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PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

1970

DOMINION BUREAU OF STATISTICS

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DOMINION BUREAU OF STATISTICS

Governments Division

PRINCIPAL TAXES AND RATES

FEDERAL, PROVINCIAL AND SELECTED MUNICIPAL GOVERNMENTS

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A – Annual

Q – Quarterly

O – Occasional

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INTRODUCTION

This publication is the nineteenth 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 designed to facilitate comparisons of like taxes in different jurisdictions.

The publication is divided into four parts, as follows:

Part I: Income, gift and estate taxes and succession duties, levied by federal and provincial governments.

Part II: Custom duties, excise and general sales taxes.

Part III: Other important taxes and rates levied by provincial and territorial governments.

Part IV: Real property taxation expressed as a percentage of market value for selected municipalities in Canada.

All quoted taxes and rates are those that were announced prior to July 31, 1970.

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. In 1941, a federal-provincial tax-sharing agreement was concluded to help finance the war effort. Its principal aim was to ensure an orderly imposition of direct taxes. The success

of this initiative was such that a similar scheme was worked out between the federal government and most of the provinces after the end of the war. Since then, tax-sharing agreements have been periodically negotiated between the two levels of government, normally for five-year periods. 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 the imposition of 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 indefinitely, subject to termination on due notice. 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 subsequent 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 subsequent taxation years.

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 government grants which in other provinces were paid to the universities by the federal government through the Canadian Universities Foundation. For 1967 and subsequent years, 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.¹ Only Ontario, Quebec and British Columbia presently levy death taxes in the form of succession duties.

¹ 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 four provinces (Prince Edward Island, Nova Scotia, Ontario and British Columbia) the provincial rates of personal income tax are equal to the federal abatement; in five provinces (Newfoundland, New Brunswick, Manitoba, Saskatchewan and Alberta) the federal abatement is exceeded; and Quebec, which has no personal income tax collection agreement with the federal government, administers its own personal income tax under a rate schedule which is structured to give effect to the 50 p.c. federal abatement.

As part of the current 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.

NOTE

In the tables following, the statutory authority, under which taxes are levied at the federal and provincial levels of government, has been indicated. The proper name of the statute or revised statute is ended by a semi-colon. Following in order, are the year during which the statute or revised statute was published, its chapter, and a statement as to whether there have been subsequent amendments to it; i.e. Income Tax Act, 1961; 1961, c 8, and amendments.

PART I

INCOME, GIFT AND ESTATE TAXES AND SUCCESSION DUTIES

INCOME TAX - FEDERAL

Under the Income Tax Act of Canada, 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 during 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, 1966, and interest paid to certain exempt lenders) and similar payments from persons in Canada to non-residents. This tax is 10 p.c. on dividends paid by companies which 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 fifteen countries in order to avoid double taxation and to prevent fiscal evasion. In addition to being subject to the standard income tax, the taxable income of individuals bears old age security and social development taxes and the taxable income of corporations bears old age security tax.

For the 1970 taxation year, under the terms of the current federal - provincial fiscal arrangements, the federal government reduces its "basic tax"¹ 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 to raise revenue 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 also reduces its corporation income tax otherwise payable by 10 p.c. of taxable income earned in a province.

The temporary surtaxes of 3 p.c. on "basic" personal income tax in excess of \$200 and 3 p.c. on the taxable income of corporations first imposed in 1968 are still applicable in 1970.

The 1970 budget was presented to Parliament on March 12, 1970 and proposed very few changes in federal taxation. One announcement of note concerned the extension to the end of 1971 of the two-year postponement of capital cost allowances for commercial buildings erected in certain urban areas of Ontario, Alberta and British Columbia. This measure had been introduced by the 1969 budget and was originally scheduled to terminate with 1970. Another announcement of importance was to the effect that the accelerated capital cost allowance program for structures and equipment acquired to prevent or reduce water pollution would be extended to the end of 1973 and that it would be broadened to include assets acquired primarily for the purpose of preventing or reducing air pollution.

¹ For the definition of "basic tax" see Table 1 footnote 1 on page 11.

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), R.S. 1952, c 148, and amendments	Taxable income of individuals	Personal income tax schedule:	Main exemptions and deductions from total income to arrive at taxable income ¹ are:
			11% on first \$1,000 of taxable income	For single status..... \$1,000
			\$ 110 on \$ 1,000 plus 14% on next \$ 1,000	For married status..... 2,000
			250 " 2,000 " 17% " " 1,000	For each dependent child including nephew or niece under 16 years of age..... 300
			420 " 3,000 " 19% " " 1,000	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
			610 " 4,000 " 22% " " 2,000	Taxpayer aged 70 years of age or over, an additional..... 500
Income tax	Income Tax Act (Part I)	Investment income from sources outside Canada	3%	Charitable donations - up to 10% of income.
			1,050 " 6,000 " 26% " " 2,000	Medical expenses in excess of 3% of income.
			1,570 " 8,000 " 30% " " 2,000	Union or professional association membership dues.
			2,170 " 10,000 " 35% " " 2,000	In lieu of claiming deductions for charitable donations and medical expenses, an individual may claim a standard deduction of \$100 without receipts.
			2,870 " 12,000 " 40% " " 3,000	Individuals are allowed a credit against personal income tax up to 20% of dividends received from Canadian tax-paying corporations.
			4,070 " 15,000 " 45% " " 10,000	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 ² (maximum \$20) is provided as a tax reduction by the federal government to all taxpayers.
			8,570 " 25,000 " 50% " " 15,000	Deductions from total investment income, \$2,400 or the total of personal exemptions whichever is greater plus allowable charitable donations and medical expenses.
			16,070 " 40,000 " 55% " " 20,000	Excludes rental income from real property.
			27,070 " 60,000 " 60% " " 30,000	
			45,070 " 90,000 " 65% " " 35,000	
Income tax	Income Tax Act (Part IB) (Social Development tax)	Taxable income of individuals	2% of taxable income with maximum of \$120	
			4% of taxable income with maximum of \$240	
			(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% (including Old Age Security tax of 3%) of the amount by which the amount taxable exceeds \$35,000	
Income tax	Income Tax Act (Part I) and Old Age Security	Taxable income of corporations resident in Canada or doing business in Canada	3%	Corporations are allowed a tax credit equal to 10% of their taxable earnings in any province. ³
			(applicable only in respect of 1968, 1969, and 1970 taxable income)	
			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;	
Withholding tax	Income Tax Act (Part III)	On certain payments and credits to non-residents ⁴	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.
Withholding tax	Income Tax Act (Part III)	Profits of non-resident corporations carrying on business in Canada	15%	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.
Gift tax	Income Tax Act (Part IV)	Cumulative total of taxable part of all gifts (i.e. the aggregate of the taxable values of all gifts made after October 22, 1968, up to the end of the year for which tax is being calculated)	The rates of tax range from 12% on a cumulative gift sum of \$15,000 or less, to 75% where the cumulative gift sum exceeds \$200,000. The tax so computed is reduced by the amount determined by applying the rates to the cumulative gift sum for the immediately preceding taxation year.	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.

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) 1958, 29, and amendments	Aggregate taxable value of estate of a person dying domiciled in Canada	Estate Tax Rate Schedule: \$ 0 on 20,000 + 15% on next 20,000 3,000 " 40,000 + 18% " " 20,000 6,600 " 60,000 + 21% " " 20,000 10,800 " 80,000 + 24% " " 20,000 15,600 " 100,000 + 27% " " 30,000 23,700 " 130,000 + 30% " " 30,000 32,700 " 160,000 + 35% " " 40,000 46,700 " 200,000 + 40% " " 50,000 66,700 " 250,000 + 45% " " 50,000 89,200 " 300,000 + 50% " excess	Estates whose aggregate net value do not exceed \$50,000 are not taxable. (This figure of \$50,000 is not a deductible exemption but simply an amount at or below which no tax is levied). Main exemptions and deductions: Bona fide debts, reasonable funeral expenses and probate fees, (but not including solicitor's charges or the expenses of administering property or executing any trust created by the deceased). Gifts to approved charitable organizations in Canada. Gifts to federal, provincial or municipal governments. Outright gifts and exclusive life interests, including annuities and pensions passing to a spouse. The exemption for bequests to adult children is the lesser of \$10,000 or the value of the bequest. The exemption for bequests to children dependent because of age is the lesser of the value of the bequest or \$10,000 plus \$1,000 for each full year remaining until the child reaches age 26, to a maximum additional amount of \$25,000. The exemption for a child dependent because of infirmity is \$10,000 plus \$1,000 times the number of years until he or she reaches 71. 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 taxable value of property situated in Canada of a person dying domiciled outside of Canada	Same Tax Rate Schedule as above	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 Act provides that an estate of an aggregate value of less than \$5,000 be exempt and that the tax must not reduce the value of the property to less than \$5,000. ⁵

¹ "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 social development and old age security taxes.

