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CANADA - DEPARTMENT OF TRADE AND COMMERCE
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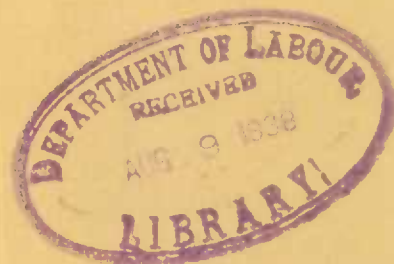
THE PUBLIC DEBT OF CANADA
DOMINION AND PROVINCIAL GOVERNMENTS, 1937
AND
MUNICIPALITIES, 1936

APPENDIX. - THE TAX SYSTEMS OF CANADA
DOMINION, PROVINCIAL AND MUNICIPAL GOVERNMENTS



OTTAWA
1938

Price 25 cents



THE PUBLIC DEBT OF CANADA

DOMINION AND PROVINCIAL GOVERNMENTS, 1937

AND

MUNICIPALITIES, 1936

PREFACE

The Bureau presents herewith its annual bulletin on the aggregate public debt of Canada. The statistics shown for the Dominion Government cover its fiscal year ended March 31st, 1937, while those of the provincial governments are for their respective fiscal years ending in 1937 as given in Table 5, page 13. The municipal debt as shown in Table 6 page 16 is for the calendar year 1936 which is the latest available information.

The cooperation of officials of the various Provincial Treasury and Municipal Affairs Departments is gratefully acknowledged.

Carrying charges and payment of this debt are met largely by taxation, which is the chief source of revenue collected by Dominion, Provincial and Municipal Governments. Many requests have reached the Bureau for information showing the system of tax imposition in Canada. Under the direction of The Tax Research Foundation there was recently published by the Commerce Clearing House Inc., Chicago, Illinois, Loose Leaf Service Division of the Corporation Trust Company, a comprehensive report called "Tax Systems of the World", which contains descriptive tables showing the forms of taxation in Canada. The Editor is Mr. Mayne S. Howard, Deputy Commissioner and Statistician of the Department of Taxation and Finance of the State of New York.

The tables referring to Canada were prepared by the Dominion Department of Finance, Provincial Treasury Officials, University Professors, and in one instance a private law firm. These are reprinted herewith by permission of the editors and publishers, as an appendix to this bulletin. These tables have been copyrighted by The Tax Research Foundation.

This publication has been prepared under the supervision of Col. J. R. Munro, Chief of the Finance Statistics Branch.

R. W. Coats

Dominion Statistician.

Ottawa, June 23, 1938.

Published by Authority of the Hon. W. D. Euler, M.P.,
Minister of Trade and Commerce

DOMINION BUREAU OF STATISTICS
FINANCE STATISTICS BRANCH
OTTAWA - CANADA

Dominion Statistician:
Chief, Finance Statistics Branch:

R. H. Coats, LL.D., F.R.S.C.,
Colonel J. R. Munro.

PUBLIC DEBT OF CANADA

The Aggregate Public Debt of Canada. - Table 1 gives in summary form the total aggregate net direct debt of the Dominion, Provincial and Municipal governments, amounting to \$5,699,070,680, with guaranteed indirect debt of the Dominion and Provincial governments totalling \$1,463,092,433. There are no statistics available as to indirect debt of municipalities in Canada. The grand aggregate of direct and indirect debt of the Dominion and Provincial governments for 1937 with direct debt of municipalities for 1936 (latest available) amounted to \$7,162,163,113.

With regard to the items summarized in Table 1, explanatory notes and details are as follows:

- Dominion net direct debt, notes on page 3 and details, Table 2.
- Dominion funded debt, classified notes on page 3 and details, Table 3.
- Dominion guaranteed or indirect debt, notes on page 4 and details, Table 4.
- Provincial net direct liabilities, notes on page 4 and details, Table 5.
- Provincial indirect liabilities, notes on page 15 and details, Table 5.
- Direct liabilities of municipalities less sinking funds, etc., notes on page 4 and details, Table 6.

Net Direct Debt of Dominion Government. - This is the first item shown in the Summary Table 1. It is arrived at by taking the gross liabilities less sinking funds offsetting the funded debt payable in London and then deducting "Active Assets" as follows: Cash on hand and in banks; Bank of Canada class "B" shares; Advances to Provinces for Unemployment Relief, Housing Loans and Alberta Subsidy over payment; Other Advances to National Harbours Board, New Westminster Harbour Commission, Dominion Housing Act, Canadian Farm Loans Board, Canadian Fisherman's Loan Act, Foreign Governments; Railway Accounts; Soldier and General Land Settlement Loans; Miscellaneous Current Accounts including advances to Royal Canadian Mint, Canadian Government Railway Accounts, Unamortized Discount and Commission on Loans, etc. A detailed analysis of net debt will be found in Table 2, which is a reproduction of the Balance Sheet of the Dominion Government as at March 31, 1937.

Funded Debt of the Dominion Government. - The analysis of this debt on March 31st, 1937 will be found in Table 3, showing the portion payable in Canada, in Canada and New York, in London, and in New York. Sinking funds are deducted from the gross funded debt and the net amount constitutes net funded debt as shown under liabilities in Table 2. In any discussion of payments of principal and interest it is necessary to use Table 3 because of the varying rates of interest and exchange. It will be readily understood that fluctuations in the rate of exchange are constantly taking place and in consequence payment of debt and interest thereon, payable elsewhere than in Canada, must be governed by the rate of exchange current on the day that such debt falls due, for instance payment of debt in New York on March 31st, 1937 was practically at par but in London there was a premium of about two cents on the pound sterling, while on March 31st, 1938 there was a premium of three-tenths of a cent on New York funds and the rate in London was at a premium of thirteen cents on the pound sterling.

Guaranteed Debt of the Dominion Government. - Table 4 gives the details of this debt showing where principal and interest are payable.

Certain interest rates run as high as 6½ per cent so that refunding at lower rates of interest should be possible when existing contracts expire.

It will be seen that some \$216,000,000 of railway securities is guaranteed as to interest only. In other words the government can never be called upon to pay the principal sum.

Debts of Provincial Governments. - Table 5 analyzes the public debt of provincial governments for the year 1937. In it will be found details of the total net direct liabilities as given in summary Table 1.

The total gross bonded debt less sinking funds offsetting same gives the net bonded or debenture debt as \$1,328,697,829. To this are added the treasury bills outstanding totalling \$239,348,174 making the net funded debt \$1,568,046,003. To this sum must be added the Other Direct Liabilities made up of loans, savings deposits, accounts payable, bank overdrafts, etc., amounting to \$180,410,972, giving a grand total of direct liabilities (less sinking funds above mentioned) \$1,748,456,975. There is a further offset to these direct liabilities consisting of available or realizable assets amounting to \$548,976,216. Taking this latter sum from the total direct liabilities leaves the net direct liabilities at \$1,199,480,759.

In addition to the direct liabilities there were also indirect or contingent liabilities in each province with the exception of Prince Edward Island. These liabilities arise largely out of guarantees of railway, municipal and other obligations. The totals for each province are shown on Table 5.

Descriptive notes on both direct and indirect provincial liabilities will be found immediately following Table 5.

Gross Bonded Debt and Total Direct Liabilities of All Municipalities. - There are over 4,300 municipalities in Canada, the great majority of which have certain rights of borrowing money as well as of taxing the people to pay back the principal and interest of any loans incurred. The gross bonded indebtedness of all municipalities amounted to \$1,447,611,328 in 1936 and that of the cities would approximate 75 per cent of the total.

Table 6 gives an analysis of Municipal Debt in Canada.

There are no statistics obtainable to give a complete statement of available or realizable assets of municipalities throughout Canada, nor is there any information concerning indirect liabilities.

The total direct liabilities less sinking funds are shown for all municipalities in five provinces but incomplete figures are given in the other four provinces, the whole totalling \$1,415,637,719.

TABLE 1. - SUMMARY OF THE AGGREGATE PUBLIC DEBT OF CANADA

(Dominion, Provincial and Municipal Governments)

Circa 1937.

NET DIRECT DEBT

	<u>\$</u>	<u>\$</u>
Net Direct Debt of Dominion Government, Mar. 31, 1937	3,083,952,202	
Net Direct Liabilities Provincial Governments, 1937 (Sinking Funds and Available Capital, Current and Trust Account Assets deducted)	1,199,480,759	
Direct Liabilities all Canadian Municipalities, 1936 (Less sinking funds and investments)	1,415,637,719	
TOTAL NET DIRECT DEBT		5,699,070,680

GUARANTEED OR INDIRECT DEBT

	<u>\$</u>	
Dominion Government (amount held by the public) March 31, 1937:		
Guaranteed Securities -		
Guaranteed as to Principal and Interest -		
Railway	756,163,072	
Other	30,965,595	
Guaranteed as to Interest only -		
Railway	216,207,142	
Other Guarantees	1/ 209,111,482	1,212,447,291
Provincial Governments - fiscal years 1937	250,645,142	
TOTAL GUARANTEED OR INDIRECT DEBT of Dominion and Provincial Governments		1,463,092,433
GRAND AGGREGATE PUBLIC NET DIRECT DEBT AND GUARANTEED OR INDIRECT DEBT OF CANADA		7,162,163,113

1/ Including Bank Advances \$8,220,067, British Columbia and Manitoba Treasury Bills \$6,255,298, Deposits of Chartered Banks in Bank of Canada \$194,275,314. There was also an unstated amount guaranteed for the Winnipeg grain and Produce Clearing Association Limited. Day to day margins at the Canadian Wheat Board (closed out daily). Also there was \$60,000,000 authorized as a guarantee for Bank advances re Grain Marketing for the Canadian Wheat Board against which no amount was shown as outstanding at at March 31, 1937.

TABLE 2. - BALANCE SHEET OF THE DOMINION OF CANADA, AS AT MARCH 31, 1937.
(From the Public Accounts)

	\$
Active Assets -	
Cash on hand and in banks	26,233,458
Bank of Canada class "B" shares	5,100,000
Advances:	
To Provinces:	
Unemployment Relief	113,502,567
Housing Loans	4,730,388
Alberta subsidy overpayment	468,750
Other:	
National Harbours Board	83,201,117
New Westminster Harbour Commission	274,537
Dominion Housing Act	1,076,492
Canadian Farm Loan Board	27,750,379
Canadian Fisherman's Loan Act	10,000
Foreign Governments	30,494,720
Railway Accounts	56,335,222
Soldier and General Land Settlement Loans	42,477,774
Miscellaneous Current Accounts including Advances to Royal Canadian Mint, Canadian Government Railway Accounts, Unamortized Discount and Commission on Loans, etc.	66,907,513
Total Active Assets	458,568,937
Balance of Liabilities over Active Assets being Net Debt, March 31, 1937 (exclusive of interest accrued), carried forward	3,083,952,202
	3,542,521,139
Non-Active Assets -	
Public Works, Canals	242,726,334
Public Works, Railways	443,109,941
Public Works, Miscellaneous	267,970,363
Military Property and Stores	12,035,420
Territorial Accounts	9,895,948
Railway Accounts (old)	88,398,829
Railway Accounts (loans non-active)	655,527,456
Canadian National Steamships (loans non-active)	13,754,191
Miscellaneous Investments and Other Accounts (non-active)	100,482,811
Balance Consolidated Fund as at March 31, 1936	1,194,182,502
Excess Expenditure over Revenue, year ended March 31, 1937	55,868,407
	3,083,952,202
Liabilities -	
Bank Circulation Redemption Fund	7,019,898
Post Office Account - Money Orders, Postal Notes, etc.	4,074,164
Post Office Savings Bank Deposits	21,879,593
Insurance and Superannuation Funds	176,973,747
Trust Funds	20,933,993
Contingent and Special Funds	13,597,412
Province Debt Accounts	9,623,817
Interest Due and Outstanding	3,351,844
Funded Debt, Less Sinking Funds	3,285,066,671
	3,542,521,139

NOTE: The Dominion of Canada is also responsible (for outstanding amounts held by the public) (a) principal and interest on loans negotiated by railways under various Acts of Parliament amounting to \$756,163,072; (b) on railway securities for interest only \$216,207,142; (c) on other securities for principal and interest \$30,965,595; (d) other guarantees \$209,111,482. (See Table 4 for details).

TABLE 3. - FUNDED DEBT OF THE DOMINION GOVERNMENT AS AT MARCH 31, 1937.

Classified to Show Where Payable, Date of Maturity, Rate of Interest,
Amount Outstanding, and Total Annual Interest Payable.

	Date of Maturity	Rate of Interest	Amount Outstanding	Annual Interest Payable Thereon	Description
		%	\$	\$	
Canada	1937 - April 1	.745	25,000,000	186,250	Treasury Bills
	April 15	.747	25,000,000	186,750	" "
	May 1	.758	30,000,000	227,400	" "
	May 15	.776	25,000,000	194,000	" "
	June 1	.794	20,000,000	158,800	" "
	June 15	.804	25,000,000	201,000	" "
	July 1	4	33,293,471	1,331,739	Debentures - School Lands
	Dec. 1	5½	236,299,800	12,996,489	Victory Loan, 1917
	1938 - Oct. 15	2	90,000,000	1,800,000	Loan of 1935
	1939 - Oct. 15	4	47,269,500	1,890,780	Refunding Loan, 1933
	Oct. 15	2½	7,933,000	198,325	" " 1934
	Nov. 15	2	20,000,000	400,000	Loan of 1935
	1940 - Mar. 1	3	115,013,637	3,450,409	" " 1935
	June 1	1½	80,000,000	1,200,000	" " 1936
	Sept. 1	4½	75,000,000	3,375,000	Refunding Loan, 1925
	1941 - Mar. 15	1	45,000,000	450,000	4½ year Notes, 1936 - 41
	Nov. 15	5	141,663,000	7,083,150	National Service Loan, 1931
	1942 - Oct. 15	3	40,409,000	1,212,270	Refunding Loan, 1934
	1943 - June 1	2½	20,000,000	500,000	Loan of 1935
	Oct. 15	5	147,000,100	7,350,005	Refunding Loan, 1923
	1944 - Oct. 15	4½	50,000,000	2,250,000	" " 1924
1/	1945 - Oct. 15	4	88,337,500	3,533,500	" " 1933
	1946 - Feb. 1	4½	45,000,000	2,025,000	" " 1926
2/	1949 - Oct. 15	3½	138,322,000	4,841,270	" " 1934
3/	1952 - Oct. 15	4	56,191,000	2,247,640	Loan of 1932
4/	1955 - June 1	3	40,000,000	1,200,000	" " 1935 dated June 1
4/	June 1	3	55,000,000	1,650,000	" " 1935 " Nov. 15
5/	1956 - Nov. 1	4½	43,125,700	1,940,656	Conversion Loan, 1931
6/	1957 - Nov. 1	4½	37,523,200	1,688,544	" " 1931
7/	1958 - Nov. 1	4½	276,687,600	12,450,942	" " 1931
8/	1959 - Nov. 1	4½	289,693,300	13,036,198	" " 1931
9/	1966 - June 1	3½	54,703,000	1,777,848	Loan of 1936
10/	Sept. 15	3	55,000,000	1,650,000	Perpetual Loan of 1936
	Demand	6	4,000	240	Dominion Stock "Issue A"
		3½	10,600	371	" " "Issue B"
		6	11,827	710	Compensation to Seigneurs
	Matured	5	2,000		Debenture Stock, 1919
		5½	200		" " 1921
			5,545		Dom. Can. Savings Certificates
			11,575		War Savings Certificates

See footnotes on page 9.

TABLE 3. - FUNDED DEBT OF THE DOMINION GOVERNMENT AS AT MARCH 31, 1937.

Classified to Show Where Payable, Date of Maturity, Rate of Interest,
Amount Outstanding, and Total Annual Interest Payable - Con.

Where Payable	Date of Maturity	Rate of Interest	Amount Outstanding	Annual Interest Payable Thereon	Description
Canada	Matured	%	\$	\$	
			77,421		War Savings and Thrift Stamps
		5	400		Prov. Can. Loan Debentures
		6	600		" N.B. " "
			39,166		Provincial Notes, N. S.
			550		Unpaid Warrants, P. E. I.
		5	8,000		Dom. Can. War Loans, 1915 - 25
		5	26,400		" " " " 1916 - 31
		5½	45,600		Victory Loan, 1917 - 22
		5½	14,050		" " 1917 - 27
		5½	54,250		" " 1918 - 23
		5½	318,550		" " 1918 - 33
		5½	29,000		" " 1919 - 24
		5½	523,850		" " 1919 - 34
		5½	9,250		Renewal Loan, 1922 - 27
		5½	29,950		" " 1922 - 32
		5	3,100		Refunding Loan, 1923 - 28
		3½	5,000		" " 1933 - 35
		2	3,000		" " 1934 - 36
		5	2,340,600		Nat. Service Loan, 1931 - 36
		4	22,000		Loan of 1932 - 35
Total Payable in Canada			2,482,061,292	94,685,286	
Canada and New York	Matured	5	5,736,600		Dom. Can. War Loan, 1917 - 37
London	1938 - July 1	3	8,071,230	242,137	Loan of 1888 £1,658,471-18-11
	July 1	3	18,250,000	547,500	" " 1892 £3,750,000
	July 1	3	10,950,000	328,500	" " 1894 £2,250,000
	July 1	3½	15,056,007	526,960	C.P.R. Land Grant Loan, £3,093,700
	1947 - Oct. 1	2½	4,888,185	122,205	Loan of 1897 £1,004,421-14-2
	11/ 1950 - July 1	3½	137,058,841	4,797,059	" " 1930 £28,162,775-11-0
	12/ 1955 - May 1	3½	48,666,667	1,581,667	" " 1934 £10,000,000
	13/ 1958 - Sept. 1	4	73,000,000	2,920,000	" " 1933 £15,000,000
	14/ 1960 - Oct. 1	4	93,926,667	3,757,067	" " 1940 £19,300,000
	Matured	3½	254		Loan of 1884 (1909 - 34)
			17,236		Unpaid Debentures
	15/ Less Sinking Funds		409,885,087		
			61,815,008		
Total Payable in London			348,070,079	14,823,095	

TABLE 3. - FUNDED DEBT OF THE DOMINION GOVERNMENT AS AT MARCH 31, 1937

Classified to Show Where Payable, Date of Maturity, Rate of Interest,
Amount Outstanding, and Total Annual Interest Payable - Con.

Where Payable	Date of Maturity	Rate of Interest	Amount Outstanding	Annual Interest Payable Thereon	Description
		\$	\$	\$	
New York	1939 - Jan. 1	2	40,000,000	800,000	Three Year Notes
	16/ 1944 - Jan. 15	2½	30,000,000	675,000	Loan of 1937
	17/ 1945 - Aug. 15	2½	76,000,000	1,900,000	" " 1935
	18/ 1952 - May 1	5	100,000,000	5,000,000	" " 1922
	19/ 1960 - Oct. 1	4	100,000,000	4,000,000	" " 1930
	20/ 1961 - Jan. 15	3½	48,000,000	1,560,000	" " 1936
	21/ 1967 - Jan. 15	3	55,000,000	1,650,000	" " 1937
	Matured	5½	2,700		Loan of 1919 - 29
		4½	196,000		Loan of 1926 - 36
Total Payable in New York			449,198,700	15,585,000	
GRAND TOTAL FUNDED DEBT			3,285,066,671	125,093,381	

- 1/ Subject to redemption as a whole on Oct. 15, 1943 or any subsequent interest date on 60 days' notice.
- 2/ " " " " " " " Oct. 15, 1944 " " " " " " " " " "
- 3/ " " " " " " " Oct. 15, 1947 " " " " " " " " " "
- 4/ " " " " " " " June 1, 1950 " " " " " " " " " "
- 5/ " " " " " " " Nov. 1, 1946 " " " " " " " " " "
- 6/ " " " " " " " Nov. 1, 1947 " " " " " " " " " "
- 7/ " " " " " " " Nov. 1, 1948 " " " " " " " " " "
- 8/ " " " " " " " Nov. 1, 1949 " " " " " " " " " "
- 9/ " " " " " " " June 1, 1956 " " " " " " " " " "
- 10/ " " " " in whole or in part on or after Sept. 15, 1966 on 60 days' notice.
- 11/ " " " " on or after July 1, 1930 on six months' notice.
- 12/ " " " " in whole or in part on or after May 1, 1950 on three months' notice.
- 13/ " " " " " " " " " " " " " Sept. 1, 1953 " " " " "
- 14/ " " " " " " " " " " " " " Oct. 1, 1940 " " " " "
- 15/ These sinking funds represent the following items, 3½ per cent loan 1930 - 50 \$39,303,632; 4 per cent loan of 1940 - 60 \$20,625,655; 4 per cent Registered Stock 1953 - 58 \$1,292,187; and 3½ per cent loan of 1950 - 55 \$593,534.
- 16/ Subject to redemption as a whole on or after Jan. 15, 1943 on 30 days' notice.
- 17/ Subject to redemption in whole or in part on Aug. 15, 1943 or any subsequent interest date on 30 days' notice.
- 18/ " " " " as a whole on or after May 1, 1942 on 60 days' notice.
- 19/ " " " " " " " " Oct. 1, 1950 or any subsequent interest date on 60 days' notice.
- 20/ " " " " " " " " or in part on Jan. 15, 1956 or any subsequent interest date on 30 days' notice.
- 21/ " " " " in whole or in part on any interest date on 60 days notice as follows:
To and including January 15, 1942, at 105 per cent. Thereafter to and including Jan. 15, 1947, at 104 per cent.
Thereafter to and including Jan. 15, 1952 at 103 per cent. " " " " Jan. 15, 1957, at 102 per cent.
" " " " Jan. 15, 1962 " 101 per cent. " at 100 per cent.

TABLE 4. - THE GUARANTEED DEBT OF THE DOMINION GOVERNMENT SHOWING
COUNTRY IN WHICH PRINCIPAL AND INTEREST ARE PAYABLE. MARCH 31, 1937.

Security	Where Payable	Amount of Guarantee Authorized	Amount Outstanding at March 31, 1937	
			Held by the Public	Held by the Minister of Finance
		\$	\$	\$
RAILWAY SECURITIES GUARANTEED				
AS TO PRINCIPAL AND INTEREST -				
1. Canadian Northern Ry. Co.				
(a) 3% deb. stock due 1953				
£ 1,923,287-0-0	London	9,359,997	9,359,997	-
(b) 3½% deb. stock due 1958				
£ 1,622,586-19-9	1/	7,896,590	7,896,546	-
(c) 6½% bonds due 1946	New York	25,000,000	24,238,000	-
2. Canadian North. Ontario Ry. Co.				
(a) 3½% deb. stock due 1961				
£ 7,350,000-0-0	London	35,770,000	34,229,997	1,540,003
3. Canadian North. Alberta Ry. Co.				
(a) 3½% deb. stock due 1960				
£ 647,260-5-6	London	3,150,000	3,149,999	-
(b) 3½% deb. stock due 1962				
£ 733-561-12-10	London and Canada	3,570,000	-	3,569,997
4. Grand Trunk Pacific Ry. Co.				
(a) 3% bonds due 1962				
£ 14,000,000-0-0	2/ Lon., N.Y., Can.	68,040,000	34,992,000	33,048,000
(b) 4% bonds due 1962				
£ 3,280,000-0-0	" " "	15,940,800	8,440,848	7,499,952
5. Canadian National Ry. Co.				
(a) 5% serial equipment bonds, 1923-38	Canada	22,500,000	2,250,000	-
(b) 5% bonds due 1954	"	50,000,000	50,000,000	-
(c) 1927, 2% guar. deb. stock				
£ 7,176,801-0-0	London	34,927,098	24,205,685	-
(d) 4½% gold bonds, due 1957	N.Y., and Can.	65,000,000	65,000,000	-
(e) 5% gold bonds, due July 1, 1969	Lon., N.Y., Can.	60,000,000	60,000,000	-
(f) 5% gold bonds, due Oct. 1, 1969	" " "	60,000,000	60,000,000	-
(g) 5% gold bonds, due 1970	" " "	18,000,000	18,000,000	-
(h) 4½% gold bonds, due 1955	" " "	50,000,000	50,000,000	-
(i) 4½% " " " 1956	" " "	70,000,000	70,000,000	-
(j) 4½% " " " 1951	" " "	50,000,000	50,000,000	-
(k) 3% bonds, due 1950	Canada	20,500,000	20,500,000	-
(l) 2% " " 1938	"	13,400,000	13,400,000	-
(m) 3% " " 1944	"	35,000,000	35,000,000	-

1/ Part of this payable in Canada, part in London and the balance in London and Canada.

