28% of tax otherwise payable by individuals under that Act. 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 10% abatement of the federal corporation income tax rates, and the extra 1% imposed by the Province for hospital services.
Income of corporations	"	taxable income	11%	
Tobacco	Tobacco Tax Act	Cigarettes: per cigarette	$\frac{2}{3}$ 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: $\frac{1}{2}$ oz. unit	2¢ per $\frac{1}{2}$ oz. unit	

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% <sup>1</sup>	Exemptions are allowed on food and drink (non-spirituous), drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing boats and land. Meals are not taxed.
		rent of tangible personal property	4%	
Tobacco	Tobacco Tax Act	Cigarettes: per cigarette	$\frac{1}{2}$ of 1¢ per cigarette	Effective April 1, 1960.
		Cigars: retail price	5¢ to 15¢ — 1¢ 16¢ " 25¢ — 2¢ 26¢ " 35¢ — 3¢ 36¢ " 45¢ — 4¢ over 45¢ — 5¢	
		Other tobacco	1¢ per half oz. or fraction thereof	
		pari-mutuel betting pool	5%	
Race-meetings	Horse Racing Regulation Act			
Motor fuel	Fuel Petroleum Products Act	per gallon	Gasoline 15¢ Diesel fuel 18¢	Exemptions are allowed for farm services, including farm trucks, aviation, road machines within a municipality, used in manufacturing processes, licensed commercial fishermen, mining equipment.
		"		
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	"	2%	Exemption for marine insurance and annuity contracts.
Motor Vehicle Insurance	Motor Vehicle Insurance Premiums Tax Act	premium income	1%	
Minerals	Mineral Taxation Act	flat rate per acre for freehold minerals and assessed value of minerals for freehold lands	3 cents per acre 8 mills	Assessed value of minerals is based on value of production for the year previous. Acreage tax applies only to corporations holding land in Saskatchewan. Producing tract tax applies to all freehold minerals.
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.
Income of individuals	Income Tax Act	operator tax otherwise payable by individuals under the Income Tax Act (Canada)	\$1.00 33%	The Federal Act provides for abatement of 28% of tax otherwise payable by individuals under that Act. This portion plus an additional 5% imposed by the Province is collected by the federal government for the Province. The same collection arrangement exists in respect of the 10% abatement of the federal corporation income tax rates and the extra 1% tax imposed by the Province.
Income of corporation	"	taxable income	11%	

<sup>1</sup> Tax remains at 5% on sales of liquor and beer.

## II. Provincial Governments - Continued

TABLE 9. Alberta

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Race-meetings	Amusements Act	pari-mutuel betting pool	5%	
Motor fuel	Fuel Oil Tax Act	per gallon " "	Gasoline 12¢ Diesel fuel 14¢	Exemptions allowed for agricultural and industrial purposes, operation of aircraft.
Minerals	Mineral Taxation Act	assessed value of all minerals and flat rate per acre of land	Minerals—determined by Lieutenant-Governor in Council. Minimum tax on minerals \$1.00 per tract. Land—not to exceed 5¢ per acre. Minimum 25¢	
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 messenger vehicle licence	Vehicle and Highway Traffic Act	wheel base	Not exceeding 110" — \$10.00 Exceeding 110" but not over 120" — 15.00 " 120" — 20.00	Reductions apply later in year. Expiry date Mar. 31.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	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 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	10%	
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	$\frac{2}{15}$ of 1¢ per passenger on hard surface roads $\frac{3}{45}$ 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, confections, motor and heating fuels, farm equipment and supplies, commercial fishing equipment, prescription drugs and health appliances, draught beer, sales to Federal Government, sales for consumption outside of Province, sales of less than 15¢, children's clothing and footwear for children to the age of 15, restaurant meals, school books and supplies, religious books, newspapers, periodicals and magazines. Proceeds of this tax are used to finance provincial hospital insurance, health, welfare and other expenditures.
Race-meetings	Pari Mutuel Betting Tax Act	pari-mutuel betting pool	12%	
Motor fuel	Gasoline Tax Act	per gallon	13¢ (1¢ on gasoline used in aircraft)	Refund of 12¢ per gallon allowed for operation of logging trucks off highways, motor vehicle power units for industrial purposes while vehicle is stationary, and motor vehicles of certain classes of war veterans, amputees and persons permanently confined to a wheel chair. Motor vehicles entering the Province subject to tax on imports in supply tanks exceeding forty gallons.
	Coloured Gasoline Tax Act	"	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 on public highways within the Province. Motive fuel includes diesel fuel, propane, butane, motive fuel used in farm tractors exempt (subject to Coloured Gasoline Tax Act). Remission of 14¢ per gallon when used off public highways.