² See commentary on page 5, re Federal-Provincial Fiscal Arrangements.

³ See commentary on page 9 for further information.

⁴ See commentary on page 9, re income tax conventions with certain countries.

⁵ Under the terms of the Canada-United States Estate Tax Convention, the amount is \$15,000, retroactive to January 1, 1959.

INCOME TAX — PROVINCIAL

In every province, a tax is levied on the income of individuals who reside or, in the case of a non-resident of Canada, who earn income within its boundaries. With the exception of Quebec, this tax is computed as a percentage of the federal "basic tax",¹ and is collected by the federal government under agreement with the provinces. 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 \$400,000. Current Quebec legislation provides for a temporary surtax of 6 p.c. effective in 1968, 1969, and 1970. 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,² 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.

Of the basic federal tax payable, provincial rates in 1970 are as follows: Manitoba, 39 p.c.; New Brunswick, 38 p.c.; Saskatchewan, 34 p.c.; Newfoundland and Alberta, 33 p.c.; Quebec, under its own rate schedule, at the equivalent of 50 p.c. plus 6 p.c. of the provincial tax payable; all other provinces, 28 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 exactly, the federal rules.

The rate of tax in the provinces is as follows: Prince Edward Island, Nova Scotia, New Brunswick and British Columbia — 10 p.c.; Saskatchewan and Alberta 11 p.c.; Quebec and Ontario — 12 p.c.; Manitoba and Newfoundland — 13 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.

¹ For definition of "basic tax" see Table 1 footnote 1 on page 11.

² 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	Prince Edward Island Nova Scotia	New Brunswick	Quebec
Income tax - Individuals:					
1	Statutory authority	The Income Tax Act, 1961, (2nd session), No. 1, and amendments.	P.E.I. - The Income Tax Act, 1961, (second session) c 1, and amendments. N.S. - Income Tax Act, RS 1967, c 134 and amendments.	Income Tax Act, 1961, 1961-62, c 2, and amendments.	Provincial Income Tax Act; R.S. 1964, c 69 and amendments.
2	Basis	Taxable income of individuals	Taxable income of individuals	Taxable income of individuals	Taxable income of individuals
3	Rate	33% of federal "basic tax" levied under the Income Tax Act (Canada).	28% of federal "basic tax" levied under the Income Tax Act (Canada).	38% 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% " " 3,000 1,435 " 12,000 " 20 " " 10,000 2,035 " 15,000 " 22.5% " " 15,000 4,285 " 25,000 " 25 " " 20,000 8,035 " 40,000 " 27.5% " " 30,000 13,535 " 60,000 " 30 " " 35,000 22,535 " 90,000 " 32.5% " " 100,000 33,910 " 125,000 " 35 " " 175,000 68,910 " 225,000 " 37.5% " " 400,000 134,535 " 400,000 " 40 % on remainder and a surtax of 6% on the provincial tax payable for the tax years 1968, 1969 and 1970. 2% on investment income originating outside of Canada in excess of the greater of \$2,400 OR the total of personal exemptions.
4	Comments	Effective July 1, 1969, the rate increased to 33%.		Effective April 1, 1969, the rate increased to 38%.	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.
Income tax - Corporations					
5	Statutory authority	The Income Tax Act, 1961, (2nd session), No. 1, and amendments.	P.E.I. - The Income Tax Act, 1961, (second session) c 1, and amendments. N.S. - Income Tax Act, RS 1967, c 134 and amendments.	Income Tax Act, 1961, 1961-62, c 2, and amendments.	Corporation Tax Act; R.S. 1964, c 67, and amendments.
6	Basis	Taxable income of corporations	Taxable income of corporations	Taxable income of corporations	13% - taxable income 1/5 of 1% - paid-up capital \$25 to \$50 - place of business
7	Rate	13%	10%	10%	
8	Comments	Effective January 1, 1969 the rate increased to 13% from 12%.			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.
Succession duties:					
9	Statutory authority .....	...	...	...	Succession Duties Act; R.S. 1964, c 70, and amendment.
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: Total exemption where aggregate value of estate does not exceed \$75,000, and where it is entirely transmitted in direct line. Where an estate is transmitted entirely in direct line, and where the value of the estate exceeds \$75,000, the succession duties that are paid must not lower the value of the estate to less than \$75,000. Where only part of an estate is transmitted in direct line, and where the value of that part exceeds \$75,000, the succession duties paid must not lower the value of that part of the estate transmitted in direct line to less than \$75,000. The amount derived from the total contribution made towards a pension plan and the reimbursement of contributions made towards such a plan are excluded from the total value of the estate. Collateral line: Aggregate value of estate not exceeding \$1,000.

TABLE 2. Income Tax and Succession Duties levied by Provinces

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	No.
The Income Tax Act; R.S.O. 1950, c. 73 and amendments.	The Income Tax Act (Manitoba) 1961, 2nd session, c. 1 and amendments.	The Income Tax Act; R.S.S. 1965, c. 62 and amendments.	The Alberta Income Tax Act; 1961 (2nd session), c. 1 and amendments.	Income Tax Act, 1962; c. 27, and amendments.	1
Taxable income of individuals	Taxable income of individuals	Taxable income of individuals	Taxable income of individuals	Taxable income of individuals	2
28% of federal "basic tax" levied under the Income Tax Act (Canada).	39% of federal "basic tax" levied under the Income Tax Act (Canada).	34% of federal "basic tax" levied under the Income Tax Act (Canada).	33% of federal "basic tax" levied under the Income Tax Act (Canada).	28% of federal "basic tax" levied under the Income Tax Act (Canada).	3
	Effective January 1, 1970, the rate increased to 39% from 33%.	Effective January 1, 1970, the rate increased to 34% from 33%.	The rate increased to 33% from 28% effective July 1, 1969.	Income Tax Act, 1962; c. 27, and amendments.	4
The Corporations Tax Act; R.S.O. 1960, c. 73, and amendments.	The Income Tax Act (Manitoba) 1961, 2nd session, c. 1 and amendments.	The Income Tax Act; R.S.S. 1965, c. 62 and amendments.	The Alberta Income Tax Act; 1961 (2nd session), c. 1 and amendments.		5
12% — taxable income 1/10 of 1% — paid-up capital (minimum \$50.00)	Taxable income of corporations	Taxable income of corporations	Taxable income of corporations	Taxable income of corporations	6
	13%	11%	11%	10%	7
Other rates and/or bases of taxation apply to certain classes of corporations, i.e. banks, telegraph, pipelines, airlines, insurance, railway and other transportation companies. Effective March 15, 1969, the place of business taxes were repealed.	Effective January 1, 1970 the rate increased to 13% from 11%.		The rate increased to 11% from 10% effective July 1, 1969.		8
The Succession Duty Act; R.S.O. 1960, c. 386, and amendments.	...	...	...	An Act to Amend the Succession Duty Act; S.B.C. 1970, c. 45.	9
Relationship: (1) Direct line (2) Collateral line (3) Strangers	...	...	...	Relationship: (1) Direct line (2) Collateral line (3) Strangers	10
On estate: 2½% to 14% on direct line 6% " 17% on collateral line 12½% " 35% on strangers	...	...	...	On individual's share of net value of estate: 3% to 36% on direct line 8% " 38% on collateral line 13½% " 40% on strangers	11
On individual's share in estate: 1½% to 15% on direct line 3½% " 13% on collateral line 12½% " 35% on strangers and 15% surtax on tax for direct line 25% surtax on tax for collateral line 25% surtax on tax for strangers					
Direct line — aggregate value of property less than \$50,000.	...	...	...	Direct line — outright collective exemption to surviving spouse and children (any age), \$50,000; family home of any value, additional exemptions, family home of any value, insurance to \$25,000, and an annuity or pension of up to \$250 a month, outright collective exemption to orphan children (any age) \$50,000 and insurance to \$25,000, other direct line aggregate value of property less than \$50,000.	12
Collateral line — aggregate value of property less than \$20,000, unless share of individual exceeds \$10,000.				Collateral line—where aggregate value of property is less than \$25,000.	
Strangers — aggregate value of property less than \$20,000.				Strangers—where aggregate value of property is less than \$10,000.	
				Effective date April 1, 1970, except amendment to Section 3, retrospective to April 1, 1968.	

PART II

CUSTOM DUTIES, EXCISE AND GENERAL SALES TAXES

PART II

COMMON DUTY, ETC. AND SPECIAL WATER WORKS

CUSTOMS DUTIES, EXCISE AND GENERAL SALES TAXES

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. These taxes are payable by the manufacturer at the time of delivery to the purchaser, or by the importer at the time of importation. Most building materials are taxed at a lower rate of 11 p.c. (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 taxes are imposed at the manufacturer's level; some are specific and the remainder are ad valorem.