2/ London, New York and Canada.

TABLE 4. - THE GUARANTEED DEBT OF THE DOMINION GOVERNMENT SHOWING
COUNTRY IN WHICH PRINCIPAL AND INTEREST ARE PAYABLE, MARCH 31, 1937. - Con.

Security	Where Payable	Amount of Guarantee Authorized	Amount Outstanding at March 31, 1937.	
			Held by the Public	Held by the Minister of Finance
			\$	\$
RAILWAY SECURITIES GUARANTEED AS TO PRINCIPAL AND INTEREST - Concluded.				
5. Canadian National Ry. Co. - Conc.				
(n) 2% bonds due, 1943	Canada	55,000,000	55,000,000	-
(o) 3% " " 1953	"	25,000,000	25,000,000	-
(p) 2 1/4% " " 1944	"	15,500,000	15,500,000	-
(q) 3% " " 1952	"	20,000,000	20,000,000	-
TOTALS		833,554,485	756,163,072	45,657,952

RAILWAY SECURITIES GUARANTEED AS TO INTEREST ONLY -

1. Grand Trunk Ry. Acquisition Guarantees -				
(a) 4% G.T.R. perp. guar. stock £ 12,500,000-0-0	London	60,833,333	60,833,333	-
(b) 4% G.T.R. perp. deb. stock £ 24,624,455-0-0	"	119,839,014	119,839,014	-
(c) 5% G.T.R. perp. deb. stock £ 4,270,375-0-0	"	20,782,492	20,782,492	-
(d) 5% Gr. West. Perp. deb. stock £ 2,723,080-0-0	"	13,252,323	13,252,323	-
(e) 4% Northern perp. deb. stock £ 308,215-0-0	"	1,499,980	1,499,980	-
TOTALS		216,207,142	216,207,142	-

OTHER SECURITIES GUARANTEED AS TO PRINCIPAL AND INTEREST -

1. Montreal Harb. Comm. Jacq. Cartier Bridge, 5% bonds due 1969	London, New York and Canada	19,500,000	19,000,000	-
2. Can. Nat. (W.I.) Steamships, Ltd. 5% bonds due 1955	London, New York and Canada	10,000,000	9,400,000	-
3. Saint John Harbour Comm. -				
(a) Saint John City Bond Debt assumed	1/	1,467,165	1,197,642	-
(b) Comm. Debent., issued to city Saint John, 5% due Aug. 1, 1952	Canada	667,953	667,953	-
4. New Westminster Harb. Comm. 4 1/2% deb. due 1948	New York and Canada	700,000	700,000	-
TOTALS		32,335,118	30,965,595	

1/ \$219,000 payable in London, New York and Canada; balance in Canada.

TABLE 4. - THE GUARANTEED DEBT OF THE DOMINION GOVERNMENT SHOWING
COUNTRY IN WHICH PRINCIPAL AND INTEREST ARE PAYABLE. MARCH 31, 1937 - Concluded.

Security	Where Payable	Amount of Guarantee Authorized	Amount Outstanding at March 31, 1937	
			Held by the Public	Held by the Minister of Finance
OTHER GUARANTEES -				
1. Bank Advances -				
(a) Manitoba Savings Office	Canada	12,442,400	7,062,988	-
(b) Gov't. of Newfoundland	"	625,000	625,000	-
(c) Dom. Steel and Coal Corp. (rails)	"	1,100,000	142,965	-
(d) Grain Marketing -				
(1) Can. Co-op. Wheat Prod. Ltd. (Sask. Oats Acc't.)	"	-	389,114	-
(2) The Can. Wheat Board	"	60,000,000	-	-
2. Province of Br. Columbia (Treas. Bills)				
	"	626,534	626,534	-
3. Province of Manitoba (Treas. Bills)				
	"	5,894,127	5,628,764	-
4. Bank of Canada, Chartered Banks Deposits				
	"	Unstated	194,275,314	-
5. The Home Improvement Loans Guarantee Act by approved lending institutions				
	"	7,500,000	360,803	-
6. Winnipeg Grain and Produce Clearing Association Ltd. Day to day margins of the Can. Wheat Board				
	"	Unstated	-	-

TABLE 5. - DEBT OF PROVINCIAL GOVERNMENTS AT THE END OF THEIR RESPECTIVE FISCAL YEARS IN 1937.

Showing Bonded Debt with Offsetting Sinking Funds, Treasury Bills, Other Direct Liabilities,
Available Assets Offsetting Direct Liabilities and Indirect Liabilities in 1937.

Provinces	Fiscal Year Endings	D i r e c t L i a b i l i t i e s									Total Indirect Liabilities
		Funded Debt					Other Direct Liabili- ties	Total Direct Liabilities (Less Sink- ing funds	1/ Less Assets Available or Realiz- able	Total Net Direct Liabili- ties	
		Bonded Debt			Treasury Bills	Net Funded Debt					
		Total Gross Bonded or Debenture Debt	Less Sinking Funds	Net Bonded or Debenture Debt							
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Prince Edward Island	Dec. 31	6,104,000	1,445,683	4,658,317	-	4,658,317	2,095,660	6,753,977	958,299	5,795,678	-
Nova Scotia	Nov. 30	95,219,247	6,371,632	88,847,615	-	88,847,615	6,053,366	94,900,981	26,605,648	68,295,333	502,031
New Brunswick	Oct. 31	76,613,920	^{2/} 10,032,833	66,581,087	5,865,000	72,446,087	6,160,768	78,606,855	13,194,172	65,412,683	1,948,660
Quebec	June 30	195,170,199	^{3/} 21,526,965	173,643,234	22,250,000	195,893,234	51,439,965	247,333,199	55,313,938	192,019,261	8,932,250
Ontario	Mar. 31	576,886,147	8,913,016	567,973,131	38,000,000	605,973,131	50,487,217	656,460,348	^{4/} 251,024,309	405,436,039	138,375,600
Manitoba	Apr. 30	94,962,481	10,121,984	84,840,497	33,191,158	118,031,655	^{5/} 10,565,886	128,597,541	^{5/} 60,828,401	67,769,140	7,355,409
Saskatchewan	Apr. 30	124,043,319	11,414,644	112,628,675	75,758,532	188,387,207	^{6/} 11,103,661	199,490,868	^{6/} 71,512,855	127,978,013	37,312,658
Alberta	Mar. 31	127,999,260	11,399,555	116,599,705	26,887,498	143,487,203	19,475,507	162,962,710	^{7/} 38,621,544	124,341,166	7,795,619
British Columbia	Mar. 31	145,546,236	32,620,668	112,925,568	37,395,986	150,321,554	23,028,942	173,350,496	30,917,050	142,433,446	48,422,915
Total All Provinces		1,442,544,809	113,846,980	1,328,697,829	239,348,174	1,568,046,003	180,410,972	1,748,456,975	548,976,216	1,199,480,759	250,645,142

- 1/ In addition to the available assets shown, most of the provinces had partially secured loans and advances for Railways, Dyking Districts, Unemployment Relief, Seed Grain Relief, etc., a large portion of which will be realizable.
- 2/ Including Balance at credit with the Dominion Government, \$529,299.
- 3/ In addition there are secured bonds due from la Banque Canadienne Nationale amounting to \$12,765,227 to be met by deferred payments and interest thereon. This amount is included in "Assets Available".
- 4/ In classifying "Available Assets", Ontario does not include Dominion Debt Account, Common School Fund, Quebec Turnpike, and Plant, Live Stock and Equipment.
- 5/ Other Capital Funds in Trust are not considered as "Liabilities" nor School Lands and certain Trust Accounts as "Assets".
- 6/ Sinking Fund Reserves and Trust Accounts, including School Lands, are not considered as "Liabilities" nor "Assets".
- 7/ School Lands Fund, cash and investments are not included under "Assets".

NOTES ON DIRECT LIABILITIES OF PROVINCIAL GOVERNMENTS IN CANADA

(a) Direct Revenue-Producing Debt. - Of the total bonded debt of the provinces, a considerable portion is due to the investment in, or loans to, public utilities, boards and commissions, which are of a revenue-producing character and which reimburse the provinces by annual interest payments on the money so invested. In Table 5 the column dealing with "Available or Realizable Assets" includes these investments. The approximate values placed by the various provincial governments (with the exception of British Columbia) on some of such principal revenue-producing investments is evidenced in the following table. British Columbia considers many similar investments as subject to realization and classifies them under non-revenue bearing assets, the values therefore have not been shown in Table 5 but these Projects, Loans and Advances, largely the P. G. E. Railway, amounted to over \$60,000,000.

	1937
	\$
Nova Scotia Investment in Power Commission	13,958,000
New Brunswick " " " "	8,465,000
Quebec Water Storages	1/ 7,853,000
Quebec Housing Loan	1/ 1,444,000
Quebec La Banque Canadienne Nationale	1/ 12,991,000
Quebec Toll and Other Bridges	1/ 8,095,000
Ontario Hydro Electric Power Commission	151,572,000
Ontario T. & N. O. Railway	30,207,000
Ontario Housing Loans	2,802,000
Ontario Drainage	1,857,000
Ontario Agricultural Board Investments	48,005,000
Manitoba Government Telephone System	20,800,000
Manitoba Drainage	1,845,000
Manitoba Power Commission	5,500,000
Manitoba Farm Loans Association Bonds	6,798,000
Manitoba Pool Elevators Ltd. - Principal Outstanding	1,553,000
Saskatchewan Telephone	12,223,000
Saskatchewan Power Commission	6,695,000
Saskatchewan Farm Loan Board	16,333,000
Saskatchewan Co-operative Creameries Ltd.	2,700,000
Saskatchewan Wheat Pool	11,584,000
Alberta Government Telephone	15,862,000
Alberta Loans to Canadian Pacific and Canadian National Railways ...	5,580,000
Alberta Wheat Pool	4,788,000
	<u>\$ 399,510,000</u>

1/ Statistics are for 1936.

(b) Indirect Revenue-Producing Debt. - In addition to the direct revenue-producing debt of utilities, boards and commissions there is a large portion of provincial debt which can be considered as producing revenue indirectly, namely debentures to meet highway expenditure. While there is no direct revenue from the highways and roads, their construction nevertheless stimulates industries, opens up new territory, and undoubtedly encourages tourist traffic.

PROVINCIAL HIGHWAY DEBENTURES

Province	Year Ending	Amount Outstanding
		\$
Prince Edward Island	Dec. 31, 1934	1,004,774
Nova Scotia	Nov. 30, 1936	33,980,000
New Brunswick	Oct. 31, 1936	1/ 47,612,809
Quebec	June 30, 1936	70,811,283
Ontario	March 31, 1937	224,639,350
Manitoba	April 30, 1937	17,794,182
Saskatchewan	April 30, 1937	33,799,488
Alberta	March 31, 1937	37,025,514
British Columbia	March 31, 1937	1/ 41,297,772
		<u>\$ 507,965,172</u>

1/ Including debentures for bridges.

The total revenue from the taxation of gasoline together with that from the licensing of motor vehicles was \$55,164,763 for the provincial fiscal years ending in 1936, while the motor tourist expenditure in Canada was approximately \$295,000,000 in 1937.

NOTES ON INDIRECT LIABILITIES OF PROVINCIAL GOVERNMENTS FOR THE YEAR 1937.

All provincial governments with the exception of Prince Edward Island have what are known as indirect or contingent liabilities. These government guarantees are for loans to or bonds issued by railways, municipalities, corporations, or other institutions. In the event of non-payment of this debt by the companies issuing the bonds provincial governments are liable. There is generally, however, good security and the liabilities guaranteed are never included in the balance sheet with direct provincial debt. The following notes describe the nature of the bonds guaranteed by each individual province.

Prince Edward Island. - There are no indirect liabilities shown in the Public Accounts reports of this province.

Nova Scotia. - Guarantees to banks on loans to municipalities and gold mines; guarantees of bonds of the Halifax Exhibition Commission and Co-operative Fruit Growers' Finance Corporation and guarantees of accounts payable of the government controlled Inverness Mines.

New Brunswick. - Bonds, of the Town of Campbellton, railway companies, New Brunswick Cold Storage, Farmers' Co-operative Creamery, and Roman Catholic Hospital.

Quebec. - Guarantees of debentures of municipalities; school and court house debentures and guarantees to banks or loaning companies of loans to the Liquor Commission, co-operative organizations or other industries.

Ontario. - Guarantees of debentures or bonds of municipalities, housing, park and power commissions, schools, universities, railways and co-operative associations.

Manitoba. - Guarantees of principal and interest of municipalities and Canadian Northern Railway, also bank overdraft of certain municipalities for municipal and school purposes.

The Province has also guaranteed interest only on certain municipal debentures, also rentals of leased railways to Northern Pacific Railway Company, and on the closing of the Provincial Savings Office assumed the liability to depositors.

Saskatchewan. - Guarantees of principal and interest of railway bond issues, drainage district debentures, advancement of agricultural and education interests, Saskatchewan Power Commission (operating account); Superannuation Account (Interest accrued) and Dominion Government seed grain advances.

Alberta. - Guaranteed bonds and debentures of irrigation and drainage districts and guaranteed bank loans of co-operative credit societies, Alberta Hail Insurance Board, irrigation districts, co-operative marketing associations and Miscellaneous.

British Columbia. - Guarantees Canadian Northern Pacific Railway Company. (\$40,157,523) now operated by Canadian National Railway (British Columbia Government holds first mortgage on all Canadian Northern Pacific lines within Province); Vancouver and District Joint Sewerage and Drainage Board; Agricultural Credit Commission; West Nicomen Dyking District. Sinking funds have been established in connection with the three last named guarantees. There are also small guarantees pursuant to "Department of Industries Act, 1919" and "British Columbia Cancer Foundation Note Guarantee Act, 1936".

TABLE 6. - DEBT OF ALL CANADIAN MUNICIPALITIES BY PROVINCES, YEAR 1936.

Province	Bonded or Debenture Debt			Other Liabilities	Total Direct Liabilities (Less Sinking Funds)
	Gross Bonded or Debenture Debt	Sinking Funds and Investments	Net Bonded or Debenture Debt		
	\$	\$	\$	\$	\$
Prince Edward Island	1/ 2,510,675	1/ 549,051	1/ 1,961,624	2/ 528,689	3/ 2,490,313
Nova Scotia	34,211,220	12,665,298	21,545,922	11,125,187	32,671,109
New Brunswick	26,796,910	8,100,938	18,695,972	4,633,078	4/ 23,329,050
Quebec	607,598,151	89,412,280	518,185,871	88,507,981	606,693,852
Ontario	431,546,483	58,294,088	373,252,395	5/ 34,792,573	6/ 408,044,968
Manitoba	95,883,699	43,750,179	52,133,520	23,520,845	75,654,365
Saskatchewan	7/ 55,582,490	8/ 17,833,448	37,749,042	77,680,264	115,429,306
Alberta	67,641,131	9/ 25,172,733	10/ 42,468,398	11/ 6,095,682	12/ 48,564,080
British Columbia	125,838,619	32,864,156	92,974,463	9,786,213	102,760,676
TOTAL	1,447,609,378	288,642,171	1,158,967,207	256,670,512	1,415,637,719

1/ City of Charlottetown and seven incorporated towns.

2/ City of Charlottetown, only.

3/ Net Direct Liabilities for Charlottetown plus the Net Bonded Debt for seven towns.

4/ Total Current and Capital Liabilities.

5/ Total Current Liabilities and Capital Loans for cities only. In addition to the above there were \$31,385,164 Contingent or Guaranteed Liabilities for cities.

6/ Net Bonded Debt for all municipalities plus Total Current Liabilities and Capital Loans for cities only.

7/ School Debt of villages and rural municipalities not included.

8/ School Sinking Funds not included.

9/ Cities, only.

10/ Sinking Funds for Cities only have been deducted. Sinking Funds for other municipalities not available.

11/ Towns, villages and municipal districts only; other liabilities for cities not available.

12/ Gross Liabilities for towns, villages and municipal districts plus net bonded debt for cities.

APPENDIX

THE TAX SYSTEMS OF CANADA

DOMINION, PROVINCIAL
AND
MUNICIPAL GOVERNMENTS

THE DOMINION OF CANADA NATIONAL-GOVERNMENT TAX SYSTEM AS OF JULY 1, 1937

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of tax	Administration of Tax			Day of taxable status or year of report on which tax is computed	Day return or information is due	Date tax is due
					Assessment	Levy	Collection			
Customs Tariff	Customs duties	Importation of articles into Canada as provided in the Customs Tariff (1)	Value and/or quantity	Various, listed by schedules in Customs Tariff	Commissioner of Customs			At time of importation	When return or information is due	When tax is due
The Excise Act 1934. R.S.C. 60 S-1 Am. 1 Edward VIII 1936. Chap. 37 Schedule	Excise Duties	Manufactured in Canada and entered for consumption (2).		\$4.00						
	Spirits potable.	Canadian brandy.		\$3.00						
	Spirits non-potable	When used in manufacture of:								
		(a) Pharmaceutical preps.		\$1.50				When produced.	Monthly.	When entered for consumption.
		(b) perfumes.	Per proof gallon.	\$1.50						
		(c) vinegar.		\$0.27						
		(d) chemical compositions approved by the Governor in Council.		\$0.15						
		(e) by licensed druggists.		\$1.50						
	Spirits imported.	When taken into a bonded manufactory in addition to any of the duties otherwise imposed.		\$0.30				At time of importation.	None required.	When warehoused for consumption.
	Malt.	Screened malt manufactured in Canada and entered for consumption.		\$0.06				When produced.		
		Imported into Canada and entered for consumption	Per pound.	\$0.06				At time of importation.		When entered for consumption.
		Imported, crushed or ground and entered for consumption.		\$0.06						
	Beer or malt liquor.	Brewed in whole or in part from any substance other than malt.		\$0.22				When produced.		
		Imported into Canada and entered for consumption.	Per gallon.	\$0.07				At time of importation.		At importation.
	Malt syrup.	All malt syrup suitable for the brewing of beer, manufactured or produced in Canada.		\$0.10				When produced.		When entered for consumption.
		Imported into Canada and entered for consumption.	Per pound.	\$0.16				At time of importation.		At importation.
	Cigars.		Per M.	\$3.00					Monthly	
	Cigarettes.	When manufactured in Canada and entered for consumption	Not more than 3 lbs. per M.	\$4.00						
			More than 3 lbs. per M.	\$11.00				When produced.		When entered for consumption.
	Tobacco		Per pound.	\$0.20						
Special War Rev. Act, Part XIII R. S. 1927 Amended 21-22; 22-23 Geo. V. Ch. 54; Amended 24-25 Geo. V. Ch. 42 Amended 1, Edw. VIII 1936. Ch. 45.	Excise Taxes (4) Sales Tax.	On sale price of all goods produced or manufactured in Canada or on duty paid value when imported (5).	Sale price or duty paid value.	8%						
Special War Rev. Act, Part X, R. S. 1927, Amended 23-24, Geo. V. Chap. 50.	Matches.	On every package of matches manufactured in Canada or imported.	according to size of packages.	3/20 3/16 3/8 3/4 of 1¢						At end of month following month in which transaction occurred in case of domestic sales. On imported goods at time of importation.
Special War Rev. Act, Part XI, R. S. 1927; 1 Edw. VIII 1936 Chap. 45.	Automobiles.	On sale price when manufactured in Canada or on duty paid value when imported (6).	Valued at not more than \$650. Valued at more than \$650 on the amount in excess of \$650.	Free. 5% provided that the tax collected shall in no case exceed \$250 per automobile.	Commissioner of Excise.	Parliament.	Collectors of Nat. Rev.	At time of sale or importation.		
Special War Rev. Act, Part XI, R. S. 1927, Amended 23-24, Geo. V. Chap. 50.	Tires of rubber. Inner tubes.	When manufactured in Canada or on importation.	Per pound.	2¢ 3¢						
Special War Rev. Act, Part XII, R. S. 1927.	Playing cards.	When manufactured in Canada or on importation.	Per pack of 54 cards.	10¢					None required.	Payable by means of stamps affixed to packages.
Special War Rev. Act, Part XI, R. S. 1927.	Cigare.	When manufactured in Canada or on duty paid value when imported.	Up to \$40 per M. Over \$40 per M.	50¢ per M. \$3. to \$16 per M.						At end of month following month in which transaction occurred in case of domestic sales. On imported goods at time of importation.
	Lighters.	When manufactured in Canada or on importations.	On each.	20¢; if combined with pencils, cigarettes or other cases 10¢; minimum 10¢ ea.						When entered for consumption or at importation.
Special War Rev. Act, Part XII R. S. 1927, Amended 24-25, Geo. V. Ch. 42.	Wines.	When manufactured in Canada and sold for consumption.	Non-sparkling or when containing not more than 40% proof Spirit per gal. Champagne or sparkling wines per gal.	7¢ 75¢				At time of sale.	Monthly.	At end of month following month in which transaction occurred in case of domestic sales.
Special War Rev. Act, Part XI, R. S. 1927, Amended 24-25, Geo. V. Chap. 42.	Sugar. Glucose and grape sugar.	When manufactured in Canada or on importation.	Per pound.	1¢ 1¢						
Special War Rev. Act, Part XI, R. S. 1927, Amended 23-24, Geo. V. Chap. 50.	Toilet preparations, Toilet soaps.	When manufactured in Canada or on importation.	Sale price or duty paid value.	10% 5%				At time of sale or at time of importation.		At end of month following month in which transaction occurred in case of domestic sales. On imported goods at time of importation.
Special War Rev. Act, Parts VI, VIII and IX, R. S. 1927; Amended 22-23 Geo. V. Ch. 54; Amended 23-24 Geo. V. Ch. 50; Amended 24-25 Geo. V. Ch. 42.	Stamp.	On every cheque, money order, travellers' cheques, Bank receipt. (7)	Not exceeding \$100. Over \$100.	3¢ 6¢			Collectors of Nat. Rev. and Postmasters.	When any of them issued.		Stamps in requisite amount are affixed to documents at time of issue.
		Postal notes.	\$1. or less. Over \$1.	1¢ 3¢				When transferred to a bank.		
		Bills of exchange.	\$100 and under.	3¢						
		Promissory notes.	Over \$100.	6¢						
Special War Rev. Act, Part VII, R. S. 1927, Amended 20-21 Geo. V. Ch. 43 Amended 23-24 Geo. V. Ch. 50.	Stock transfer tax.	On transfers of stocks, bonds and debentures, excepting Federal and Provincial issues.	On value of stock. Shares over \$150.	1/10 of 1% to 5¢ per share. 4¢ per share plus 1/10 of 1% of the price or value of the said share in excess of \$150.				Each transaction according to value.	Weekly by stock exchanges, stamps affixed to proper documents otherwise.	Date of sale.
			On par value of bond, debenture or debenture stock.	3¢ for every \$100 or fraction thereof.			Collectors of Nat. Rev.			
Special War Rev. Act, Part X, 23-24 Geo. V. Ch. 50. Amended 24-25 Geo. V. Ch. 42 1 Edw. VIII 1936 Ch. 45.	Cigarette papers.	When manufactured in Canada or on importation.	Packages of 100 leaves or fraction of.	2¢				At time of sale or at importation.		Stamps are affixed to packets or packages.
	Cigarette paper tubes.		Packages of 100 tubes or fraction of.	2¢						

Continued on next page.