II. Provincial Governments - Continued  
TABLE 10. British Columbia - Continued

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Fuel oil	Fuel Oil Tax Act	per gallon	1½¢	Fuel oil includes any liquid fuel, other than gasoline, used for burning to create a flame for heating, cooking or raising steam.
Fire insurance	Fire Marshal Act	premium income	1%	Rate 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	Income up to \$25,000 and new mines for first three years of production are exempt.
Logging operations	Logging Tax Act	"	10% on income derived from logging operations if net income in excess of \$25,000	Tax credit of nine-fiftieth of tax is provided under the provincial Income Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.
Private passenger vehicle licence	Motor Vehicle Act	net weight	1,500 lbs. or less - \$10.80 1,501 " - 2,000 lbs. - 14.40 2,001 " - 3,000 " - 18.00 3,001 " - 4,000 " - 22.50 4,001 " - 5,000 " - 31.50 5,001 " - 6,000 " - 45.00 6,001 " - 7,000 " - 58.50	Expiry date Feb. 28. Reduced one-twelfth each month to a minimum fee of \$2.00.
		registration fee	\$1.00	Non-commercial vehicles.
		operator	\$5.00	Licence good for 5 years.
Income of individuals	Income Tax Act	tax otherwise payable by individuals under the Income Tax Act (Canada)	28%	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 10% of taxable income. Both individual and corporation income taxes are collected by the federal government for the Province.
Income of corporations	"	taxable income	10%	
Succession duties	Succession Duty Act	Relationship:	On individual's 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, additional exemption for home property to \$35,000 and insurance to \$25,000; outright collective exemption to orphan children (any age) \$50,000, additional exemption for insurance to \$25,000, other direct line aggregate value of property less than \$50,000.
		(2) Collateral Line	8% to 38%	Collateral line - if aggregate value of property less than \$25,000.
		(3) Strangers	13% to 40%	Strangers - if aggregate value of property less than \$10,000.

TABLE 11. Yukon Territory

Category	Statutory authority	Basis of measurement of tax	Rate	Comments, exemptions, etc.
Alcoholic beverages	Liquor Ordinance	on each dozen bottles of beer on each bottle of wine on each flask of spirits on each bottle of spirits	10¢ 10¢ 10¢ 25¢	
Amusements	Amusement Tax Ordinance	price on admission	10%	
Fuel oils	Fuel Oil Tax Ordinance	per gallon	9¢	Fuel oil includes all liquid products obtained by distillation or condensation or absorption or any other process from petroleum, natural gas, casing head, or natural gasoline, benzol, benzene, naphtha, coal, coal tar, oil shales, kerosene, gas, oil and any combination of any such products. Exemptions - No tax is payable in respect of fuel oil that is used or to be used in stationary generators of electricity, to propel an aircraft, for heating, for mining explorations and preliminary development of an ore body, in the extraction of ore from a mine or the processing or concentrating of such ore, for placer mining as defined in the Yukon Placer Mining Act, for lubricating, for laying or sprinkling on roads or sidewalks or as cleaning solvents.
Private passenger vehicle licence	Motor Vehicles Ordinance	wheel base	100" or less - \$12.00 101" to 120" - 15.00 121" and over - 20.00	Reduced rate 50¢ each in the year.
		operator	2.00	



## II. Provincial Governments - Concluded

TABLE 12. Northwest Territories

Category	Statutory authority	Basis of assessment of tax	Rate	Comments, exemptions, etc.
Motor fuel gasoline	Fuel Oil Tax Ordinance	per gallon	10¢	For aviation purposes - 1½¢
Motor fuel diesel	"	"	6¢	" "
Fuel oil	"	"	3¢	" "
Private passenger vehicle licence	Motor Vehicles Ordinance	flat rate operator or chauffeur	\$15.00 MacKenzie District \$5.00 elsewhere \$1.00	
Mining operations royalty tax	Canada Mining Regulations	value of output	For a fiscal year: (a) Value of output in excess of \$10,000 and up to \$1,000,000 ..... 3% (b) On the excess above \$1,000,000 up to \$5,000,000 ..... 5% (c) On the excess above \$5,000,000 to \$10,000,000 ..... 6% (d) On the excess above \$10,000,000 a proportional increase of one per cent for each additional \$5,000,000. Not to exceed 12%.	In computing royalties there is an equitable allowance made for pre-production, mining, milling and operational costs.  No royalty required for 36 months subsequent to commencement of production.