Under the Excise Act duties are imposed on tobacco and alcoholic products (other than wine) made in Canada. 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, R.S. 1952, c 60 and 316, and amendments.	Mainly ad valorem ¹ 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 D, R.S. 1952, c 99, 100, 319 and 320 and amendments.	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.
		Tobacco ² —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	per pound 35¢ per 1,000 \$4.00 " \$5.00 " \$2.00 per pound 10¢	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.
		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 proof gal. \$14.25 " \$1.50 " 15¢ " \$1.50 " 30¢ " \$12.25 per gallon 42¢	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), R.S. 1952, c 100 and 320 and amendments.	Radlos Phonographs and T.V. sets Tubes for radios, T.V., and phonographs of a selling price or duty-paid value up to \$5 (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 Greater of \$2.00 or 15% ad valorem ¹ ad valorem ¹ 15% per unit 10¢ ad valorem 15% " 10% " 10% per pack 20¢ per 5 3¢ ad valorem 17½% " 10% per unit 10¢ ad valorem 10% per pound 90¢ per gallon 25¢ " 50¢ " \$2.50 per gallon 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.

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

² 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 — \$3.00 per thousand plus the 17½% special excise tax and the 12% 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
General sales tax					
1	Statutory authority	Excise Tax Act; (Part VI), R.S. 1952, c 100 and 320, and amendments. Old Age Security Act; R.S. 1952, c 200, and amendments.	The Social Security Assessment Act, 1963; no.83, and amendments. The Social Security Assessment (Exemption) Act, 1961 no.15, and amendments.	The Revenue Tax Act; 1960, c 36, and amendments.	Health Services Tax Act; R.S. 1967, c 124 and amendments
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%	7%	7%**
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; 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. Rate was effective April 1, 1968. Effective May 14, 1969, the tax was imposed on the following services: hotel and motel room rentals; motor vehicle repairs and maintenance; furniture repairs and repairs to household appliances; long distance telephone calls; and laundry and dry-cleaning services.	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 newspaper 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. Effective April 15, 1969, the tax increased to 7% from 5%.	Exemptions include: foods; gasoline and fuel oil; meals priced at \$1.00 or less; children's wear and a number of other consumer goods, machinery, equipment and materials used in agriculture, fishing, mining and manufacturing; tangible property purchased by a municipality or agency thereof, and all purchases of 15¢ or less. Effective April 4, 1969, the tax increased to 7% from 5%. **Taxes levied under this Act are used in providing health services (hospital benefits, medical care, etc.) for residents of the province. **Electricity is taxed as follows under the "Health Insurance Tax Act": domestic use — .50¢ per month commercial use — \$1 to \$30 per month

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; RSNB 1952, c 213, and amendments.	Retail Sales Tax Act; R.S. 1964, c 71, and amendments.	The Retail Sales Tax Act; 1960-61, c 91, and amendments.	The Revenue Tax Act; 1966-67, c 57, and amendments.	The Education and Health Tax Act; R.S.S. 1965, c 66, and amendments.	Social Services Tax Act; R.S. 1960, c 361, and amendments.	1
"Fair value"	Retail price	Retail price and rent of tangible personal property.	Fair values	Retail price and rent of tangible personal property.	Retail price	2
5%	8%	5% ^a	5%	5%	5%	3
Exemptions include: food; 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 11¢ or less; and meals priced at \$1.00 or less. Effective April 1, 1968, the tax was levied on the price of hotel and motel accommodations; as of April 1, 1969, it is levied on the price of dry cleaning and laundry services. Effective April 1, 1969, the rate was increased to 8% from 5%.	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; meat; books and periodicals; grain and mill feeds; cleaning products; coal; firewood; children's clothing and footwear; optical appliances; hearing aids; dentures; and all sales of 10¢ or less; transactions made through the Canadian Commodity Exchange Inc.; debts, rights of action, incorporeal rights, annuities, insurance premiums; kerosene; ice; natural water, distilled water or ozonized water; sales by judicial authority; telegraphic messages; cargo ships and passenger ships other than pleasure yachts. Rate was increased from 6% to 8% effective March 17, 1967.	Exemptions include: Food products including insulin and vitamins; meals at \$2.50 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 and sales of 20¢ and under. Buses used for urban public transportation; materials purchased by municipalities and certain bodies for the construction of buildings, etc., are exempt. Effective April 1, 1969, a special rate of 10% was imposed on meals over \$2.50, liquor, bottled beer, wine, and admissions. Effective June 1, 1970, exemptions include the following when used directly in the manufacturing process: tools attached to production machinery that are used for milling, grinding, pressing and similar purposes; explosives; and refractory materials, such as fire bricks and retorts.	Exemptions include: agricultural feeds; food and drink, not including alcohol, meals less than \$2.00, natural water, sales less than 26¢, children's clothes and footwear; prescription drugs and medicaments; optical appliances; artificial limbs, orthopaedic appliances, hearing aids, dentures and repair thereof; plants or animals and the products which constitute food or drink; farm implements and farm machinery and repair parts; commercial fishing boats, fishing nets and other apparatus used for commercial fishing and repairs thereof; commercial vessels of more than 200 tons; fertilizers and weed control chemicals; railway 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 Motor Fuel Tax Act, or Part I of The Revenue Act, 1964; tangible personal property shipped outside the province; tangible personal property (other than motor vehicle) sold to a non-resident of Canada and taken permanently out of Canada within 30 days; 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; school supplies; florist orders received from or sent out of the province. Granaries are exempt from April 1, 1968, to July 31, 1970. (Repair parts for granaries, as well as the construction of granaries, are also exempt.) ^a Electricity, telephone, natural gas, coal and steam heat are exempt from tax under The Revenue Tax Act, 1966-67, but are taxable under Part I of The Revenue Act, 1964.	Exemptions include: Agricultural products when sold by producer thereof, automatic poultry-house waterers and feeders; artificial limbs; baler twine; balling wire; barbed wire when purchased by a farmer; bedding plants; Bibles, testaments, prayer books, missals, hymn books; binder twine; books, magazines, periodicals and phonograph records when purchased by subscription for delivery by mail; clay, earth, coal, coins; dental appliances; dentures; domestic fuel oil; drugs and medicines; equipment designed solely for the use of blind persons, cripples or chronic invalids; farm implements and farm machinery and parts; certain designated farm tools and commodities; fence pickets when purchased by a farmer; fertilizer; fishing nets; electricity consumed for the purpose of heating a home or other building when the heating is produced solely by the electricity; food and drink, except spirituous, malt and vinous liquors, and meals; forage crop seed; fuel petroleum products taxable under The Fuel Petroleum Products Act; fuel petroleum products not taxable under the Fuel Petroleum Products Act when purchased by a farmer for consumption in a tractor, combine, stationary engine, or farm truck; garden seed; grain; hearing aids; insecticides, fungicides and herbicides purchased for use on a farm, railway right of way or by a municipality or other similar authority for use on roadways or road allowances; liquefied petroleum gases used for heating and cooking in homes and buildings; matches; natural water, including ice and steam; newspapers; notes as defined in the Bank of Canada Act; optical appliances; orthopaedic appliances; railway rolling stock, ties and steel rails; school text and school reference books; shrubs; tangible personal property sold to a non-resident; tangible personal property incorporated into a finished product; tangible personal property on which the tax has been previously paid (used goods purchased within Saskatchewan are not normally subject to the tax); tobacco; trees; uncanceled Canada postage stamps; weed control chemicals; wood.	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 under 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
Amusement tax						
1	Statutory authority	—	The Amusement Tax Act, 1952; c 3, and amendment.	Theatres and amusements Act R.S. 1967, c 304 and regulations.	Theatres, Cinematographs and Amusements Act, R.S.N.B. 1952, c 228, and amendments.	—
2	Basis		Admission price	Admission price	Admission price	
3	Rate		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.	From: 56¢ - 70¢ 5¢ 71¢ - \$1.00 10¢ over \$1.00 5¢ extra for each additional 50¢ or fraction thereof.	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	The Entertainment Tax Act was repealed September 1, 1968.	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.	
Fuel tax						
5	Statutory authority	The Gasoline Tax Act, 1962; No. 55 and amendments. The Fuel Oil Tax Act, 1962; No. 76.	The Gasoline Tax Act, 1961, c 13, and amendments.	Gasoline and Diesel Oil Tax Act; R.S. 1967, c 117 and amendments.	Gasoline and Motive Fuel Tax Act, 1965, c 3, and amendments.	Gasoline Tax Act; R.S. 1964, c 74, and amendments.
6	Basis	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon
7	Rate	Motor fuel - 25¢ Fuel oil - 1¢	Motor fuel - 21¢	Gasoline - 21¢ Diesel fuel - 27¢	Gasoline - 20¢ Motor fuel - 23¢	Gasoline - 18¢ Diesel fuel - 25¢ Aviation - 3¢
8	Exemptions and comments	Exemptions include gasoline used by government departments, municipalities, members of the Diplomatic Corps and aircraft in all motorized equipment (except trucks and automobiles) used for agricultural purposes; in tractors, power saws, and sawmills used for logging purposes; in 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 increased to 21¢ from 18¢ effective March 20, 1968.	The use of marked gasoline is restricted to industry. Effective April 4, 1969, the tax on gasoline increased to 21¢ from 19¢.	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). Marked gasoline may be used by farm trucks that are unlicensed and used exclusively off the highway. Effective April 1, 1969, the tax on gasoline increased to 20¢ from 19¢.	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 (except gasoline used by farmers and fishermen), 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 Territories	No.
	The Amusements Act; R.S.M. 1954, c 4, and amendments.	—	See Race track tax section on page 33.	—	Amusement Tax Ordinance, R.O. 1958, c 3.	—	1
	Admission price				Admission price		2
	From:				10%		3
	61¢ to 64¢ 1¢ 65¢ " 67¢ 2¢ 68¢ " 70¢ 3¢ 71¢ " \$1.00 5% over \$1.00 10%						
Effective April 1, 1969, amusements are taxed under the Retail Sales Tax Act. (See page 23)	Admissions priced at 60¢ or less are exempt.				Exemptions include: exhibitions held by an incorporated society, amateur athletics, and exhibitions of works of art.		4
The Gasoline Tax Act, R.S.O. 1960, c 162, and amendments. The Motor Vehicle Fuel Tax Act R.S.O. 1960, c 248, and amendments.	The Gasoline Tax Act; 1963, c 30, and amendments. The Motive Fuel Tax Act; 1963, c 48, and amendments.	The Fuel Petroleum Products Act, R.S.S. 1965, c 67, and amendments.	The Fuel Oil Tax Act, 1968; c 33.	Gasoline Tax Act, 1948, R.S. 1960, c 162, and amendments. Coloured Gasoline Tax Act; R.S. 1960, c 63, and amendments. Motive Fuel Use Tax Act R.S. 1960, c 251 and amendments. Fuel Oil Tax Act R.S. 1960, c 158 and amendments.	Fuel Oil Tax Ordinance; 1968, (4th session), c 2.	Fuel Oil Tax Ordinance; R.O. 1956, c 40, and amendments.	5
Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	Per gallon	6
Gasoline - 18¢ Diesel fuel - 24¢ Aviation - 3¢	Clear gasoline - 17¢ Aircraft gasoline - 2¢ Motive fuel - 20¢ Special rates: Bunker - 1/3¢ Propane - 1¢ if used for commercial heating, and 17¢ if used for carburetion Coloured - 1¢	Gasoline - 19¢ Diesel fuel - 21¢ Other fuels - 4¢	Gasoline - 15¢ Diesel fuel - 17¢ Aviation - 3¢	Gasoline (clear) - 13¢ Aircraft gasoline - 1¢ Coloured gasoline - 1¢ Motive fuel - 15¢ Fuel oil - 1/2¢	11¢	Gasoline fuel - 12¢ Diesel fuel - 12¢ Fuel oil - 3¢ Aircraft fuel and oil - 1 1/2¢	7
Fuel tax refunds are allowed on gasoline used by farmers and commercial fishermen; others are granted relief from tax at 12¢ per gallon on gasoline used other than in motor vehicles or equipment travelling on highways. Exemptions to the tax relief procedure are motor boats and motorized snow vehicles which are liable for the full rate from April 1, 1969. Diesel fuel other than in a motor vehicle or in a machine used on a highway or in connection with the construction or maintenance of a highway is exempt from tax. Rates are effective from March 13, 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 clear gasoline was increased by 2¢ per gallon and on clear diesel fuel by 1¢ per gallon effective March 3, 1970. Also effective March 3, 1970, the tax on other fuels was removed from those fuels purchased by farmers for use in farming operations, and the tax was increased from 2¢ to 4¢ per gallon on these fuels when used for any industrial or commercial purpose. Heating fuels remain exempt from tax. Aviation fuels are subject to tax at 4¢ per gallon.	Exemptions of 12¢ for gasoline and 14¢ for diesel fuel per gallon are allowed for industrial purposes, and for aircraft operations. Effective June 1, 1969, full exemption is allowed for agricultural purposes. The tax on gasoline was increased to 15¢ from 12¢ and on diesel fuel to 17¢ from 14¢ per gallon, effective date of the rates was June 1, 1968.	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 amputees, paraplegics, and certain classes of war veterans. 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 is, with certain limitations, 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 lighting stoves.	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, as cleaning fluids or solvents, in the operation of farm tractors for farming purposes, by the Government of Canada, a municipality as defined in the Municipal Ordinance, and by a visiting force as defined in the Visiting Forces (North Atlantic Treaty) Act. The rate of tax on fuel oil was raised to 11¢ from 9¢ per gallon, effective January 22, 1965.	Effective April 1, 1969 gasoline tax rate per gallon increased to 12¢ from 11¢. Diesel fuel tax rate increased to 12¢ from 10¢ per gallon, April 1, 1970. Where fuel oil is used for stationary engines, the rate per gallon is 3¢.	8