THE DOMINION OF CANADA NATIONAL-GOVERNMENT TAX SYSTEM AS OF JULY 1, 1937—Concluded

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of tax	Administration of Tax			Day of taxable status or year of report on which tax is computed	Day return or information is due	Date tax is due
					Assessment	Levy	Collection			
Special War Rev. Act, Part IV, 22-23, Geo. V, Ch. 54.	Cable, radio, telegraph and long dist. telephone messages.	On every message originating in Canada. Long distance telephone.	Cable, radio and telegraph. On public pay station calls over 25¢ and not more than 80¢. On each 80¢ or fraction of 80¢. On subscriber calls over 15¢ each. Maximum tax on a single message.	5¢ per message 5¢ 5¢ 25¢	Commissioner of Excise.		Collectors of Nat. Rev.	At time of dispatch.	Quarterly.	First day of Feb., May, Aug. and Nov. covering quarters ending Dec., March, June and Sept.
Special War Rev. Act, Part V, 22-23, Geo. V, Ch. 54.	Seats, berths and other sleeping accommodation on railways.	On every seat, berth, etc. sold on a railway conveyance.	Seats, berths, etc.	10¢ each 10% of sale price; minimum charge 25¢.				At time of sale.	Quarterly.	First day of Feb., May, Aug. and Nov. covering quarters ending Dec., March, June and Sept.
Special War Rev. Act, Amended 22-23 Geo. V, Ch. 54 Amended 24-25 Geo. V, Ch. 42.	Special excise tax.	On imported goods with some exceptions.	Duty paid value.	3%				At importation.	None required.	At importation.
R. S. 1927 Ch. 97 18-19 Geo. V, Ch. 12 and 30, 20-21 Geo. V, Ch. 24; 21-22; Geo. V, Ch. 35; 22-23 Geo. V, Ch. 43.	Income tax Corporations.	Net income of domestic and foreign corporations carrying on business in Canada.	On income of Company.	15% (17% in case of corporations filing consolidated returns).				Fiscal Year ended within calendar year under report.	Within 4 mos. of close of corporation's fiscal year.	Within 4 mos. of close of corporation's fiscal yr. One-third with return and balance within four months with 5% interest.
23-24 Geo. V, ch. 14; 23-24 Geo. V, Ch. 41, 24-25 Geo. V, Ch. 55; 25-26 Geo. V, Ch. 40 and 1 Edw. VIII Ch. 38.	Individuals.	Net profit or gain, or gratuity derived from wages, salary or fees, interest on stocks, bonds, bank interest, etc.	On net income in excess of exemptions provided by law.	Rate graduating from 3% to 56% on income in excess of \$1000 or \$2000, plus allowances for dependents as the case may be. Where income is in excess of \$5,000 an additional 5% on amount of tax is provided.	Commissioner of Income Tax.	Parliament	Inspectors of Income Tax.	Dec. 31 each year.	April 30 each year.	April 30—one-third with return and balance within four months with 5% interest.
25-26 Geo. V, Ch. 40.	Sur tax.	Investment income, all persons other than corporations.	On investment income included in any income exceeding \$5,000 and any income exceeding \$14,000.	Rate graduating from 2% to 10%. Additional 5% tax also applicable.						
25-26 Geo. V, Ch. 40 1 Edw. VIII Ch. 38.	Gift tax.	Gifts or donations.	On gifts or donations except exemption provided by law.	Rate graduating from 2% to 10%.						April 30 next succeeding the year in which the gifts were made with interest at 8% from the date payable.
23-24 Geo. V, Chap. 41, 24-25 Geo. V, Ch. 55.	Special tax on interest and dividends.	Interest and dividends paid by Canadian debtors. residents in Canadian funds only, except bonds of or guaranteed by Dominion of Canada. Dividends and interest payable to residents in foreign currency ruling at a premium in excess of 5% in terms of Canadian funds.	All dividends payable to non-residents. Interest payable to non-	5%	Receiver General.		Dept. of Finance.	On bear bonds at time of encashment. On fully registered payments, deducted at source by Canadian debtor.	At time of payment of tax.	At time of payment of dividend or interest to creditor.
Special War Rev. Act R. S. 1927 Ch. 179.	Other taxes on chartered banks.	Upon all banks to which the Bank Act applies.	Upon average amount of notes in circulation. (9)	1%				On preceding three months.	Monthly returns.	One month following quarter ended.
22-23 Geo. V, Ch. 54.	Insurance companies.	Mutual companies on premium deposit plan and exchanges. All other insurance except life and marine.	On net premiums received in Canada.	2% 1%				Annual collections.	By March 1.	By March 1.
22-23 Geo. V, Ch. 54.	Unlicensed insurance.	On all insurance written with unlicensed British or foreign companies.	On net premium payable or paid.	10%				Quarterly collections.	Quarterly beginning April 1.	Quarterly beginning April 1.
21-22 Geo. V, Ch. 54.	Stamp.	On every letter and post-card (8).	On each.	1¢	Sup't. of Insurance.		Dept. of Insurance.	On payments made in preceding calendar year.	On or before Mar. 1 following end of calendar year.	On or before March 1 in each year.
Electricity and Fluid Exportation Act R. S. 1927, Ch. 54.	Export duty.	On export of electrical energy.	Per kilowatt hour.	3/100 of 1¢.	Postmaster General.		Postmasters.	When mailed.	None required.	When issued.
Yukon Placer Mining Act Edw. VII, Ch. 39 Sec. 65.	Export tax on gold.	On placer gold exported from Yukon territory	Each ounce.	37½¢ on value of \$15. per oz. of ore.	Trade and Commerce.		Dept. of Trade and Commerce.	On preceding month.	15 days after end of month.	With monthly return.
R. S. 1927, Ch. 142.	Fur export tax.	On fur exported from the Northwest territories.	On each pelt.	3¢ to \$1.50	Dept. of Mines and Resources.		Dept. of Mines and Resources.	At time of exportation.	Weekly. Monthly.	At exportation.
							Royal Canadian M.P.			

(1) Customs Act. Under the provisions of the Customs Act regulations have been established by Order in Council authorizing the payment of a drawback of ninety-nine per cent of the duty paid on materials imported into Canada and used, wrought into or attached to any articles manufactured or produced in Canada and exported. Customs Tariff. The Tariff Act also contains a schedule of imported materials on which drawback may be granted when such materials are used for consumption in Canada, the rate of drawback being designated in each case. See Schedule B of the Customs Tariff. (2) When spirits are used by universities and scientific or research laboratories for scientific purposes only or in hospitals for medicinal purposes a drawback of 99% may be granted. (4) All goods exported not subject to these taxes. (5) Certain goods are totally exempt from sales tax. (6) Tax does not apply to automobiles entered as settlers' effects. (7) All government cheques exempt. (8) Except any letter or postcard entitled to the privilege of free transmission under the provisions of the Post Office Act. (9) Notes of the bank in circulation, in any British colony or possession other than Canada, under the authority and in pursuance of section sixty-two of the Bank Act, and in respect of which taxation is levied and payable by or under the laws of such colony or possession, shall be exempt from the taxation required to be made under sections three and four of this Act, provided that if the tax imposed by or under such laws is less than the tax imposed under section three of this Act, the amount of such exemption shall not exceed the amount required to be paid by or under the laws of such colony or possession in respect of such notes.

THE ALBERTA PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF JULY 1, 1937

Legal citation	Title of tax	Payment A-Annual S-Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			DISPOSITION		Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due
						Assessment	Levy	Collection	Provincial	Local			
Amusements Tax Act, R.S.A. 1922, Chap. 27 & Amendments.	Amusements.....	S	Entertainment.....	Price of admission.....	1¢ to 25¢.....						Day of admis- sion.	Weekly from theatre etc.	Weekly.....
	Race tracks or Pari- mutuel.	S	Wagers.....	Amount wagered.....	8%.....						Date of race.	Date of race.	Date of race.
Corporations Tax Act, R.S.A. 1922, Chap. 89 & Amend- ments.	Corporations: (a) Banks.			Number of offices and paid-up capital.	Main office, \$2000 to \$4000. Branches in cities \$500 each; others \$200 each. 1/10% on capital.							June 30.....	June 30.....
	(b) Express com- panies.			Number of offices.....	Edmonton & Calgary \$500 each, others \$10 to \$200.							Jan. 1.....	Jan. 1.....
	(c) Investment com- panies.			Gross receipts.....	1/4%. Minimum \$25.....							June 30.....	June 30.....
	(d) Grain companies.			Number of elevators and authorized capi- tal.	\$50 each and 50¢ per \$1000.....							Jan. 1.....	Jan. 1.....
	(e) Electric light companies.			Flat rate.....	Large cities \$500. Other cities \$100. Towns, etc. \$25. Municipally owned exempt.								
	(f) Gas companies...			Gas produced.....	\$500 plus 1¢ per 1000 feet.....								
	(g) Natural gas pro- cessing companies.			Net income.....	2 1/2% Minimum \$10,000.....								
	(h) Insurance com- panies, fire and life.	A	Privilege of doing business.	Premium income.....	2% fire, 3% life.....								
				Investment income when investments exceed \$50,000.	1/4%.....								
	(i) Other insurance companies.			Premium income.....	1/2% hail, 1% other.....						Previous year.	June 30.....	June 30.....
	(j) Land companies.			Investments.....	40¢ per \$1000. Minimum \$25.....	Prov. Sec'y..	Prov. Sec'y..	Prov. Sec'y..					
	(k) Loan companies.				2% Minimum \$50.....								
	(l) Trust companies.			Gross income.....	1 1/2% Minimum \$100.....								
	(m) Finance com- panies.				2% Minimum \$100.....								
	(n) Telegraph com- panies.				2%.....								
	(o) Power companies.			Flat rate.....	\$10,000. Municipally owned ex- empt.								
	(p) Unspecified com- panies.			Authorized capital....	50¢ per \$1000. Minimum \$15.....								
Fuel Oil Tax Act, 1936, Chap. 9.	Fuel oil.	S	Use of highways by mo- tor vehicles.	Amount of fuel oil purchased.	7¢ per gallon. 5¢ refund or ex- emption for agricultural or industrial purposes.						Day of Pur- chase.	15th of each month from agents.	15th of each month.
Railway Taxation Act, R.S.A. 1922, Chap. 36 & Amend- ments.	Railway mileage.....	A	Track mileage.....	Assessment per mile....	1 1/4%.....						Current year.	July 1.....	Sept. 1.....
Theatres Act, 1927, Chap. 46 & Amend- ments.	Licenses-theatres, etc.	A		Flat rate.....	Entertainment halls, \$1 to \$10. Theatres and picture houses, \$25 to \$400. Film exchanges \$250. Censorship fees, \$1 to \$4 per reel.						Reels at time of submis- sion.	Jan. 1.....	Jan. 1. Time of submis- sion.
Travelling Shows Act, R.S.A. 1922, Chap. 30 and Amend- ments.	Licenses-circuses and travelling shows.	S	Privilege of operating.	Day of exhibition.....	\$10 to \$250 per day.....						Day of appli- cation.	Day of appli- cation.	Previous to operation.
Vehicles & Highway Traffic, 1924, Chap. 31 and Amend- ments.	Licenses-motor vehi- cles, chauffeurs, drivers, & livery & dealers.	A		Flat rate based on wheel base.	Wheel base \$8 to \$35. Chauff- eurs, \$5. Drivers, \$1. Livery, \$10. Trucks extra based on weight. Dealers, \$10.						Current fiscal year except chauffeurs which are calendar yr.	Apr. 1 or Jan. 1.	Apr. 1 or Jan. 1.
Insurance Act, 1926 Chap. 31 & Amend- ments and Fire Pre- vention Act, 1926, Chap. 34 & Amend- ments.	Licenses-insurance companies.			Class of insurer.....	\$30 to \$330.								
	Licenses-insurance underwriters agencies.			Flat rate.....	\$110.....							Jan. 1.....	Jan. 1.....
	Licenses-insurance agents.				\$5 to \$50.....						Current year.	Feb. 15.....	Feb. 15.....
	Licenses-insurance adjusters.	A	Privilege of doing business.....		Hail \$17.50, other \$35.....							June 2.....	June 2.....
	Reciprocal and in- ter-insurance ex- changes: (a) Licenses (b) Tax			Gross premiums less certain deductions.	\$55..... 2-1/3%.....						Preceding year.	Jan. 1..... Apr. 1.....	Jan. 1..... Apr. 1.....
	Special brokers: (a) Tax (b) Licensee				2-1/3%..... \$35.....	Ins. Br.....	Ins. Br.....	Ins. Br.....			Preceding month.	Monthly.....	10th of each month.
	Unlicensed companies.	S	Persons insuring.	Premiums.....	50%.....						Date of appli- cation.	Jan. 1.....	Jan. 1.....
Lightning Rod Act, 1925, Chap. 7.	Licenses-manufactur- ers and agents of lightning rods.			Volume of business.....	Mfrs. \$50. Agents \$5, plus 80¢ per 100 sales of equipment.						Previous year.	Jan. 1.....	Jan. 1.....
Real Estate Agents Licensing Act, 1929, Chap. 67 and Amendments.	Licenses-real estate agents and sales- men.	A	Privilege of doing business.	Flat rate.....	\$2 to \$10.....						Date of appli- cation.	July 1.....	July 1.....
Chiropractic Act, 1923, Chap. 56 & Amendments.	Licenses-chiro- practors.				\$50 first license, \$10 renewals	Public Health Dept.	Public Health Dept.	Public Health Dept.			Current year.	July 1.....	July 1.....
Private Hospitals Act, 1926, Chap. 41 & Amendments.	Licenses-private hospitals.	A	Right to operate.....		\$5.....							Jan. 1.....	Jan. 1.....
Game Act, 1932, Chap. 27 and Amend- ments.	Licenses-hunters, trappers, guides, and fur and game dealers and farm- ers, etc.	S	Right to kill, trap, deal, breed, etc.	Flat rate or number of birds or animals.	Licenses \$1 to \$100. Farmers from \$1 to \$10 per bird or animal.	Agric. Dept..	Agric. Dept..	Agric. Dept..			Date of appli- cation or cur- rent year.	Date of appli- cation or Jan. 1.	Date of ap- plication or Jan. 1 or July 1.
	Fur tax.....	S	Sale of pelts.....	Number of pelts.....	1¢ to \$3 each.....						Day of sale...	Day of sale...	Day of sale.
Public Service Ve- hicles Act, 1936, Chap. 91.	Public service and commercial vehicles	A	Privilege of operating vehicles.	Passenger, mile and weights of vehicles.	1/15¢ or 2/40¢ per pass.mile. Weight fees \$12.50 - \$350.	Public Works Dept.	Public Works Dept.	Public Works Dept.			Current year.	Monthly.....	15th each month and April 1.
Securities Act, 1930, Chap. 6 and Amend- ments.	Licenses-brokers and securities salesmen.	A	Privilege of doing business.	Flat rate.....	Brokers \$25. Salesmen \$5.....	Public Util. Comm.	P.U.C.....	P.U.C.....				Dec. 31.....	Dec. 31.....
Succession Duties Act, 1934, Chap. 17 and Amend- ments.	Succession duties.	S	Property passing on death of owner.	Size of estate & kin- ship of heirs.	1/2% to 3%.....	Coll. Succ. Duties.	Coll. Succ. Duties.	Coll. Succ. Duties.			Date of death.	within 6 months of death.	within 6 months of death.
Billiard Room Act, R.S.A. 1922, Chap. 229 and Amendments.	Licenses-billiard rooms and bowling alleys.	A	Privilege of operating.	Number of tables or alleys.	Tables \$5 - \$40. Alleys \$3 - \$20.	Atty. Gen...	Atty. Gen...	Atty. Gen....				July 1.....	July 1.....
Liquor Control Act, 1934, Chap. 14 and Amendments.	Licenses-to manu- facture and sell beer and permits to purchase.	A	Privilege of manufac- turing, selling or purchasing beer.	Flat rates & volume of purchases.	Purchasers 25¢ to \$1, mainly 50¢. Licensees: Brewers \$1500; Hotels \$80, \$210 plus 4% on purchases; Clubs \$110 to \$210.	Liquor Con- trol Board.	Liquor Con- trol Board.	Liquor Con- trol Board.			Current year.	Jan. 1.....	Jan. 1.....

➡ Continued on next page.

THE ALBERTA PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF JULY 1, 1937—Concluded

Legal citation	Title of tax	Payment A-Annual S-Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			DISPOSITION		Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due
						Assessment	Levy	Collection	Provincial	Local			
Land Titles Act, R.S.A. 1922, Chap. 126 and Amendments.	Assurance fund.....	B	Transfer and mortgage of land.	Increase of value and amount of debt se- cured.	Transfers, 1/8% up to \$5000; 1/10% over. Mortgages, 1/40% of debt minimum 25¢.	Registrar Land Titles.	Registrar Land Titles.	Registrar Land Titles.	All.....	None.....	Date instru- ment regis- tered.	Date instru- ment regis- tered.	Date of reg- istration.
School Assessment Act, 1931. Chap. 25 and Amendments.	School purposes.....	A	Real and personal prop- erty.	Fair actual value.....	Equal on all assessments.....	Local Asses- sor.	Local School Board.	Local School Board.	None.....	All.....	Date of assess- ment.		forthwith after re- ceipt of tax notice. Date of reg- istration.
Unearned Increment Tax Act, R.S.A. 1922. Chap. 28.	Unearned increment..	B	Transfer of land.....	Increase of value.....	5% of increase.....	Reg. of Land Titles.	Reg. of Land Titles.	Reg. of Land Titles.	All.....	None.....	Date of regis- tration.	Date of regis- tration.	
Social Services Tax Act, 1936. Chap. 18.	Social services.....	A	Land.....	Assessed value.....	3 mills.....	Local Asses- sors.	Local Coun- cil or Dept. M.A.	Local Coun- cil or Dept. M.A.	56%.....	5%.....	Assessment every third year.	Beginning of year for use next year.	Jan. 1.....
Educational Tax Act, R.S.A. 1922, Chap. 30 and Amendments.	Educational.....	A	Land not in a School District.	Value of farm lands, and lands, bldgs. and improvements in ham- lets.	Mill rate in each district de- pendent on needs.	Mun. Affrs. Dept.	Mun. Affrs. Dept.	Mun. Affrs. Dept.	Small amt. for admin.	Bal. in I.D. in which collected.			
Improvement Dis- tricts Act, 1927 Chap. 55 and Amend- ments.	Improvement dis- tricts.	A	Land outside of organ- ized municipalities.	Value of farm lands, and lands, bldgs. and improvements in ham- lets.	Mill rate in each district de- pendent on needs.	Mun. Affrs. Dept.	Mun. Affrs. Dept.	Mun. Affrs. Dept.	Small amt. for admin.	Bal. in I.D. in which collected.			
Provincial Lands Act, 1931. Chap. 43 and Amendments.	Grazing permits and leases.	A	Grazing on provincial lands.	Acres.....	Rental, 1¢ to 2¢ per acre.....								Apr. 1.....
	Hay permits.....	A	Cutting hay on provin- cial lands.	Tonnage.....	Settlers, 25¢ per ton. Others, \$1.								when hay is cut. Date of ap- plication.
	Land leases.....	A	Leasing provincial lands for cultivation.	Acres.....	Rental, 4¢ per acre & crop share. Tax 2-1/4¢ per acre on unculti- vated acreage.								Date of ap- plication.
	Timber licenses and permits.	A	Privilege of cutting timber on provincial lands.	Sq. mileage and produc- tion.	Rental, \$10 per sq. mile. Dues on production varying schedule.							Date of appli- cation.	Date of ap- plication and when timber cut.
	Fur farming leases..	A	Leasing provincial lands for fur farms.	Acres.....	Rental, min. 25¢ per acre.....								Date of ap- plication.
	Coal mining leases..	A	Right to mine.....	Acres and tonnage....	Rental, \$1 per acre. Royalty 5¢, 7¢ or 10¢ per ton.							Date of appli- cation and monthly.	Date of ap- plication and monthly.
	Petroleum and natural gas leases.	A	Right to drill.....		Rental, 50¢ per acre first year, \$1 subsequent years. Royalty 10% of sales.	L. & M. Dept.	L. & M. Dept.	L. & M. Dept.				Jan. 1 and monthly.	Jan. 1 and monthly.
	Gold, silver, etc. mining leases.	A	Right to mine, dig or dredge.		Rentals, varying schedule. Roy- alty 2-1/2% of value.								
	Alkali mining leases.	A			Rental, 25¢ per acre first year, 50¢ subsequent years. Royalty 15% of value or 15¢ per ton or 3¢ per gal.								
	Petroleum mining leases.	A	Right to mine.....	Acres and production.	Rental, 50¢ per acre first year, \$1 subsequent years. Royalty, 5% of value.								
	Tar and mining leases.	A			Rental, 50¢ per acre. Royalty 5¢ per ton of sand or 5¢ per barrel of separated product.				All.....	None.....			
	Quarrying leases.....	A	Right to quarry stone..		Rental, \$1 per acre. Royalty 5¢ per cubic yard.						Current year.	Date of appli- cation and monthly.	Date of ap- plication and monthly.
	Salt (not mined) leases.	A	Right to obtain salt...		Rental, 50¢ per acre first year, \$1 subsequent years. Royalty, 20% per ton.								
Alberta Fishery Act, 1921, Chap. 45.	Fishing leases com- mercial.	A	Right to fish for sale.	Catch.....	Varying schedule based on size of nets used.	Agric. Dept..	Agric. Dept..	Agric. Dept..					
Electric Power Taxa- tion Act, Chap. 26, 1929 and Amendments	Tax on works and lines used for electric power.	A	Works and lines other than municipal.	Assessed value outside city, etc.	10 mills.....	Mun. Affrs. Dept.	Mun. Affrs. Dept.	Mun. Affrs. Dept.					10 days after notice of levy.
Pipe Line Taxation Act, Chap. 54, 1933 and Amendments.	Tax on pipe lines transmitting gas and for oil.	A	Pipe lines other than municipal.										
Corporations Tempor- ary Additional Taxa- tion Act, Chap. 62, 1932 and Amendments.	Temporary additional tax on corporations.	A		Tax payable under Corp. Tax Act, Railway Tax Act and Companies Act (fees).	10% Certain corporations exempt.	Prov. Sec'y. Dept.	Prov. Sec'y. Dept.	Prov. Sec'y. Dept.			Previous year.	June 30 in most cases.	June 30 in most cases.
Fuel Oil Licensing Act, Chap. 66, 1936 and Amendments.	Licenses fuel oil dealers.	A	Privilege of doing business.	Equipment or gallonage.	Retail: \$1 per single pump; wholesale \$2.50 up, based on gallonage at rate of \$250 for every 10,000 gallons.	Dept. Trade and Ind.	Dept. Trade and Ind.	Dept. Trade and Ind.			Present equip- ment or pre- vious year's gallonage.	Apr. 1.....	Apr. 1.....
Licensing of Trades & Businesses Act, Chap. 67, 1936 and Amendments.	Licenses certain trades and busi- nesses.	A		Size and nature of business.	From \$1 to \$300.....	Dept. Trade and Ind.	Dept. Trade and Ind.	Dept. Trade and Ind.			Current or pre- vious year.	Various.....	Various.....
Income Tax Act Chap. 5, 1932 and Amend- ments.	Income tax.....	A	Individual incomes...	Net income after sta- tutory exemptions.	2% to 30%.....						Year prior to payment.	March 31.....	March 31....
		A	Corporation incomes...	Net income in Province.	5% less a month paid under Corp. Tax Act.	Sup't Inc. Tax.	Sup't Inc. Tax.	Sup't Inc. Tax.					
Ultimate Purchasers Tax Act, Chap. 7, 1936.	Tax on purchases by consumers.	B	Purchases.....	Retail price of arti- cle.	2% food stuffs and commodities otherwise taxed - exempt.						Time of pur- chase.	15th of each month from vendor.	15th of each month.
Grazing Lease Taxa- tion Act, Chap. 48, 1937.	Tax on land under a grazing lease from the Crown.	A	Land used for grazing purposes.	Rentable value.....	Amount equal to rent payable.	Lands and Mines Dept.	Lands and Mines Dept.	Lands and Mines Dept.	3/4.....	1/4.....	Current year.	Jan. 1.....	Jan. 1.....
City Charters.....	Real property.....	A	Land and buildings...	Assessed value.....	Fixed locally to meet budget requirements.	Local Asses- sors sub- ject to ap- peal to Alta. Assess- ment Comm.	City Coun- cils.				Assessment made every third year.	Beginning of year previous to that in which assess- ment is to be used.	Jan. 1 of current yr. Quarterly instalments usually ac- cepted.
	Business taxes and licenses.	A	Privilege of doing business in City.	Rental value of busi- ness property.	5% to 25%.....	Local.....	City Coun- cils.				Current year.	Beginning of year in which tax is pay- able.	Jan. 1 of current year.
Town and Village Act, Chap. 45, 1934 and Amend- ments.	Real property.....	A	Land and buildings...	Assessed value.....	Fixed locally to meet budget requirements.	Local Asses- sors sub- ject to ap- peal to Alta. Assess- ment Comm.	Local Coun- cils.		None.....	All.....	Assessment made every third year.	Beginning of year previous to that in which assess- ment is to be used.	Jan. 1 of current yr. Various dis- count dates during yr.
Municipal Districts Act, Chap. 41, 1926 and Amendments													Jan. 1 of current yr. Date June 1, Sept. 1.
Town and Village Act, Chap. 45, 1934 and Amend- ments.	Business taxes and licenses.	A	Privilege of doing business.	Square feet of floor space.	Various.....	Local.....	Local Coun- cils....				Current year..	Beginning of year in which tax is payable.	Jan. 1 of current yr.

a - Grants totalling about 5% of income tax collected from individuals are made to the three principal cities in lieu of the levy of city service taxes.

