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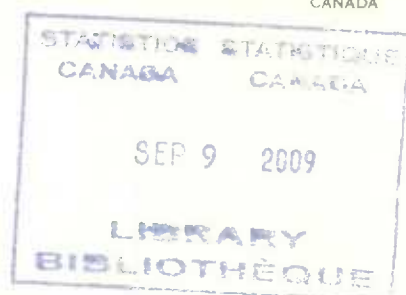
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CANADA



## PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND  
SELECTED MUNICIPAL GOVERNMENTS

1968

DOMINION BUREAU OF STATISTICS



DOMINION BUREAU OF STATISTICS

Governments Division

## PRINCIPAL TAXES AND RATES

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### FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1968

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## INTRODUCTION

This publication is the seventeenth in the annual series "Principal Taxes and Rates". The purpose of the report is to present concise data on the more important revenue-producing taxes imposed in Canada.

The format of this edition has been changed from that in previous issues with the view to facilitating comparisons of like taxes in different jurisdictions.

Part I deals with taxes on the income of persons and corporations, estates and inheritances imposed by federal and provincial governments.

Excise taxes, excise and customs duties, and general and retail sales taxes are summarized in Part II.

Part III presents a commentary and a table on other important sources of revenue of provincial and territorial governments.

Part IV consists of a review of provincial and municipal property and business taxes and a table on the relevant rates.

All quoted taxes and rates are those that were announced prior to July 31, 1968.







## GENERAL COMMENTARY

Canada is a federal state with a central government and ten provincial governments. In 1867 the principal colonies of the British Crown in North America joined together to form the nucleus of a new nation, and the British North America Act of that year became its written constitution. This statute created a central government with certain powers while continuing the existence of political subdivisions called provinces with powers of their own.

Under the British North America Act the Parliament of Canada has the right to raise "money by any mode or system of taxation" while the provincial legislatures are restricted to "direct taxation within the province in order to the raising of a revenue for provincial purposes". Thus the provinces have a right to share only in the field of direct taxation while the federal government is not restricted in any way in matters of taxation. The British North America Act also empowered the provincial legislatures to make laws regarding "municipal institutions in the province". This means that municipalities derive their incorporation with its associated powers, fiscal and otherwise, from the provincial government concerned. Thus, municipalities are also limited to direct taxation.

A direct tax is generally recognized as one "which is demanded from the very person who it is intended or desired should pay it". This concept has limited the provincial governments to the imposition of income tax, retail sales tax, succession duties and an assortment of other direct levies. In turn, municipalities, acting under the guidance of provincial legislation, tax real estate, water consumption and places of business. The federal government levies direct taxes on income, on gifts, and on the estates of deceased persons and indirect taxes such as excise taxes, excise and customs duties, and a sales tax.

The increasing use by both the federal and the provincial governments of their rights in the field of direct taxation in the 1930's resulted in duplication of administration and in some severe tax levies. Starting in 1941, a series of federal-provincial tax agreements were concluded to promote the orderly imposition of direct taxes. The duration of each agreement was normally five years. Under the earlier agreements, the participating provinces undertook, in return for compensation, not to impose, or permit their municipalities to use, certain of the direct taxes. Under the present arrangements the federal income tax otherwise payable in all provinces and the estate tax otherwise payable in three provinces are abated by certain percentages to facilitate provincial levies.

The current arrangements became operative on April 1st, 1962 and were originally scheduled to terminate on March 31st, 1967; they have, however,

been extended to March 31st, 1969. They amount to a partial federal withdrawal from the field of direct taxation and a re-entry of all provinces into the vacated area. The federal personal income tax otherwise payable on income earned in a province and on income received by residents of all provinces (except Quebec) is reduced by:

- 16 p.c. for the 1962 taxation year
- 17 p.c. for the 1963 taxation year
- 18 p.c. for the 1964 taxation year
- 21 p.c. for the 1965 taxation year
- 24 p.c. for the 1966 taxation year
- 28 p.c. for the 1967 and 1968 taxation years.

The tax abatements in respect of income earned in Quebec or received by a resident of Quebec are 44 p.c. for the 1965 taxation year, 47 p.c. for the 1966 taxation year and 50 p.c. for the 1967 and 1968 taxation years. The additional tax abatement in the case of Quebec is to allow that province to collect revenue to pay for certain programs that are paid for in whole or in part by the federal government in other provinces.

The federal government also reduces its rate of corporation income tax on the taxable income of corporations earned in the provinces. The reduction was 9 p.c. of taxable income earned in any province except Quebec and 10 p.c. of taxable income earned in Quebec for the years 1962 to 1966 inclusive. The additional 1 p.c. reduction in respect of taxable income earned in the province of Quebec for these years was to compensate for the additional tax levied by the province during this period on corporation income to provide grants to universities. These provincial grants replaced federal grants which in other provinces were paid to the universities by the federal government through the Canadian Universities Foundation. For 1967 and 1968, with the termination of direct federal financial assistance to universities, the abatement of the federal rate of corporation income tax is 10 p.c. of taxable income in all provinces.

The federal government also abates the federal estate tax otherwise payable by 75 p.c. in respect of property situated in a province which levies its own death tax.<sup>1</sup> Only Ontario, Quebec and British Columbia presently levy death taxes in the form of succession duties.

<sup>1</sup> The original agreement was for a 50 p.c. abatement. However, at the conclusion of a federal provincial conference in late 1963, it was increased to 75 p.c. in respect of deaths occurring after March 31, 1964. Currently only the estates of domiciliaries of British Columbia qualify for the full 75 p.c. abatement. Quebec and Ontario estates are temporarily eligible for only 50 p.c. because these two provinces have elected for the time being to take a payment from the federal government on account of the additional 25 p.c. abatement rather than to increase their succession duty rates.

These reductions in federal income tax and estate tax do not apply to the Yukon or the Northwest Territories or to income earned outside Canada. The Yukon and Northwest Territories do not impose income or inheritance taxes.

The provincial tax rates are not restricted to the extent of the federal withdrawal. The constitutional position of the provinces permits them unlimited use of direct taxes for the raising of revenue for provincial purposes. In five provinces (Prince Edward Island, Nova Scotia, New Brunswick,

Alberta and British Columbia) the provincial rates of income tax are equal to the federal abatement and in the other five provinces the federal abatement is exceeded.

As part of the 1962-69 fiscal arrangements the federal government has entered into tax collection agreements under which it collects the provincial personal income taxes for all provinces except Quebec, and the provincial corporation income taxes for all provinces except Ontario and Quebec.



INCOME, GIFT AND ESTATE TAXES AND SUCCESSION DUTIES





## INCOME TAX - FEDERAL

Under the Income Tax Act of Canada, an income tax is levied on the taxable income of individuals and corporations resident in Canada and on the taxable 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 p.c. is 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 December 20, 1960 and interest paid to certain exempt lenders) and similar payments from Canada to non-residents. This tax becomes 10 p.c. 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 the taxable income of individuals and corporations.

Changes in income taxes and other taxes were proposed on November 30, 1967 when the Minister of Finance of the Government of Canada presented a supplementary 1967-68 budget. These proposals were not approved by the House of Commons and on March 6, new proposals were submitted and passed on March 21. These tax changes included a 3 p.c. surtax on "basic" personal income taxes in excess of \$200 for the 1968 and 1969 taxation years, a 3 p.c. surtax on corporation income tax for the 1968 and 1969 taxation years, and, a two-month speed-up of corporation income tax that requires corporations to start making their monthly payment of tax for a taxation year in the third month rather than in the fifth month of the taxation year. (For the transitional period, i.e. for their taxation year starting within the period December 1, 1967 to November 30, 1968, corporations are required to

make five bi-monthly remittances each amounting to one fifth of their tax liability for the year and thus to liquidate such liability within a ten-month period.)

For individuals the surtax is calculated on "basic" personal income tax in excess of \$200, and, for corporations, it is calculated on federal corporation income tax otherwise payable exclusive of the old age security tax and before deducting the provincial abatement referred to below.

Under the terms of the 1962-69 federal-provincial fiscal arrangements, the Federal Government for 1968 reduces its "basic" personal income tax for individuals who reside or earn income in a province other than Quebec by 28 p.c. This reduction is 50 p.c. for individuals who reside or earn income in Quebec. The higher federal abatement for individuals in Quebec is to permit that Province to levy its own taxes (without additional burden upon the taxpayer) to raise revenues necessary to pay for the full cost of certain programs which are paid for in part by the Federal Government in other provinces.

The Federal Government allows a deduction from its tax of an amount equal to 20 p.c. of "basic" personal income tax with a maximum of \$20. This reduction reduces the federal share of "basic" personal income tax by nearly 3 percentage points.

For 1968, the Federal Government reduced its corporation income tax otherwise payable by 10 p.c. of taxable income earned in a province. This abatement provides room for the provinces to impose their own taxes on corporations. All provinces take advantage of this abatement and in five provinces, the provincial levies exceed the federal abatement.

## NOTE

For the definition of "basic tax" see Table 1 footnote 2 on page 13.