PRINCIPAL TAXES AND RATES

TABLE 5. Miscellaneous Provincial Taxes — Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Motor vehicle licences and fees						
1	Statutory authority	The Highway Traffic Act, 1962, No. 82, and amendments.	The Highway Traffic Act, 1964, c 14, and amendments.	Motor Vehicle Act, R.S. 1967, c 191, amendments and regulations.	The Motor Vehicle Act, 1955; c 13, and amendments.	Highway Code; R.S. 1964, c 231, and amendments.
2	Basis	(a) flat rate per vehicle (b) operator	(a) weight of the vehicle (b) operator (c) chauffeur	(a) per 100 lb. vehicle weight (b) operator (c) chauffeur	(a) per pound of weight of motor vehicle. (b) operator (c) chauffeur	(a) per pound of vehicle weight (b) operator (c) chauffeur
3	Rate	(a) \$18.00 to 24.00 (b) Operator's licence — \$9.00	(a) Not over 2,500 lb. — \$17.00 2,501 to 3,100 lb. — \$21.00 3,101 to 3,700 lb. — \$24.00 3,701 to 4,300 lb. — \$28.00 4,301 lb. and over — \$31.00; (b) Operator's licence — \$2.00 (c) Chauffeur's licence — \$7.00	(a) \$1.00 per 100 lb. of vehicle weight. Minimum licence fee is \$15.00. (b) Operator's licence — \$6.00 (c) Chauffeur's licence — \$5.00	(a) 1¢ per pound of weight of motor vehicle; minimum fee of \$20.00 per vehicle plus a fee of \$4.00 for licence plates (effective January 1, 1969). (b) Operator's licence — \$4.00 (c) Chauffeur's licence — \$4.00	(a) 1¢ per pound (minimum \$20.00) (b) Operator's licence — \$6.00 (c) Chauffeur's licence — \$6.00
4	Comments	(a) Reduced rates apply later in the year. Operator's licence has a three year term. Expiry date is on licensee's birthday.	(a) Reduced rates apply later in the year. Operator and chauffeur licences have a two year term. Expiry date is on the last day of licensee's month of birth. Rates are effective from January 1, 1968.	Licences expire Dec. 31 (may be extended to March 31). Operator's licence has a three year term; chauffeur's licence has a one year term. Rates are effective April 4, 1969.	(a) Reduced rates apply later in the year which expires Dec. 31. Operator and chauffeur licences have a two year term.	1 year — \$3.00 All rates are effective January 1, 1969
Insurance tax						
(a) On insurance companies:						
5	Statutory authority	The Insurance Companies Tax Act, 1957; No. 76 and amendments.	The Premium Tax Act; 1957, c 27, and amendments.	Insurance Premiums Tax Act; R.S. 1967, c 149.	Premium Tax Act; 1957, c 14.	Corporation Tax Act; R.S. 1964, c 71, and amendments.
6	Basis	Premium income	Premium income	Premium income	Premium income	Premium income
7	Rate	2%	2%	2%	2%	2%
8	Comments	Exemption for premiums on marine insurance and annuity contracts.	Exemption for premiums on marine insurance and annuity contracts.	Exemption for premiums on marine insurance and annuity contracts.	Exemption for premiums on marine insurance and annuity contracts.	—
(b) Fire insurance:						
9	Statutory authority	The Insurance Premiums Tax Act, 1968; No. 59.	The Fire Prevention Act; R.S.P.E.I. 1951, c 59, and amendments.	Fire Prevention Act; R.S. 1967, c 107 and amendments.	Fire Prevention Act; R.S.N.B. 1952, c 86, and amendments.	Corporation Tax Act; R.S. 1964, c 71, and amendments.
10	Basis	Premiums charged	Gross premiums	Premium income	Premium income	Premium income
11	Rate	7%	% of 1%	½ of 1%	1%	2%
12	Comments	This tax is paid by the policy holder. It is levied on all insurance premiums other than life, accident, sickness, and marine premiums.	Effective date is April 1, 1968.	Rates as determined by the Lieutenant Governor in Council.	—	—

TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	No.
The Highway Traffic Act; R.S.O. 1960, c 172, and amendments.	The Highway Traffic Act; 1966, c 29, and amendments.	The Vehicles Act; R.S.S. 1965, c 377, and amendments.	The Highway Traffic Act; 1967, c 30, and amendments.	Motor-vehicle Act; R.S. 1960, c 253 and amendments.	Motor Vehicle Ordinance; R.O. 1958, c 77, and amendments.	Motor Vehicles Ordinance; R.O. 1956, c 72, and amendments.	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 for passenger vehicles and light trucks.	2
(b) operator	(b) driver	(b) operator	(b) operator	(b) operator	(b) operator	(b) operator	
(c) chauffeur	(c) chauffeur	(c) chauffeur		(c) chauffeur	(c) chauffeur	(c) chauffeur	
(a) 4 cylinders or less (after 1933) - \$20.00 5 cylinders - \$27.50 6 cylinders - \$35.00	(a) \$11.25 for wheel base not exceeding 100" in length; for each additional 5 inches or portion thereof - \$3.25 Additional charge of 50¢ on all registrations for the Unsatisfied Judgement Fund	(a) \$15 for wheel base not exceeding 110" \$21 for wheel base of 111" to 120" \$27 for wheel base exceeding 120"	(a) \$15 for wheel base not exceeding 110" \$20 for wheel base of 120" \$25 for wheel base of over 120"	(a) 1,500 lb. or less - \$10.80 1,501 lb. to 2,000 - \$14.40 2,001 lb. to 3,000 - \$18.00 3,001 lb. to 4,000 - \$22.50 4,001 lb. to 5,000 - \$31.50 5,001 lb. to 6,000 - \$45.00 6,001 lb. to 7,000 - \$58.50 Plus registration fee of \$1.00 for non-commercial vehicles	(a) \$15.00 for wheel base 100" or less \$20.00 for wheel base 101" to 120" \$25.00 for wheel base 121" and over (Reduced rates apply later in the year).	(a) \$15.00 for private vehicles operated on the Mackenzie Highway. \$5.00 for private vehicles operated elsewhere in the Territories. Commercial \$6.50 per 1,000 lbs. gross Vehicle Weight. Public Service \$8 per 1,000 lbs. gross Vehicle Weight on Mackenzie Highway System; both \$1 per 1,000 lbs. elsewhere in the territories.	3
(b) Operator's licence - \$4.00	(b) Operator's licence - \$5.00	(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's licence - \$2.00	
(c) Chauffeur's licence (on renewal) - \$6.00	(c) Chauffeur's licence - \$7.50	(c) Chauffeur's licence - \$3.00		(c) Chauffeur's licence - \$3.00	(c) Chauffeur's licence - \$5.00	(c) Chauffeur's licence - \$3.00	
Operator and chauffeur licences have a three-year term. Rates are effective December 1, 1968.	(a) Reduced rates apply later in the year which expires February 28 Operator and chauffeur licences have a two year term	Operator and chauffeur licences have a one year term. Expiry date is April 30. See "Miscellaneous taxes" for motor vehicle insurance, p. 35.	Operator's licence has a five-year term; expiry date is March 31.	(a) Rates are reduced one-twelfth each month to a minimum fee of \$2.00. Operator's licence has a five year term; chauffeur's licence has a one year term.	Both operator and chauffeur licences have a one year term. Expiry date is March 31.	(a) Rates are reduced 50% after October 31. Both operator and chauffeur licences have one year terms.	4
The Insurance Act; R.S.O. 1960, c 170, and amendments.	The Insurance Corporations Tax Act; 1957, c 32, and amendments.	The Insurance Premiums Tax Act; R.S.S. 1965, c 63, and amendments.	The Insurance Corporations Tax Act; 1957, c 35, and amendment.	Insurance Premiums Tax Act, R.S. 1960, c 198 and amendments.	-	-	5
Gross premiums or deposits	Premium income	Premium income	Premium income	Premium income	-	-	6
7%	2%	2%	2%	2%	-	-	7
-	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.	-	-	8
The Fire Insurance Act; R.S.O. 1960, c 143, and amendments.	The Fires Prevention Act; R.S.M. 1954, c 86, and amendments.	The Fire Prevention Act; R.S.S. 1965, c 365, and amendment.	The Fire Prevention Act; R.S. 1955, c 115, and amendments.	Fire Marshal Act; R.S. 1960, c 148, and amendment.	-	-	9
Premium income	Premium income	Premium income	Premium income	Premium income	-	-	10
Up to 1%	1%	1%	1/3 of 1%	1%	-	-	11
Rates are determined by the Lieutenant Governor in Council.	-	-	-	Rate determined by Lieutenant Governor in Council.	-	-	12

TABLE 5. Miscellaneous Provincial Taxes - Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	Insurance tax - Concluded					
1	(c) Hospital insurance: Statutory authority	Hospital Insurance (Agreement) Act, 1957 c. 60 and amendments.	The Hospitals Act, 1959 c. 16 and amendments.	Hospital Insurance Act, R.S. 1967 c. 125.	Hospital Services Act, 1960-61 c. 11 and amendments.	Hospital Insurance Act, R.S. 1964 c. 163 and amendments.
2	Basis	No premiums	No premiums	No premiums	No premiums	No premiums
3	Rate	Financed through means other than premiums.	Financed through means other than premiums.	Financed through means other than premiums.	Financed through means other than premiums.	Financed through means other than premiums.
4	Comments	Plan commenced July 1, 1958.	Plan commenced October 1, 1959.	Plan commenced January 1, 1959.	Plan commenced July 1, 1959.	Plan commenced January 1, 1961.
5	(d) Medicare: Statutory authority	The Newfoundland Medical Care Insurance Act, 1968 c. 38 and amendments.	The Health Services Payment Act, Bill No. 37.	Medical Care Insurance Act, 1968 c. 9 and amendments.	—	Health Insurance Act, 1970, Bill No. 8.
6	Basis	No premiums	No premiums	No premiums	—	Net income
7	Rate	—	—	—	—	8/10 of 1% of net income of an individual (max. \$125.) if at least $\frac{3}{4}$ of his net income is salary, plus 8/10 of 1% of his salary (without maximum) payable by his employer. If more than $\frac{1}{4}$ of net income of an individual is not salary, 8/10 of 1% of net income (max. \$125.) plus the excess of that portion of his net income that is not salary over $\frac{1}{4}$ of his net income, subject to a maximum contribution of \$200.
8	Comments	Effective date, April 1, 1969.	The plan will become effective December 1, 1970.	Effective date, April 1, 1969.	—	Single persons and married persons earning \$2,000 and \$4,000 respectively, or less, are exempt. The plan will become effective November 1, 1970.

TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	No.
The Hospital Services Commission Act, R.S.O. 1960, c. 178, and amendments.	The Hospital Services Insurance Act, 1962, c. 30, and amendments.	The Saskatchewan Hospitalization Act, R.S.S. 1965, c. 253, and amendments.	The Alberta Hospitals Act, 1961, c. 36.	Hospital Insurance Act, 1961, c. 59, and amendments.	Yukon Hospital Insurance Services Ordinance, 1960, c. 2.	Territorial Insurance Services Ordinance, 1959, c. 3.	1
Monthly premiums	Monthly premiums	Annual premiums	Effective July 1, 1970 premiums were introduced but merged with Medicare (see Item 7 under Medicare below).	No premiums	No premiums	No premiums	2
Single \$5.50 Family \$11.00	Single \$3.60 Family \$7.20	Single \$24.00 Family \$48.00		Financed through means other than premiums.	Financed through means other than premiums.	Financed through means other than premiums.	3
Rates are effective from July 1, 1968. Plan commenced January 1, 1969.	Rates are effective from January 1, 1969. Premium rates for members of the RCMP and Canadian Armed Forces: Family (1 dependent) \$3.60 Family (2 or more dependents) \$5.40 Plan commenced July 1, 1958.	Authorized charges (utilization fees) of \$2.50 per day for inpatient care in hospital up to 30 days and \$1.50 per day for the next 60 days; \$1.50 per visit for outpatient physiotherapy services provided in hospitals also applies. Plan commenced January 1, 1947.	Plan commenced April 1, 1958	Plan commenced July 1, 1949.	Plan commenced July 1, 1960.	Plan commenced April 1, 1960.	4
The Health Services Insurance Act S. 1968-69.	Health Services Insurance Act; S.M. 1966-67, c. 36; R and S.M. S.M. 1969, c. 3 and amendments.	The Saskatchewan Medical Care Insurance Act, R.S.S. 1965, c. 255 and amendments.	The Health Insurance Premiums Act; 1969 c. 45 and amendments.	Medical Services Act, S. 1967, c. 24.	—	—	5
Monthly premiums	Monthly premiums	Annual premiums	Annual premiums	Monthly premiums	—	—	6
Single \$ 4.90 Family of two 11.80 Family of three or more 14.74	Single ..... .55¢ Family \$1.10	Single \$12.00 Family 24.00	Single \$ 69.00 Family 138.00 A \$5.00 non-insurable registration fee is levied.	Single \$ 5.00 Family of two 10.00 Family of three or more 12.50	—	—	7
Effective date, October 1, 1969.	Premium rates for members of RCMP and Canadian Armed Forces are 55¢ for single and 85¢ for families. Effective date, April 1, 1969.	Effective in 1968, in addition to the annual premium, utilization fees are levied at the following rates: \$1.50 per visit to a physician's office, \$2.00 per other type of visit by a physician. Effective date, July 1, 1968	Effective July 1, 1970, hospital and medicare contributions are merged. Effective date, July 1, 1969.	The province subsidizes 90% of premium cost of persons with no taxable income in the previous year, and 50% of premium cost for persons with taxable income not in excess of \$1,000. in the previous year. Effective date, July 1, 1968.	—	—	8