NOTE: This schedule omits many registration, certificate and other fees charged for the purpose of supervision or control or to cover the cost of services rendered. It also omits profits derived from trading activities, e.g. liquor, in-
terest earned on loans and many miscellaneous sources of revenue.

THE BRITISH COLUMBIA PROVINCIAL-AND-MUNICIPAL TAX SYSTEM AS OF OCTOBER 1, 1937

Legal citation	Title of tax	Payment A-Annual S-Single	Basis of tax	Measure of tax	Rate of tax	Administration of tax			Disposition		Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due
						Assessment	Levy	Collection	Provincial	Municipal			
(A) TAXATION—PROVINCIAL													
R.S.B.C. 1924, C250, 1926-27, C70, 1932, C50, 1933, C64, 1936, (2nd Sess.), C52.	Amusements Tax Act.	S	Admission to exhibition, performance or entertainment or dance at place of amusement. Amount of money bet at pari-mutuel machines. Admission to professional boxing and wrestling matches or race meetings.	Prices of admission. Gross receipts of money bet at pari-mutuel. Surveyor of taxes may grant exemption where proceeds ensure to benefit of charitable or patriotic organizations and where no part of net proceeds ensure to the benefit of private individuals or stockholders.	5% of price of admission. No discrimination between amateur and professional sports. Boxing and wrestling:—10% of price of admission. Race meetings:—If entrance fee, rate 10%; no entrance fee, rate 10%. Betting:—Rate 7% of amount deposited.	Surveyor of Taxes.		By owners of amusement places at a commission of 5%, except at pari-mutuel machines where commission is 2 1/2% of tax.	Nil (Prior to 1933, all pari-mutuel taxes reverted to municipalities).		Day of admission	Prescribed by regulation of Lieutenant-Governor in Council.	
R.S.B.C. 1924, C251, 1930, C71, 1932, C51, 1933, C79.	Fuel Oil Tax Act....	S A	Every consumer of fuel oil in Province. Every vendor of fuel oil.	Per gallon..... Flat rate.....	1/2¢ per gallon..... \$1..... If tax on railway using fuel-oil is greater than this tax, this is accepted as part payment, and vice versa. May be exempt under "Forest Act."	Tax is assessed in accordance with records voluntarily kept by consumers. Licenses issued by Dept. of Finance.	By Provincial Statute.	As prescribed by regulations of Government in-Council.			Day of purchase.	Prescribed by regulation of Lieutenant-Governor in Council.	
R.S.B.C. 1924, C252, 1935, C80.	Gasoline Tax Act....	S	Purchase of gasoline for use or consumption by motor vehicles on roads. Every vendor of gasoline....	Per gallon..... Each station owned or operated. On appraisal value of land in addition to other taxes.	7¢..... Rebate of 6¢ per gallon if used on motor boats, stationary engines, logging trucks, railway cars, any industrial purposes other than the operation of motor vehicles, or if used by a Great War amputation case. \$1 for each licensee.....	District Collector in area where sale takes place. (Assessment district.) Dept. of Finance.		By vendors of gasoline, full amount of tax to be paid to Collector.	Consolidated Revenue	Nil.....	Day of purchase.	Monthly.....	15th day of month following making of sale.
R.S.B.C. 1924, C126, 1925, C23, 1926, C20, 1930, C29.	Land Settlement and Development Act.	S&A	For failure to improve land on order from Land Settlement Board.	On appraisal value of land in addition to other taxes.	5% the first year and each year thereafter till compliance with Board's regulations.	Land Settlement Board.		By Provincial Collector of Taxes.			Day notice is mailed.		Date notice is mailed.
R.S.B.C. 1924, C253, 1928, C46.	Poll Tax Act, Part I.	A	A tax on persons (male) over 21 years of age, not otherwise exempt.(1) Those over age of 60 with an income not exceeding \$700 per annum also exempt.	Each male, not otherwise assessed.	\$5.....	Provincial Assessor or Collector.		By Collector or by employer of male labour on demand.			Each year.....		Jan. 2....
R.S.B.C. 1924, C202, 1934, C56.	Probate Duty Act....	S	On every probate and letters of administration of estate.	On all property so passing on degree of relationship of beneficiaries to deceased.	1. To dependents (wife, children), no charge. 2. To close relatives (father, mother, husband, brother, sister, son-in-law, daughter-in-law), 1%. 3. All others, 5%.....	Court Registrar. Interest charged from the date of grant or re-sealing at 6%.		Court Registrar.			On date of death.	Within 6 mos. of death.	
R.S.B.C. 1924, C254, 1930, C46, 1933, C60, 1934, C61, 1935, C72, 1936, C49.	Succession Duty Act.	S	All property in provinces passing in whole or in part on death of any person. exemption for closest relatives, with further exemptions in amount of property, which bears same ratio to amount passing to this class as \$20,000 bears to aggregate estate passing in succession. \$25,000 exemption allowed for insurance, with total exemption if property is left for religious, charitable or educational purposes.	Net value of each share less exemptions (which include \$1000 for all estates; up to \$20,000 in this class of an amount of property, which bears same ratio to amount passing to this class as \$20,000 bears to aggregate estate passing in succession. \$25,000 exemption allowed for insurance, with total exemption if property is left for religious, charitable or educational purposes).	According to schedule depending on closeness of relationship to deceased, and value of estate. Class I: nil to 17%. (Passing to father, mother, husband, wife, child, grandchild, son-in-law, daughter-in-law or deceased.) Class II: 1/2 of 1% to 22%. (Passing to grandfather, grandmother, uncle, aunt, cousin, brother or sister, or offspring of brother or sister.) Class III: 1% to 27%. (All others.) All classes to pay an additional 25% of duty levied.	Deputy Minister of Finance.		Registrar of the Court.			Date of death....	Upon notification of appraisal from the Registrar. (2)	Immediately upon notification.
R.S.B.C. 1924, C250, 1926-7, C46.	Sheep Protection Act.	A	Licensing of dogs in sheep protection areas.	Each male and female dog.	Each male \$1..... Each female \$2.....	Superintendent of Provincial Police.		Superintendent of Provincial Police.			Year.....	First of the year.	
R.S.B.C. 1924, C254, 1925, C54, 1926-7, C71, 1928, C47, 1929, C61, 1930, C73, 1931, C60, 1932, C53 and C54, 1935, C66.	Taxation Act: 1. Banks..... 2. Coal and Coke.... 3. Certain Corporations. 4. Land..... 5. Mines and Mineral Claims. 6. Crown-Granted Mineral Claims. 7. Railways..... 8. Telegraph and Express Companies.	A A A A A A A A	For privilege of doing business in province. On output of coal mines or coke ovens. For privilege of doing business in province. (a) On improved land other than agricultural. (b) On agricultural land.... (c) Wild land..... (d) Coal lands:— 1. Which are being mined, and pay royalties. 2. Other coal lands. (e) Timber lands..... (f) Land not in school district. 1. Output or income of mines, the greater tax being paid. 2. Additional levy on the output of iron ore. Mining lands..... Assessed value of railway property outside municipal areas. Does not apply to logs, ore and coal carriers, electric street railways. Privilege of doing business in province.	On number of banking offices in province (in addition to tax on income from bonds and real property). Tax levied on each ton of coal and coke, excepting such coal as is used in provincial coke ovens and is therefore exempt. These levies are alternative to an income tax, the greater tax being paid. On gross income derived within province, in lieu of net income and personal property tax. Assessed at its cash value in money. Exemptions include municipal lands, roads and parks, buildings, property of agricultural societies, literary or scientific institutes, public educational institutions, hospitals, etc. (f) In addition to all other taxes. 1. On assessed value of output.(3) 2. Per ton of iron ore... On every acre and fractional part situated within area of each claim. 1. On assessed value of main line and branches at \$10,000 per mile. 2. Sidings, spurs and switches at \$5000 per mile. Rate is based on population of village, town, city, where office or agency is located.(Tax shall be in lieu of income tax but in addition to a real property tax. If more than one office in centre, tax only paid on one.)	For chief banking office, if there are less than 25 agencies in province, \$4000; with 25 or more agencies, tax is \$10,000. For each other branch a tax of \$500. 10¢ per 2240 lb. ton..... 2½%, with rebate equal to 1% of gross income in cases where charges made to public are limited by statute and operating expenses are in excess of 50% of their gross income. (a) 1%..... (b) 1/2 of 1%..... (c) 3%..... (d) 1. 1%. 2. 2%..... (e) 1½%..... (Minimum tax is \$1)..... (f) 1/5 of 1% (Min. 50¢).. 1. 2%..... 2. 5¢ a ton (2,000 lbs.). (Where value of output does not exceed \$5000, tax will be refunded). 2%..... (tax exemption on claims for which grant has only been issued a year; on or which \$200 has been expended during last preceding year). 2% (4)..... Population Rate 100- 1,000.....\$ 10 1,000- 2,500..... 50 2,500- 5,000..... 100 5,000- 10,000..... 200 10,000- 25,000..... 300 25,000- 50,000..... 400 50,000-100,000..... 500 over 100,000..... 750	By Assessor in Victoria (capital city) Assessment District. Victoria Assessment District. In Victoria Assessment District. District Assessor. Provincial Statute. Victoria Assessment District.	By Provincial Statute. District Collector. Owner remits to Collector of Victoria Assessment District. District Collector. District Collector. Provincial Statute. Victoria Assessment District.	Consolidated Revenue. Consolidated Revenue. Consolidated Revenue. Consolidated Revenue. Consolidated Revenue. Consolidated Revenue.	Nil..... Nil..... Nil..... Nil..... Nil..... Nil.....	Last preceding calendar year. Month preceding. Preceding fiscal or business year. Last preceding year. Quarterly—(last day of Mar., June, Sept., and Dec. of each year). Last preceding Year. Last preceding year. Last preceding year.	Feb. 28..... 15th day of following month. March 31, or not more than 5 months after close of fiscal or business year. (d) Sept. 30. (e) Sept. 30. Feb. 28 (file date for exemption claims). Oct. 15..... Feb. 28.....	Feb. 28 (with return). With return. April 1.... April 1.... Mar. 31. Grace period to June 30. April 1.... April 1....	

For footnotes see page 9

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THE BRITISH COLUMBIA PROVINCIAL-AND-MUNICIPAL TAX SYSTEM AS OF OCTOBER 1, 1937—Continued

Legal citation	Title of tax	Payment A—Annual S—Single	Basis of tax	Measure of tax	Rate of tax	Administration of tax			Disposition		Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due
						Assessment	Levy	Collection	Provincial	Municipal			

(A) TAXATION—PROVINCIAL—Continued

1932, C53 1933, C65 1934, C65 Also under part of the Taxation Act.	Income Tax	A	Income of individuals and of companies not taxed under other provisions of the Taxation Act and not otherwise exempt. (5)	1. Net Income minus exemptions. Exemptions: for married persons \$1,000 plus \$200 for each dependent. For single persons \$600 plus exemptions for dependents. Life insurance premiums up to \$500, contributions to super-annuation funds and up to 5% of net income when contributed to charitable organizations are also exempt. Companies receive no exemptions but allowance is made for depreciation and exhaustion of wasting assets. 2. Surtax on incomes over \$5,000.	1% on all incomes up to \$1,000; increases at rate of 1% on each succeeding \$1,000 up to \$19,000; above this amount, flat rate of 10% on all net income. Surtax at rate of 1% on first \$2500 in excess of \$5000; increasing at rate of 1% on each succeeding \$2500, up to and including \$50,000; on incomes in excess, rate shall be 18%.	Commissioner of Income Tax.	By Provincial Statute.	Commissioner of Income Tax. In case of wage earners, the employer shall deduct 1% of total wage, and retain for the Commissioner or delegated official except where wages are less than fifty dollars for calendar month. This amount to be in part refunded or credited on taxes at end of year, depending on employee's taxable status.	Consolidated Revenue.	Nil.....	Last preceding fiscal year.	Last day of Feb. or not later than 3 months after close of fiscal year.	Not less than 1/2 of tax to be sent with return; balance to be paid in three quarterly installments thereafter with interest at 6%.
R.S.B.C. 1924, C224, 1929, C55, 1930, C65, 1932, C46.	Public Schools Act.	A	1. Real and personal property in rural school districts. 2. Real and personal property in unorganized territory.	Actual value of land and personal property of individuals and corporations, land and property of railways assessed at \$5,000 per mile. Exemptions under the Taxation Act.	1. Rate varies in accordance with amount voted by Board of School Trustees. 2. 2 mills on the dollar.	Provincial Assessor.	1. Vote by Board of School Trustees. 2. Provincial Statute.	Provincial Collector.	Tax paid into Consolidated Revenue Fund and dispensed from there.	Nil.....	Preceding month.	Provisions of Taxation Act.	With return
R.S.B.C. 1924	Fire Marshall Tax.	A	All fire and automobile insurance co. and persons insured in an unlicensed insurance co.	Aggregate premium or assessments of insurance co.; premium paid by individual insured in an unlicensed co.	Amount necessary to defray expense of Fire Marshall's office, not more than 1/3 of 1%.	Provincial Collector.	By Provincial Statute.	Provincial Collector.	Special Fund.	Nil.....	Yearly.....	March 31, or not more than 3 months after close of fiscal or business year.	April 1.

(B) TAXATION—MUNICIPAL


R.S.B.C. 1924, C179, and 183, 1930, C48, 1932, C39, 1934, C53, 1935, C51, 1936, C37.	Municipal Act and Village Municipalities Act. property minus value of unimproved land.	A	Land and improvements..	1. Land is assessed at actual value; improvements (6) on value of	The rates by-law are as follows: 1. To provide for amounts required under by-laws of municipality to meet payments of interest and principal of debts incurred by municipality other than debts created for school purposes. 2. To provide for moneys required for school purposes for the year, being the total of: (a) expenditure of School Board in accordance with estimates submitted to the Council; (b) interest and principal of debts incurred by municipality for school purposes. 3. To provide for all other lawful purposes of municipalities, rate not to exceed 35 mills in 1936-1937-1938; and 20 mills in subsequent years on the dollar. Rate imposed is sum of above items.	By Municipal Assessor.	By power of this Act and Municipal By-Law.	By Municipal Collector.	Nil.....	All.....	Jan. 1 of current year.	When assessment roll is complete. (7)	By Municipal by-law.
R.S.B.C. 1924, C179.	Trade Licenses.....	A	Privilege of doing business in municipality.	According to class of business carried on.	Fixed licenses for merchants, carriers, peddlers, auctioneers, transient traders, etc. \$5, or amount necessary to bring total tax payment up to \$5.	Trade License Board.	By power of Act and Municipal by-law.	Trade License Board.	Nil.....	All.....	Licenses are taken out and paid for according to period stated and periodical fee to be paid, which fee is to be paid in advance.	Jan. 2.....	Jan. 2
R.S.B.C. 1924, C233, 1928, C46.	Poll Tax Act, Part II, (8) (Municipal).	A	A tax on male persons over the age of 21. (Exemption as in Poll Tax Act Part I.)	For each person who has not paid taxes for previous year to the municipality of \$5, and who has not paid Poll Tax in another municipality.	\$5, or amount necessary to bring total tax payment up to \$5.	By Municipal Assessor.	By power of Act and Municipal by-law.	Municipal Collector.	Nil.....	All..... (to be allocated to use of schools and hospitals).	Yearly.....	Jan. 2.....	Jan. 2
R.S.B.C. 1924, C180.	Local Improvements Act.	A until paid off.	Cost of work undertaken adjacent to lots in the municipality.	Property is assessed for either part or whole of cost, varying with type of work and provisions of Act; and the tax is levied per frontage foot.	Such special rate as is deemed necessary to cover cost.	Special Assessment by Municipal Assessor.	Municipal Council By-Law.	Municipal Collector.	Nil.....	All.....	Fiscal year in which work undertaken.	By municipal by-law.	By Municipal by-law.
R.S.B.C. 1924, C226, 1929, C55, 1931, C53, 1932, C46, 1933, C57, 1934, C58.	Public Schools Act.	A	Real and personal property in municipal school districts (and extra-municipal territory included with a municipal school district).	Actual value of land and personal property. Exemptions as under Municipal Act.	Rate varies in accordance with amount of money voted by Municipal Council.	Municipal Assessor.	Vote of Municipal Council.	Municipal Collector for delinquent taxes in extra-municipal territory.	Nil.....	Board of School Trustees' Account.	Under provisions of Municipal Act (Taxation Act in case of extra municipal territory).		
R.S.B.C. 1924, C179 and amendments.	Road Tax (Municipal Tax Act).	A	A tax on persons from 21 to 60 years of age in city and district municipalities.	Each person resident in municipality—militia exempt.	Rate not exceeding \$2.00.	Municipal Assessor.	Power of Act and Municipal by-law.	Municipal Collector.	Nil.....	All.....	Yearly.....	By Municipal by-law.	
R.S.B.C. 1924, C179.	Road and Statute Tax, (9) (Municipal Act).	A	Liability of every male person between the age of 21 and 60 who 1. has been resident in the municipality for 30 days, or 2. is on the assessment roll.	Performance of labour or occupation by money payment. Not applicable in municipalities which collect a Road Tax.	Residence for 30 days—liable for not more than 2 days' labour per annum (commutable at \$2 per day). Assessed—liable for 1 day labour for each \$500 assessment (commutable at 1/2 of 1% of assessment value).	Municipal Assessor.	Municipal by-law.	Municipal Collector.	Nil.....	All.....	If commuted, the tax is collectable the following year with ordinary taxes.		

(C) PROVINCIAL FEES, LICENSES AND ROYALTIES

Legal citation	Title of license, fee, etc.	Payment A-Annual S-Single	Basis of license	Measure	Rate of tax	Assessment and collection	Computation date	Date application or information is due	Date fee is due
I. LICENSES, ROYALTIES AND FEES FROM NATURAL RESOURCES									
R.S.B.C. 1924, C131, Land Act, 1932, C23, 1934, C34, 1935, Chl.	Land Registration.....	S	Records issued under Sections 28 and 29. Record of improvement..... Record of abandonment..... For every Crown Grant..... For every lease..... Record filing assignment of lease..... Surveys.....	Flat rate.....	\$25..... \$2..... \$2..... \$10..... \$5..... \$5.....	Department of Lands.....	Cancellation of record in case of default more than 3 months.		
R.S.B.C. 1924, C100, Grazing Act, 1925, C14, 1931, C26, 1934, C25.	Grazing License Fees....	By month or by season	Cost of survey..... Per head of cattle..... Per head of cattle..... Horses.....	Total cost..... 50¢, minimum charge 25¢..... Maximum charge, 50¢..... 25¢ more than cattle.....	Department of Lands Levied by Orders in Council.	Licenses: Previous year.	Duration: From April 1 to March 31 of next following.		
R.S.B.C. 1924, C92, Fisheries Act.	Fishing License Fees....	S A	Privilege of cutting wild or natural hay on Crown Ranges. 1. Privilege of operating fish canneries or plants. 2. Privilege of commercial fishing. 3. Privilege of buying fish commercially.	Per ton..... 1. Flat rate per line of cannery..... per saltery or reduction plant..... per plant where 2 processes are combined..... 2. Varies with type of fishing licenses granted to each person. 3. Flat rate per dealer.....	20¢ to 50¢..... 1. \$180--\$1,500..... \$1--\$800..... \$800--\$2,300..... 2. Salmon taken by gill-net \$2.50 Drag-seines \$25..... Purse-seines \$25..... Trap-net \$100..... Herring taken by purse-seines \$25..... Pilebards taken by purse-seines \$25..... Sturgeons taken by gill-net \$2.50..... Other fish, \$1..... 3. \$25.00.....	Department of Lands Levied by Orders in Council. Fisheries Office Levied by Orders in Council.	When cut..... Payable with application.	Before cutting.....	When cut.....