TABLE 1. Income, Gift and Estate Taxes levied by the Government of Canada

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Income tax	Income Tax Act (Part I) and Old Age Security Act	Taxable income of individuals	Personal income tax schedule (including 4% Old Age Security Tax — maximum \$240): <sup>1</sup> 15% on first \$1,000 of taxable income \$ 150 on \$ 1,000 plus 18% on next \$ 1,000 330 " 2,000 " 21% " " 1,000 540 " 3,000 " 23% " " 1,000 770 " 4,000 " 26% " " 2,000 1,290 " 6,000 " 26% " " 2,000 1,810 " 8,000 " 30% " " 2,000 2,410 " 10,000 " 35% " " 2,000 3,110 " 12,000 " 40% " " 3,000 4,310 " 15,000 " 45% " " 10,000 8,810 " 25,000 " 50% " " 15,000 16,310 " 40,000 " 55% " " 20,000 27,310 " 60,000 " 60% " " 30,000 45,310 " 90,000 " 65% " " 35,000 68,060 " 125,000 " 70% " " 100,000 138,060 " 225,000 " 75% " " 175,000 269,310 " 400,000 " 80% on excess.	Main exemptions and deductions from total income to arrive at "taxable income" are: For single status ..... \$1,000 For married status ..... 2,000 For each dependent child including nephew or niece under 16 years of age ..... 300 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 Taxpayer aged 65 to 70 years of age who are not in receipt of old age security pensions, an additional ..... 500 Taxpayer aged 70 years of age or over, an additional ..... 500 Charitable donations—up to 10% of income. Medical expenses in excess of 3% of income. Union or professional association membership dues. In lieu of claiming deductions for charitable donations and medical expenses, an individual may claim a standard deduction of \$100 without receipts. Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax-paying corporations. 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 <sup>2</sup> (maximum \$20) is provided as a tax reduction by the federal government to all taxpayers.
	Income Tax Act (Part I)	"Basic" <sup>3</sup> personal income tax in excess of \$200	3% (applicable only in respect of 1968 and 1969 income)	
		Investment income from sources outside Canada	An additional tax of 4%	Deductions from total investment income: \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations and medical expenses. Excludes rental income from real property.
	Income Tax Act (Parts I and II) and Old Age Security Act	Taxable income of corporations resident in Canada or doing business in Canada	(a) 21% (including Old Age Security Tax of 3%) of the amount taxable, if the amount taxable does not exceed \$35,000 and (b) \$7,350 plus 50% of the amount by which the amount taxable exceeds \$35,000	Corporations are allowed a tax credit equal to 10% of their taxable earnings in any province. <sup>4</sup>
	Income Tax Act	Corporation income tax exclusive of old age security tax but before federal abatement <sup>5</sup>	3% (applicable only in respect of 1968 and 1969 income)	
Withholding tax	Income Tax Act (Part III)	On certain payments and credits to non-residents <sup>6</sup>	10% on dividends paid to non-residents by corporations "having a degree of Canadian ownership" (25% of voting equity stock) and on rentals of motion picture films and TV tapes. 15% on interest, dividends, management fees, rents, royalties, alimony, patronage dividends and in all other instances	Exemptions: 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. Interest on certain bonds issued before December 20, 1960. Interest payments to non-residents who are exempt from income tax in own country of residence.
		Profits of non-resident corporations carrying on business in Canada	15%	Deductions from taxable income earned in Canada: Federal and provincial income taxes. An allowance in respect of net increases in capital investment in property in Canada.
Gift tax	Income Tax Act (Part IV)	Aggregate taxable value of "gifts made by an individual resident in Canada, or by a personal corporation"	Graduated from 10% on amounts up to \$5,000 to 28% on amounts over \$1,000,000	A gift of \$1,000 or less to any one person, and a gift to a charitable organization or a Canadian government is exempt. A deduction of \$4,000 is allowed from the aggregate value of other gifts. Exemptions up to \$10,000 apply on one real estate transfer between husband and wife, or, from parent to child.

See footnotes at end of table.



TABLE 1. Income, Gift and Estate Taxes levied by the Government of Canada — Concluded

Category	Statutory authority	Basis of measurement of tax	Rate	Exemptions, deductions, tax credits, etc.
Estate tax	Estate Tax Act (Part I)	Aggregate taxable value of estate of a person dying domiciled in Canada	Estate Tax Rate Schedule: 10% on first \$5,000 of aggregate taxable value \$ 500 on \$ 5,000 plus 12% on next \$ 5,000 1,100 " 10,000 " 14% " " 5,000 1,800 " 15,000 " 16% " " 5,000 2,600 " 20,000 " 18% " " 20,000 6,200 " 40,000 " 20% " " 20,000 10,200 " 60,000 " 22% " " 40,000 19,000 " 100,000 " 24% " " 50,000 31,000 " 150,000 " 26% " " 50,000 44,000 " 200,000 " 28% " " 75,000 65,000 " 275,000 " 30% " " 75,000 87,500 " 350,000 " 32% " " 100,000 119,500 " 450,000 " 34% " " 100,000 153,500 " 550,000 " 36% " " 100,000 189,500 " 650,000 " 38% " " 100,000 227,500 " 750,000 " 40% " " 100,000 267,500 " 850,000 " 42% " " 100,000 309,500 " 950,000 " 44% " " 150,000 375,500 " 1,100,000 " 46% " " 200,000 467,500 " 1,300,000 " 48% " " 250,000 587,500 " 1,550,000 " 50% " " 250,000 712,500 " 1,800,000 " 52% " " 200,000 816,500 " 2,000,000 " 54% " remainder	Estates whose aggregate net value do not exceed \$50,000 are not taxable. Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees. Gifts to approved charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Gifts completed more than three years before death: Deductions in respect of: (a) a deceased male survived by a spouse, or a deceased female survived by an incapacitated spouse and a dependent child — \$60,000; (b) a deceased person other than one described in (a) — \$40,000; (c) each dependent child of a deceased person described in (a) — \$10,000; (d) each orphaned dependent child of a deceased person — \$15,000. A tax abatement of part of the federal estate tax otherwise payable in respect of property situated in a province which levies its own succession duties. See Commentary.
	Estate Tax Act (Part II)	Aggregate value of property situated in Canada of a person dying domiciled outside of Canada	15%	Main exemptions and deductions: Debts specifically chargeable to the property. A tax abatement of part of the federal tax otherwise payable in respect of property on which provincial succession duty has been paid. The rate of 15% is reduced to 10% on dividends paid by companies that have a degree of Canadian ownership. Estates are not taxable where the aggregate value of the Canadian property does not exceed \$5,000. <sup>3</sup>

<sup>1</sup> See commentary on page 7 for further information.<sup>2</sup> "Basic tax" is personal income tax at full graduated rates after deduction of the dividend tax credit but before abatement for provincial income tax and excluding the old age security tax.<sup>3</sup> See commentary on page 11, re Federal-Provincial Fiscal Arrangements.<sup>4</sup> See commentary on page 11, re income tax conventions with certain countries.<sup>5</sup> Under the terms of the Canada-United States Estate Tax Convention, the amount is \$15,000, retroactive to January 1, 1949.

## Income Tax — Provincial

All provinces levy a tax on the income of individuals who reside or earn income within their boundaries. With the exception of Quebec, all provinces compute these taxes as a percentage of federal "basic tax". The "basic tax" is federal income tax excluding old age security tax otherwise payable at full federal rates<sup>1</sup> before the abatement under the federal-provincial arrangements and before allowance for any federal tax reduction. The taxes of these nine provinces are collected by the federal government. In the province of Quebec, provincial income tax is levied at graduated rates that progress from 5.5 p.c. on the first \$1,000 of taxable income to a maximum of 40.0 p.c. on the excess over \$400,000. Current Quebec legislation provides for a temporary surtax of 6 p.c. effective in 1968 and 1969. The determination of taxable income for Quebec tax purposes is based on exemptions and deductions which, with the exception of deductions for dependent children eligible for family allowances,<sup>2</sup> are similar to those used for federal tax purposes. Quebec

taxpayers who, if single, have a net income which does not exceed \$2,000 or who, if married, have a net income which does not exceed \$4,000, are completely relieved of provincial tax. The province of Quebec collects its own tax.

The percentages that provincial income tax liability is of federal "basic tax" for 1968 are: Newfoundland, Prince Edward Island, Nova Scotia, New Brunswick, Ontario, Alberta and British Columbia — each 28 p.c.; Quebec approximately 53 p.c., and Manitoba and Saskatchewan each 33 p.c.

All provinces levy a tax on corporation profits derived from activities carried on within their jurisdictions. In all provinces except Ontario and Quebec, the provincial corporation tax is imposed and determined on the same basis as is the relevant federal income tax. In Ontario and Quebec the determination of taxable profits for purposes of provincial tax follows closely, but not precisely, the federal rules.

The rate of tax in Prince Edward Island, Nova Scotia, New Brunswick, Alberta and British Columbia is 10 p.c. of corporate taxable income. The rate that applies in Manitoba and Saskatchewan is 11 p.c. and in Newfoundland, Quebec and Ontario, the rate is 12 p.c.

All provinces except Quebec and Ontario have signed agreements with the federal government for the collection of provincial corporate income taxes by the federal government.

<sup>1</sup> Exclusive of the temporary federal surtax for 1968 and 1969 (3 p.c. on "basic tax" in excess of \$200).<sup>2</sup> The province of Quebec has a family allowance program which supplements the federal program. The Quebec program provides for allowances which increase from \$30 per annum for a first child to a maximum of \$70 per annum for a sixth and for each additional child. The Quebec program is in lieu of exemptions for provincial income tax purposes for children eligible for family allowances.