## III. Selected Municipal Governments

Municipality	Taxes on property and for owners and occupants					Other taxes
	Mill or percentage rates on assessed valuations taxed				Basis of assessed valuations and percentages taxed	
	Real property	Personal property	Business	Other		
Newfoundland						
St. John's, city***	20%	...	20%	Water tax - \$12, \$15 or \$18	Real property - Rental value Business - Rental value Water - Rental value	Sales tax - 2% on fuel oil sales. Amusement tax - 9% of admission price.
Cornerbrook, city†	16 mills	...	1% to 4%	Water rate - \$2.54 plus 30¢ per \$1,000 of assessment Sewer rate - \$1.69 plus 30¢ per \$1,000 of assessment	Real property - Rental value Business - Percentage of assessed real property used for business	Sales tax - 1¢ per gal. on gasoline and oil sales. Poll tax - All non-property owners over 19 years employed in the city Male - \$20 per year Female - \$10 per year.
Prince Edward Island						
Charlottetown, city	20 mills	...	20 mills	Auto licences - \$50 per car	Real property - Real value Business - Various %'s of real value for different businesses	Education tax - \$30 per year on all males 21 to 60 and \$15 per year on all females 21 to 55 who are earning \$1,200 or over per year.
Nova Scotia*						
Halifax Metropolitan Area: Halifax, city	Property of a residential character 19.3 mills; property of a business character 45.8 mills	...	45.0 mills	Occupancy tax 18.5 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 \$30 per year.
Dartmouth, city	37.6 mills	37.6 mills	...	...	Real property - Real value Personal property - Real value	Poll tax - All non-property owners over 21 years having income in excess of \$1,500 in previous year pay \$30 per year.

See page 31 for footnotes.

## III. Selected Municipal Governments — Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed					Basis of assessed valuations and percentages taxed
	Real property	Personal property	Business	Other		

## Nova Scotia\* — Concluded

Sydney, city	42.0 mills	42.0 mills	42.0 mills	Occupancy tax 42.0 mills	Real property — Real value Personal property — Real value Business — Real value Occupancy — 15% of assessed value of real property	Poll tax — All male and female residents 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	39.2 mills	39.2 mills	...	Occupancy tax 39.2 mills	Real property — 80% of real value Personal property — 80% of real value of stock and equipment Occupancy — 20% 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	136 mills	136 mills	...	...	Real property — 25% of real value Personal property — Real value	Poll tax — All male and female residents pay as follows: Male: 18 to 20 years — \$10 per year 21 to 60 years — \$30 per year Female: 21 to 60 years and earning over \$1,000 per year — \$12 per year
Truro, town	33 mills	33 mills	33 mills	Occupancy tax 33 mills	Real property — 80% of real value Personal property — 20% of real value and occupancy Business — Stock-in-trade	Poll tax — All residents 21 to 60 years pay as follows, if unassessed and earning \$1,000 or more per year pay \$50 per year, Assessed — \$1,000 and under \$40 per year — \$1,001 to \$2,000 \$30 per year — over \$2,000 \$20 per year

## New Brunswick\*

Saint John, city includes Lancaster, city and part of St. John County amalgamated January 1, 1967	Various rates from 22.092 mills to 24.741 mills according to services supplied	...	...	...	Real property — Real value Business — Real value	
Campbellton, city	22.1 mills	...	...	...	Real Property — Real value Business — Real value	
Edmundston, city	25.2 mills	...	...	...	Real property — Real value Business — Real value	
Fredericton, city	22.285 mills	...	...	...	Real property — Real value Business — Real value	
Moncton, city	21.79 mills	...	...	...	Real property — Real value Business — Real value	