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AS OF OCTOBER 1, 1937—Continued

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THE BRITISH COLUMBIA PROVINCIAL-AND-MUNICIPAL TAX SYSTEM AS OF OCTOBER 1, 1937--Continued

Legal situation	Title of license, fee, etc.	Payment A-Annual S-Single	Basis of license	Measure	Rate of tax	Assessment and collection	Computation date	Date application or information is due	Date fee is due
(C) PROVINCIAL FEES, LICENSES AND ROYALTIES--Continued									
1. LICENSES, ROYALTIES AND FEES FROM NATURAL RESOURCES--Continued									
			Power.....	Class A-- 20 H.P. Each additional H.P. Class B & C--1,000 H.P. Each additional H.P. to 5,000..... Each additional H.P. over 5,000.....	\$5 25¢ 50¢ Prior to operation 1/3 of application fee. During operation that figure 10¢ is the minimum.				
			Steam.....	Per 10,000 gals.....	\$5				
			Storage.....	Per 500 acre-feet..... 500-2,000 acre-feet..... Over 2,000 acre-feet.....	\$1 \$5 \$10				
			Waterworks.....	Per 5,000 gals..... Each additional 5,000 gals..... Per 100,000 gals.....	\$10 \$1 2¢(min. \$5.)				
			2. Certificates of approval of undertaking.....	Each undertaking for clearing stream, conveying, power & waterworks..	\$50 to \$200				
			3. Petitions and office fees...	According to schedule	10¢ to \$ 25				
11. LICENSES AND FEES IN GENERAL									
R.S.B.C. 1924, C58. Companies Act, 1929, C11.	Fee for Incorporation....	S	Privilege of doing business...	Flat rate to \$10,000 capital, then graduated on capital in excess.	\$25 on first \$10,000 capital.... \$5 on every \$5,000 in excess of \$10,000 to \$25,000. \$2.50 on every \$5,000 in excess of \$25,000 to \$500,000. \$1.25 on every \$5,000 over \$500,000.				
	Fees for conversions.....	S	Privilege.....	Flat rate, with added fee in respect of capital.	\$2.50 to \$5.....				
R.S.B.C. 1924, C40. Insurance Act, 1925, C20	Registration of documents Licenses payable by Insurance Companies.....	S & A	Privilege.....	Flat rate.....	25¢ to \$10.....				
	Licenses for Underwriters' Agencies.....	S & A	Privilege.....	Flat rate.....	Mutual, original and renewal \$10 Others, original \$250, renewals \$100.				
	Licenses for Agents.....	A	Privilege.....	Varies with population of communities where operating and scope of license.	Original and renewal \$100.... From \$1 to \$15.....				
Savings and Loans Association Act, 1926-7, C62.	Licenses for Adjusters.....	A	Privilege.....	Flat rate.....	\$15.....				
	Fees of Registration	S	Privilege of doing business...	Schedule of rates.....	25¢ - \$25.00.....	Registrar of Companies.		When service is rendered.	
R.S.B.C. 1924, C41. Trust Companies Act.	Certificate for Incorporation.....	S	Privilege.....	Flat rate to \$250,000 capital. Graduated on excess.	\$152.50..... Every \$5,000 in excess of \$250,000 to \$500,000, \$2.50.... Over \$500,000 every \$5,000 \$1.25 Below \$250,000, \$100.....				
	Fees of Registration.....	S & A	Privilege.....	Intra-provincial flat rate to \$250,000; graduated in excess.	\$250,000 to \$500,000, \$150.... \$500,000 to \$1,000,000, \$200.... \$1,000,000 to \$2,500,000, \$250.. Over \$2,500,000, \$300.....	Registrar of Companies.	Yearly.....		June 1.
			Registration of extra-provincial companies.....	Flat rate.....	\$300.....				
			Other registration fees.....	Schedule.....	25¢ to \$25.....				
R.S.B.C. 1924, C48. Co-operative Associations.	Fees of Registration.....	S	Privilege.....	Schedule.....	50¢ to \$10.....				
R.S.B.C. 1924, C256. Societies Act.	Fees of Registration.....	S	Privilege.....	Schedule.....	25¢ to \$10.....				
R.S.B.C. 1924, C145. Real Estate Agents Act, 1930, C53.	Licenses payable by real estate agents.....	A	Privilege.....	Varies with population of community where established	Population over 25,000, fee \$10. Population over 5,000, fee \$5.. All others, \$2.50.....	Government Agent or Collector of Taxes.	Yearly.....	Before commencing business.	Jan. 1.
	Real estate salesmen's license.....	A	Privilege.....	Flat rate.....	\$2.....				
R.S.B.C. 1924, C245. Summary Convictions Act.	Fees taken by Justices or clerks.....	S	Court fees.....	Schedule of rates.....	10¢ to \$1.50.....	Justice of Peace or Officer of the Peace according to Conviction.			
	Constable Fees.....	S	Expenses of office.....	Schedule of rates.....	15¢ to \$2.....				
R.S.B.C. 1924, C57. Small Debts Court.	Fees of Summons and Judgments.	S	Court fees.....	Schedule of rates.....	50¢ to \$1.....	Magistrate, Sheriff, Constable, or other accredited official, according to time and place of hearing.			
R.S.B.C. 1924, C237. Investment and Loan Societies Act.	1. Filing documents of Incorporation.....	S	Privilege of doing business...	.....	1. (13).....	Registrar of Companies.	Yearly.....		June.
	2. Registry of Returns...	A	Privilege of doing business...	Schedule of rates.....	2. 25¢ - \$1.....				
	3. Renewed Registry.....	S	Privilege of doing business...	Flat rate.....	3. \$25.....				
R.S.B.C. 1924, C53. County Courts Act.	Fees to Registrar.....	S	Court procedure.....	According to scale.....	5¢ to \$20.....	County Court Registrar.....			
	Fees to Sheriff.....	S	Services.....	.....	25¢ to \$6.....	Sheriff.....			
	Fees to Registrar.....	S	Court fees.....	.....	10¢ to \$5.....	County Court Registrar.....		Payment due when services are rendered.	
	Fees to Sheriff.....	S	Services, Victoria and Vancouver.....	.....	10¢ to \$6.....	Sheriff.....			
R.S.P.C. 1924, C127. Land Registry Act.	Licenses for Registration of Land.....	S	Services rendered or fees of office.....	Schedule of rates.....	5¢ to \$175.....	District Registrar.....		Payment due when services are rendered.	
R.S.B.C. 1924, C152. Marriage Act, 1930 Ch.	License for marriage.....								
	Marriage ceremony.....				\$5.....				
	Marriage caveat - objecting to marriage certificate.....	S	Registration.....	Flat rate.....	\$10.....	Registrar.....		Payment due when services are rendered.	
	Marriage ceremony in case of Indians.....								
R.S.B.C. 1924, C178. Moving Pictures Act, 1930, C41.	1. Inspection Fees.....			1. Disk film--first 1,000 ft. of film, flat rate, with additions for each succeeding 100 feet of film. Schedule varies with type of film. 16mm. film-- each 400 ft. or part thereof. Schedule varies with type of film. Slides--set relating to one subject..... Other slides.....	For first 1,000 ft. \$1.50 to \$5. For each succeeding 100 ft. 15¢ to 50¢. For 400 feet, 50¢ to \$1.50..... First 50 slides, \$5..... Each additional 5¢..... 10¢ each.....	Censor.....	Previous year...	Licenses expire on Dec. 31, save where different expiration date is expressed in license.	
	2. Film Exchange.....	S	Privilege of doing business...	2. General license [6 subject titles with maximum of 40 reels, or films exposed, developed & printed in B.C.] License for 16mm. film..... 3. (a) Schedule of rates based on seating capacity for theatres showing only motion pictures. (b) Different schedule for variety, road and open air shows.	\$500..... \$50..... \$25..... (a) 10¢ to 20¢ a seat for seats in excess of 300, total limit to rate to vary from \$55 to \$300. (b) \$10 to \$150.....				
	3. Theatre.....			4. Flat rate.....	Exam.....\$25 License (annual).....\$ 2 Apprentices.....\$ 5 \$2.50 to \$100..... (For circuit, \$50 per day)....	Government Agent or Collector.	Previous 6 months.		January 1 or July 1.
R.S.B.C. 1924, C144. Trade Licenses Act.	Trade Licenses in Provincial areas.	Every 6 months.	Privilege of doing business outside of Municipal areas.	Flat rate varying as to trade.					
R.S.P.C. 1924, C177. Motor Vehicles Act, 1924, C35, 1925, C35, 1926-7, C44, 1928, C51, 1929, C44, 1930, C47, 1931, C45, 1932, C37, 1933, C44, 1934, C50.	Fees for Registration, Licenses to deal in and operate automobiles, motor cycles, trailers.	S & A	1. Primary registration..... 2. Annual license fee.....	1. Flat rate..... 2. On weight and value.....	1. \$10..... 2. 1,500 lbs. or less, \$12. Graduated 1,501 lbs. to \$1,000 lbs., \$12--\$50.				
		A	3. Motor cycles.....	3. Flat rate.....	3. Primary, \$5; annual \$5.....				
		A	4. Trailers.....	4. On capacity.....	4. 1 ton, \$5; in excess, see note (11). 5. Minimum, \$25. Additional cars at \$10. Motorcycle and trailer \$15, additional at \$5.	Commissioner of Provincial Police.	Previous year...	Every licensee in this Act lasts from 1st day of March till last day of following Feb.	
		A	5. Dealer's licenses.....	5. Flat rate for 1 car; additional fees for motor vehicles in excess.	5. Minimum, \$25. Additional cars at \$10. Motorcycle and trailer \$15, additional at \$5.				
		A	6. Chauffeur's license.....	6. Flat rate.....	6. Class A, \$7.50; Class B, \$6; Class C, \$4.				
		A	7. Driver's license.....	7. Flat rate.....	7. \$1.....				
		A	8. Salesmen's license.....	8. Flat rate.....	8. \$5.....				
	1. Public Vehicle License Number Plates.	A	Privilege of operating a Public Vehicle.	1. Per set of plates.....	\$2.....	Minister of Public Works	Yearly.....		December 31.
	2. License Fees.....			2. For passenger vehicle.....	\$10-\$25.....per seat \$1-\$2.50 Jump seat 50¢. \$5-\$25.....per ton carrying capacity \$6-\$15.55.				
				3. For freight vehicle.....	Reduced for period shorter than 12 months. Renewal fees.....\$5-\$7.50. Transfer fees.....\$2-\$10.00.				

Continued on next page.

THE BRITISH COLUMBIA PROVINCIAL-AND-MUNICIPAL TAX SYSTEM AS OF OCTOBER 1, 1937—Concluded

Legal citation	Title of license, fee, etc.	Payment A-Annual S-Single	Basis of tax	Measure	Rate of tax	Assessment and collection	Computation date	Date application or information is due	Date fee is due
(C) PROVINCIAL FEES, LICENSES AND ROYALTIES—Concluded									
II. LICENSES AND FEES IN GENERAL—Concluded									
R.S.B.C. 1924, C196. Pool-Rooms Act. 1950, C52. Private Detective Licensing Act.	Pool-room License..... Private Detective License.	A A	Privilege..... Privilege..... Does not apply to constables, barristers & solicitors, financial raters, regularly employed watchmen and guards.	First table..... Each additional table..... Maximum fee..... Flat rate per annum..... After July 1.....	\$25..... \$10..... \$55..... \$100..... \$50.....	Superintendent of Provincial Police. Superintendent of Provincial Police.	Yearly..... Yearly.....	 Yearly.....	December 31. December 31.
1950, C51. Collection Agents' Licensing Act.	Collection Agents' License.	A	Privilege..... Does not apply to Court Officer, chartered banks, insurance agents, collecting premiums, etc.	Flat rate per annum..... On or after July 1.....	\$25..... \$12.50.....	Inspector of Municipalities.	Yearly.....		December 31.
R.S.B.C. 1924, C146. Government Liquor Act. 1924, C30. 1926-7, C38. 1929, C35. 1930, C36. 1932, C27. 1933, C34.	Permits, Licenses and Taxes.	S & A	Supervision and Control.....	1. Permits..... (a) single purchase..... (b) limited to purchase of local wine or older or malt liquor. (c) any other permit..... 2. (a) club licenses..... (b) distiller's licenses..... (c) brewer's licenses..... (d) sales tax on vendors.....	(a) 25¢..... (b) \$1.00..... (c) \$2.00..... Prescribed fee..... 1% of assessed value of his land and improvements. 1% of assessed value of his land and improvements. 5%.....	Liquor Control Board.....	All licenses are yearly, expiring on Dec. 31.		
Security Frauds Prevention Act. 1930, C64. 1931, C54.	Registration Fees.....	S	Privilege.....	Registration as broker..... Registration as branch manager or salesman. (Special provision for a company trading only in its own securities.) Other fees.....	\$10.00..... \$2.50..... 10¢ to \$1.50.....	Registrar of companies with approval of Attorney-General.		Before commencing business.	
III. FEES FOR SPECIAL SERVICES RENDERED									
1924, C26. Codling Moth Control Act. 1926-7, C11. 1936, C9.	Codling Moth Tax.....	S	Establishment of control areas.	Flat rate per acre of fruit land not actually sprayed. Costs of first spraying on fruit land sprayed, minimum \$1.	Provincial Assessor.....			Provisions of Taxation Act apply.	
R.S.B.C. 1924, C16. Assignment of Book Accounts Act.	Fees for Registration of Assignment.	S	Registration..... Entry of satisfaction.....	Flat rate..... Flat rate.....	Registrar of County Court.....			Registration of assignment must be within 5 days of making thereof, in Municipal areas, 21 days in other areas.	
R.S.B.C. 1924, C22. Bill of Sale Act.	Fees for Registration...	S	Registration of Bill..... Registration of Satisfaction... Copies.....	Flat rate..... Flat rate..... 25¢.....	Registrar of County Court.....			Statement to be furnished within 15 days after demand.	
R.S.B.C. 1924, C23. Boiler Inspection Act. 1931, C6.	Fees for Examination and Inspection of Boilers.	S & A	1. Examination fee..... 2. Inspection fee (121)..... 3. Yearly levies.....	1. Grade of engineer..... 2. (a) on steam boiler per H.P. (b) on pressure vessels by size. 3. (a) on H.P. of steam boiler. (b) on capacity of digester.	1. \$2.50 to \$15..... 2. (a) 10¢ per H.P. (14)..... (b) \$2 to \$20..... 3. (a) 25 H.P. or less, \$5..... 26 H.P.-150 H.P., graduated scale per H.P. (15) (b) \$10 for 5,000 cu. ft. \$15 for others.....	Chief Inspector for Minister of Finance.			Jan. 1.
1931, C38. Coal Sales Act.	Registration Fee.....	S	Each "operator" proprietor, lessee, occupier or contractor.	Flat rate.....	Chief Inspector of Mines.....			Form and manner of application and registration prescribed by Chief Inspector of Mines.	
R.S.B.C. 1924, C44. Conditional Sales Act. 1934, C14.	Fees.....	S	Each filing, search copy of documents.	According to schedule.....	Proper officer with whom bills of sale are registered under Bills of Sale Act.				When services are rendered.
R.S.B.C. 1924, C58. Creameries and Dairies Regulation Act. 1930, C22. 1930, C22. Grasshopper Control Act.	Licenses and Fees..... Grasshopper Control Tax.	S & A S	Licenses to Creameries and Dairies. Licenses to Testers..... Fee for verification of tests. Establishment of control area.	Flat rate..... Flat rate..... Flat rate..... Flat rate per acre.....	Minister of Agriculture (Fees are allocated in Provincial Treasury to a cream grading fund) Provincial Assessor and Collector.			Provisions of Taxation Act Apply.....	Along with Land Tax.
R.S.B.C. 1924, C100. Horse Breeders' Registration and Lien Act. 1924, C87.	Registration and Transfer Fees.	S	Registration of Stallion..... Each subsequent registration... Transfer Fees.....	Flat rate..... Flat rate..... Flat rate.....	Minister of Agriculture.....		Yearly.....	Before May 1.....	April 30.
R.S.B.C. 1924, C106. Hospitals Act.	Licenses of Private Hospitals.	A	Privilege.....		Provincial Secretary.....				May.
R.S.B.C. 1924, C156. Mechanic Lien Act.	Fees of File.....	S	No liens to be filed for less than \$20; on all liens over that amount.	On every \$100 or fraction thereof, up to \$1000 of the amount of the claim (workmen's lien for wages exempt).	Registrar of County Court.....				
R.S.B.C. 1926-27, C49. Notaries Act.	Fees of Office.....	S	Privilege to conduct business in province.	Flat rate.....	Application.....\$10 Enrollment.....\$10 Commission.....\$2 Certificate.....\$1 Original File.....\$2 Renewal.....50¢ 5¢ to 25¢.....	Registrar of County Court.....			
R.S.B.C. 1924, C91. Partnership Act.	Fees for Filing Court Certificate.	S & A	Privilege.....	Fees of file flat rate..... Fees of Search vary as to items.					
1935, C57. Plant Protection Act.	Tax for Plant Protection.	S	Cost of spraying, disinfecting, etc. nursery stock plants, etc.	Actual expenses.....	Provincial Assessor and Collector.			Provisions of Taxation Act Apply	When services are rendered.
	Fees and licenses for Nurserymen.	A	For doing business in Province. Nurserymen and agents selling nursery stock.	Flat rate.....	Dept. of Agriculture.....		Yearly.....		December 31.
R.S.B.C. 1924, C27. Stock Brands Act. 1931, C7.	1. Fees for registration of brands. 2. Inspection of stock or hides. 3. License to deal in hides, to operate a slaughter-house, or to peddle beef.	S S S	Privilege of using brands and doing business. Protection by Registration....	According to schedule of rates on each brand and head of cattle. Flat rate for licenses. Flat rate.....	Recorder of Brands for Minister of Agriculture. Deputy Minister of Agriculture.		4 years..... 4 years.....	Notification of expiration on Sept. 30, of the 4th year. Dec. 31.	
R.S.B.C. 1924, C240. Stock Breeders Protection Act.	Fees of Registration....	S	Protection by Registration....	Flat rate.....	Deputy Minister of Agriculture.				
R.S.B.C. 1924, C268. Vital Statistics Act. 1933, C73.	Fees for certificates and for search.	S	Certificates and search.....	Schedule of rates.....	Registrar of Births, Deaths, and Marriages.				When services are rendered.

(1) Those exempt who have paid taxes, either municipal or provincial, amounting to \$5, or on active service or disabled veterans. (2) Within 6 months from date of death, return of affidavits of value and relationship must be filed, with inventories, with the Registrar to be forwarded by him to the Minister of Finance. Appraisal is made by Deputy Minister and returned to Registrar. (3) If assessed on income, the levy is in pursuance of provisions of the Income Tax Act, S.C.B., 1932, C53. (4) By power of Lieutenant-Governor-in-Council, railway companies may be exempt from taxation for a period not exceeding 10 years from date of completion of road. (5) Many preferred income exempt, i.e., income of Lieutenant-Governor and other titular officials; farm incomes up to \$1,000; Mothers' Pensions and Old Age Pensions; income of hospitals, municipalities, libraries, benevolent societies, railways, banks, telegraph and express companies; income from life insurance; one-half income from annuities; non-residents' income in certain cases. (6) Improvement rates shall be imposed. (7) When assessment roll is complete, returns may be said to have been made. (8) The collection of a municipal poll tax takes precedence over that of the province, the latter being collected only where the former is not imposed. (9) This levy is optional, and may be abolished altogether if desired. (10) Non-residents are exempt from royalties if they pay \$100 license but with a \$25 license pay in addition royalties on animals ranging from \$5 to \$25 for each. Non-resident seasonal licenses include: game birds, per week, \$5; bear-hunting, 6 months, \$25. (11) With rated carrying capacity exceeding 2 tons, an annual license fee equal to one-half of license fee charged for motor vehicles (excluding motor cycles) of like weight. (12) Heavier schedules on (2) and (3) where boiler inspection has not been made during construction. (13) By section 81, ss. 2, of the "Savings and Loan Association Act, R.S.B.C. 1936, C252, no society shall be incorporated under the "Investment and Loan Societies Act." (14) Reductions for two or more steam-boilers inspected at the same time. (15) Rebate of taxes if plant closed for whole year.