TABLE 2. Income Tax and Succession Duties levied by Provinces

No.	Category	Newfoundland	Quebec
<b>Income tax — Individuals:</b>			
1	Statutory authority .....	Income Tax Act	Provincial Income Tax Act
2	Basis .....	Taxable income of individuals.	Taxable income of individuals.
3	Rate .....	28% of federal "basic tax" levied under the Income Tax Act (Canada).	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 and a surtax of 6% on the provincial tax payable for the tax years 1968 and 1969. 2% on investment income originating outside of Canada in excess of the greater of \$2,400 OR the total of personal exemptions.
4	Comments .....	This rate is equal to that of the federal government abatement of income tax imposed on individuals under the Income Tax Act (Canada).	Exemptions of tax are granted to every taxpayer whose net income does not exceed \$4,000 if claiming married status (or equivalent) and \$2,000 in other cases.
<b>Income tax — Corporations:</b>			
5	Statutory authority .....	Income Tax Act	Corporation Tax Act
6	Basis .....	Taxable income of corporations	12% — taxable income 1/5 of 1% — paid-up capital \$25 to \$50 — place of business
7	Rate .....	12% of the income tax imposed under the Income Tax Act (Canada).	
8	Comments .....	The rate increased to 12% from 11% effective April 1, 1968.	Other rates and/or bases of taxation apply to certain classes of corporations, i.e. insurance, loan, navigation, telegraph, telephone, railway, natural gas, electricity, gasoline, liquor, brewery, and various public utility companies.
<b>Succession duties:</b>			
9	Statutory authority .....	...	Succession Duties Act
10	Basis .....	...	Relationship: (1) Direct line (2) Collateral line (3) Strangers
11	Rates .....	...	On estate: 1.8% to 15% on direct line 4% " 20% on collateral line 10% " 30% on strangers  On individual's share in estate: 1% to 10% on direct line 1% " 10% on collateral line 2% " 5% on strangers
12	Exemptions .....	...	Direct line — basic exemption of \$20,000 where aggregate value of estate does not exceed \$75,000. Each child in the first degree, under 25 years of age, \$1,500.  Collateral line — aggregate value of estate not exceeding \$1,000.



TABLE 2. Income Tax and Succession Duties levied by Provinces

[illegible]



## PART II

CUSTOM DUTIES, EXCISE AND GENERAL SALES TAXES

PART II

STANDARD FORM NO. 100-10 (REV. 1-1-60)



### EXCISE AND SALES TAXES, DUTIES AND OTHER RATES

The Government of Canada imposes a general sales tax on the price of goods manufactured in Canada and on the duty-paid value of imported goods. The rate of tax on most commodities is 12 p.c. consisting of a 9 p.c. tax levied under the Excise Tax Act and a 3 p.c. tax levied under the Old Age Security Act. This tax is payable at the manufacturer's level at the time of delivery to the purchaser, or by the importer at the time of importation. There are numerous tax equalization measures that are intended to reduce inequities arising from manufacturers making sales at different levels of distribution. A great number of building materials are taxed at a lower combined rate of 11 p.c. the components of which are 8 p.c. excise tax and 3 p.c. old age security tax. Full exemption is allowed on raw materials, a wide range of production goods, and on specified categories of consumption goods and institutional purchases.

In addition to the general sales tax, special excise taxes apply to tobacco products, wines and a narrow range of consumption goods. These are imposed at the manufacturer's level but some are specific and the remainder are ad valorem.

The Excise Act levies duties on the domestic production of tobacco and alcoholic products other than wines. Similar products of foreign origin are subject to customs tariffs of like amounts.

All provinces, except Alberta, impose a retail sales tax on a broad range of consumer goods and services purchased. The rates vary from 5 p.c. to 8 p.c. and details are given in Table 4. Other miscellaneous provincial taxes, rates and fees are summarized in Part III Table 5.



TABLE 3. Customs Duties, Excise and General Sales Taxes levied by the Government of Canada

Category	Statutory authority	Basis and rate			Exemptions, deductions, tax credits, etc.
Customs duties	Customs Tariff	Mainly ad valorem <sup>1</sup> with some specific rates on most imported goods.	Three main sets of rates: British preferential (lowest) Most-favoured-nation—under special agreements with various countries General — apply to all other imports		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.
Excise tax	Excise Tax Act (Part I)	Insurance companies: British or foreign companies not authorized to transact business in Canada, or non-resident agents of authorized British or foreign companies.	net premium	10%	Excluding insurance against marine risks, nuclear risks and life, personal accident or sickness insurance.
	Excise Act	Tobacco <sup>2</sup> —on domestic production: Manufactured tobacco excluding cigarettes Cigarettes weighing not more than 3 lbs. per 1,000 Cigarettes weighing more than 3 lbs. per 1,000 Cigars Canadian raw leaf tobacco when sold for consumption  Alcoholic products: Domestic potable spirits on the strength of proof distilled in Canada Non-potable spirits used in the manufacture of: Medicines, extracts, pharmaceutical preparations, etc. Approved chemical compositions Spirits sold to druggists and used in preparation of prescriptions Imported spirits taken into bonded manufactory, in addition to other duties Canadian brandy Beer	per pound per 1,000 " " per pound  per proof gal. " " " " " per gallon	35¢ \$4.00 \$5.00 \$2.00 10¢  \$14.25 \$1.50 15¢ \$1.50 30¢ \$12.25 42¢	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.  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. The Customs Tariff applies equivalent duties on imports.
Special excise tax	Excise Tax Act (Parts IV and V)	Radios Phonographs and T.V. sets Tubes for radios, T.V., and phonographs (ex. cathode raytubes) Cathode raytubes Jewellery, clocks, watches Toilet articles and cosmetics Playing cards Tobacco and smoker's accessories: Cigarettes Cigars Matches Lighters Cigarettes holders, pipes, etc. Tobacco—manufactured Wines: Wines of all kinds containing 7% or less of absolute alcohol by volume Non-sparkling wines containing more than 7% of absolute alcohol by volume but not over 40% of proof spirits Champagne and sparkling wines Additional levy on wines: Wines of all kinds containing 7% or less of absolute alcohol by volume All other wines	per unit ad valorem <sup>1</sup> per unit ad valorem " " per pack per 5 ad valorem " per unit ad valorem per pound per gallon " " per gallon "	Greater of \$2.00 or 15% ad valorem 15% 10¢ 15% 10% 10% 20¢ 3¢ 17½% 10% 10¢ 10% 90¢ 25¢ 50¢ \$2.50 2½¢ 5¢	Excluding imports. Customs duties on imports are set to take into account the taxes levied on domestic production of wines.  This levy applies equally to domestic and imported wines.

<sup>1</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>2</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 — \$10.00 per thousand (or 20¢ per pack of 20 cigarettes) plus the 12% sales tax at the manufacturer's level.

Manufactured tobacco — \$1.25 per pound plus the 12% sales tax at the manufacturer's level.

Cigars — \$2.00 per thousand plus the 17½ p.c. special excise tax and the 12 p.c. sales tax on the manufacturer's sale price.



TABLE 4. General Sales Taxes levied by the Government of Canada and the Provinces

No.	Category	Government of Canada	Newfoundland	Prince Edward Island	Nova Scotia
<b>General sales tax:</b>					
1	Statutory authority .....	Excise Tax Act (Part VI) and Old Age Security Act	Social Security Assessment Act, Social Security Assessment (Exemption) Act.	Revenue Tax Act	Hospital Tax Act*
2	Basis .....	Manufacturer's selling price or duty-paid value of imports—ad valorem	Retail price	Retail selling price generally, but in some instances at consumer cost.	Purchase price
3	Rate .....	12%. A special rate of 11% is imposed on a wide range of building materials (Rates include Old Age Security Tax of 3%)	7% (effective April 1, 1968)	5%	5%
4	Exemptions .....	Exemptions include: 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.	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 8¢. Specific exemptions are allowed to certain companies such as railways, mines, shipyards, pulp and paper, etc., for installation and expansion of plant and equipment.	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; cigarettes and tobacco; text books and school supplies; books and articles used in the practice of religion; all purchases under 11¢. Certain exemptions are allowed on equipment purchased by municipalities for roads, sewerage, drainage and firefighting and on capital outlay purchases by schools and universities.	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 and manufacturing, tangible property purchased by a municipality or agency thereof, all purchases of 15¢ or less.  *Taxes levied under this act are used to provide hospital benefits for residents of the Province.



TABLE 4. General Sales Taxes levied by the Government of Canada and the Provinces

New Brunswick	Quebec	Ontario	Manitoba	Saskatchewan	British Columbia	No.
Social Services and Education Tax Act	Retail Sales Tax Act	Retail Sales Tax Act	Revenue Tax Act	Education and Health Tax Act	Social Services Tax Act	1
"Fair value"	Retail price	Retail price	Fair values	Retail price and rent of tangible personal property	Retail price	2
6%	8%	5%	5%	5%	5%	3
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. Levied on hotel and motel accommodation and all forms of telecommunication from April 1, 1968.	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. Additional exemption: optical appliances, hearing aids and dentures (effective April 1, 1968).	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, commercial 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, draught beer, tobacco, sales for delivery outside the province, distance telephone calls, telegrams 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.	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 medications; 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 rolling stock 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.	Exemptions are allowed on food and drink (non-spirituous) except for meals selling for \$2.00 or more, drugs, orthopaedic appliances, hearing aids, dentures, farm machinery, gasoline used for agricultural purposes, fishing nets and land. Meals are not taxed.	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.	4