TABLE 5. Miscellaneous Provincial Taxes - Continued

No.		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
	Logging tax					
1	Statutory authority	—	—	—	—	Logging Tax Act; R.S.Q. 1964, c 68, and amendments.
2	Basis					income (as defined)
3	Rate					10%
4	Comments					Full exemption is allowed where income is less than \$10,000; where income exceeds \$10,000, the tax is paid on the total income including the \$10,000.
	Mining tax					
5	Statutory authority	The Mining Tax Act; R.S.N. 1952, No. 43, and amendments.	—	Gypsum Mining Income Tax Act; R.S. 1967, c 122.	Mining Income Tax Act; (formerly Mining Tax Act) 1954, c 10, and amendments.	Mining Duties Act; 1965, c 35.
6	Basis	Net income of mining corporations		(a) On net income or (b) Per ton mined	Net income of mining corporations.	Net profit of mining corporations.
7	Rate	Iron — 20% Others — 5%		(a) 33½% of net income as set out in the Act. (b) 6¢ per ton; mining operation calculated at a fixed rate of 18¢ per ton, of which 33½% is taxed.	8% on all net income up to \$750,000; 11% on next \$2,250,000 net income; and 12% on all net income exceeding \$3,000,000.	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	—	—	—	Effective date April 1, 1970.	Net profit up to \$50,000 is exempt. Effective date, January 1, 1966.

TABLE 5. Miscellaneous Provincial Taxes - Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	No.
The Logging Tax Act; R.S.O. 1960, c 224, and amendments.				Logging Tax Act; R.S. 1960, c 225, and amendments.	—	—	1
Income (as defined)				Net income			2
10% on income in excess of \$10,000.				15% where net income exceeds \$10,000			3
Tax credit of one-third of tax is provided under the provincial Corporations Tax Act. Two-thirds may be deducted from federal income tax under the provisions of the Federal Income Tax Act.				Full exemption is allowed where net income is less than \$10,000; where net income exceeds \$10,000, the tax is paid on the total net income, including the first \$10,000. 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
The Mining Tax Act; R.S.O. 1960, c 242.	The Mining Royalty and Tax Act; R.S.M. 1954, c 169, and amendments.	The Mineral Taxation Act; R.S.S. 1965, c 64, and amendments.	The Mineral Taxation Act; R.S. 1955, c 203, and amendments.	Mining Tax Act; R.S., 1960, c 247, and amendments.	—	—	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			6
15%	6%—1st \$1,000,000; 9%—next 4,000,000; 11%—over 5,000,000.	(a) flat rate—10¢ per acre; the tax is not applicable to an owner who is an individual. (b) assessed value—8 mils.	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			7
Applicable to the total profit of the mine in the taxation year, as determined under the Act. Mining companies obtaining a profit of less than \$50,000 are exempt. Those obtaining a profit in excess of \$50,000 pay on the total profit including the first \$50,000. Rate applies to taxation years ending in 1969 and subsequent taxation years.	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 mils 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. Effective date, January 1, 1969.	No tax is payable in respect to coal mining.	The rate effective April 1, 1968 now includes coal and mineral concentrates. The amended Act makes the processors of minerals, as well as owners of mines, liable for tax.			8

TABLE 5. Miscellaneous Provincial Taxes — Continued

No		Newfoundland	Prince Edward Island	Nova Scotia	New Brunswick	Quebec
Race track tax						
1	Statutory authority	The Horse Racing (Regulations and Tax) Act, 1963; No. 65, and amendments.	The Amusement Tax Act, 1952; c 3, and amendment.	Theatres and Amusements Act; R.S. 1967, c 304 and regulations.	Theatres, Cinematographs, and Amusements Act; RSNB 1952, c 228, and amendments.	Licences Act; R.S. 1964, c 79, and amendments.
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%	11½%	11%	11% of wagers	7% of ticket evidencing the choice of a single winning horse; 9% on other tickets.
4	Comments	—	Effective February 19, 1969, the rate increased to 11½% from 11%. The track operators are allowed 5½% as a special concession.	If tax is remitted within 7 days, the Race Association may deduct a commission as follows: — on first \$200,000 6% — on next \$200,000 7% — over \$400,000 5% — commission on any amount, after Oct. 31 8%	If tax is remitted within 7 days, the Race Association may deduct from 6½% to 8% of the amounts wagered as commission.	In addition to the duty on wagers, there is a duty on the entrance fee at the rate of 10% at races with "pari mutuel" betting, and 5¢ per person at other races.
Tobacco tax						
5	Statutory authority	The Tobacco Tax Act, 1964; No. 81, and amendments	The Health Tax Act; R.S.P.E.I. 1951, c 71, and amendments.	Health Services Tax Act; R.S. 1967, c 124 and amendments.	Tobacco Tax Act; RSNB 1952, c 231, and amendments.	Tobacco Tax Act; R.S. 1964, c 72, and amendments.
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¢ " 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 — 4/10 of 1¢ each Other tobacco products — 10% of retail price.	Cigarettes — 2/5 of 1¢ each Cigars — 1¢ for each 5¢ or part thereof Other tobacco products — 4¢ per ounce or part thereof.	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	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 March 20, 1968.	Effective April 4, 1969, the tax on cigarettes increased from 1/10 to 4/10 of 1¢ per cigarette, and the tax on other tobacco products is increased from 5% to 10% of retail price. Taxes levied under this Act are used in providing health services (hospital benefits, medical care, etc.) for residents of province.	Rates are effective April 1, 1969.	No tax is levied on leaf tobacco or on cigars sold at 5¢ each, or less.

TABLE 5. Miscellaneous Provincial Taxes — Continued

Ontario	Manitoba	Saskatchewan	Alberta	British Columbia	Yukon Territory	Northwest Territories	No.
The Race Tracks Tax Act; R.S.O. 1960, c 141, and amendments.	The Amusements Act; R.S.M. 1954, c 4, and amendments.	The Horse Racing Regulation Act; R.S.S. 1965, c 384, and amendment.	The Amusements Act; R.S. 1955, c 13, and amendments.	Pari Mutuel Betting Tax Act; R.S. 1960, c 274.	—	—	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 11, 1968 the rate increased to 7% from 4%.	—	Under the provisions of Bill 68 (1968) the rate was increased to 10% from 5%.	—	—			4
The Tobacco Tax Act, 1965, c 130, and amendments.	The Tobacco Tax Act; S.M. 1963, c 88 and amendments.	The Tobacco Tax Act; R.S.S. 1965, c 68, and amendments.	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.	By cigarette; by retail price of cigars and by weight for tobacco (including plugs and snuff).				6
Cigarettes — 2/5 of 1¢ each Cigars — 1/2 of 1¢ each for every 5¢ (or part thereof) of retail price Other tobacco products — 2¢ per ounce (or part thereof).	Cigarettes — 2/5 of 1¢ each Cigars from: 7¢ — 1¢ each 8¢ to 12¢ — 2¢ " 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¢ " 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: up to 7¢ — 1¢ each 8¢ to 15¢ — 2¢ " 16¢ " 25¢ — 4¢ " 26¢ " 35¢ — 6¢ " 36¢ " 45¢ — 8¢ " over 45¢ — 10¢ " Other tobacco — 2¢ per 1/2 oz. or fraction thereof.	Cigarettes — 8/25 of 1¢ each Cigars — 7¢ or less — 1¢ each 8¢ to 15¢ — 2¢ " 16¢ " 22¢ — 3¢ " 23¢ " 32¢ — 5¢ " 33¢ " 42¢ — 7¢ " over 43¢ — 9¢ " Tobacco — 64¢ per pound.				7
The rate on cigarettes increased to 2/5 of 1¢ each from 3/10 of 1¢ each effective March 5, 1969. Rates on cigars and other tobacco products are effective March 13, 1968.	—	The above-quoted rates are effective March 1, 1968.	The Tobacco Tax Act became effective June 30, 1969.				8