THE MANITOBA PROVINCIAL-AND-MUNICIPAL TAX SYSTEM AS OF SEPTEMBER 1, 1937

Legal citation (1)	Title of tax	Payment A-Annual S-Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			DISPOSITION		Day of taxable status or year of report on which tax is computed	Date return or informa- tion is due	Date tax is due
						Assessment	Levy	Collection	Provincial	Municipal			
Ch. 3, C.A. 1934. Ch. 1, S.M. 1927. Ch. 49, S.M. 1928. Ch. 1, S.M. 1927.	Amusements Act.....	S	Admission to certain places of amusement and amount of money bet at pari-mutuel machines.	All admissions in excess of 25¢, and gross receipts of money bet at pari-mutuel machines. No tax on admissions to lectures, Chautauques, musical recitals, amateur games 35¢ and under, etc., and where the net receipts go to patriotic, charitable or fraternal purposes.	10% of admission and 5% on amount of money bet.					Nil.....	Day of admission.	In Cities - weekly. In Towns or Villages - monthly.	Wednesday of each week and 6th day of each month or within 48 hours for circuses, etc.
Ch. 79, C.A. 1934. Ch. 30, S.M. 1930. Ch. 49, S.M. 1928. Ch. 48, S.M. 1933. Ch. 19, S.M. 1930. Ch. 22, S.M. 1931. Ch. 16, S.M. 1932. Ch. 14, S.M. 1933. Ch. 19, S.M. 1934. Ch. 20, S.M. 1935. Ch. 14, S.M. 1935. Ch. 19, S.M. 1937.	Gasoline Tax Act.....	S	Purchase of gasoline for use or consumption; rebate of 5¢ per gallon made when gasoline is used in a threshing machine or combine, or commercial fishing boat or municipal fire apparatus.	Number of gallons purchased.	Seven cents per gallon.	Tax Commission.		Tax Commission.		Nil.....	Day of purchase...	Monthly.....	15th day of each calendar month.
Ch. 19, S.M. 1930. Ch. 22, S.M. 1931. Ch. 16, S.M. 1932. Ch. 14, S.M. 1933. Ch. 19, S.M. 1934. Ch. 20, S.M. 1935. Ch. 14, S.M. 1935. Ch. 19, S.M. 1937.	Highway Traffic Act....	A	Ownership and operation of motor vehicle on public highway.	Wheelbase of passenger cars; weight of trucks and carrying capacity combined and carrying capacity of trailers.	Passenger cars - wheelbase up to 100 inches, \$9, and for each additional 5 inches, \$2.50; trucks, \$10 for 3 tons and \$2 for each additional half ton. Trailers, not over 1000 lbs., \$2; not over 1 ton, \$5; and for each additional half ton, \$5; motor cycles, \$5. On April 1st fee 1/6 less, on July 1st fee 1/2. Dealers, \$20 for each set of plates.					Nil (\$2).....	Day of registration.	Jan. 1 or date of operating.	Jan. 1 or date of operating.
Ch. 193, C.A. 1935. Ch. 193, C.A. 1934. Ch. 43, S.M. 1931. Ch. 191, C.A. 1934. Ch. 49, S.M. 1928.	Railway Taxation Act...	A	Earnings within the province.	Gross earnings.....	Not to exceed 2%.....	Provincial Treasurer.					Previous calendar year.	April 1.....	April 1.
Ch. 193, C.A. 1935. Ch. 193, C.A. 1934. Ch. 43, S.M. 1931. Ch. 191, C.A. 1934. Ch. 49, S.M. 1928.	Corporations Taxation Act.	A	Gross earnings; capital invested; number of offices; population; mileage.	All corporations except those taxed under the Income Tax Act.	Telephones, telegraph, trust, and insurance cos. 3% of gross revenue; Loan companies, 3/4 of 1% of gross revenue. Land co., 4% on every \$1,000 invested.	Administrator of Income Tax.	Permanent by provincial act.	Administrator of Income Tax.	Consolidated revenue.		Previous year.	April 1.....	April 1.
Ch. 91, C.A. 1934. Ch. 22, S.M. 1930. Ch. 25, S.M. 1931. Ch. 49, S.M. 1928. Ch. 43, S.M. 1933. Ch. 43, S.M. 1937.	Income Tax Act.....	A	Incomes of individuals, fiduciaries and companies not taxed under the Corporations Taxation Act.	Net income.....	Companies 9% on all net revenue; Individuals graduated scale from 2% to 50% on each \$1,000 net income; \$1,500 exemption allowed to persons with dependents and 75% exemption to all other persons liable to the tax - also \$500 allowed for each dependent. Surplus 5% on tax payable where net income is \$5,000 or over.	Administrator of Income Tax.		Administrator of Income Tax.	Consolidated revenue.		Previous calendar year.	April 30.....	With return or bi-monthly plus interest; last installment Oct. 31.
Ch. 44, S.M. 1933. Ch. 44, S.M. 1935.	The Special Income Tax Act.	A	Wages and other income of individuals.	Gross wages and other income.	2% on the amount of gross wages and other income of individuals, except on the wages and other income of a married person or person with dependent earning less than \$1,200 per annum, or a single person earning less than \$400 per annum.	Administrator of Income Tax.		Administrator of Income Tax.			Previous month or calendar year.	Monthly or April 30.	With return or bi-monthly plus interest; last installment payable with the next annual return.
Ch. 42, S.M. 1934. Ch. 46, S.M. 1935.	Succession Duty Act....	S	Property in Manitoba, passing on death and persons in Manitoba to whom passes outside personal property on death of resident.	Value of property at time of death.	From .3% to 22% according to degree of relationship to deceased and amount of estate. Surplus of 1% added to all duties payable.	Administrator of Succession Duty.		Administrator of Succession Duty.			Day of death.....	Within 6 months of death.	Within 6 months of death.
Ch. 35, S.M. 1934. Ch. 35, S.M. 1935. Ch. 35, S.M. 1936. Ch. 36, S.M. 1937. Ch. 5, S.M. 1932. Ch. 5, S.M. 1933. Ch. 5, S.M. 1935. Ch. 7, S.M. 1937.	Real Property Act.....	S	Transfer of property...	Value of property at time of transfer.	Graduated according to value from \$2 up.	Registrar General of land titles offices.		Registrar General of land titles offices.	Nil.....		Date of application for registration.	Nil.....	Date of application.
Ch. 5, S.M. 1932. Ch. 5, S.M. 1933. Ch. 5, S.M. 1935. Ch. 7, S.M. 1937.	The Companies Act.....	A & S	Letters of incorporation, license and registration and filing of documents.	Capital stock value and fees fixed by Order-in-Council of the province.	Graduated according to value from \$25 up. Letters patent and registration \$25. Annual filing fee \$2 up to \$100 for annual filing fees.	Provincial Secretary.		Provincial Secretary.			Date of application for registration, and annually Jan. 2 to March 10.	Nil.....	Date of application, or annually.
Ch. 80, S.M. 1932. Ch. 16, S.M. 1933. Ch. 19, S.M. 1934. Ch. 22, S.M. 1935. Ch. 15-17, S.M. 1936. Ch. 23, S.M. 1937.	Manitoba Insurance Act.	A	Privilege of conducting insurance business.	Class of insurance.....	Graduated from \$3 up to \$375.	Superintendent of Insurance.		Superintendent of Insurance.			Jan. 1; June 1....	Jan. 1; June 1.	Jan. 1; June 1.
Ch. 7, S.M. 1934. Ch. 9, S.M. 1935.	Crown Lands Act.....	A & S	Privilege of using provincial lands.	Nature of the use allowed.	Graduated according to use allowed, from \$1 up.	Director of Crown Lands.		Director of Crown Lands.	Consolidated revenue and capital.		Date of agreement.	Nil.....	As set out in agreement.
Ch. 15, S.M. 1933. Ch. 19, S.M. 1933. Ch. 15, S.M. 1934. Ch. 13, S.M. 1936.	Game and Fisheries Act.	A & S	Privileges of hunting, trapping, fishing, and exporting.	Kind of hunting and fishing and number of pelts exported.	Varies for resident or non-resident and is graduated according to privileges acquired, from \$4 per pelt to \$2.25 and licenses from \$2.25 to \$40.00.	Director of Game and Fisheries.	Permanent by provincial act and regulations.	Director of Game and Fisheries.			Date of application.	Varies.....	Date of application.
Ch. 14, S.M. 1930. Ch. 17, S.M. 1931. Ch. 12, S.M. 1932.	Forest Act.....	A & S	Privilege of using forestry lands.	Nature of use allowed..	Graduated according to use allowed, from \$1 up, and royalties.	Provincial Forester.		Provincial Forester.	Consolidated revenue.		Date of agreement or of possession.	Nil.....	As set out in agreement.
Ch. 27, S.M. 1930. Ch. 26, S.M. 1932. Ch. 28, S.M. 1933. Ch. 27, S.M. 1934. Ch. 30, S.M. 1933.	Mines Act.....	A & S	Privilege of prospecting and producing.	Nature of privilege allowed.	Graduated according to use allowed, from \$1 up, and royalties.	Director of Mines.		Director of Mines.	Consolidated revenue and capital.		Date of agreement or of possession.	Jan. 31.....	As set out in agreement.
Ch. 62, C.A. 1934. Ch. 11, S.M. 1934. Ch. 64, C.A. 1934.	Steam Boiler and Pressure Plant Act.	A & S	Privilege of owning and operating steam boiler.	Class of boiler and classification of operator.	Graduated from \$1.50 to \$25.	Secretary of Bureau of Labor.		Secretary of Bureau of Labor.	Consolidated revenue.		Jan. 1 and date of inspection and examination.	Jan. 1.....	Jan. 1.
Ch. 11, S.M. 1934. Ch. 64, C.A. 1934.	Electrician's License Act.	A & S	Privilege of carrying on trade.	Class of license.....	Graduated from \$2.50 to \$25.								
Ch. 11, S.M. 1934. Ch. 64, C.A. 1934.	Elevator and Hoist Act.	A & S	Privilege of owning and operating elevators.	Class of elevator.....	Graduated from \$2 to \$5.								
Ch. 194, C.A. 1934.	Transient Traders Act..	A	Privilege of carrying on petty trades.	Nature of trade.....	\$5.....	Municipal Commissioner.		Municipal Commissioner.			Day of purchase of license.	Nil.....	May 1.
Ch. 72, C.A. 1934. Ch. 18, S.M. 1928. Ch. 13, S.M. 1930. Ch. 14, S.M. 1934.	Fires Prevention Act...	A	Net premiums.....	All premiums less premiums returned or cancelled.	1/3 of 1% of premiums..	Administrator of Income Tax.		Administrator of Income Tax.	Fires Prevention Fund.		Previous calendar year.	March 31.....	March 31.
Ch. 49, 50, 51, S.M. 1934. Ch. 59, 60, S.M. 1935. Ch. 55, 56, S.M. 1936. Ch. 53, 54, S.M. 1937.	Assessment Act.....	A	Real property (land and buildings) and personal property (stock in trade or rental value).	Land at full value, buildings at 2/3 of full value, personal property (stock in trade or rental value) at full value or annual rental value.	Percentage of assessed value, fixed annually to meet budget needs for public welfare, school and municipal requirements. For municipal requirements except local improvement charges the limit for Cities, Towns and Villages is 2 cents on the dollar and for Rural Municipalities 3 cents on the dollar. No limit for educational purposes.	Assessor of municipalities.	Permanent by provincial act.	Municipal tax collector.	Public welfare 3% of levy. Schools 43% of levy.	Municipal 54% of levy.	Varied by municipal by-law.	Nil.....	Within one month from date tax notice is issued.
Ch. 57, 58, S.M. 1932. Ch. 52, 53, S.M. 1934. Ch. 51-54, S.M. 1935. Ch. 57-62, S.M. 1936. Ch. 55-60, S.M. 1937.	Assessment Act (poll tax).	A	Certain male persons between the ages of 21 and 60 years residing in a municipality.	Male inhabitants not electors.	Flat rate \$4.....	Assessor of municipalities.		Municipal tax collector.	Nil.....	Municipal.....	Residence at time assessment is made.	Nil.....	Ten days after demand.
Ch. 57, 58, S.M. 1932. Ch. 52, 53, S.M. 1934. Ch. 51-54, S.M. 1935. Ch. 57-62, S.M. 1936. Ch. 55-60, S.M. 1937.	Municipal Act.....	A	Privilege of carrying on a trade or occupation.	Nature of trade or occupation.	Governed by Municipal by-law.	Municipal tax collector.	Discretionary by Municipal by-law.	Municipal tax collector.	Nil.....	Municipal.....	Varied by Municipal by-law.	Nil.....	As set out in by-law.

(1) C.A. - Consolidated Amendments; S.M. - Statutes of Manitoba.

(2) The charters of the cities of Winnipeg and St. Boniface have been amended to permit these municipalities to collect a \$5 fee for each car and \$10 fee for each truck registered by the residents of their respective cities.

THE NEW BRUNSWICK PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF JANUARY 1, 1936

Legal citation	Title of tax	Payment, A—Annual S—Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			Day of taxable status or year of report on which tax is computed	Date return or informa- tion is due	Date tax is due
						Assessment	Levy	Collection			
A. PROVINCIAL TAXES											
Revised Statutes of New Brun- swick 1927 (R. S. of N. B. 1927), Ch. 14, 1932, Ch. 12, 1934.	Succession Duty Act.....	S	All property in province passing in whole or part on the death of any person.	Aggregate value of property and of each share less exemp- tions. A combina- tion of an estate and a succession duty.	Varies according to amount of entire estate, to each share and to kin- ship. For class I, 2½ to 15%; class II, 6¼ to 17½%; class III, 10 to 20%; Ch. 14, 1932 adds 10% of the tax to all duties.	Department of Attor- ney-General.	By Provincial Legis- lature.	Department of Attor- ney-General.	At date of death.	When apprais- al is returned.	Six months after death before inter- est is charged.
R. S. of N. B. 1927, Ch. XVI, also Ch. XXI, XXII, Acts N. B. 1929, Ch. 15 & 16, 1932, Ch. 24, 1934.	Corporations Tax Act: Insurance companies.....	A	Operation of business in province.	Net premiums or fixed fee.	Fire ins., 2% with mini- mum of \$100. Life, \$100 and 1½% net premiums; other, 2% with mini- mum of \$25; Ch. 16, 1932 adds ½ of existing tax for 1932.		By Provincial Law.	Provincial Secretary- Treasurer.	June 1, tax paid in advance on beginning work.	On or before May 1.	June 1, an- nually.
	Travelling agent or bro- ker.	A	Carrying on business under plan known as Lloyd's non- resident and not otherwise taxed.	Fixed license.....	\$100; Ch. 16, 1932 adds ½ of existing tax for 1932.		By Provincial Law.	Provincial Secretary- Treasurer.	June 1, tax paid in advance on beginning work.	On or before May 1.	Annually (one year from date of first certificate), June 1.
	Banks.....	A	Privilege of doing busi- ness in province.	Average volume of business per year but does not include bank notes circula- tion.	1/30 of 1% of such volume of business; Ch. 16, 1932 adds 1/30 of 1% for 1932 (i.e. doubles the tax). Continued for 1936.		By Provincial Law.	Provincial Secretary- Treasurer.	June 1, in ad- vance.	May 1.....	
	Trust and Loan com- panies.	A	Privilege of doing busi- ness in province.	Fixed amount or license.	Not in excess of \$500 at discretion of Gover- nor-in-council.		By regulation.....				
	Telegraph companies.....	A	Privilege of doing busi- ness in province.	Gross cash receipts within province.	1½%		By law.....				
	Express companies.....	A	Privilege of doing busi- ness in province.	On offices accord- ing to size of city, town or village where situated.	From \$100 in cities to \$15 for villages where population does not ex- ceed 200 persons.	Provincial Secretary- Treasurer's Depart- ment.	By law.....				
	N. B. Telephone company.	A	Privilege of doing busi- ness in province.	Long distance calls.	10%		By law.....				
	Other telephone com- panies.	A	Privilege of doing busi- ness in province.	On gross earnings....	1½% + 25 cents for each telephone in use.		By law.....	Provincial Secretary- Treasurer.	June 1, in ad- vance, on ba- sis of last year's business.	May 1.....	June 1.
	Street railway company.	A	Privilege of doing busi- ness in province.	Miles of lines in oper- ation.	\$50 to \$100 at discre- tion of Governor-in-coun- cil.		By regulation.....				
	Extra-provincial corpora- tions.	A	Privilege of doing busi- ness in province.	Capital stock invest- ed or used in provin- ce.	1% but not less than \$100 nor more than \$400 for any one corporation.		By law and regula- tion.				
	Partnership, firm, asso- ciation or person—C. E. extra provincial. ³	A	Privilege of doing busi- ness in province.	A fixed amount or license.	Discretion of Governor- in-council, but not to exceed sum payable by extra provincial corp'n's.		By regulation.....				
R. S. of N. B. 1927, Ch. 17.	Taxation of railway com- panies.	A	Privilege of doing business in province.	Mileage of railway in N. B. but not switch- es, spurs, sidings.	\$50 to \$100 per mile ac- cording to gross earnings.		By regulation of Gov- ernor-in-Council.	Provincial Secretary- Treasurer.	Calendar year in which payable.	July 15.....	Sept. 1.
Ch. 16, 1927.....	Taxation of wild lands...	A	Property in province.....	Per acre where 500 or more are owned by one person.	2 cents per acre.	Department of Lands and Mines.	By law.....	Wild Lands Collection Department of Lands and Mines.	Calendar year in which payable.	July 1.....	Sept. 1.
(1) R. S. N. B. Ch. 19. (2) Ch. 8, 1928 (3) Ch. 21 & 22, 1929. Ch. 17, 1932. R. S. of N. B., 1927, Ch. 20. Ch. 20—1930....	Taxes on life insurance agents.	A	For doing business in prov- ince.	On each agent for means of regulation by license.	Residents, \$5; non-resi- dents, \$50.	Provincial Treasurer.	By law.....	Provincial Treasurer.	Must get license before soliciting.	Any time be- fore June 1.	June 1, each year.
	Theaters, cinematograph and other amusements.	A	(1) Attending amusements. (2) Carrying on business in theatres, etc.	(1) According to price of ticket. (2) According to seat- ing capacity.	(1) 1 cent on admission of 25c to 35c and thereafter 1/10 of admission. (2) Yearly tax from 5 to 20¢ per seat according to size of town or city in which located.	(1) Collected by the- atre manager for Provincial Treasurer. (2) Provincial Treas- urer.	By law..... By regulation of Gov- ernor-in-Council.	Paid Provincial Treasurer as required by regulation. Paid Provincial Treasurer as required by regulations.	(1) At each per- formance. (2) Must get li- cense before be- ginning work.	(1) (2) Before June 1.	(1) At each performance. (2) June 1.
R. S. of N. B., 1927, Ch. 21. Ch. 17, Acts of 1930, Ch. 25, 1934. Ch. 22 R. S. N. B. 1929. Ch. 29, 1928.... Ch. 23, 1929.... Ch. 18, 1930.... Ch. 21, 1931.... Ch. 18, 1932.... Ch. 26, 1934.... R. S. of N. B., Ch. 26, 1927. Ch. 29, acts of 1928. Ch. 23, acts of 1929. Ch. 18, acts of 1930, Ch. 20, 1934. R. S. of N. B., 1927, Ch. 88. Acts of N. B., 1929, Ch. 37. Acts of N. B., 1930, Ch. 33.	Regarding circuses and travelling shows.	S	License fees for doing busi- ness in province.	On number of cars in show (agricultural fairs are exempt).	\$40 for one car up to \$600 for 16 cars or more.	Official of municipal- ity for Provincial Treasurer.	By law.....	Provincial Secretary or Representative.	Must pay before permit to show.	At time of li- cense.	Any time be- fore exhibit.
	Tax on gasoline.....	S	For use of automobile upon highway.	Per gallon.....	8 cents.	Department of Public Works.	By law.....	By jobbers and dis- tributors for Depart- ment of Public Works.	Paid by individ- ual purchaser to retailer but col- lected by the Department from the manu- facturers sell- ing in Province.		
	The motor vehicle act.....	A	Licenses to use, to operate and deal in automobiles, etc.	Weight of car.....	Registration of motor cycles \$1 (and annual tax, \$5); of motor vehi- cles \$2; dealers' licenses with two plates \$50. Motor vehicles 60c per 100 lbs. weight of car, Commercial motor vehicles from \$1.00 per 100 lbs. up to 3000 lbs. \$1.00 per 100 there- after up to 4000 lbs. then \$2.00 per 100 lbs.	Motor Vehicle Branch of Department of Public Works.	By regulation of order in council.	Motor Vehicle Branch of Department.	Jan. 1.....	Dec. 31, li- censes expire.	Old licenses are generally ex- tended to March 1st of the year tax is due.
	The New Brunswick com- panies act.	(1) For letters patent of in- corporation. A (2) For filing annual returns (both provincial and extra provincial companies).	(1) Amount of capital stock. (2) Amount of capital invested or used in N. B.	(1) From \$40 for stock of \$5,000 to \$550 for stock of \$1,000,000. (2) From \$5 for capital of \$25,000 to \$250 for cap- ital over \$250,000.	Provincial Treas- urer. Provincial Treas- urer.	By order in council. By order in council.	Provincial Treas- urer. Provincial Treas- urer.	Before letters patent are is- sued. On or before June 1 each year.	When incor- porated. June 1, in ad- vance.	When incor- porated. June 1.	
R. S. of N. B., 1927, Ch. 36; Acts of N. B., 1928, Ch. 28; Acts of N. B., 1929, Ch. 29; Acts of N. B., 1930, Ch. 28; Ch. 28, 1934. R. S. of N. B., 1927, Ch. 37.	The games act.....	A	For privileges of hunting, trapping and dealing in furs, etc.	According to occupa- tion, e.g., moose or deer or bird shoot- ing.	Moose and deer license for residents, \$3; for non- residents, \$50. Bird li- cense for non-residents, \$25. Resident fur dealers \$10. Non-resident fur dealers, \$25.	Department of Lands and Mines.	By law.....	Paid to officers of Lands and Mines Department.	Before engaging in these activi- ties.	Each year dur- ing season.	End of cal- endar year or hunting sea- son.
	The fisheries act.....	A	For privilege of fishing in provincial streams and reg- ulation thereof.	Leases according to value of fishing rights and fixed licenses.	Leases sold at auction, salmon license, non-resi- dents, \$25; trout license, \$10; license for salmon fishing in special waters, \$25 per day for non- residents.	Department of Lands and Mines.	By regulation.....	Paid to officers of Lands and Mines Department.	In advance.....	Each year dur- ing season.	Opening of sea- son or when one engages in sport.
Acts. of N. B., 1931, Ch. 13. Acts of N. B., 1931, Ch. 14.	Licensing and taxation of signs. Licensing of over-night camps.	A S	For privilege of displaying signs on highway. For privilege of conducting such camp.	According to size.... License.....	License \$2 and 40¢ per lineal foot longest way. \$5.	Provincial Secretary. Provincial Secretary.	By law..... Regulation under law	Highway Engineer. Provincial Secretary department.	In advance..... Advance, May 1.	Each year dur- ing season.	advance. In advance, May 1.
B. LOCAL TAXES											
R. S. of N. B., 1927, Ch. 190; Acts of N. B., 1929, Ch. 50; Acts of N. B., 1930, Ch. 42.	Rates and taxes act.....	A	(1) On persons—poll tax. (2) Property (general). (3) Income.....	(1) Age 21-80..... (2) Supposed by act to be value thereof but is little more than a tax on real property. (3) So many exemp- tions it is a salaries tax on those not otherwise assessed.	(1) ¼ of total taxes to be raised by a poll tax on inhabitants. (2) Fixed locally to meet parish and county needs. (3) Income and property at same rate of taxation.	County Secretary and Parish Assessors.	By law and county council.	By Parish Collectors and County Secre- tary.	Year, April 1 to April 1.	November, year before.	July 15.
R. S. of N. B., 1927, Ch. 52; Acts of N. B., 1928, Ch. 9; Acts of N. B., 1929, Ch. 31; Acts of N. B., 1930, Ch. 30, Ch. 29, 1934. R. S. of N. B., Ch. 178; R. S. of N. B., Ch. 179.	The schools act..... The municipalities act.... The towns incorporation act.	A A A	(1) Persons and property in county (county school tax). (2) Persons and property in school district (district as- sessments). Privilege..... Privilege.....	On basis of the rates and taxes act or other municipal leg- islature for taxation. Business carried on or property and income or fixed amount.	(1) Becomes part of county taxation and assessment. (2) Poll tax of \$1.00 and rest on property and incomes in district at a rate to give the necessary amount. Fixed licenses for auction- eers, peddling, non-resi- dents, transient traders, etc.	(1) By County Sec- retary and Parish Assessors. (2) By Trustees and Collector. County or Town Council.	(1) By law..... (2) By vote of school district. By authority of Act and By-law of Council.	(1) By Parish Collec- tor or County Secre- tary. (2) By Parish Col- lector or School Sec- retary. County or Town Officers.	(1) April 1..... (2) School meet- ing, 2nd Mon- day in July. Due at time trade begins.	(1) November, before year taxed. (2) Immedi- ately after 2nd Monday in July. Collected at once.	(1) July 15. (2) July 31. Due when trader ap- pears.
Special Tax Acts. Acts of N. B., 1918, Ch. 73. Acts of N. B., 1921, Ch. 56. Acts of N. B., 1926, Ch. 46. Acts of N. B., 1928, Ch. 84. Acts of N. B., 1930, Ch. 93.	(1) City of St. John assess- ment act. ⁴ (2) City of Moncton * as- sessment act. (3) City of Fredericton as- sessment act. (4) Town of Campbellton assessment act. (5) Town of Bathurst as- sessment act.	A A A A A	Personal tax, real and per- sonal property and income in each town or city.	A poll tax on males over 21. Real prop- erty at full value, tangible personalty from 30% to 65% of value as act pre- scribes. Income of all residents less a minimum exemption.	After deduction of poll and special taxes the rate (called a general rate) on property and income is fixed to give the amount assessed for.	Town or City As- sessor.	By Act and Council of town or city.	The town or city As- sessor's office.	For calendar year.	Generally in March.	Due in July in most cases.

Note: There is separation of provincial and local taxation. Each government raises and uses its own taxes. No central tax commission.

⁴Ch. 15, 1932 levies a tax of 2% of net premiums paid by persons insuring in inter-insurance or reciprocal insurance. ⁵Ch. 15, 1932 levies a license fee of \$5 per year on all agents, brokers for sale of goods of all firms or companies not registered under Corpo-

ration Tax Act, assessed and collected by the Provincial Treasurer. ⁶Ch. 57, 1934 imposes licenses on business. ⁷In 1936 city of St. John substituted a business tax based on rentals or real estate assessments instead of personal property tax.

THE NOVA SCOTIA PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF JANUARY 1, 1936

Legal citation	Title of tax	Payment A-Annual B-Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			Year of report	Date of Return	Date due
						Assessment	Levy	Collection			
A. PROVINCIAL TAXES											
R. S. of N. S. 1923, Ch. 16; Acts of 1934, Ch. 16; Acts of 1935, Ch. 20; Acts of 1934, Ch. 20; Acts of 1934, Ch. 16; Acts 1935, Ch. 21.	The Provincial Revenue (Corporation) Act. Banks..... Loan Co.'s..... Trust Co.'s..... Insurance Co.'s..... Inter-Insurance Exchange Finance Co.'s..... Telegraph and Cable Co.'s Telephone Co.'s..... Gas and Electric Co.'s... Express Co.'s..... Railways..... Chain Stores..... (Two or more stores.) All Corporations.....	A 									

→ Continued on next page.