### PART III

#### MISCELLANEOUS PROVINCIAL TAXES



Table 5. Miscellaneous Provincial Taxes

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
<b>Amusement tax</b>						
1	Statutory authority .....	Entertainment Tax (Amendment) Act	Amusement Tax Act	Theatre and Amusements Act	Theatres, Cinematographs and Amusements Act	—
2	Basis .....	Admission price per person 16 years and over.	Admission price	Admission price	Admission price	
3	Rate .....	5¢	From: 31¢ - 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.	9.1% to 14.2% on admission prices of 55¢ and over	Theatre rates: up to 25¢ ..... 2¢ From 25¢ to 30¢ ..... 3¢ " 31¢ " 40¢ ..... 4¢ " 41¢ " 45¢ ..... 5¢ " 46¢ " 50¢ ..... 6¢ " 51¢ " 60¢ ..... 7¢ " 61¢ " 70¢ ..... 8¢ " 71¢ " 80¢ ..... 9¢ " 81¢ " 90¢ ..... 10¢ " 91¢ " \$1.00 ..... 11¢ over \$1.00 ..... 11%	
4	Exemptions and comments .....	Church and school functions are exempt	Church, school and municipal functions and tickets costing up to 30¢ are exempt.		Other amusements rates: up to 25¢ ..... 2¢ from 26¢ to 50¢ ..... 5¢ from 51¢ to \$1.00 ..... 10¢ and 5¢ for each additional 50¢ or fraction thereof in excess of \$1.00  Exemptions: Certain functions such as school entertainment, agricultural fairs, etc.	
<b>Fuel tax</b>						
5	Statutory authority .....	Gasoline Tax Act; and Fuel Oil Tax Act	Gasoline Tax Act	Gasoline and Diesel Oil Tax Act	Gasoline and Motive Fuel Tax Act	Gasoline Tax Act
6	Basis .....	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon
7	Rate .....	Motor fuel - 25¢ Fuel oil - 1¢	Motor fuel - 21¢	Gasoline - 19¢ Diesel Fuel - 27¢	Gasoline - 19¢ Motor fuel - 23¢	Gasoline - 18¢ Diesel Fuel - 25¢
8	Exemptions and comments .....	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.  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.  Gasoline tax was raised to 25¢ from 20¢ per gallon as at April 1, 1968.	Aviation fuel and the fuel used in offshore fishing fleet exempted. Holders of valid permits issued by provincial treasurer may purchase marked gasoline and/or diesel fuel tax free. The tax was increased to 21¢ from 18¢ effective March 20, 1968.	Exemptions on fuel for fishing boats, farm services, ferry and coastal boats, vehicles and equipment used solely for municipal purposes.	Fuel used by fishermen and farmers is exempt as is fuel used other than in motor vehicles on public highways (except in repair and construction of bridges and roads).	Full tax refunds are allowed on gasoline used in the operation of farm tractors, and fishing boats used in trade. Refunds of part of the tax are allowed on gasoline used in stationary engines, pumps to fight forest fires, aerial navigation and as an ingredient of manufactured products.  Effective from March 28, 1968 the rates increased from 16¢ and 22¢ respectively to the above quoted.

TABLE 5. Miscellaneous Provincial Taxes

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Hospitals Tax Act	Amusements Act	—	See: Race track tax section on page 33.	—	Amusement Tax Ordinance	—	1
Admission price	Admission price				Admission price		2
On admission priced from 75¢ to \$2.25 — 5¢ to 50¢ over 50¢ — 10%	From: 61¢ to 64¢ ..... 1¢ 65¢ " 67¢ ..... 2¢ 68¢ " 70¢ ..... 3¢ 71¢ " \$1.00 ..... 5¢ over \$1.00 ..... 10%				10%		3
Tickets priced up to 75¢ are exempt.	Admissions priced up to 60¢ are exempt.						4
Gasoline Tax Act; and Motor Vehicle Fuel Tax Act.	Gasoline Tax Act; and Motive Fuel Tax Act	Fuel Petroleum Products Act	Fuel Oil Tax Act	Gasoline Tax Act; Coloured Gasoline Tax Act; Motive fuel Use Tax Act; and Fuel Oil Tax Act	Fuel Oil Tax Ordinance	Fuel Oil Tax Ordinance	5
Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	6
Gasoline — 16¢ Diesel fuel — 24¢	Clear gasoline — 17¢ Aircraft gasoline — 2¢ Motive fuel — 20¢  Special rates: Bunker — 1/3¢ Propane — 1¢ Coloured — 1¢	Gasoline — 17¢ Diesel fuel — 20¢ Other fuels — 2¢	Gasoline — 15¢ Diesel fuel — 17¢	Gasoline (clear) — 13¢ Aircraft gasoline — 1¢ Coloured gasoline — 1¢ Motive fuel — 15¢ Fuel oil — 1/2¢	11¢	Gasoline fuel — 11¢ Diesel fuel — 8¢ Fuel oil — 3¢ Aircraft fuel and oil — 1/2¢	7
Fuel tax refunds are allowed on gasoline used by farmers and commercial fishermen; others are granted exemptions of 13¢ per gallon on gasoline used other than in motor vehicles on highways. The gasoline tax increased to 18¢ from 16¢ and diesel fuel tax to 24¢ from 22¢ effective March 31, 1968.	"Motive fuel" means any fuel not taxed under the Gasoline Tax Act.  Exemptions are allowed on purple fuel used in operating agricultural machinery, farm trucks and municipal fire apparatus; and in trapping, fishing and prospecting.  Total exemption on purple fuel for operation of municipal fire apparatus and lighting plants, hospital and agricultural machinery and domestic heating purposes. Partial refunds on other items as set out in the Act.	The tax on gasoline was increased by 2¢ to 17¢ per gallon effective March 1, 1968 and a tax of 2¢ per gallon was imposed on all fuel petroleum products except on those used for heating purposes. Gasoline used in farm tractors is exempt.	The tax on gasoline was increased to 15¢ from 12¢ and on diesel fuel to 17¢ from 14¢ per gallon; effective date of the new rates was June 1, 1968. Exemptions of 12¢ for gasoline and 14¢ for diesel fuel per gallon are allowed for agricultural and industrial purposes, and for aircraft operations.	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 may only be used in ships, boats and other water vehicles, stationary and portable engines and tractors for off highway use; logging trucks used exclusively off highways; railway locomotives, railway cars and track operated motor vehicles; and for non-motor vehicle industrial purpose.  Operators of commercial motor vehicles using motive fuel are 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 are exempt (subject to Coloured Gasoline Tax Act).  Fuel oil includes any liquid fuel, other than gasoline, used for burning to create a flame for heating, cooking or raising steam.	The rate of tax on fuel oil has been raised to 11¢ from 9¢ per gallon.  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 lubricating, for laying or sprinkling on roads or streets or as cleaning solvents.	Effective April 1, 1968 gasoline tax rate per gallon increased to 11¢ from 10¢ and diesel fuel tax rate increased to 8¢ from 6¢ per gallon.	8







TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Highway Traffic Act	Highway Traffic Act	Vehicles Act	Vehicle and Highway Traffic Act	Motor Vehicle Act	Motor Vehicles Ordinance	Motor Vehicles Ordinance	1
(a) number of cylinders	(a) length of wheel base	(a) length of wheel base	(a) length of wheel base	(a) net weight of vehicle	(a) length of wheel base	(a) flat rate per vehicle	2
(b) operator	(b) driver	(b) operator	(b) operator	(b) operator	(b) operator	(b) operator of chauffeur	
(c) chauffeur	(c) chauffeur						
(a) 4 cyls. for 1933 and previous years models—\$8.00 4 cyls. or less after 1933—\$15.00 6 cyls. — \$20.00 8 cyls. or more — \$25.00 (see comments below)	(a) \$11.25 for wheel base not exceeding 100" in length; for each additional 15 inches or portion thereof — \$3.25; Additional charge of 50¢ on all registrations for the Unsatisfied Judgement Fund.	(a) \$14 for wheel base not exceeding 110" \$20 for wheel base of 111" to 120" \$26 for wheel base exceeding 120";	(a) \$15 for wheel base not exceeding 110" \$20 for wheel base of 111" to 120" \$25 for wheel base of over 120";	(a) 1,500 lbs. or less — \$10.80 1,501 lbs. to 2,000 — \$14.40 2,001 lbs. to 3,000 — \$18.00 3,001 lbs. to 4,000 — \$22.50 4,001 lbs. to 5,000 — \$31.50 5,001 lbs. to 6,000 — \$45.00 6,001 lbs. to 7,000 — \$58.50; Plus registration fee of \$1.00 for non-commercial vehicles.	(a) \$17.00 for wheel base 100" or less \$20.00 for wheel base 101" to 120" \$25.00 for wheel base 121" and over;	(a) \$15.00 for vehicles operated on the Mackenzie Highway; \$5.00 for vehicles operated elsewhere in the Territories;	3
(b) Operator's licence — \$5.00.	(b) Operator's licence — \$5.00; (c) Chauffeur's licence — \$7.50.	(b) Operator's licence — \$2.00.	(b) Operator's licence — \$5.00.	(b) Operator's licence — \$5.00.	(b) Operator's licence — \$2.00.	(b) Operator or chauffeur—\$1.00.	
Operator's licence has a three year term. Effective December 1, 1968 the rates will increase as follows: 4 cyls. or less (after 1963) from \$15 to \$20; 6 cyls. from \$20 to \$27.50; 8 cyls. from \$25 to \$35.	Reduced rates apply later in the year which expires Feb. 28. Operator and chauffeur licences have a two year term.	Expiry date changed to April 30 from March 31; Current rates increased to the above mentioned from \$10, \$15 and \$20, respectively. *See "Miscellaneous Taxes" for motor vehicle insurance, page 35.	The motor vehicle registration rates, quoted above were increased by \$5 over the previous year's rates in all three categories. Expiry date of Mar. 31 is unchanged. Operator's licence has a five year term.	(a) Rates are reduced one-twelfth each month to a minimum fee of \$2.00. Licence expires Feb. 28. (b) Operator's licence has a five year term.	(a) Motor vehicle licence fee was increased by \$5 for each of the three classifications above-mentioned; reduced rates apply later in the year.		4
The Insurance Act	Insurance Corporation Tax Act	Insurance Premium Tax Act	The Insurance Corporations Tax Act	Insurance Premiums Tax Act	—	—	1
Gross premiums or deposits	Premium income	Premium income	Premium income	Premium income			2
2%	2%	2%	2%	2%			3
	Exemption for marine insurance and annuity contracts.	Exemption for marine insurance and annuity contracts. *See "Miscellaneous taxes" for motor vehicle insurance, page 35.	Exemption for marine insurance and annuity contracts.	Exemption for marine insurance and annuity contracts.			4
Fire Marshals Act	Fires Prevention Act	Fire Prevention Act	Fire Prevention Act	Fire Marshal Act	—	—	5
Premium income	Premium income	Premium income	Premium income	Premium income			6
Up to 1%	2/3 of 1%	1%	1/3 of 1%	1%			7
Rates are determined by the Lieutenant Governor in Council.				Rate determined by Lieutenant Governor in Council.			8