TABLE 5. Miscellaneous Provincial Taxes — Concluded

No.		Newfoundland	Prince Edward Island	Nova Scotia
	Miscellaneous taxes			
1	Name of tax	Telegraph and wireless tax	—	Tax on long-distance telephone calls
2	Statutory authority	The Telegraph Tax Act; R.S.N. 1952, No. 33.		Corporations Tax Act; R.S. 1967, c 61.
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	Business tax	Tax on alcoholic beverages	—
7	Statutory authority	—	The Health Tax Act; R.S.P.E.I. 1951, c 71, and amendments	
8	Basis	Registration fee for every company	Retail price	
9	Rate	\$100.00 per year	10%	
10	Comments	Formerly \$5.00 per year	Retail sales are made through provincial government liquor stores	
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	—		Fur tax	Fur tax	1
Telecommunications Tax Act, 1965, c 28.	—		The Game Act, R.S.A., 1955, c 126, and amendments.	Fur Export Ordinance; R.O. 1958, c 49, and amendments.	2
Price of telecommunication			Per pelt	Per pelt	3
32			Various	Various	4
Rate increased from 6% effective March 17, 1967. Applicable to long distance telephone calls, telegrams and other telecommunications.			Rates are established by regulations with a range from 2¢ to \$1.25 per pelt.	Rates are established by regulations with a range from 1¢ to \$5.00 per pelt. Effective April 4, 1968.	5
Meals and lodging tax	Land transfer tax	Motor vehicle insurance tax	Bus mileage tax	Alcoholic beverages tax	6
Meals and Hotels Tax Act, 1965, c 30.	The Land Transfer Tax Act, R.S.O. 1960, c 205, and amendment.	The Motor Vehicle Insurance Premiums Tax Act, 1967, c 19.	The Public Service Vehicles Act, R.S. 1955, c 265, and amendments.	Liquor Ordinance, O.Y.T. 1970 (1st) c 3.	7
On meals priced \$1.25 and over; on alcoholic beverages; on any aerated water, to which essence or syrup has been added, and on price of lodging.	Purchase price	Premium income	By passenger mile	By the bottle, flask or gallon.	8
8% The tax is not payable by persons employed in an establishment on the price of lodging and meals supplied to them by the person who keeps the establishment. Beer served in a tavern is not taxable.	Up to \$25,000 — 1/5 of 1% \$25,000 and over — 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 half-bottle of table wine 20¢ on each bottle of table wine 20¢ on each half-bottle of fortified wine 45¢ on each bottle of fortified wine 20¢ on each flask of spirits 50¢ on each bottle of spirits 10¢ on each gallon of draft beer	9
Rate increases to 10% from 8% effective April 15, 1967.	—	—	—	Rates are effective January 23, 1968.	10
Security transfer tax	Security transfer tax	—	—	—	11
Security Transfer Tax Act, R.S. 1964, c 77, and amendments.	The Security Transfer Tax Act, R.S.O. 1960, c 364.				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% value in excess of \$150				14
Securities issued by a municipal corporation or a school board in Quebec 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

REAL PROPERTY TAXES

PART IV

THE HISTORY OF THE

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 38).

Certain other provinces also impose property taxes which are not significant from a revenue stand-point, 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 of 1 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 that levied on real property situated within their jurisdictions. The real property tax rate is expressed in mills per dollar (or dollars per \$100) of the assessed value of the property. Methods of assessing real property vary widely, but assessed values are usually related to market value, which may be either that current at the time of assessment, or be based on that prevailing at the time of the last general assessment of the particular municipality. In addition, land may be assessed in a different manner from buildings thereon. In 1969, real property taxation is estimated to produce 91 p.c. of all revenue derived by Canadian municipalities from general taxation.

Most municipalities also levy a business tax on the owners or operators of business. Businesses are assessed at a fraction of the assessment of, or at the annual rental value of, or on the area occupied by, their premises. In 1969 business taxes are estimated to produce 7.6 p.c. of total municipal general taxation. Business taxes should not be confused with business licences imposed in addition by many municipalities; however, some municipalities impose such licences in place of business taxes, while, notably in Newfoundland, other municipalities levy business taxes, usually in fixed amounts, in lieu of licences.

The remaining 1.4 p.c. of municipal general tax revenue is raised through personal taxes. Here again methods of assessment, and, also, the determination of taxable personal property, vary widely. The poll tax, which was formerly of some significance, has now almost disappeared, nor do any municipalities now impose a sales tax.

Table 6 on pages 38 to 40 deals with general real property taxation in selected Canadian municipalities. The innovation introduced in the 1969 publication, of ex-

pressing such taxation as a percentage of market value rather than in terms of mill rates (or dollars per \$100) of assessed value, has been continued. However, difficulties were encountered in 1969, when only a single property comprising land and buildings of a given market value was used to determine the amount of real property taxation in all municipalities surveyed, since the property chosen was not typical in many of these municipalities. In 1970, therefore, a range of such properties was used from which each of the municipalities surveyed selected one most typical for it. The details reported are thus in the nature of a generalization but the resulting percentages can be regarded as representative for the municipalities selected. This tax-market value relationship obviates many of the difficulties inherent in the use of mill rates and assessments (both highly variable factors) for comparative purposes.

In the table, the percentage relationship between real property taxation and current market value of both residential and commercial property has been broken down into the local and school tax components.

The wide divergences in the percentage relationships shown for individual municipalities in Table 6 should be viewed in the light of dissimilarities in province-to-province allocation of responsibilities between provincial and municipal governments, of variations in the levels or frequency of services provided, and of different methods of financing.

Finally, Table 6 excludes all special levies made by a municipality for services supplied to certain cadastral areas rather than throughout the municipality, for local improvements, and for services which are financed in a few instances by taxation rather than by service charges (e.g. water taxes, based on rental value of the property, in lieu of the normal charges for quantities of water consumed).

NOTE

Where a metropolitan or regional tax is levied, it is added to the local tax and is so indicated by an asterisk. 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.

TABLE 6. Real Property Taxation in Relation to Market Value by Province and Municipality

Province and municipality	Real property taxation as a percentage of market value					
	Residential			Commercial		
	Local	School	Total	Local	School	Total
	per cent					
Newfoundland:						
Cornerbrook, city .....	.83	.37	1.20	.83	.37	1.20
Prince Edward Island						
Charlottetown, city	1.83		1.83	1.83		1.83
Nova Scotia:						
Halifax Census Metropolitan ¹ Area:						
Halifax, city	1.88		1.88	4.51		4.51
Dartmouth, city	1.45	1.15	2.60	1.63	1.29	2.92
Sydney, city	3.16		3.16	3.44		3.44
Amherst, town	2.78		2.78	2.78		2.78
Glace Bay, town	2.52	.02	2.54	2.65	.03	2.68
Truro, town	2.60		2.60	2.60		2.60
New Brunswick:						
A provincial tax ² of 1.5% is imposed on municipal ratable property to pay for the administration of education, health, welfare and justice, formerly the responsibilities of municipalities prior to 1967.						
Saint John, city	1.09		1.09	1.09		1.09
Campbellton, city .....	.75		.75	.75		.75
Edmundston, city	1.06		1.06	1.06		1.06
Fredericton, city .....	.68		.68	.68		.68
Moncton, city .....	.77		.77	.77		.77
Quebec:						
Montréal Census Metropolitan ¹ Area:						
Montréal, city						
(May 1, 1969 to April 30, 1970)						
Lachine, city	1.08	1.37	2.45	1.08	2.40	3.48
LaSalle, city	1.87	1.46	3.33	1.86	1.46	3.32
Montréal North, city	1.12	1.40	2.52	1.12	2.52	3.64
Outremont, city	1.52	1.61	3.13	1.52	2.48	4.00
Pointe Claire, city .....	.73	1.18	1.91	.93	1.38	2.31
St. Laurent, city .....	.98	1.95	2.93	.98	3.09	4.07
Verdun, city	1.10	1.47	2.57	1.10	2.48	3.58
Westmount, city	1.20	1.38	2.58	1.20	2.48	3.68
Mount Royal, town .....	.98	1.49	2.47	.98	2.60	3.58
Québec Census Metropolitan ¹ Area:						
Québec, city .....	.98	1.64	2.62	.98	1.85	2.83
(May 1, 1969 to April 30, 1970)						
Lévis, city .....	.81	2.00	2.81	.81	2.00	2.81
(May 1, 1969 to April 30, 1970)						
Sillery, city .....	.67	1.64	2.31	.67	1.54	2.21
Chicoutimi, city	1.11	1.67	2.78	1.11	1.67	2.78
Granby, city	1.39	1.51	2.90	1.39	1.51	2.90
Hull, city	1.08	1.32	2.40	1.08	1.32	2.40
(May 1, 1969 to April 30, 1970)						
Joliette, city .....	.98	1.35	2.33	.98	1.35	2.33
Jonquière, city .....	.95	1.75	2.70	.95	1.75	2.70
Rouyn, city	1.27	1.89	3.16	1.27	1.88	3.15
St. Hyacinthe, city	1.09	1.50	2.59	1.09	1.50	2.59
St. Jérôme, city	1.83	1.30	3.13	1.79	1.27	3.06
Salaberry-de-Valleyfield, city						
Shawinigan, city .....	.99	1.71	2.70	.99	1.71	2.70
Sherbrooke, city .....	.84	1.47	2.31	.84	1.47	2.31
Trois-Rivières, city	1.36	1.80	3.16	1.36	1.80	3.16

See footnote(s) at end of table.