THE NOVA SCOTIA PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF JANUARY 1, 1936—Concluded

Legal citation	Title of tax	Payment Annual Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			Year of report	Date of return	Date due	
						Assessment	Levy	Collection				
B. LOCAL TAXES												
R. S. of N. S. 1923, Ch. 56; Acts of N. S. 1929, Ch. 38.	The Assessment Act.....	A	Poll tax.....	Males, ages 18-60....	In towns, \$2 to \$5. In municipalities, \$1 to \$5 and 50¢ for support of poor.	By local assessors, subject to appeal and revision.	Town or municipal Council.	Municipal clerk and collectors for each polling district in municipalities. Town clerk in towns.	Assessment made previous year.	Nov. 16 in municipalities and 4th Tuesday in Dec. in towns.	Fixed by Council.	
		A	Real property.....	Actual value. Much property exempted.	The rate is fixed on total assessment to cover the requirements of town or municipal budget.							
		A	Personal property.....	Actual value. Many exemptions. The valuation, business and personal excepted, is generally nominal.								
		A	Income.....	Actual amount less exemption. Regulations vague. Assessment most unsatisfactory.								
R. S. of N. S. 1923, Ch. 60; Acts of 1932, Ch. 29.	The Education Act County.	A	Property and income.....	Population of area included.	An amount equal to one dollar per capita is added to the County fund and apportioned to municipality and incorporated towns and cities within area.	Part of the general levy under the assessment act. The amounts collected are paid to the municipal clerk who upon the order of the Superintendent of Education distributes the receipts among the several school sections in accord with the provisions of the Education Act.			Last day of September.	When roll is posted.		
	School Sections	A	Poll.....	Ages 21-60.....	\$1 for each male.....	The roll is made up from the general assessment by the municipal clerk and the secretary to trustees.	Trustees of School Section.					
R. S. of N. S. 1923, Ch. 63.	The Municipal Act.....	A	Dog tax.....	Dogs owned.....	\$1 to \$5.....			Council.	By-law of municipality.	Municipal Clerk.			On beginning business.
		A	License, auctioneers, hawkers, traders, etc.		Rate fixed by Council.....							
R. S. of N. S. 1923, Ch. 64.	The towns' Incorporation Act.	A	Dog tax.....	Dogs owned.....	Fixed by Council.....	Council.	By laws of town.	Town Clerk.			On beginning business.	
		S	License, auctioneers, truckmen, liverymen, places of amusement, etc.		Fixed by Council.....							
		N	Business started after Jan. 1.	Value of privileges...	Fixed by Council, not to exceed \$100.....							
Acts of N. S. 1903, Ch. 174; 1922, Ch. 56; 1928, Ch. 87.	Assessment City of Sydney. Act of Incorporation.	A	Poll tax.....	Males, ages 18-21....	Not assessed, tax \$5.....	City Assessor.	City Council and Act of Incorporation.	City Treasurer.	Assessment made previous year.	Dec. 31.....	Fixed by Council.	
		A		Ages 21-60.....	Not assessed, tax \$12.....							
		A		All males.....	Property assessment over \$500, tax \$5.....							
		A	Property and income.....	Value and amount.....	Assessment not over \$500, tax \$4.....							
		A	Privilege of doing business.....	License.....	Rate fixed to balance budget.....							
		A	Special taxes insurance Co.'s.	License.....	Fee \$50.....							
Acts of N. S. 1910, Ch. 79; 1920, Ch. 86; 1921, Ch. 77 & 78; 1932, Ch. 53.	Halifax, City Charter, part 8, Taxation.	A	Loan and Savings Co.....	Privilege of doing business.....	License.....	City Assessor.	By Act and City Council.	City Treasurer.		Dec. 31.....	Fixed by Council.	
		A	Banks.....	Privilege of doing business.....	License.....							
		A	Privilege of doing business.....	Net income from business in Sydney.	\$100 added to assessment for each \$20 net income.....							
		A	Poll tax.....	Males, ages 21-60....	Tax \$5, exempt if otherwise taxed locally, or if income less than \$700							
		A	Chief offices in Halifax...	Value of property occupied.	1/2 of 1% of value.....							
		A	Chief office elsewhere...	License.....	Fee of \$250.....							
		A	Telegraph Co.'s.....									
		A	Cable Co.'s.....									
		A	Express Co.'s.....									
		A	Telephone Co.'s.....	Privilege of doing business.....	Fees ranging from \$25 for real estate agency to \$1000 for telephone companies.							
		A	Mercantile Agency.....									
		A	Building & Loan Co.....									
		A	Real Estate Agency.....									
		A	Steamship Agency.....									
Nova Scotia Tramways & Power Co.		A	Privilege of doing business.....	Gross receipts and gross revenue from business in city.	Licensee fee \$1000+2% of gross railway tolls+2% of gross revenue from sale of gas+ 8% of gross revenue from sale of electricity.					May 1, Nov. 1.	May 1, Nov. 1.	
		A	Real property occupied for purpose other than gain or residence.	Value of property...	1/2 of 1%.....							
		A	Real property occupied for gain.	25% of value, if value less than \$2000 and used for retailing; otherwise 50% of value.	The receipts from poll, licensees and special taxes are estimated and the budget balanced by business, household and real property taxes at a uniform rate.							
		A	Household Tax.....	Property occupied for residential purposes.	10% value. Property under \$1000 exempt.							
		A	Real Property Tax.....	Real property owned.....	Value of property...							
		A										

THE ONTARIO PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF OCTOBER 1, 1937

Legal citation	Title of tax	Payment A-Annual S-Single	Basis of tax	Measure of tax	Rate of tax	Administration of tax			Disposition		Day of taxable status or year of report on which tax is computed	Date return or in- formation is due	Date tax is due
						Assessment	Levy	Collection	Provincial	Local			
Corporations Tax Act — R.S.O. 1927, Ch. 29 — amended — 1928, Ch. 51; 1929, Ch. 6; 1931, Ch. 29; 1932, Ch. 6; 1933, Ch. 10; 1934, Ch. 18; 1937, Ch. 8.	Corporations tax..	A	Privilege of doing business in Ontario.		1-2/4%.....								
		A	Life insurance cos....	Premium income in Ontario.	1-2/4% with varying additional per- centage depending on place of incor- poration.								
		A	Fire insurance cos....		2%, with additional varying percentages depending on place of incorporation.								
		A	Other insurance cos....		1/10 of 1% on total paid up capital; 1/2 of 1% on net revenue earned with- in Ontario; additional 1% on net rev- enue of gas cos.; \$50 for each place of business.								
		A	Gas and electric cos....	Total capital; net revenue in Ontario.	1/20 of 1% on total paid up capital; 1/20 of 1% on funds invested in On- tario. Deposits — \$25 on each \$100,000 up to \$1,000,000; \$15 on each \$100,000 up to \$2,000,000; \$5 on each additional \$100,000.				All.....	None.....			
		A	Loan cos.....	Total capital; funds invested in Ontario; deposits.	1/4 of 1% on capital up to \$100,000; \$100 on every additional \$100,000; 1% on gross income.								
		A	Trust cos.....	Capital — Gross income on business trans- acted in Ontario.							End of fiscal year of com- pany for which tax is imposed.	Within six months of close of fiscal year of company for which tax is im- posed.	Within six months of close of fiscal year of company for which tax is im- posed.
		A	Banks.....	Capital reserve and undivided profits; offices.	1/8 of 1% on capital, 1/10 of 1% on reserve and undivided profits; \$3,000 for principal office; \$200 for each branch office in Ontario.	Controller of Revenue.		Controller of Revenue.					
		A	Railways.....	Track mileage in On- tario.	From \$10 to \$85 per mile according to total mileage, single or double track whether in organized municipalities or unorganized territory.				80%.....	20%.....			
		A	Express cos.....	Mileage in Ontario....	\$800 for each hundred miles of railway over which company operates—maximum tax \$10,000.								
		A	Telegraph cos.....	Money invested in On- tario capital.	1%.....				All.....	None.....			
		A	Telephone cos.....		3/8 of 1% except where paid-up capital less than \$100,000.								
		A	Car cos. — dining, sleeping and parlor cars.	Money invested in cars used in Ontario.	1%.....								
		A	All other incorporated companies not already taxed under Act.	Capital, including surplus, advances from other companies, monies borrowed on bonds, mortgages, etc.; places of busi- ness; net revenue.	1/10 of 1% on paid-up capital; \$50 on each place of business and 1% on net revenue.								
		S	Sale, transfer or as- signment of bonds, shares or debenture stock.	Face value of bonds; selling price of shares.	Bonds 3¢ per \$100; stocks from 1/10 of 1¢ to 5¢ based on selling prices.						Date of sale or transfer.	Within six mos. of close of fiscal year of company whose bonds or shares are sold or transferred.	Date of sale or transfer.
		S	Race tracks.....	Daily tax; amount wagered through pari- mutuel machines.	Running races \$500 per day; 8% of amount wagered.						Date races are held.	None.....	Date races are held.
Ontario Income Tax — 1936, ch. 1; amended — 1937, Ch. 1.	Income tax.....	A	Annual net profit or gain received from any office or employ- ment, or from any other source.	Person; personal cor- poration.	1-1/2% on first \$1,000 up to 28% in excess of \$500,000.	Dominion Dep't. of National Revenue.		Dominion Com- missioner of Income Tax.	All.....	None (1 mill subsidy on rateable as- essment paid).	Calendar year.	April 30....	April 30.
Land Transfer Tax — R.S.O. 1927, Ch. 31.	Land transfer.....	S	Registration of deeds; transferring land.	Purchase price.....	1/5 of 1%.....	By affidavit attached to deed.		Controller of Revenue, Re- gistry Of- fice.	All.....	None.....	Date of sale.	Date of Re- gistration.	Date deed registered.
Theatres and Cine- matographs Act. R.S.O. 1927, Ch. 295; amended — 1930, Ch. 59; 1931, Ch. 61; 1932, Ch. 28; 1933, Ch. 64.	Licenses — Thea- tres, public halls, projectionists, film exchanges, cinematograph fees.	A	Supervision and con- trol.	Flat rate.....	Theatres 10¢ to 25¢ per seat. Public halls \$5 to \$10 per population. Pro- jectionists, original \$10, renewal \$5. Film exchanges \$100. Censorship fees \$5 to \$6 per 1000 ft. reel of film.	Provincial Treasurer.		Provincial Treasurer.	All.....	None.....	Year ending May 31.		June 1.
Travelling Shows Act — R.S.O. 1927, Ch. 296 — amend- ed — 1930, Ch. 50.	Licenses — cir- cuses and trav- elling shows.	S	Privilege of doing business.	Flat rate.....	\$10 to \$150 per day; Canadian com- panies, 1/2 fee.				All.....	None.....	Date of ap- plication.	Date of ap- plication.	Previous to operating in Ontario.
Succession Duty Act — R.S.O. 1927, Ch. 29; amended — 1929, Ch. 19; 1931, Ch. 7; 1932, Ch. 6; 1933, Ch. 61; 1934, Ch. 56; 1935, Ch. 67; 1937, Ch. 8.	Succession or in- heritance tax.	S	Transfer of property by will or intestate law and gifts inter vivos.	Value of property and degree of relation- ship.	1% to 3% depending upon total value of estate value passing to each beneficiary.	Controller of Revenue.		Controller of Revenue.	All.....	None.....	Date of death.	3 months from date of death.	6 months from date of death.
Insurance Act — R.S.O. 1927, Ch. 225, Schedule A.	Licenses payable by insurance compa- nies.	A		Class of insurer.....	\$10 to \$300.....							July 1.....	July 1, or prior to commencing business.
	Insurance under- writers, agencies, insurance agents..	A	Privilege of doing business in Ontario.	Flat rate.....	\$100.....							Sept. 30.....	Sept. 30.
	Brokers.....	A		Life — Flat rate. Other than life — population of municipality.	\$5.....								
	Adjusters.....	A		Life — Flat rate.....	\$25.....								
Loan and Trust Corporations Act — R.S.O. 1927, Ch. 228.	Organization of loan or trust corporation or amending charter.	S	Organization of loan or trust corporation or amending charter.	Authorized capital or increase in capital.	Flat rate..... Organization \$200 to \$350. Amending charter \$50.	Insurance De- partment.		Insurance De- partment.	All.....	None.....	Date of ap- plication.	June 30..... Prior to in- corporation.	June 30. Date of in- corporation or increase of stock.
	Certificate of registry.	A	Privilege of exercis- ing its corporate franchise or doing business in Ontario.	Assets of corporation.	\$35 to \$200.....						Dec. 31 pre- ceding year.	July 1.....	July 1.
Companies Act— R.S.O. 1927, Ch. 216.	Corporation organ- ization.	S	Privilege of forming a corporation or in- creasing capital stock of corporation already formed.	Authorized capital stock.	Various fees as fixed by order in- Council based on proposed capital.	Provincial Secretary.		Provincial Secretary.	All.....	None.....	Date of in- corporation or increase of capital.	Prior to in- corporation.	Date of in- corporation or increase of capital.
Extra Provincial Corporations Act, 1927, Ch. 29.	Foreign corpora- tion licenses.	S	Privilege of exercis- ing its franchise in Ontario.	Capital stock employed in Province author- ized by license.	Various fees as fixed by Order in- Council.						Date of com- mencing busi- ness in On- tario.	Prior to com- mencing busi- ness in On- tario.	Date of com- mencing busi- ness in On- tario.
Mortmain Act— R.S.O. 1927, Ch. 1932.	Licenses for cor- porations to hold land.	S	Privilege of corpor- ations holding land.	Value of land.....	Various rates — minimum fee \$50.....						Date of ap- plication.	Previous to securing license.	Date of ap- plication for license.
Liquor Control Act — R.S.O. 1927, Ch. 267.	Permits to pur- chase liquor.	A	Supervision and con- trol.	Flat rate.....	Resident, \$2 for a year; non-resident, \$2 for a period not exceeding 1 month from date of issue. Since Aug. 1, 1934, for single purchase, .25¢. (Since July 24, 1934 no permit has been required to purchase wine or beer.)	Liquor Con- trol Board.		Liquor Con- trol Board.	All.....	None.....	Fiscal year ending March 31.		
Highway Traffic Act — S.O. 1927.	Registration of motor vehicles.	A	Ownership and opera- tion of motor vehi- cles.	Automobiles, number of cylinders and horse power; Trucks, weight and carriage capac- ity.	Automobiles — \$7 to \$40. Trucks — \$10 to \$375. Busses — \$10 to \$270. Cycles — \$5.				All.....	None.....	Calendar year.	Date of ap- plication.	Jan. 1st.
	Licenses of opera- tors and chauff- eurs, and gar- ages.	A	Right to operate vehi- cles or garages.	Flat rate.....	Operators \$1. Chauffeurs — original \$2; renewal \$1. Garages, \$5 to \$10.				All.....	None.....	Calendar year.	Date of ap- plication.	Jan. 1st.
Public Vehicles Act — R.S.O. 1927, Ch. 268.	Motor bus tax....	A & S	Privilege of operating motor busses beyond limits of one munici- pality.	Passenger mile, in ad- dition to license under Highway Traffic Act.	1/30 of 1¢ per passenger mile on provincial highways — 1/30 of 1¢ on other highways.	Dep't. of Highways.		Dep't. of Highways.	All.....	None.....	Preceding month.	Special char- tered or extra trips, day following date of trips. Schedules must be filled before commencing operations.	15th of every month.
Public Commercial Vehicle Act — R.S.O. 1927, Ch. 268.	Licenses — Public commercial vehi- cles.	A	Privilege of carrying on business of trans- porting goods for hire between two or more municipalities.	Flat rate in addition to license under Highway Traffic Act.	\$1 — \$112.50.....				All.....	None.....	Calendar year.	Date of ap- plication.	April 1.
Gasoline Sales Act— Ontario Statutes 1926, Ch. 56.	Gasoline sales....	S	Use of highways by motor vehicles.	Sale of motor fuel within Province.	6¢ per gallon.....				All.....	None.....	Preceding month.		28th of every month.

➡ Continued on next page.

THE ONTARIO PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF OCTOBER 1, 1937—Concluded

Legal citation	Title of tax	Payment A-Annual S-Single	Basis of tax	Measure of tax	Rate of tax	Administration of tax			Disposition		Day of taxable status or year of report on which tax is computed	Date return or in- formation is due	Date tax is due
						Assessment	Levy	Collection	Province	Local			
Fire Marshal Act — R.S.O. 1927, Ch. 386.	Fire Marshal Act —	A	All fire insurance cos.	Gross premiums in Ontario, less reinsurance received.	Amount necessary to cover expenses of Fire Marshal's office. Not more than 1/3 of 1%.			Treasury Dep't.			Fiscal year ending before Dec. 31 preceding year. See last column.	May 1.....	July 1.
	Unlicensed tax on insurance claims.	S	Persons sustaining or claiming a loss by fire insured in a company not licensed. To cover cost of inspection and supervision.	Gross amount of loss claimed.	1%.....	Fire Marshal					Preceding year.	See last column.	Not later than 60 days from filing claim.
Lightning Rod Act — R.S.O. 1927, Ch. 397.	Licenses — Lightning rod manufacturers, lightning rod agents.	A		Flat rate and business done in Ontario.	Manufacturer \$50, plus 60% on every \$100 received during preceding year. Agents \$3.			Fire Marshal	All.....	None.....	Preceding year.	Dec. 31.....	Jan. 1.
Provincial Land Tax Act — R.S.O. 1927, Ch. 30.	Real property tax.	A	Land in territory without municipal organization.	Value of land.....	1% — but where school taxes are payable, 1/2 of 1% — minimum \$2.00.	By owner subject to appeal by Department.		Dep't. of Lands and Forests.			Sept. 1, every 3rd year (1935) — (1936).	Sept. 1, every 3rd year.	Feb. 1, for calendar year.
Mining Tax Act — R.S.O. 1927, Ch. 38.	Mining tax.....	A	Output of mines.....	Annual profits.....	Over \$10,000 up to \$1,000,000, 2%. Over \$1,000,000 to \$5,000,000, 5%. On excess above \$5,000,000, 6%.	Dep't. of Mines.		Dep't. of Mines.			Preceding calendar year.	March 1.....	Oct. 1.
		A	Mining lands.....	Acres occupied when over 10 acres.	5¢ per acre.....	Dep't. of Mines.		Dep't. of Mines.	50%.....	50%.....	Report made by local authority, June 30, to Dec. 31.	April 30.....	Oct. 1.
		A	Production of natural gas.	Volume of gas produced.	2¢ per 1,000 feet; 1/2¢ per 1,000 if consumed in Canada.		Permanent by Provincial Legislature.		All.....	None.....		August 1.....	Oct. 1.
Mining Act — R.S.O. 1927, Ch. 46.	Miners' licenses, permits, and recording fees.	A	Privilege of prospecting. Registration of claim.	Flat rate.....	\$5 to \$100 Schedule A.....				All.....	None.....	Licenses expire March 31.	Feb. 1.....	When issued.
Game and Fisheries Act — R.S.O. 1927, Ch. 318.	Licenses — Hunting, fishing.	A	Privilege of hunting or fishing; dealing in and storage of game and fish.	Flat rate.....	Hunting, \$1 to \$41. Fishing, \$5.50 to \$8. Dealers, \$2 to \$10. Storage, \$2 to \$5. Tourist Outfitter, \$10 to \$25.	Dep't. of Game and Fish.		Dep't. of Game and Fish.	All.....	None.....	Date of application.	Date of application.	Date of application.
Security Frauds Prevention Act — R.S.O. 1930, Ch. 34.	Licenses — Brokers, security salesmen.	A	Supervision and control.	Flat rate.....	Brokers \$100. Salesmen \$10. Registration of companies, \$25. Registration of security issuers \$100.	Dep't. of Attorney-General; Ontario Securities Commission.		Dep't. of Attorney-General; Ontario Securities Commission.	All.....	None.....	Year ending April 30th.	None.....	April 30.
Operating Engineers Act — 1937: Statutes of Ontario, 1937, Ch. 56.	Licenses Fee — Operating engineers and firemen.	A	Supervision and control.	Flat rate.....	Original, \$3 to \$10; renewal \$1 per year.	Dep't. of Labour.		Dep't. of Labour.	All.....	None.....	Calendar year.	On demand....	Jan. 1.
Private Detectives Act — R.S.O. 1927, Ch. 214.	Licenses — Private detective.	A	Registration.....	Flat rate.....	\$300.....	Dep't. of Attorney-General; Commissioner Provincial Police.		Dep't. of Attorney-General; Commissioner Provincial Police.	All.....	None.....			Date of application and every year from said date.
Assessment Act — R.S.O. 1927, Ch. 272.	Real property.....	A	Land and improvements. Income of mines.	Actual value.....							Date of assessment.	Date of completion of assessment roll varies.	Varies.
	Business.....	A	Space occupied for business.	Varying percentage of actual value.	Fixed locally to balance budget, and levied equally on all assessments. Exceptions: mines, fixed assessments.	Local Assessor; subject to appeal.	Council of municipality.	Local collector who pays Treasurer.	None.....	All.....	Either past or current year. Year last past.	Date of assessment.	Varies.
	Income.....	A	Income of corporations only.	Income during last year past.								Date of assessment.	Varies.
Statute Labour Act, R.S.O. 1927, Ch. 274.	Poll tax.....	A	Male persons between 21 & 60 years of age not elsewhere or otherwise taxed for same or larger amount.	Persons.....	From \$1 to \$10 per person.....	Local Assessor.	Council of municipality.	Local collector who pays Treasurer.	None.....	All.....	Date of assessment.	None.....	Varies.
	Statute labour....	A	Persons assessed upon assessment roll of a township unless tax abolished or commuted by local by-law.	Assessed value of land and buildings.	Scale based on commutation of days' labour.	Local Assessor.	Council.....	Collector....	None.....	All.....	Date of assessment.	Varies.....	Varies.
Dog Tax and Live Stock Protection Act — R.S.O. 1927, Ch. 336.	Dog tax.....	A	Persons who own dogs or bitches.	Number of dogs and bitches.	Fixed locally, minimum scale starting at \$2 for one dog.	Local assessor.	Council of municipality.	Local collector who pays Treasurer.	None.....	All.....	Date of assessment.	None.....	Varies.
Municipal Act — R.S.O. 1927, Ch. 266.	Licenses.....	A	Privilege of doing business.	Class of business or occupation.	Varies.....	Council of municipality.	Council.....	Treasurer or collector.	None.....	All.....	Varies.....	None.....	Varies.
Local Improvement Act — R.S.O. 1927, Ch. 269.	Local improvement.	A	Special public work benefiting particular area.	Cost of work as apportioned among owners of abutting lands.	Rate per foot of frontage.....	Officer of municipality as directed by council.	Council.....	Collector....	None.....	All.....	Varies.....	None.....	Varies.