TABLE 5. Miscellaneous Provincial Taxes - Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	<b>Insurance tax -</b> Concluded					
	(c) Hospital insurance:					
9	Statutory authority	-	-	-	-	-
10	Basis .....					
11	Rate .....					
12	Comments .....					
	<b>Logging tax</b>					
1	Statutory authority .....	-	-	-	-	Logging Tax Act
2	Basis .....					Net income
3	Rate .....					10% on net income in excess of \$10,000.
4	Comments .....					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.
	<b>Mining tax</b>					
5	Statutory authority .....	Mining Tax Act	-	Gypsum Mining Income Tax Act	Mining Income Tax Act	Mining Duties Act
6	Basis .....	Net income of mining corporations		Per ton mined	Net income of mining corporations.	Net profit of mining corporations.
7	Rate .....	Iron - 20% Others - 5%		6¢ per ton	7% on net income from \$10,001 to \$1 million; 8% on net income from \$1 million to \$5 million; 9% on net income over \$5 million.	9% on net profit of \$50,000 to \$1,000,000; 11% on net profit of \$1,000,001 to \$2,000,000; 13% on net profit of \$2,000,001 to \$4,000,000; 15% on net profit over \$4,000,000.
8	Comments .....	-			Net income up to \$10,000 is exempt.	Net profit up to \$50,000 is exempt. Rates were revised effective from January 1, 1966.



TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Hospital Services Contribution Act	Hospital Services Insurance Act	Saskatchewan Hospitalization Act	-	-	-	-	9
Monthly premium	Monthly premiums	Annual premiums					10
Single \$5.50, family \$11.00	Single \$2.00, family \$4.00	Single \$24.00; family \$48.00					
Effective July 1, 1968 rates increased to \$5.50 from \$3.25 for single person's premium and to \$11.00 from \$6.50 for married person's premium.		Utilization fees of \$2.50 per day in hospital up to 30 days and \$1.50 per day thereafter were introduced in 1968. *See Medical care insurance in "Miscellaneous taxes and rates" on page 35.					
Logging Tax Act	-	-	-	Logging Tax Act	-	-	1
Net profit				Net income			2
10% on net profits in excess of \$10,000.				15% on net income in excess of \$10,000.			
Tax credit of one third of tax is provided under the provincial Corporations Act. Two-thirds may be deducted from federal income tax under the provisions of the federal Income Tax Act.				Tax credit of ten fiftieths 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. Effective April 1, 1968, the rate increased to 15% (as above) from 10% on net income of \$25,000.			4
Mining Tax Act	Mining Royalty and Tax Act	Mineral Taxation Act	Mineral Taxation Act	Mining Tax Act	Yukon Quartz Mining Act	Canada Mining Regulations	5
Net profit on the mining of ore.	Net profit of mining corporations.	(a) a flat rate per acre for freehold minerals owned by corporations; (b) the assessed value of minerals for freehold lands.	(a) assessed value of minerals and (b) a flat rate per acre of land.	Net income	Profits on a calendar year.	Value of output	6
0% - \$10,000; 3% - \$10,000 to \$1,000,000; 12% - \$1,000,001 to \$5,000,000; 17% - over \$5,000,000.	6% - 1st \$1,000,000; 9% - next 4,000,000; 11% - over 5,000,000.	(a) flat rate - 3¢ per acre; (b) assessed value - 8 mills.	Rates vary with respect to different classes of minerals in designated producing areas. Tariff of fees not to exceed 5¢ per acre (minimum 25¢).	15% on net income in excess of \$10,000.	3% from \$10,000 to \$1,000,000; 5% from \$1,000,001 to \$5,000,000; 6% from \$5,000,001 to \$10,000,000; plus 1% for each additional \$5,000,000 over \$10,000,000.	3% from \$10,000 to \$1,000,000; 5% from \$1,000,001 to \$5,000,000; 6% from \$5,000,001 to \$10,000,000; plus 1% for each additional \$5,000,000 over \$10,000,000 not to exceed 12% for a fiscal year.	7
Applicable to the net profit on the mining of ore as distinct from the profit on mining and processing operations.	Tax for the first three years of operations is 50% of the above-noted rates. Also, the Mineral Taxation Act imposes a rate of 8 mills on the assessed value of crude oil in, on or under land in a designated producing area.	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.	No tax is payable in respect to coal mining.	The rate, up 5%, is effective from April 1, 1968 and now includes coal and mineral concentrates. The amended Act makes the processors of minerals, as well as owners of mines, liable for tax.	In computing profit, allowance is made for mining, milling, developing and operating costs and also for other taxes paid on the profits of the mine. Also, the Yukon Placer Mining Act imposes a rate of 22½ cents on gold dust or gold in bars for export from the Territory.	In computing royalties, there is an allowance made for pre-production, mining, milling and operating costs. No royalty is payable for the first thirty-six months of operations.	8



TABLE 5. Miscellaneous Provincial Taxes - Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
<b>Race track tax</b>						
1	Statutory authority .....	Horse Racing (Regulations and Tax) Act	Amusement Tax Act	Theatres and Amusements Act	Theatres, Cinematographs and Amusements Act	Licences Act
2	Basis .....	Amount of bets placed under the pari mutuel system.	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool
3	Rate .....	11%	11%	11%	11% of wagers	7% of ticket evidencing the choice of a single winning horse; 9% on other tickets.
4	Comments .....	—	Rate effective May 1, 1968. The track operators are allowed 5½% as a special concession.	If tax is remitted within 7 days, the Race Association may deduct commission ranging from 6% to 8% making the effective net tax from 3% to 5%.	A commission is allowed to track operators at the following rates in 1968: To Oct. 1—8% of wagers up to \$400,000; 6½% of wagers in excess of \$400,000; After Oct. 1—8% of wagers.	In addition to the duty on wagers, there is a duty on the entrance fee at the rate of 10%.
<b>Tobacco tax</b>						
5	Statutory authority .....	Tobacco Tax Act	Health Tax Act	Hospital Tax Act	Tobacco Tax Act	Tobacco Tax Act
6	Basis .....	By cigarette; by retail price of cigars; other tobacco products by weight.	By cigarette; by retail price of cigars and other tobacco products.	By cigarette; by retail purchase price of cigars and other tobacco products.	By cigarette; by retail price of cigars and other tobacco products.	By cigarette; by retail price of cigars and other manufactured tobacco.
7	Rate .....	Cigarettes—½ cent each Cigars from: 15¢ — 2¢ each 16¢ to 25¢ — 4¢ each 26¢ " 35¢ — 6¢ " 36¢ " 45¢ — 8¢ " 46¢ up — 10¢ " Other tobacco products 2¢ per ½ oz. unit or part thereof (effective April 1, 1968).	Cigarettes—2/5 of 1¢ each; Cigars—from 4¢ to 9¢ — 1¢ each; 10¢ to 15¢ — 2¢ 16¢ up — 1¢ additional tax for each additional 5¢ on retail price. Other tobacco products 20% of retail price.	Cigarettes—1/10 of 1¢ each. Other tobacco products—5% of retail price.	Cigarettes—1/5 of 1¢ each; Cigars from: 6¢ to 19¢ — 1¢ each 20¢ to 29¢ — 2¢ each 30¢ up — 3¢ each Other tobacco products—10% of retail price.	Cigarettes—2/5 of 1¢ each; Cigars from: 5¢ to 10¢ — 1¢ each; 10¢ up — 20% Manufactured tobacco—20% of retail price (effective March 28, 1968).
8	Comments .....	The rate on cigarettes increased to ½ cent each from ¼ cent. There are certain exemptions on tobacco purchases by bonafide tourists and for other categories such as ships stores. There is no tax on a plug of tobacco.	Rates are effective Mar. 20 1968.	Taxes levied under this Act are used in providing hospital benefits for residents of the province.		No tax is levied on leaf tobacco or on cigars sold at 5¢ each, or less. The previous cigarette tax was 6/25 of 1¢ per cigarette.

TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territory	No.
Race Tracks Tax Act	Amusements Act	Horse Racing Regulation Act	Amusements Act	Pari Mutuel Betting Tax Act	-	-	1
Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool	Pari mutuel betting pool			2
7%	10%	10% ✓	5%	12%			3
Effective March 13, 1968 the rate increased to 7% from 6%.		Under the provisions of Bill 68 (1968) the rate was increased to 10% from 5%.					4
Tobacco Tax Act	Tobacco Tax Act	Tobacco Tax Act	-	-	-	-	5
By cigarette; by retail price of cigars; by weight for other tobacco products.	By cigarette; by retail price of cigars; by weight for other manufactured tobacco.	By cigarette according to length; by retail price of cigars and by weight for other tobacco products.					6
Cigarettes - 3/10 of 1¢ each; Cigars - 1/2 of 1¢ each for every 5¢ (or part thereof) of retail price. Other tobacco products - 2 1/2¢ per ounce (or part thereof).	Cigarettes - 2/5 of 1¢ each Cigars from: 7¢ - 1¢ each 8¢ to 12¢ - 2¢ each 13¢ " 17¢ - 3¢ " 18¢ " 22¢ - 4¢ " 23¢ " 27¢ - 5¢ " 28¢ " 32¢ - 6¢ " 33¢ " 37¢ - 7¢ " 38¢ " 42¢ - 8¢ " 43¢ " 47¢ - 9¢ " 48¢ and up - 10¢ each Manufactured tobacco - 2¢ per 1/2 oz. unit.	✓ Cigarettes up to 85 millimeters long - 8/25 of 1¢ each; Cigarettes over 85 millimeters long - 9/25 of 1¢ each; Cigars from: 7¢ - 1¢ each 8¢ to 15¢ - 2¢ each 16¢ " 25¢ - 4¢ " 26¢ " 35¢ - 6¢ " 36¢ " 45¢ - 8¢ " over 45¢ - 10¢ each Other tobacco - 2¢ per 1/2 oz. or fraction thereof	10/5 32/5				7
Rates effective March 13, 1968 and represent an approximate 4% increase over previous year.		The above-quoted rates are effective March 1, 1968.					8