See page 31 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	Amusement	Poll
	Real property	Business	Other			
Quebec						
Montreal Metropolitan Area:						
Montreal, city <sup>1</sup> (May 1, 1987 to April 30, 1988)	26.5 26.5 37.5 Catholic 36.2 mills Protestant and Jewish 36.2 mills neutral 47.2 mills	General rate 11.75% Special rates on premises retailing alcoholic beverages, on retail premises and on banks and bank branches	Water tax — General rate 6.10% of annual rental value <sup>2</sup>	Real property — Real value Business — Rental value	10% of admission price	...
Jacques-Cartier, city	Catholic 21.1 mills Protestant 21.1 mills	60 mills	Water rate — residential \$34 per year; also metered, Personal property tax 1½ %	Real property — Real value Business — Rental value Personal property — ¼ of 1% of rental value	5% of admission price	...
Lachine, city	Catholic (Lachine) 35.25 mills Catholic (St. Sacrement) 30.7 mills (1966 rates) Protestant 24.45 mills neutral 34.45 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	10% of admission price plus a surtax of 25%	...
LaSalle, city	Catholic 28.5 mills Protestant 22.5 mills neutral 32.5 mills	8½% also special taxes on different businesses	Water rate — \$4 per 1,000 cubic feet, \$32 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 South, city	Catholic 30.5 mills Protestant 30.5 mills neutral 40.5 mills	5%	Water rate — 5%	Real property — Real value Business — Rental value Water — Rental value	...	...
Outremont, city	Catholic St. Viateur parish 35.46 mills St. Madeleine parish 41.46 mills Protestant 31.46 mills neutral 41.46 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	...	...
Pierre-Claye, city	Catholic 26.4 mills Protestant 26.4 mills	8%	Water metered at 45¢ per 1,000 gallons	Real property — Real value Business — Rental value	10% of admission price	...

See page 21 for footnotes.



## PRINCIPAL TAXES AND RATES

## III. Selected Municipal Governments -- Continued

Municipality	Taxes on property and for owners and occupants				Other taxes	
	Mill or percentage rates on assessed valuations taxed			Basis of assessed valuations and percentages taxed	Amusement	Poll
	Real property	Business	Other			
Quebec - Continued						
Montreal Metropolitan Area - Concluded:						
St. Laurent, city	Catholic St. Laurent 27.9 mills Montreal 20.0 mills Protestant 20.0 mills Jewish 20.0 mills neutral 30.0	8%	Water metered - .45¢ per 1,000 gallons resi- dential rate .35¢ per 1,000 gallons commer- cial rate	Real property - Real value (re-assessed for 1967) Business - Rental value	10% of admission price	...
St. Michel, city	Catholic 20.5 mills Protestant 20.5 mills neutral 31.5 mills	5%	Water rate - residential 7.5% commer- cial 5.5% or metered at .45¢ per 1,000 gallons	Real property - Real value Business - Rental value Water - Rental value	...	...
Verdun, city	Catholic 35.0 mills Protestant 25.5 mills neutral 35.5 mills	11%	Water rate - 7%  "Metro" rate - 2%	Real property - 80% of real value Business - 80% of rental value Water - 80% of rental value "Metro" - 80% of rental value	...	...
Westmount, city	Catholic 30.5 mills Protestant 29.5 mills neutral 39.5 mills	10%	...	Real property - Real value Business - Rental value	10% of admission price	...
Mount Royal, town	Catholic 23.1 mills Protestant 24.1 mills neutral 34.1 mills	6%	Water metered - .45¢ per 1,000 gallons	Real property - Real value Business - Rental value	...	...
Quebec Metropolitan Area:						
Quebec, city (May 1, 1967 to April 30, 1968)	Catholic 28.7 mills Protestant 22.7 mills neutral 33.2 mills	18%	Water rate - 60¢ per \$100 also $\frac{1}{8}$ of 1% Garbage rate - \$15 per year	Real property - 80 to 90% of real value (re-assessed for 1967-68) Business - Rental value Water - Rental value	10% to 12% of admission price	...
Levis, city (May 1, 1966 to April 30, 1967)	17.3 mills	...	Water rate - \$25 per dwell- ing also a rate of 35¢ per 1,000 gallons.	Real property - Real value Business - Rental value Water - Rental value	...	...
Sillery, city	Catholic 26.6 mills Protestant 21.6 mills	19.0 mills	..	Real property - 60% of real value Business - 60% of real value	...	...
Chicoutimi, city	Catholic Protestant and neutral 24.0 mills	0.70%	Personal property tax 54.3 mills Water rate - \$25.60 per year Garbage \$12 per year	Real property - 40% of real value Business - Real value of stock-in- trade Personal property - 40% of real value of machinery and equip- ment	...	..