TABLE 6. Real Property Taxation in Relation to Market Value by Province and Municipality - Continued

Province and Municipality	Real property taxation as a percentage of market value					
	Residential			Commercial		
	Local	School	Total	Local	School	Total
per cent						
Ontario:						
Toronto Census Metropolitan ¹ Area:						
Toronto, city*						
Eglinton, borough*	.92	1.08	2.00	1.80	2.00	3.80
Scarborough, borough*	.99	1.10	2.09	2.04	2.14	4.18
York, borough*	1.27	1.29	2.56	1.79	1.72	3.51
York East, borough*	.77	.96	1.73	1.50	1.79	3.29
York North, borough*	1.04	1.33	2.40	1.72	2.13	3.85
Hamilton Census Metropolitan ¹ Area:						
Hamilton, city	.99	.91	1.90	1.64	1.52	3.16
Burlington, town*	1.40	1.03	2.43	1.88	1.46	3.34
London Census Metropolitan ¹ Area:						
London, city	1.79	1.51	3.30	2.22	1.92	4.14
Westminster, twp.	.56	.87	1.43	.63	.98	1.61
Ottawa Census Metropolitan ¹ Area:						
Ottawa, city*	1.09	1.51	2.60	1.29	1.68	2.97
Vanier, city*	1.95	1.36	3.31	2.25	1.48	3.73
Carleton Place, city	1.37	1.18	2.55	1.49	1.32	2.81
Bellefleur, city	1.64	.93	2.57	1.78	1.03	2.81
Brantford, city	1.78	1.19	2.97	1.82	1.24	3.06
Brockville, city	1.40	1.20	2.60	1.50	1.42	2.92
Chatham, city	1.87	1.58	3.45	2.07	1.76	3.83
Cornwall, city	1.87	1.69	3.56	2.27	2.03	4.30
Galt, city	1.79	1.28	3.07	1.96	1.42	3.38
Guelph, city	1.39	1.15	2.54	1.52	1.27	2.79
Kingston, city	1.52	1.23	2.75	1.65	1.36	3.01
Kitchener, city**	1.23	1.12	2.35	1.36	1.24	2.60
Niagara Falls, city	1.31	1.16	2.47	1.77	1.82	3.59
North Bay, city	1.00	1.04	2.04	1.68	1.73	3.42
Oshawa, city	1.71	1.12	2.83	1.84	1.25	3.09
Owen Sound, city	1.67	1.32	2.99	1.84	1.47	3.31
Peterborough, city	1.47	1.29	2.76	1.61	1.43	3.04
St. Thomas, city	2.14	1.58	3.72	2.32	1.75	4.07
Samia, city	1.73	1.46	3.19	1.88	1.62	3.50
Sault Ste. Marie, city	1.77	1.41	3.18	1.78	1.59	3.37
Stratford, city	2.01	1.26	3.27	2.17	1.40	3.57
Sudbury, city**	1.15	1.43	2.58	1.36	1.66	3.02
Thunder Bay, city	1.63	1.12	2.75	1.82	1.25	3.07
Welland, city	1.45	1.47	2.92	1.70	1.64	3.34
Windsor, city**	1.61	1.10	2.71	1.75	1.22	2.97
Woodstock, city	1.07	1.05	2.12	1.63	1.61	3.24
Timmins, town	1.39	1.44	2.83	1.68	1.66	3.34
Manitoba:						
Winnipeg Census Metropolitan ¹ Area:						
Winnipeg, city*	1.43	1.12	2.55	1.48	2.08	3.56
East Kildonan, city*	1.33	1.37	2.70	1.36	2.35	3.71
St. Boniface, city*:						
St. Boniface school division	1.27	1.28	2.55	1.31	2.25	3.56
Norwood school division	1.27	1.08	2.35	1.31	2.03	3.34
St. James, city*	1.25	1.42	2.67	1.24	2.62	3.86
St. Vital, city*	1.16	1.39	2.55	1.19	2.39	3.58
Transcona, city*	1.32	1.06	2.38	1.39	1.98	3.37
West Kildonan, city*	1.33	1.47	2.80	1.28	2.31	3.59
Fort Garry, Rural Municipality (Suburban)*	1.33	1.26	2.59	1.37	2.20	3.57
Brandon, city	2.37	1.16	3.55	1.51	1.58	3.09
Winnipeg, town	1.62	2.02	3.64	1.16	2.38	3.54

See footnotes at end of table.

TABLE 6. Real Property Taxation in Relation to Market Value by Province and Municipality — Concluded

Province and municipality	Real property taxation as a percentage of market value					
	Residential			Commercial		
	Local	School	Total	Local	School	Total
	per cent					
Saskatchewan:						
Moose Jaw, city	1.23	1.41	2.64	1.54	1.77	3.31
North Battleford, city .....	.92	.99	1.91	.95	1.02	1.97
Prince Albert	1.38	1.85	3.23	1.55	2.07	3.62
Regina city**	1.29	1.36	2.65	1.13	1.20	2.33
Saskatoon, city	1.02	1.63	2.65	1.03	1.67	2.70
Swift Current .....	.66	1.16	1.82	.72	1.27	1.99
Yorkton, city .....	.69	1.43	2.12	.75	1.56	2.31
Alberta:						
Calgary, city** .....	.76	1.42	2.18	.81	1.52	2.33
Edmonton, city** .....	.75	1.42	2.17	.79	1.49	2.28
Grande Prairie, city	1.32	1.28	2.60	1.54	1.48	3.02
Lethbridge, city .....	.96	1.24	2.20	.95	1.22	2.17
Medicine Hat, city .....	.68	2.10	2.78	.50	1.56	2.06
Red Deer, city	1.26	1.50	2.76	1.31	1.55	2.86
British Columbia:						
Vancouver Census Metropolitan ¹ Area:						
Vancouver, city	1.23	1.05	2.28	1.26	1.08	2.34
New Westminster, city	1.10	.97	2.07	1.05	.94	1.99
North Vancouver, city	1.00	1.19	2.19	.97	1.16	2.13
Burnaby, district	1.24	1.36	2.60	1.24	1.29	2.53
Coquitlam, district	1.06	.99	2.05	1.32	1.24	2.56
North Vancouver, district .....	.96	1.28	2.24	.94	1.24	2.18
Richmond, district	1.27	.87	2.14	1.28	.87	2.15
Surrey, district	1.04	.89	1.93	1.02	.88	1.90
West Vancouver, district .....	.94	.99	1.93	.91	.97	1.88
Victoria Census Metropolitan ¹ Area:						
Victoria, city	1.06	.86	1.92	1.08	.87	1.95
Esquimalt, district .....	.96	.87	1.83	.98	.88	1.86
Oak Bay, district .....	.96	.83	1.79	1.00	.87	1.87
Saanich, district .....	.98	.79	1.77	.99	.80	1.79
Dawson Creek, city	1.58	1.56	3.14	1.35	1.33	2.68
Kamloops, city	1.91	1.39	3.30	1.94	1.61	3.55
Kelowna, city	1.44	1.14	2.58	1.80	1.43	3.23
Nanaimo, city	1.67	1.10	2.77	1.77	1.17	2.94
Penticton, city	1.09	1.23	2.32	1.10	1.19	2.29
Prince George, city	1.66	1.25	2.91	1.73	1.27	3.00
Prince Rupert, city	1.33	1.04	2.37	1.36	1.07	2.43
Trail, city	1.65	1.28	2.93	1.72	1.30	3.02
Vernon, city	1.64	1.37	3.01	1.67	1.39	3.06
Yukon Territory:						
Dawson, city	2.53	1.04	3.57	2.53	1.04	3.57
Whitehorse, city	1.28	.96	2.24	1.28	.96	2.24
Northwest Territories:						
Hay River, town	3	3	3	3	3	3
Yellowknife, town	3	3	3	3	3	3

¹ Census Metropolitan Areas, see page 39 for explanation.² See commentary page 39.³ Not available at time of publication.

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