TABLE 5. Miscellaneous Provincial Taxes — Concluded

No.		Newfoundland	Prince Edward Island	Nova Scotia
	<b>Miscellaneous taxes</b>			
1	Name of tax .....	Telegraph and wireless tax	—	Tax on long-distance telephone calls
2	Statutory authority .....	Telegraph Tax Act		Corporations Tax Act
3	Basis .....	(a) by telegraph cables to places outside of the Province; and (b) by wireless station communicating with any place, ship, or vessel outside the province.		Toll charge
4	Rate .....	(a) \$4,000 per cable (max. tax \$20,000); (b) \$4,000 per station. (See comment.)		5¢ for each 50¢ toll charge or part thereof.
5	Comments .....	No tax is charged if the purpose of the wireless station is only for the reporting of passing ships or vessels.		Tolls under 25¢ are exempt.
6	Name of tax .....	—	Tax on alcoholic beverages	Tax on spirituous liquors
7	Statutory authority .....		Health Tax Act	Hospital Tax Act
8	Basis .....		Retail price	Purchase price
9	Rate .....		10%	5%
10	Comments .....		Retail sales are made through provincial government liquor stores.	Taxes levied under this Act are used in providing hospital benefits for residents of the province.
11	Name of tax .....	—	—	—
12	Statutory authority .....			
13	Basis .....			
14	Rate .....			
15	Comments .....			



TABLE 5. Miscellaneous Provincial Taxes — Concluded

Quebec	Ontario	Saskatchewan	Alberta	Yukon Territory	No.
Telecommunications	—	Medical care insurance	Fur tax	—	1
Telecommunications Tax Act		Medical Care Insurance Act	The Game Act		2
Price of telecommunications		Annual premium	Per pelt		3
8%		Single — \$12.00 Family — \$24.00	Various		4
Rate increased from 6% effective March 17, 1967. Applicable to long distance telephone calls, telegrams and other telecommunications.		In addition to the annual premium, utilization fees (introduced in 1968) are made at the following rates: \$1.50 per visit to a physician's office, \$2.00 per other type of visit by a physician.	Rates are established by regulations with a range from 2¢ to \$1.25 per pelt		5
Meals and lodging tax	Land transfer tax	Motor vehicle insurance tax	Bus mileage tax	Alcoholic beverages tax	6
Meals and Lodging Tax Act	Land Transfer Tax Act	Motor Vehicle Insurance Premiums Tax Act	Public Service Vehicles Act	Liquor Ordinance	7
On meals priced at \$1.25 and over; on alcoholic beverages and on price of lodging.	Purchase price	Premium income	By passenger mile	By the bottle	8
8%	Up to \$25,000 — 1/5 of 1%; \$25,000 and — 2/5 of 1%.	1%	2/15 of 1¢ per passenger mile on hard surface roads; 2/45 of 1¢ per passenger mile on gravel roads.	10¢ on each dozen bottles of beer 10¢ on each bottle of wine 10¢ on each flask of spirits 25¢ on each bottle of spirits	9
Rate increased to 9% from 8% effective April 15, 1967.					10
Security transfer tax	Security transfer tax	—	—	—	11
Security Transfer Tax Act	Security Transfer Tax Act				12
Sale price of securities transferred.	Sale price of securities transferred.				13
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	Bonds and debentures, 3¢ per \$100 or fraction thereof, of par value Shares sold, transferred or assigned: Value under \$1 — 1/10 of 1% of value " \$1 to \$ 5 — 1/4¢ per share " 5 " 25 — 1¢ " " " 25 " 50 — 2¢ " " " 50 " 75 — 3¢ " " " 75 " 150 — 4¢ " " " over \$150 — 4¢ per share plus 1/10 of 1% of value in excess of \$150				14
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.					15



## PART IV

### PROPERTY AND BUSINESS TAXES



PART V

PROPERTY AND ESTATE

### PROVINCIAL

Provincial property taxes are levied by New Brunswick at the rate of 1½ p.c. of market value assessment on all land and buildings in the province; a similar tax on business occupancy is also levied. The revenue from these sources is used to finance education, health, welfare and justice services which, until January 1, 1967, were the responsibility of New Brunswick municipalities. (See Table 6, page 40)

Certain other provinces also impose property taxes which are not significant from a revenue standpoint and are not included in Table 6; however, the following are some brief comments thereon.

Nova Scotia imposes a "land tax" but it is of limited application. In unorganized (non-municipal) areas, the Province of Ontario levies a property tax of 1½ p.c. of assessed value with a minimum annual tax of \$6.00 in respect of any land. British Columbia also imposes a property tax in unorganized (non-municipal) areas at varying rates ranging from ½ p.c. of the assessed value of farm land, to 7 p.c. for (operating) coal land. Under the Taxation Ordinance, Yukon Territory levies a property tax on the "fair value" assessment on all real property (non-municipal) at a rate determined annually for territorial purposes.

### MUNICIPAL

The principal revenue-producing tax available to municipalities is the real estate tax levied on real property situated within their jurisdictions according to the assessed value of such property. Methods of determining assessed values vary widely but for taxation purposes, it is generally considered to be a percentage of the actual market value.

Tax rates in themselves are not very meaningful unless a number of factors are taken into account. In comparing rates between municipalities it is necessary to consider relative assessment practices, differences in province-to-province allocation of res-

ponsibilities between provincial and municipal governments, various methods of financing, and, levels or frequency of services provided.

In most municipalities a tax is levied directly on the tenant or operator of a business. In general, business tax rates are lower than those applying to property. Three bases of assessment are in use—a fraction of the property assessment, the annual rental value of the business premises, or, the area of the premises. Certain municipalities may charge a licence fee instead of a business tax but others charge both a licence fee and a business tax.

### SPECIAL MUNICIPAL RATES FOR SPECIAL PURPOSES

It should be noted that there are other special levies and charges usually made by municipalities. Some special area rates are made on the bases of street frontage to pay for local improvements such as sidewalks, roads and sewers. Not only is there a widespread difference in the bases for these rates, but there is a great variety of rates applied. Also, municipalities usually impose either a charge for the water consumption of each property owner (or occu-

pant) or, a water tax based upon the rental value of the property.

These special rates and other similar charges are not detailed in this issue of Principal Taxes and Rates because the rates are numerous and sometimes vary within a municipality and, because the bulk of the revenue raised from these sources is usually used to offset the relevant expenditure rather than for general municipal purposes.

### NOTE

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 in Table 6.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities

Province and municipality	Taxes on property and for owners and occupants				
	Mill or percentage rates on taxable assessment				Basis of assessed valuations and percentages taxed
	Real property	Personal property	Business	Other	
<b>Newfoundland:</b>					
St. John's, city**	20%	...	20%	...	Real property — Rental value Business — Rental value
Cornerbrook, city	16 mills	...	1% to 4%	...	Real property — 75% of real value Business — Percentage of assessed real property used for business
<b>Prince Edward Island:</b>					
Charlottetown, city	25.5 mills	...	25.5 mills	...	Real property — Real value Business — Various %'s of real value for different classes of business
<b>Nova Scotia:</b>					
Halifax Census Metropolitan <sup>1</sup> Area: Halifax, city	Residential 20.4 mills Commercial 46.9 mills	...	45.0 mills	...	Real property — Real value Business — 50% of real value
Dartmouth, city	41.5 mills	41.5 mills	...	...	Real property — Real value Personal property — Real value
Sydney, city	43.4 mills	43.4 mills	...	Occupancy tax 43.4 mills	Real property — Real value Personal property — Real value Occupancy — 20% of assessed value of real property
Amherst, town	27.0 mills	27.0 mills	...	Occupancy tax 27.0 mills	Real property — Real value Personal property — Real value Occupancy — 20% of assessed value of real estate occupied
Glace Bay, town	136 mills	136 mills	...	...	Real property — 25% of real value Personal property — Real value
Truro, town	33 mills	33 mills	...	Occupancy tax 33 mills	Real property — 80% of real value Personal property — 20% of real value and occupancy
<b>New Brunswick:</b>					
A provincial <sup>1</sup> rate imposed on municipal rateable property to pay for the administration of education, health, welfare and justice, formerly the responsibilities of municipalities	15 mills	...	15 mills	...	Real property — Real value Business — Real value
Saint John, city	Various rates from 5.309 mills to 10.618 mills according to services supplied	...	From 5.309 mills to 10.618 mills	...	Real property — Real value Business — Real value
Bathurst, city	7.2 mills	...	7.2 mills	...	Real property — Real value Business — Real value
Campbellton, city	7.951 mills	...	7.951 mills	...	Real property — Real value Business — Real value
Edmundston, city	10.7 mills	...	10.7 mills	...	Real property — Real value Business — Real value
Fredericton, city	7.2 mills	...	7.2 mills	...	Real property — Real value Business — Real value
Moncton, city	7.807 mills	...	7.807 mills	...	Real property — Real value Business — Real value