## 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	Amusement	Poll
	Real property	Business	Other			
Quebec — Concluded						
Granby, city	Catholic 42.1 mills Protestant 42.7 mills neutral 42.7 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, 1967 to April 30, 1968)	Catholic 28.35 mills Protestant 27.00 mills	5%	Water rate — 26.5 mills plus a fixed charge of \$10.00 per house	Land — 80% of real value Buildings, etc. — 80% of real value Business — Rental value Water — 80% of real value	10% of admission price	...
Joliette, city	Catholic 19.3 mills Protestant and neutral 18.8 mills	3%	Water rate — \$24.00 per year and 8½% per year of annual rental value	Real property — Real value Business — 60% of real value Water — 60% of real value	...	...
Jonkoping, city	54.6 mills	Licences also ½ of 1%	..	Real property — 40% of real value Business — Real value of stock-in-trade	10% of admission price	Day labourers pay \$3 per year tradesmen pay \$5 per year professionals pay \$50 per year
Louisa, city	Catholic 41.0 mills Protestant 33.0 mills	Licences	Water metered .90¢ per 1,000 gallons	Real property — 75% of real value	...	...
St. Hyacinthe, city	Catholic 30.1 mills Protestant 22.5 mills neutral 30.06 mills	5%	Water rate 6% or 4 mills for single dwellings Sewer rates 4% annual rental value for each tenant	Real property — Real value Business — Rental value Water — Rental value	10% of admission price	...
St. Jerome, city	Catholic 30.6 mills Protestant 27.3 mills neutral 27.3 mills	6%	Water rate — \$24 plus 3 mills on real value	Real property — Real value Business — Real value of stock-in-trade	10% of admission price	...
Salaberry-de-Valleyfield, city	Catholic 53.00 mills Protestant 52.80 mills neutral two rates 53.00 and 52.80 mills	4%	Water rate — 7% to 12%	Real property — Real value Business — Rental value Water — Rental value	...	...
Shawville, city	Catholic 27.5 mills Protestant 23.8 mills	Fixed rate — \$20 to \$200.	Water rate — \$38 per year	Real property — Real value Business — Real value	10% of admission price	...
Sherbrooke, city	Catholic 32.7 mills Protestant 33.7 mills neutral 33.7 mills	7%	Rental tax — 5% Water metered	Real property — Real value Business — Real value	10% of admission price	\$5 on single males not otherwise assessed also \$20 per year for professionals