<sup>1</sup> See note on page 39.<sup>2</sup> See commentary page 39.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants			
	Mill or percentage rates on taxable assessment			Basis of assessed valuations and percentages taxed
	Real property	Business	Other	
Quebec:				
Montreal Census Metropolitan <sup>1</sup> Area:				
Montreal, city ..... (May 1, 1968 to April 30, 1969)	Catholic, Protestant, Jewish and neutral 29 mills neutral corpo- rations 41 mills	11.5%	...	Real property — Real value Business — Rental value
Jacques-Cartier, city .....	Catholic and Protestant 21.1 mills	8%	Personal property 1½%	Real property — Real value Business — Rental value Personal property — ¼ of 1% of rental value
Lachine, city .....	Catholic 35.8 mills Protestant 36 mills neutral 37 mills	8½%	Personal property — same rate as for real property	Real property — Real Value Business — Rental value Personal property — Real value of machinery
Lafontaine, city .....	Catholic 38.5 mills Protestant 26 mills neutral 37 mills	8½% (also special taxes on different classes of business)	...	Real property — Real value Business — Rental value Maximum special tax \$60 for business where a rental value is not established
Montreal North, city .....	Catholic and Protestant 26.8 mills neutral 37.8 mills	5%	...	Real property — 85% of real value Business — Rental value
Ottawa, city .....	Catholic 38.35 mills Protestant 38.85 mills neutral 44.85 mills	8½% manufacturers whole- salers and retailers	...	Real property — Real value Business — Assessed valuation of real property for manufacturers and wholesalers; rental value of retailers and others
Pierre-Clair, city .....	Catholic and Protestant 38 mills	8%	...	Real property — Real value Business — Rental value
St. Lawrence, city .....	Catholic 25.86 mills Protestant and Jewish 21 mills neutral 32 mills	8%	...	Real property — Real value Business — Rental value
St. Michel, city .....	Catholic 20.5 mills Protestant 20.5 mills neutral 31.5 mills	5%	...	Real property — Real value Business — Rental value
Verdon, city .....	Catholic 35.2 mills Protestant 26.5 mills neutral 37.5 mills	11%	...	Real property — 80% of real value Business — 80% of rental value
Westmount, city .....	Catholic 32.93 mills Protestant and Jewish 31.2 mills neutral 42.2 mills	10%	...	Real property — 70% of real value Business — 66⅔% of rental value
Mont Royal, town .....	Catholic and Protestant 36.5 mills neutral 37.5 mills	7%	...	Real property — 70% of real value Business — Rental value

<sup>1</sup> Census of Metropolitan Areas, see page 39 for explanation.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants			
	Mill or percentage rates on taxable assessment			Basis of assessed valuations and percentage taxed
	Real property	Business	Other	
Quebec — Concluded:				
Quebec Census Metropolitan Area; <sup>1</sup>				
Quebec, city ..... (May 1, 1968 to April 30, 1969)	Catholic 30.5 mills Protestant 27 mills neutral 34 mills	18%	...	Real property — 80% to 90% of real value Business — Rental value
Levis, city ..... (May 1, 1967 to April 30, 1968)	12.5 mills	...	...	Real property — 93% of real value Business — Rental value
Sillery, city .....	Catholic and Protestant 26.6 mills	20 mills	...	Real property — 60% of real value Business — 60% of real value
Chicoutimi, city .....	Catholic, Protestant and neutral 35.5 mills	0.70%	Personal property 35.5 mills	Real property — 40% of real value Business — Real value of stock-in-trade Personal property — 40% of real value of machinery and equip- ment
Granby, city .....	Catholic 38.6 mills Protestant and neutral 42.5 mills	6%	...	Real property — 75% of real value Business — Rental value
Hull, city ..... (May 1, 1968 to April 30, 1969)	Catholic 36.45 mills Protestant 28.45 mills	5%	...	Land — 75% of real value Buildings, etc. — 75% of real value Business — Rental value
Joliette, city .....	Catholic 19.3 mills Protestant and neutral 15.8 mills (1967 rates)	3%	...	Real property — Real value Business — 60% of real value
Jonquiere, city .....	65 mills	Licences	...	Real property — 40% of real value
Rouyn, city .....	Catholic 42 mills Protestant 34 mills	Licences	...	Real property — 70% of real value
St. Hyacinthe, city .....	Catholic 32.3 mills Protestant 22.5 mills neutral 32.23 mills	5%	...	Real property — Real value Business — Rental value
St. Jerome, city .....	Catholic 32.3 mills Protestant and neutral 29 mills	4%	...	Real property — Real value Business — Real value of stock-in-trade
Salaberry-de-Valleyfield, city .....	Catholic 53.00 mills Protestant 52.80 mills neutral two rates 53.00 and 52.80 mills	4%	...	Real property — Real value Business — Rental value
Shawinigan, city .....	28.5 mills	Fixed rate — \$50 to \$300	...	Real property — Real value Business — Real value
Sherbrooke, city .....	Catholic 34.1 mills Protestant 34.7 mills	7%	...	Real property — Real value Business — Rental value
Trois-Rivières, city .....	15 mills	5%	...	Real property — 65.87% of real value Business — Rental value

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities - Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial, commercial and business	
<b>Ontario:</b>			
<b>Toronto Census Metropolitan<sup>1</sup> Area:</b>			
Toronto, city	Public school 93 mills Separate school 93 mills	Public school 104.45 mills Separate school 104.45 mills	Real property—Real value Business — Various %'s of real value for different classes of business
Eglinton, borough	Public school 87 mills Separate school 86.88 mills	Public school 98.4 mills Separate school 98.27 mills	Real property—Real value Business — Various %'s of real value for different classes of business
Scarborough, borough	Public school 91.48 mills Separate school 90.84 mills	Public school 102.6 mills Separate school 101.89 mills	Real property—Real value Business — Various %'s of real value for different classes of business
York, borough	Public school 94.35 mills Separate school 94.42 mills	Public school 104.83 mills Separate school 104.91 mills	Real property—Real value Business — Various %'s of real value for different classes of business
York East, borough East York	Public school 84.8 mills Separate school 84.74 mills	Public school 95.47 mills Separate school 95.47 mills	Real Property—Real value Business — Various %'s of real value for different classes of business
Leaside	Public school 80.3 mills Separate school 80.24 mills	Public school 95.4 mills Separate school 95.4 mills	Real property—Real value Business — Various %'s of real value for different classes of business
York North, borough	Public school 84.94 mills Separate school 83.86 mills	Public school 97.18 mills Separate school 95.97 mills	Real property—Real value Business — Various %'s of real value for different classes of business
<b>Hamilton Census Metropolitan Area:</b>			
Hamilton, city	Public school 83.57 mills Separate school 83.57 mills	Public school 93.65 mills Separate school 93.65 mills	Real property—Real value Business — Various %'s of real value for different classes of business
Burlington, town	Public school 78 mills Separate school 78 mills	Public school 85.6 mills Separate school 85.6 mills (Rates for farm and rural commercial property are 8.5 mills less)	Real property—Real value Business — Various %'s of real value for different classes of business
<b>London Census Metropolitan Area:</b>			
London, city	Public school 87 mills Separate school 87 mills	Public school 96.5 mills Separate school 96.5 mills	Real property—Real value Business — Various %'s of real value for different classes of business
Westminster, twp.	Public school 62 mills Separate school 66.4 mills	Public school 69.4 mills Separate school 74.2 mills	Real property—Real value Business — Various %'s of real value for different classes of business
<b>Ottawa Census Metropolitan Area:</b>			
Ottawa, city	Public school 70.01 mills Separate school 70.01 mills	Public school 78.58 mills Separate school 78.58 mills	Real property—Real value Business — Various %'s of real value for different classes of business
Eastview, city	Public school 79.49 mills Separate school 78.79 mills	Public school 91.63 mills Separate school 90.85 mills	Real property—Real value Business — Various %'s of real value for different classes of business

<sup>1</sup> Census Metropolitan Areas, see page 38 for explanation.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial, commercial and business	
<b>Ontario — Continued:</b>			
Barrie, city .....	Residential — 106.3 mills Farm — 100.3 mills	Public school 118.83 mills Separate school 118.83 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Belleville, city .....	Public school 41.7 mills Separate school 44.3 mills	Public school 46.3 mills Separate school 49.1 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Brantford, city .....	Public school 76.77 mills Separate school 76.77 mills	Public school 85.72 mills Separate school 85.72 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Brockville, city .....	Public school 102 mills Separate school 102 mills	Public school 116 mills Separate school 116 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Chatham, city .....	Public school 88 mills Separate school 88 mills	Public school 99 mills Separate school 99 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Cornwall, city .....	Public school 106.25 mills Separate school 105.84 mills	Public school 119.64 mills Separate school 119.18 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Fort William, city .....	Public school 110.2 mills Separate school 110.2 mills	Public school 123.3 mills Separate school 123.3 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Galt, city .....	Public school 94.7 mills Separate school 94.7 mills	Public school 105.1 mills Separate school 105.1 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Guelph, city .....	Public school 27.7 mills Separate school 27.7 mills	Public school 30.7 mills Separate school 30.7 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Kingston, city .....	Public school 105.9 mills Separate school 105.9 mills	Public school 117.8 mills Separate school 117.8 mills (business rates are 3.2 mills less)	Real property — Real value Business — Various %'s of real value for different classes of business
Kitchener, city** .....	Public school 72.4 mills Separate school 72.4 mills	Public school 80.98 mills Separate school 80.98 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Niagara Falls, city .....	Public school 81.5 mills Separate school 81.5 mills	Public school 91.5 mills Separate school 91.5 mills	Real property — Real value Business — Various %'s of real value for different classes of business
North Bay, city .....	Public school 89.1 mills Separate school 95 mills	Public school 101.6 mills Separate school 108.1 mills	Real property — Real value Business — Various %'s of real value for different classes of business
Oshawa, city .....	Public school 56.37 mills Separate school 56.37 mills	Public school 61.68 mills Separate school 61.68 mills	Real property — Real value Business — Various %'s of real value for different classes of business