## 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 88.60 mills Separate school 88.145 mills	Public school 99.42 mills Separate school 98.915 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Etobicoke, Borough	Public school 80.27 mills Separate school 80.24 mills	Public school 90.87 mills Separate school 90.84 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Scarborough, Borough	Public school 86.29 mills Separate school 85.56 mills	Public school 96.94 mills Separate school 96.13 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York, Borough	Public school 74.14 mills Separate school 74.15 mills	Public school 81.75 mills Separate school 81.76 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York East, Borough: East York	Public school 78.50 mills Separate school 78.59 mills	Public school 88.20 mills Separate school 88.29 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Leaside	Public school 70.62 mills Separate school 71.71 mills	Public school 86.82 mills Separate school 86.91 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
York North, Borough	Public school 80.59 mills Separate school 79.03 mills	Public school 92.09 mills Separate school 90.37 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Hamilton Metropolitan Area:				
Hamilton, city	Public school 76.23 mills Separate school 76.23 mills	Public school 84.80 mills Separate school 84.80 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Burlington, town	Public school 75.5 mills Separate school 75.5 mills	Public school 82.8 mills Separate school 82.8 mills (Rates for farm and rural Commercial property are 8.9 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	...
London Metropolitan Area:				
London, city	Public school 82.0 mills Separate school 82.0 mills	Public school 90.2 mills Separate school 90.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Westminster, twp.	Public school 62.8 mills Separate school 64.2 mills	Public school 70.1 mills Separate school 71.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Ottawa Metropolitan Area:				
Ottawa, city	Public school 66.24 mills Separate school 68.09 mills	Public school 74.06 mills Separate school 76.11 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Eastview, city	Public school 71.77 mills Separate school 75.08 mills	Public school 79.97 mills Separate school 83.63 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Windsor, city**	Public school 45.59 mills Separate school 45.59 mills	Public school 50.47 mills Separate school 50.47 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 31 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				
Berrie, city	Public school 101.53 mills Separate school 101.53 mills	Public school 113.12 mills Separate school 113.12 mills (Rates for farm property are 6 mills less)	Real property—Real value Business — Various %'s of real value for different businesses	...
Bellefleur, city	Public school 36.0 mills Separate school 36.0 mills	Public school 40.2 mills Separate school 40.2 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Bramford, city	Public school 74.4 mills Separate school 74.4 mills	Public school 80.5 mills Separate school 80.5 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Brockville, city	Public school 98 mills Separate school 98 mills	Public school 111 mills Separate school 111 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Chatham, city	Public school 83 mills Separate school 83 mills	Public school 93 mills Separate school 93 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Corvallis, city	Public school 91.19 mills Separate school 87.16 mills	Public school 102.64 mills Separate school 98.16 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Port William, city	Public school 100.25 mills Separate school 100.25 mills	Public school 111 mills Separate school 111 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Geer, city	Public school 88.4 mills Separate school 88.4 mills	Public school 98.1 mills Separate school 98.1 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Georgetown, city	Public school 131 mills Separate school 131 mills	Public school 145 mills Separate school 145 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Glengora, city	Public school 98.1 mills Separate school 98.1 mills	Public school 108.6 mills Separate school 108.6 mills (business rates are 2.4 mills less)	Real property—Real value Business — Various %'s of real value for different businesses	...
Kitchener, city	Public school 69.9 mills Separate school 69.9 mills	Public school 76.59 mills Separate school 76.59 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Niagara Falls, city	Public school 74.5 mills Separate school 74.5 mills	Public school 83.25 mills Separate school 83.25 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
North Bay, city	Public school 79.45 mills Separate school 84.34 mills	Public school 89.33 mills Separate school 94.73 mills	Real property—Real value Business — Various %'s of real value for different businesses	...
Oshawa, city	Public school 51.37 mills Separate school 51.37 mills	Public school 56.12 mills Separate school 56.12 mills	Real property—Real value Business — Various %'s of real value for different businesses	...

See page 31 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				
Owen Sound, city	Public school 36 mills Separate school 36 mills	Public school 40 mills Separate school 40 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Peterborough, city	Public school 87.23 mills Separate school 87.49 mills	Public school 96.96 mills Separate school 97.25 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 85.5 mills Separate school 88.0 mills	Public school 94.75 mills Separate school 97.75 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
St. Thomas, city	Public school 83.27 mills Separate school 83.27 mills	Public school 92.57 mills Separate school 92.57 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Sarnia, city	Public school 43.4 mills Separate school 43.4 mills	Public school 48.1 mills Separate school 48.1 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males over 21 years not otherwise assessed pay \$10 per year
Sault Ste. Marie, city	Public school 47.18 mills Separate school 46.65 mills (Rates for farm property are 2.97 mills less)	Public school 52.04 mills Separate school 51.43 mills (Rates for commercial property are 2.97 mills less)	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 115.5 mills Separate school 115.5 mills	Public school 126.36 mills Separate school 126.36 mills (business rates are 4 mills less)	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All unmarried males and married males, not supporting their wives and families due to being separated not otherwise assessed pay \$10 per year
Sudbury, city**	Public school 86.37 mills Separate school 88.82 mills	Public school 96.32 mills Separate school 96.82 mills	Real property — Real value Business — Various %'s of real value for different businesses	Poll tax — All single males between 21 and 65 not otherwise assessed pay \$10 per year
Welland, city	Public school 79.2 mills Separate school 79.2 mills	Public school 89.6 mills Separate school 89.6 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Woodstock, city	Public school 84.1 mills Separate school 84.1 mills	Public school 94.2 mills Separate school 94.2 mills	Real property — Real value Business — Various %'s of real value for different businesses	...
Timmins, town	Public school 85 mills Separate school 85 mills	Public school 96 mills Separate school 96 mills	Real property — Real value Business — Various %'s of real value for different businesses	...

See page 31 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		
Manitoba*					
Winnipeg Metropolitan Area:					
Winnipeg, city	52.159 mills	...	6% to 20%	Land - Real value	Electricity and gas sales tax-5% of commercial and 2½% of domestic bills
Residential	76.159 mills	76.159 mills		Buildings, etc. - 66⅔% of real value	
Other				Personal property - Real value	
East Kildonan, city	50.00 mills	...	7% to 15%	Business - Rental value	...
Residential	73.95 mills	73.95 mills		Land - Real value	
Other				Buildings, etc. - 66⅔% of real value	
St. Boniface, city	47.81 mills	...	6% to 17%	Personal property - Real value	...
St. Boniface school division, Residential	71.10 mills	71.10 mills		Business - Rental value	
Commercial				Land - Real value	
Howard school division, Residential	44.37 mills	...		Buildings, etc. - 66⅔% of real value	...
Commercial	67.66 mills	67.66 mills		Personal property - Real value	
				Business - Rental value	
St. James, city (Includes Brooklands town amalgamated January 1, 1967)	...	...	4% to 10%	Land - Real value	Water and sewer frontage charge of 10¢ and 5¢ per front foot respectively
Residential	36.25 mills	...		Buildings, etc. - Real value	
Other	58.55 mills	58.55 mills		Personal property - Real value	
St. Vital, city	51.7 mills	...	8% to 15%	Business - Rental value	...
Residential	75.7 mills	75.7 mills		Land - Real value	
Commercial				Buildings, etc. - Real value	
Transcona, city	43.19 mills	...	7% to 15%	Personal property - Real value	...
Residential	66.78 mills	66.78 mills		Business - Rental value	
Commercial				Land - Real value	
				Buildings, etc. - 50% to 65% of real value	In some instances a \$10 annual licence fee is levied in lieu of the business tax.
				Personal property - 40% of real value	
				Business - Rental value	
West Kildonan, city	47.50 mills	...	Various rates maximum 17%	Land - Real value	...
Residential	72.72 mills	72.72 mills		Buildings, etc. - 66⅔% of real value	
Commercial				Personal property - Real value	
Fort Garry,*	...	...	5% to 15%	Business - Rental value	...
Suburban municipality	46.50 mills	...		Land - Real value	
Fort Garry school division	68.78 mills	68.78 mills		Buildings, etc. - 66⅔% of real value	
Residential	42.99 mills	...		Personal property - Real value	...
Assiniboine school division	65.27 mills	65.27 mills		Business - Rental value	
Commercial				Land - Real value	
Seine River school division	47.23 mills	...		Buildings, etc. - 60% of real value	...
Residential	69.51 mills	69.51 mills		Personal property - 40% of real value	
Commercial				Business - 75% of real value	
Brandon, city	60.00 mills	...	9¼%	Land - Real value	...
Residential	83.66 mills	83.66 mills		Buildings, etc. - 40% of real value	
Commercial				Personal property - 40% of real value	
				Business - 75% of real value	...
				Land - Real value	
				Buildings, etc. - 66⅔% of real value	
Witton, town	43.6 mills	...	10%	Business - Real value	...
Residential	64.2 mills	...		Land - Real value	
Commercial				Buildings, etc. - 66⅔% of real value	
Saskatchewan*					
Municipality	Real property	Business	Basis of assessed valuations and percentages taxed		Other taxes
Woods Jaw, city	Public school 99.2 mills Separate school 99.2 mills	99.2 mills	Land - Real value	Buildings, etc. - 45% of real value	Amusement tax - 5% of admission price
			Business - Area of premises occupied at varying rates for different businesses		
North Battleford, city	Public school 76 mills Separate school 76 mills	76 mills	Land - Real value	Buildings, etc. - 60% of real value	Amusement tax - 5% of admission price
			Business - Area of premises occupied at varying rates for different businesses		
Prince Albert, city	Public school 85.3 mills Separate school 85.3 mills	Licences	Land - Real value	Buildings, etc. - 60% of real value	Amusement tax - 5% of admission price
			Business - Area of premises occupied at varying rates for different businesses		Sewer service charge, - 50¢ per month for each service connection
Regina, city	Public school 97.5 mills Separate school 97.5 mills	97.5 mills	Land - Real value	Buildings, etc. - 45% of real value	Amusement tax - 6% up to \$1 10% over \$1
			Business - Area of premises occupied at varying rates for different businesses		