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities - Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Residential and farm	Industrial, commercial and business	
Ontario - Continued:			
Owen Sound, city .....	Public school 38.9 mills Separate school 38.9 mills	Public school 43.5 mills Separate school 43.5 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Peterborough, city .....	Public school 93.98 mills Separate school 95.43 mills	Public school 104.6 mills Separate school 106.22 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Port Arthur, city .....	Public school 92.25 mills Separate school 95.5 mills	Public school 103.75 mills Separate school 107.25 mills	Real property - Real value Business - Various %'s of real value for different classes of business
St. Thomas, city .....	Public school 94.15 mills Separate school 94.15 mills	Public school 104.67 mills Separate school 104.67 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Sarnia, city .....	Public school 44.8 mills Separate school 44.8 mills	Public school 50.0 mills Separate school 50.0 mills	Real property - Real value Business - Various %'s of real value for different classes of business
St. St. Marie, city .....	Public school 51.49 mills Separate school 51.49 mills (Rates for farm property are 3.79 mills less)	Public school 57.51 mills Separate school 57.51 mills (Rates for commercial property are 3.79 mills less)	Real property - Real value Business - Various %'s of real value for different classes of business
Stratford, city .....	Public school 129.09 mills Separate school 129.09 mills	Public school 142.86 mills Separate school 142.86 mills (business rates are 4 mills less)	Real property - Real value Business - Various %'s of real value for different classes of business
Sudbury, city** .....	Public school 89.69 mills Separate school 90.14 mills	Public school 101.62 mills Separate school 102.12 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Welland, city .....	Public school 91.1 mills Separate school 91.1 mills	Public school 102.4 mills Separate school 102.4 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Windsor, city** .....	Public school 47.32 mills Separate school 47.32 mills	Public school 102.4 mills Separate school 102.4 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Woodstock, city .....	Public school 90.1 mills Separate school 90.1 mills	Public school 100.8 mills Separate school 100.8 mills	Real property - Real value Business - Various %'s of real value for different classes of business
Thames, town .....	Public school 93 mills Separate school 93 mills	Public school 107 mills Separate school 107 mills	Real property - Real value Business - Various %'s of real value for different classes of business



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities - Continued

Province and Municipality	Taxes on property and for owners and occupants				
	Mill or percentage rates on taxable assessment				Basis of assessed valuations and percentages taxed
	Real property		Personal property	Business	
<b>Manitoba:</b>					
Winnipeg Census Metropolitan <sup>1</sup> Area:					
Winnipeg, city .....	Residential Other	64.39 mills 88.182 mills	88.182 mills	6% to 20%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
East Kildonan, city .....	Residential Other	59.25 mills 83.09 mills	83.09 mills	7% to 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
St. Boniface, city .....	Residential	58.13 mills	80.38 mills	6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
St. Boniface school division .....	Commercial	80.38 mills			
Norwood school division .....	Residential Commercial	55.32 mills 77.57 mills	77.57 mills		
St. James, city .....	Residential Other	41.86 mills 62.66 mills	62.66 mills	4% to 10%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
St. Vital, city .....	Residential Commercial	59.08 mills 83.08 mills	83.08 mills	8% to 15%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
Transcona, city .....	Residential Commercial	55.89 mills 79.89 mills	79.89 mills	7% to 15%	Land — Real value Buildings, etc. — 40% to 65% of real value Personal property — 40% of real value Business — Rental value. In some instances a \$10 annual licence fee is levied in lieu of the business tax.
West Kildonan, city .....	Residential Commercial	60.47 mills 86.27 mills	86.27 mills	Various rates maximum 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
Fort Garry, .....				6% to 17%	Land — Real value Buildings, etc. — 66⅔% of real value Personal property — Real value Business — Rental value
Rural municipality, .....					
Fort Garry school division .....	Residential Commercial	58.15 mills 80.67 mills	80.67 mills		
Assiniboine school division .....	Residential Commercial	53.06 mills 75.58 mills	75.58 mills		
Seine River school division .....	Residential Commercial	62.18 mills 84.7 mills	84.7 mills		
Brandon, city .....	Residential Commercial	81 mills 100.15 mills	100.15 mills	9½%	Land — 60% of real value Buildings, etc. — 40% of real value Personal property — 40% of real value Business — 75% of real value
Flin Flon, town .....	Residential Commercial	45.5 mills 68.3 mills		10%	Land — Real value Buildings, etc. — 66⅔% of real value Business — Real value

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.



TABLE 6. Property and Business Taxes levied by Provinces and Municipalities - Continued

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Real property	Business and other	
<b>Saskatchewan:</b>			
Moose Jaw, city .....	108.9 mills	108.9 mills	Land - Real value Buildings, etc. - 45% of real value Business - Area of premises occupied, at varying rates for different classes of business
North Battleford, city .....	82 mills	82 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied, at varying rates for different classes of business
Prince Albert, city .....	91 mills	91 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied, at varying rates for different classes of business
Regina, city** .....	103.5 mills	103.5 mills	Land - Real value Buildings, etc. - 45% of real value Business - Area of premises occupied, at varying rates for different classes of business
Saskatoon, city** .....	89.28 mills	10%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value
Swift Current, city .....	73 mills	73 mills	Land - Real value Buildings, etc. - 60% of real value Business - Area of premises occupied, at varying rates for different classes of business
Yorkton, city .....	112 mills	...	Land - Real value Buildings, etc. - 60% of real value
<b>Alberta:</b>			
Calgary, city** .....	60.6 mills	10%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value
Edmonton, city** .....	60.12 mills	6% to 20%	Land - Real value Buildings, etc. - 50% to 60% of real value Business - Rental value
Grande Prairie, city .....	71 mills	5% to 7%	Land - Real value Buildings, etc. - 100% of real value Business - Rental value
Lethbridge, city .....	64.4 mills	7½%	Land - Real value Buildings, etc. - 60% of real value Business - Rental value
Medicine Hat, city .....	51 mills	7%	Land - Real value Buildings, etc. - Real value Business - Rental value
Red Deer, city .....	66.48 mills	4% Industrial 8% commercial	Land - Real value Buildings, etc. - 45% of real value Business - Rental value
<b>British Columbia:</b>			
Vancouver Census Metropolitan Area <sup>1</sup> Area: Vancouver, city .....	48.98 mills	7%	Land - Real value Buildings, etc. - 100% of real value for municipal purposes - 75% of real value for school purposes Business - Rental value
New Westminster, city .....	65.46 mills	9%	Land - Real value Buildings, etc. - 50% of real value for municipal purposes - 75% of real value for school purposes Business - 60% of real value
North Vancouver, city .....	71.7 mills	...	Land - Real value Buildings, etc. - 40% of real value for municipal purposes - 75% of real value for school purposes
Burnaby, district .....	45.94 mills	6½% rental value or 1% personal property	Land - Real value Buildings, etc. - 75% of real value Business - Rental value of properties used for business or taxable assessed value of personal property whichever is the greater
Cocanha, district .....	61.21 mills	...	Land - Real value Buildings, etc. - 75% of real value
North Vancouver, district .....	74.93 mills	...	Land - Real value Buildings, etc. - 40% of real value for municipal purposes - 75% of real value for school purposes
Richmond, district .....	64.192 mills	...	Land - Real value Buildings, etc. - 75% of real value
Surrey, district .....	64.1 mills	...	Land - Real value Buildings, etc. - 75% of real value
West Vancouver, district .....	50.13 mills	...	Land - Real value Buildings, etc. - 75% of real value

<sup>1</sup> Census Metropolitan Areas. See page 29 for explanation.

TABLE 6. Property and Business Taxes levied by Provinces and Municipalities — Concluded

Province and municipality	Taxes on property and for owners and occupants		
	Mill or percentage rates on taxable assessment		Basis of assessed valuations and percentages taxed
	Real property	Business and other	
<b>British Columbia — Concluded:</b>			
Victoria Census Metropolitan <sup>1</sup> Area:			
Victoria, city .....	67.84 mills	Business — 6½%	Land — Real value Buildings, etc. — 75% of real value Business — Rental value
Esquimalt, district .....	59.14 mills	...	Land — Real value Buildings, etc. — 75% of real value
Oak Bay, district .....	59.63 mills	...	Land — Real value Buildings, etc. — 75% of real value
Saanich, district .....	School district No. 61 57.24 mills School district No. 63 58.68 mills	...	Land — Real value Buildings, etc. — 75% of real value
Dawson Creek, city .....	63.57 mills	...	Land — Real value Buildings, etc. — 75% of real value
Kamloops, city .....	70.5 mills	...	Land — Real value Buildings, etc. — 75% of real value
Kelowna, city .....	62 mills	...	Land — Real value Buildings, etc. — 75% of real value
Nanaimo, city .....	108.79 mills	...	Land — Real value Buildings, etc. — 30% of real value for municipal purposes — 75% of real value for school purposes
Penticton, city .....	48.52 mills	Personal property 31.94 mills	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes Personal property — 75% of real value
Prince George, city .....	84.5 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — 75% of real value for school purposes
Prince Rupert, city .....	62.71 mills	Business — 6% Personal property — 26.24 mills	Land — Real value Buildings, etc. — 75% of real value Business — Rental value Personal property — 75% of real value
Trail, city .....	83.77 mills	...	Land — Real value Buildings, etc. — 75% of real value
Vernon, city .....	76.1 mills	...	Land — Real value Buildings, etc. — 75% of real value
<b>Yukon Territory:</b>			
Dawson, city .....	55 mills	Business Licences	Land — Real value Buildings, etc. — 65% of real value
Whitehorse, city .....	44.177 mills	...	Land — Real value Buildings, etc. — 50% of real value for municipal purposes — Real value for school purposes
<b>Northwest Territories:</b>			
Hay River, town .....	50 mills	Business — 19 mills	Land — Real value Buildings, etc. — 66⅔% of real value Business — 66⅔% of real value
Yellowknife, town .....	72 mills	Business — 36 mills	Land — Real value Buildings, etc. — 66⅔% of real value Business — 66⅔% of real value

<sup>1</sup> Census Metropolitan Areas, see page 39 for explanation.

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