See page 31 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 66.82 mills Separate school 66.82 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	Amusement tax — Graduated rates on admission price
Swift Current, city	Public school 69 mills Separate school 69 mills	69 mills	Land — Real value Buildings, etc. — 60% of real value Business — Area of premises occupied at varying rates for different businesses	...
Yorkton, city	Public school 98 mills Separate school 98 mills	..	Land — Real value Buildings, etc. — 60% of real value	...
Alberta*				
Calgary, city**	Public school 53.0 mills Separate school 53.0 mills	10%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Edmonton, city**	Public school 52.37 mills Separate school 52.37 mills	6% to 20%	Land — Real value Buildings, etc. — 50% and 60% of real value Business — Rental value	...
Grande Prairie, city	Public school 71 mills Separate school 71 mills	5% to 7%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Lethbridge, city	Public school 57 mills Separate school 57 mills	7½%	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
Medicine Hat, city	Public school 47 mills Separate school 47 mills	7%	Land — Real value Buildings, etc. — Real value Business — Rental value	...
Red Deer, city	Public school 55.5 mills Separate school 54.621 mills	3% Industrial 8% Other	Land — Real value Buildings, etc. — 60% of real value Business — Rental value	...
British Columbia*				
Vancouver Metropolitan Area: Vancouver, city	69.05 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	61.11 mills	9%	Land — Real value (re-assessed for 1967) Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Business — 60% of rental value	...
North Vancouver, city	71 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	62.15	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	58.39 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
North Vancouver, district	73.06 mills	...	Land — Real value Buildings, etc. — 40% of real value for municipal purposes — 75% of real value for school purposes	...
Richmond, district	64.3 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
Surrey, district	65.5 mills	...	Land — Real value Buildings, etc. — 75% of real value	...
West Vancouver, district	61.6 mills	...	Land — Real value Buildings, etc. — 75% of real value	...

See page 31 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	67.3 mills	6¼%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Esquimalt, district	56.7 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Oak Bay, district	57.71 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Granville, district	School district No. 61 56.5 mills School district No. 63 58.5 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Dawson Creek, city	61.67 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Kamloops, city	66 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Kelowna, city	60.6 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Nanaimo, city	104.8 mills	...	Land - Real value Buildings, etc. - 30% of real value for municipal purposes - 75% of real value for school purposes	...
Penticton, city	44.02 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	Sewer tax, Area No. 1 - 1.66 mills Area No. 2 - 3.32 mills Area No. 3 - 6.55 mills
Prince George, city	83 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes	...
Prince Rupert, city	60 mills	6%	Land - Real value Buildings, etc. - 75% of real value Business - Rental value	...
Trail, city	87.5 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Vernon, city	70.2 mills	...	Land - Real value Buildings, etc. - 75% of real value	...
Yukon Territory				
Dawson, city (1966 rates)	55 mills	Licences	Land - Real value Buildings, etc. - 65% of real value	...
Whitehorse, city	44.226 mills	...	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - Real value for school purposes	...
Northwest Territories				
Hay River, town	Public school 49 mills Separate school 50 mills	19 mills	Land - Real value Buildings, etc. - 66⅔% of real value Business - 66⅔% of real value	Poll tax - All residents over 21 years employed within the town who are not rate payers pay \$10 per year.
Yellowknife, town	Public school 67 mills Separate school 67 mills	Public school 33.5 mills Separate school 33.5 mills	Land - Real value Buildings, etc. - 66⅔% of real value Business - 66⅔% of real value	Poll tax - All residents over 21 years and employed, who are not rate payers pay \$15 per year.

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

\* Cornerbrook has a tax of \$1.00 per telephone subscriber.

\* Montreal has a telephone tax of 25¢ for each line plus an additional 10¢ for each extension line.

\* There are a few special rates and if water is metered the minimum charge is the general rate.

\* There are local improvement taxes levied, in certain special districts, varying from .93 mills to 4.26 mills.

\* Water charges, additional to tax rates, are billed to consumer.

\* Metropolitan municipality. See Introduction.

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