THE PRINCE EDWARD ISLAND PROVINCIAL—AND—LOCAL TAX SYSTEM AS OF JANUARY 1, 1937

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of tax	Administration of Tax			Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due
					Assessment	Levy	Collection			
Acts 1906, Cap. 3 1907, " 5 1908, " 7 1909, " 27 1910, " 14 1911, " 14	Land tax	Real estate within Province but not within any incorporated city, town or village.	Fair cash value	2/5 of 1%						
Acts 1906, Cap. 1	Road tax	Residence within road section (not applicable incorporated towns and cities, male persons between ages 18 and 65).	Flat rate	\$2	Local collectors	Prov. law	Local collectors	Current year	Local collectors make up returns.	Oct. 1
	Horse tax	Ownership of horse or dog within rd. section (not applicable incorporated towns and cities).		.50 per yr. per horse						
	Dog tax			Dogs: \$1 Bitches: \$3						
Acts 1906, Cap. 5 1907, " 7 1908, " 18 1909, " 7 1910, " 16 1911, " 19 1912, " 20 1913, " 26 1914, " 26 1915, " 26	Succession duties	Property passing on a death or by gift within three years of death of donor.	Aggregate value of property and kinship of successor.	Graduated from 1% to 20%		Prov. law		Date of death	On application for probate or administration or within 3 mos. of death.	Within 18 mos. of death
Acts 1906, Cap. 5 1908, " 9 1909, " 19	Gasoline tax	Purchase of gasoline		8¢ a gallon. Rebate of 2¢ if not used on highways.				15th of each month for preceding month		15th of each mo.
1911, " 27 1912, " 5 1913, " 7	Gasoline retailer's license	Privilege	Flat rate	\$1	Prov. Treas.		Prov. Treas.			Jan. 1
	Gasoline wholesaler's license	Privilege		\$250						Jan. 1
Acts 1905, Cap. 4	Amusement tax	Attending amusements		1¢ if under 25¢ to 15¢ if over \$1.		Gov. in Council		Theatre manager buys tax tickets from Prov. Treasurer		
Acts 1906, Cap. 14 1909, " 12 1910, " 23 1911, " 7 1912, " 20 1913, " 19 1914, " 26 1915, " 5	Incorporation of companies	Privilege of being incorporated.	Flat rate on authorized capital.	\$20 capital less than \$10,000 to \$100 capital less than \$350,000 and \$5 for each additional \$25,000.				Payable at time of application for incorporation		
Acts 1906, Cap. 10 1908, " 1	Domiciled cos.	Privilege of maintaining hd. office and/or security register in Province with exemption from other taxation. These companies must be non-resident owned and may not do business in the Province.	Flat rate on total paid capital, including loan capital.	\$50 total paid capital of \$100,000 to \$1,500 total paid capital over \$14,000,000.	Prov. Sec.		Prov. Sec.	Calendar year	March 31	Before March 31
Acts 1904, Cap. 4 1905, " 3 1906, " 5 1907, " 4 1908, " 6 1909, " 8 1910, " 26 1911, " 10	Income and personal property.	Personal property within Prov. or (whichever results in greater tax) all income earned by residents and income earned within Prov. by non-residents. Corporations specifically taxed are exempt. Single person exemption \$750 per year.	Value of personal property. Income less exemptions	1/2 of 1% of assessed value 1% taxable income of \$500 up to 10% income exceeding \$20,000.			By local collectors	Calendar year	May 30	From notice of assessment.
	Electric light cos.		Gross revenue	1 1/2%				Fiscal year of Cos.	May 1 next	June 1
	Fire ins. cos. hd. office outside Prov.		Flat rate	\$225				Before commencing bus.		June 1 Dec. 1
	Fire ins. cos. hd. office within Prov.		Flat rate	\$100				Calendar year	Jan. 15	Jan. 15
	Life ins. cos.		Gross premiums earned within Prov.	1% - Min. \$100						
	Accident ins. cos.			\$75		Prov. law				
	Guarantee ins. cos.			\$50						
	Accident & guarantee cos.			\$100						
	Loan cos. & building cos.		Flat rate	\$100					Before commencing bus.	
	Trust cos. & trust & loan cos.			\$400						
	Telegraph cos.		Average volume of business.	\$800	Prov. Treas.		Prov. Treas.			
	Branch chain stores	Privilege	Gross turnover	1/8 of 1% min. \$1,466 may be reduced by Order in Council to 1/10 min. \$1,333. 3% max. \$2,000 ea. 1% max. \$2,000 ea.				Year ending March 31	Before April 30	June 1 Dec. 1
	Branch chain whole-sale stores.									
	Steamship cos.		Flat rate	\$150					Before commencing bus.	
	Stock salesmen-non-resident.		Flat rate	\$150						
	Stock & investment brokers, head office outside Prov.		Gross earnings within Province.	5% min. \$200				Calendar year	Before March 31	
	Stock & investment brokers - Resident.		Gross earnings within Province.	5% min. \$150						
	Express cos., head office outside Prov.		Flat rate	\$500					Before commencing bus.	
	Automobile finance cos.		Flat rate	\$500						
Acts 1906, Cap. 10 1908, " 18	Lighting rod sales companies.		Flat rate	\$50 per yr. plus 80¢ per hundred feet of conduit installed. \$3 each				Calendar year	Jan. 15	Jan. 15
Acts 1904, Cap. 23	For board of public utilities.	Maintenance of board		Rated according to size of utility		Sec. Board of Public Utilities.		Each utility is assessed before July 1		July 1
Acts 1936, Cap. 1	Motor vehicles	Operating private motor vehicle		50¢ per cwt. plus fee of \$2.50 for first registration.						
	Drivers' licenses	Driving private motor vehicle		\$1						
	Chauffeurs	Driving vehicle for hire		\$5.50						
	Dealers in motor vehicles.	Temporary registration cars for sale.		\$20 min., \$10 each additional plate.				March 1	March 1	March 1
Acts 1930, Cap. 2	Public vehicles	Passenger carrying vehicles		\$10 per car without exclusive franchise.						
Acts 1930, Cap. 2	Security frauds prevention.	Registration of brokers		\$25 for chief officer and \$5 each salesman in Province and licensee must give bond for \$500.	Prov. Treas.	Prov. law	Prov. Treas.	Year ending May 31.	May 31	May 31
Acts 1906, Cap. 16	Peddlers-resident		Flat rate	\$30						
	Peddlers-non-resident, not representing a resident company.	Privilege		\$200						
	Peddlers-resident, representing a non-resident company.			\$50				License good for one year from date		Before commencing bus.
	Photographers - non-resident.			\$200						
Acts 1906, Cap. 3	Advertisements along highway	Privilege.		6¢ per sq. foot minimum 50¢	Dept. Public Works	Council	Public Works	Calendar year	March 1	March 1
Acts 1906, Cap. 28	Stallion enrolment	Privilege offering stallion for service.		\$2	Dept. Agric.		Dept. Agric.			At time of enrolment
Acts 1903, Cap. 1 1906, " 9 1908, " 12	Insurance cos.	Registration		\$1				Calendar year	Jan. 15	Jan. 15
	Life insurance agents			\$2	Prov. Treas.		Prov. Treas.			
	Fire insurance agents			\$3						
	Accident insurance agents.			\$1						
Acts 1904, Cap. 9 1908, " 6 & 10	Fur dealers	Privilege		\$25 to non-resident \$10 to resident	Prov. Sec.	Prov. law	Prov. Sec.			Before commencing bus.
Acts 1906, Cap. 16 1908, " 18 1909, " 15 1910, " 19	Fishing and game licenses.			Non-residents: Anglers' permits \$2 per season. Game licenses \$2.25 to \$6. Trappers \$50.	Prov. Treas.		Prov. Treas.	Must have license before acting		
Acts 1900, Cap. 11	Partnerships	Registration		\$1				When partnership is formed.		Time of registration

→ Continued on next page.

THE PRINCE EDWARD ISLAND PROVINCIAL--AND--LOCAL TAX SYSTEM AS OF
JANUARY 1, 1937--Concluded

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of Tax	Administration of tax			Day of Taxable status or year of report on which tax is computed.	Date Return or information is due	Date tax is due
					Assessment	Levy	Collection			
LOCAL TAXATION										
Acts 1930, Cap. 6 1933, " 8 1934, " 22 1935, " 15	Public schools	Maintenance of schools	On real property within school districts and poll taxes on males over 21 years.	Varying Rates Poll tax one to three dollars.		Local assessors	Local collectors	List is made up before September 30th		On demand after list is made up
Acts 1931, Cap. 31 1933, " 22 1935, " 30 1936, " 30 1937, " 30 1938, " 31	City of Charlotte- town, Incorporation Act, Brokers Banks Fire insurance co., Marine " " Life " " Accident " " Plate glass " " Loan co., " Trucks-motor(public) Trucks-motor(public) Milk vendors Taxic Gasoline tanks Auctioneers Dogs Horse and carriage Water Real estate Personal property Poll tax	Use of water	Flat Rate	\$75 \$155 \$75 \$50 \$100 \$25 \$10 \$100 \$3.25 each truck \$15 each truck \$20 first wagon \$10 ea. other wagon \$15 each car \$50 first tank \$30 second tank \$20 third and each other \$50 \$3 dogs \$10 bitches \$3 Flat rate for homes de- pending on no. of fix- tures - motor rate com- mercial users. 65% of fair value Low assessment Flat rate	By Prov. law and Council	City collectors	Calendar year	March	July	
		Real estate within city Personal Property within city Males resident within city be- tween ages 21 and 66.		B-1/4% B-1/4% \$6	By assessor	City collectors				

1 Charlottetown (population 1931: 12,830) is the largest town in the province. There are a few other towns which also levy local taxes.

"An Act to Assess, Levy and Collect Taxes on Personal Property and on Certain Companies" was assented to on April 22, 1938. This Act made certain changes in the taxation laws of Prince Edward Island since the above chart was prepared.

Life Insurance Companies will now pay 2% of gross premiums from policy holders resident in the province less returned premiums and cash dividends with a minimum payment of \$100.

Trust, and Trust and Loan Companies will pay 3½% of gross earnings with a minimum of \$400.

Under the new regulation Banks will pay one-ninth of 1% of the average volume of business with a minimum payment of \$1,466. A Bank opened after April 1st of any year will pay \$1,466 for the partial year, and any Bank, which, within twelve months previous to the coming into operation of this Act, acquired the stock and business of another Bank, which had operated for a period of twelve months prior to the acquisition, shall file a return of the average volume of business by the Bank purchased or acquired for the twelve months' period previous to the said purchase and shall pay the tax imposed as based on such return.

Each branch chain theatre within the province will pay the sum of \$500.

THE QUEBEC PROVINCIAL TAX SYSTEM AS OF JANUARY 1, 1937

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX		Date of taxable status or year of report when tax is computed	Date return or information is due	Date tax is due
					Assessment	Collection			
Quebec Official Gazette, Ch. 18, R.S.Q., 1926 (Div. V) as amended by 16 Geo. V, Ch. 14	Quebec Official Gazette	Subscription and advertising	See next column	Subscription: \$7. per year. Advertising fees: first insertion, 15 cents per line; each other insertion, 5 cents per line. Tabular matter at double rate. Translation: 50 cents per 100 words. Single number: 30 cents each. Slips: \$1. per dozen. Copy of statutes: \$1.50 to \$10.	Provincial Secretary	Provincial Secretary	When order is given	.....	.....
Stamp Act, Ch. 24, R.S.Q., 1926 as amended by 20 Geo. V, Ch. 23	Stamp Act	See next column	See next column	Fees of office and tax payable to the Registrars, Prothonotaries or other public officers, represented by stamps to be affixed on the documents to be registered or to be used in Courts according to the tariff established by the Lieutenant-Governor in Council.	Attorney General	Comptroller of Provincial Revenue	.....	.....	.....
Quebec License Act, Ch. 16, R.S.Q., 1926, as amended by 20 Geo. V, Ch. 24 and 25; 21 Geo. V, Ch. 27 and 28 Geo. V, Ch. 21	Quebec License Act	To keep a hotel	Number of bedrooms	Also stamps to be used under the Security Transfer Tax Act, Ch. 27, R.S.Q., 1926. Also Unemployment Tax Stamps under the Alcoholic Liquor Act, Ch. 37, R.S.Q., 1926. In cities: \$5. per bedroom, with a maximum of \$500. for a hotel having more than 100 bedrooms in a city of more than 100,000 population, and with a maximum of \$100. for a hotel having more than 20 bedrooms in a city of less than 100,000 population. In a town or village with a population of 2000 or more, \$2. per bedroom. In a town or village of less than 2000 population, \$2. per bedroom. In every other territory, \$1. per bedroom. One half the duty exigible for a hotel, with a maximum of \$400.	Provincial Auditor	Comptroller of Provincial Revenue	.....	.....	.....
	Hotel Licensees	To keep a lodging house	Number of bedrooms	In cities: 5% of annual value or rent; in city of Quebec, 4%; in every other city, 3%; in every town, 2%; and elsewhere, 1%, with a maximum of \$200.	Collectors of Provincial Revenue and Comptroller of Provincial Revenue		May 1, or date of commencement of business	.....	.....
	Lodging House Licensees	To keep a restaurant	Annual value or rent	Theatres and other places of amusement:— In cities of Montreal, Quebec, Outremont, Verdun and Westmount, 50 cts. per seat; elsewhere, 20 cts.			.....	.....	.....
	Restaurant Licensees	To keep a place of amusement	Number of seats	Daily licensees:— 1 cent per seat, per day, if admission price is \$1. or less, and 3 cents per seat, per day, if admission price is over \$1., with a minimum of \$5. Circuits:— In cities of Montreal and Quebec and within three miles of same, \$500. per day and \$20. per day for each side-show; elsewhere, \$200. per day and \$15. per day for each side show.			.....	.....	.....
	Circus Licensees	To keep a film exchange	Flat Rate	Duty to be fixed by Provincial Treasurer.	Comptroller		.....	.....	.....
	Film Exchange Licensees	To keep a film exchange	Flat Rate	In the city of Montreal or within a radius of thirty miles of same, \$10. per day; in the city of Quebec or within a radius of five miles of same, \$8. per day; elsewhere, \$5. per day. But if any wager, bet or pool be recorded under the "pari-mutuel" system, the duty is as follows:— For each one-mile track, \$500. per day; for each one-half mile track, \$300. per day.			.....	.....	.....
	Traveling Exhibition Licensees	To keep a race-meeting	Flat Rate	Recording Machines:— Fee of \$5. for each device or apparatus used for bets, etc. In cities of Montreal and Quebec, \$150. In every revenue district, \$50. For an assistant, agent, servant or partner of the licensed auctioneer, \$50. In the cities of Montreal and Quebec and \$40. in every revenue district. Daily license:— \$10.			.....	.....	.....
	Race Meeting Licensees	To keep a race-meeting	Flat Rate	Duties on Auction Sales:— 1% on the first \$100,000. or fraction thereof, plus 1/2% on the next additional \$100,000., plus 1/3% on the next, plus 1/4% on the next, plus 1/5%, etc. Exemptions, in certain cases, for the license duty on the duty on sales, as prescribed by the Act.			.....	.....	.....
				In cities of Montreal and Quebec, \$150. In every revenue district, \$50. For one vehicle \$50.; for each additional vehicle, \$10.			.....	.....	.....
				For billiard tables, etc.:— \$80. for the first table and \$35. for each additional table; in towns, \$40. for the first table and \$25. for each additional table; elsewhere \$35. for each table. But for tables in organized clubs, \$35. in cities and towns and \$25. elsewhere for each table.			.....	.....	.....
				For bowling alleys:— In cities and towns, \$25. for each alley; elsewhere, \$10. for each alley.			.....	.....	.....
				In the cities of Montreal, Westmount and Outremont, \$50; in the city of Quebec, \$40; in any other city, \$25; in any town, \$20; elsewhere, \$15. Exemptions in certain cases. Foreign, \$2,000. except members of the Montreal Stock Exchange, Montreal Curbmarket, and of the Dealers Association of Canada who pay \$300. Persons who come temporarily in the Province to deal in shares, bonds, etc., \$500. for six months. Persons residing in the Province and having a place of business therein, \$300. Persons residing in the Province with no place of business therein, \$10.			.....	.....	.....
				In Montreal city, \$200; Quebec city, \$150; elsewhere, \$50.			.....	.....	.....
				In the cities of Montreal, \$1,000; Quebec, \$500; elsewhere, \$250.			.....	.....	.....
				In Montreal and Quebec cities, \$25; elsewhere \$10.			.....	.....	.....
				NOTE:— The issue of the above licenses under the Quebec License Act, is also subject to an additional fee equivalent to 1/5 of the duties, but with a maximum of \$5. for each license.			.....	.....	.....
Corporation Tax Act Ch. 24, R.S.Q., 1926 as amended by 16 Geo. V, Ch. 61, 20 Geo. V, Ch. 26, 22 Geo. V, Ch. 25, 25-26 Geo. V, Ch. 15; also 24 Geo. V, Ch. 15	Corporations Tax	Privilege of doing business in Quebec	Paid-up capital, as defined by the Act	1/10 of 1% on the paid up capital. Additional tax:— \$20. for each place of business in Montreal and Quebec cities; reduced by one-half when paid-up capital is less than \$25,000. Reductions:— The Lieutenant-Governor in Council may grant a reduction on the tax on the paid-up capital:— 1- In the case of extra-provincial corporations; 2- In the case of corporations having their head office in the Province but the greater part of their assets outside; 3- In the case of holding corporations.	Collectors of Provincial Revenue and Comptroller	See previous column	Fiscal year of Corporation before May 1.	May 1.	At commencement of business and at July 1, in advance.
		Incorporated Companies	Do.	1/10 of 1% on paid-up capital. Additional Tax:— \$200. for head-office and chief place of business in Montreal and Quebec cities, \$150. for each office in said cities, and \$50. each elsewhere. Also a surtax of 4/5% on the amount of the taxes paid by the said banks.			.....	.....	.....
		Banks	Do.	Life:— 1-3/4% with minimum of \$400. Fire:— 1% with minimum of \$250. Other:— 1% with minimum of \$250.			.....	.....	.....
		Insurance Companies	Premium income in Quebec	Extra-provincial Insurance:— 1% on premiums as if property insured with home companies. Marine Insurance:— \$250. per year. Reciprocal Insurance:— 1% on net premiums paid by persons, firms, companies or corporations parties to any contract of indemnity under the plan known as inter-insurance or reciprocal insurance.			.....	.....	.....
			Flat Rate	Fire Prevention Tax under Ch. 180, S. 13, R.S.Q., 1926: 1/4 of 1% on fire premiums received or become due during the previous calendar year.			.....	.....	.....
			Net premiums paid in Quebec				.....	.....	.....
Fire Prevention Tax Act, Ch. 180, R.S.Q., 1926 as amended by 16 Geo. V, Ch. 25	Fire Prevention	Net premiums paid in Quebec	According to paid-up capital	\$400. if capital is \$500,000. to \$1,000,000. and \$50. for each million or fraction additional; \$300. if capital is over \$400,000 to \$500,000; \$250. if capital is over \$300,000 to \$400,000; \$200. if capital is over \$200,000 to \$300,000; \$150. if capital is over \$100,000 to \$200,000. Additional Tax:— \$100. for each place of business in Montreal and Quebec cities, and \$50. for each place of business elsewhere. Principal Tax:— 1/10 of 1% on paid-up capital up to \$500,000 inclusively and \$50. for each \$100,000 or fraction thereof on capital over \$500,000. Reduction:— May be granted by the Lieutenant-Governor in Council with a minimum of \$50. Additional Tax:— \$50. for chief place of business in Montreal and Quebec cities and \$30. elsewhere, for chief place of business. If Operating Hotels:— Also taxed as incorporated companies on capital used for hotels.			.....	.....	.....
Is over \$100,000 to \$200,000; 1/10 of 1% on capital of \$100,000 or less; without and Quebec cities, and \$50. elsewhere, when paid-up capital is over \$100,000, and according to paid-up capital	Corporations Tax (continued)	Loan Companies	According to paid-up capital				.....	.....	.....
		Telegraph Companies	Flat Rate	1/10 of 1% on paid-up capital			.....	.....	.....
		Telephone Companies	Paid-up capital	5/10 of 1% on gross earnings in the Province of Quebec with minimum of \$900. Additional Tax:— \$50. for each place of business in Montreal and Quebec cities and \$20. elsewhere. Foreign to Canada:— 1/2 of 1% with minimum of \$400.			.....	.....	.....
		Express Companies	Gross earnings	Single track, \$50. per mile; double track, \$100. per mile. Where the tramway system in operation is replaced in whole or in part by vehicles not on tracks, \$50. for each mile of line so replaced.			.....	.....	.....
		City Passenger Railway or Tramway Companies	Mileage	Main line, \$60. per mile for one track and \$40. per mile for each additional track. Mileage does not include switches, spurs or sidings. Reduction may be granted by the Lieutenant-Governor in Council if a Railway Company when operating a railway conveyance of persons or effects on the same railway. If Operating Hotels:— Also taxed as incorporated companies on paid-up capital used for hotels.			.....	.....	.....
		Railway Companies	Mileage	1/3 of 1% upon the capital of the company invested in cars and rolling stock in use in the Province. Additional Tax:— \$50. for each place of business in Montreal and Quebec cities; elsewhere, \$20.			.....	.....	.....
for the purpose of forest exploitation and not receiving any remuneration for the		Sleeping or Parlor Car Companies	Capital invested	1/5 of 1% on paid-up capital to \$1,000,000 inclusively and \$25. for each \$100,000 or fraction over \$1,000,000. Reduction may be granted by the Lieutenant-Governor in Council for their operations in the Province, with a minimum of \$100. Additional Tax:— \$50. for each place of business in Montreal and Quebec cities; elsewhere, \$20.			.....	.....	.....
		Trust Companies	Paid-up capital	When carrying on business in the Province of Quebec and not taxed already under this Act:— 1/10 of 1% on gross earnings in the Province, with minimum of \$50. Additional tax:— \$30. for each place of business in Montreal and Quebec cities, and \$15. elsewhere.			.....	.....	.....
Jessell to Extra-Provincial Trust Companies in proportion to the nature and importance of their operations in the Province, with a minimum of \$100. Additional Tax:— \$50. for each place of business in Montreal and Quebec cities; elsewhere, \$20.		Partnerships, Associations, Firms or Persons outside of Canada	Gross earnings in Province	2 1/2% on profits earned in the Province, Banks and Railway Companies excepted. Reserve for dividends on paid-up capital and any other charge of a similar nature are deductible; also any reserve for capital account. Holding Companies may obtain a reduction by the Lt.-governor in Council.			.....	.....	.....
		Tax on profits on all companies or corporations except Bank and Railway Companies	Profits, as defined in the Act	2 1/2% on profits earned in the Province, Banks and Railway Companies excepted. Reserve for dividends on paid-up capital and any other charge of a similar nature are deductible; also any reserve for capital account. Holding Companies may obtain a reduction by the Lt.-governor in Council.			.....	.....	.....
		Transfers of shares, bonds and other securities	Flat rates	(a) 3 cts. for every \$100. or fraction thereof of the par value of a bond, debenture or debenture stock; (b) 5 cts. for every share of stock sold or transferred at a price over \$150. per share; (c) 4 cts. if value over \$75. but not more than \$150.; (d) 3 cts. if value over \$50. but not more than \$75.; (e) 2 cts. if value over \$25. but not more than \$50.; (f) 1 ct. if value over \$5. but not more than \$25.; (g) 1/4 of 1 ct. if value over \$1. but not more than \$5.	Collector of Provincial Revenue, Montreal, and Comptroller, Quebec.		When sale or transfer is made.	.....	.....
		but not more than \$50.; (f) 1 ct. if value over \$5. but not more than \$25.; (g) 1/4 of 1 ct. if value over \$1. but not more than \$5.		Exemptions:— For the first change of ownership resulting from the allotment of shares, bonds etc. Also for the transfer or assignment of a share of debenture made bona fide for the security of a loan, and for the transfers due to any transmission owing to death. Transfers of securities of the Dominion of Canada and of its Provinces are also exempt from the tax.			.....	.....	.....
		Sale or transfer of immovable property made under the Bankruptcy or the Winding-up Acts	Sale or transfer price or one-half municipal valuation	2-1/2% payable by the acquirer, on the highest amount represented either by the consideration of the transfer, sale or assignment, or by the municipal valuation of the immovable property. The consideration as defined in the Act.	Comptroller of Provincial Revenue		Immediately after the execution of the deed.	.....	.....
		Transmission of property owing to death.	Value of property and degree of relationship	Direct Line:— 1% to 15% graded according to size of Estate; additional in all cases, 1% to 10%, graded according to individual share in the Estate. Collateral Line:— Principal tax, 4% to 20%, graded according to size of Estate; additional in all cases, 1% to 10%, graded according to individual share in the Estate, according to certain provisions of the said Act. Within 30 days from the date of death; inventory, within ninety days.	Collector of Provincial Revenue, Montreal, and Comptroller, Quebec.		30 days after death for Will and Probate and 90 days for inventory	.....	.....
		Estate. Exemptions:— Documents required:— Putting into possession or legal delivery required in certain cases	granted in, certain Copy of Will and Probate Degree of relationship and real value of severable property locally situated outside Province of Quebec	3% if the transmission is in the direct line; 9% in the collateral line; 15% otherwise.	Comptroller of Provincial Revenue		When application is made	.....	.....
		Reimbursement for maintenance of certain prisoners	Term of imprisonment	5% on net earnings, or if no return of same is filed, 1/2 of 1% on the total amount of subsidies granted to the Railway Company. Return to be made to the Minister of Public Works. Payment to the Comptroller of Provincial Revenue.	Minister of Public Works and Comptroller of Provincial Revenue		3 months after December 31.	.....	.....
		Repayment of subsidies	Subsidies on Net earnings	20% on the total amount of fees of the calendar year, after deducting expenses not exceeding one-quarter of the total fees, and also \$5,000 for each officer.	Comptroller of Provincial Revenue		January 15.	.....	.....
		Fees of office	Fees of office		Comptroller of Provincial Revenue		.....	.....	.....
		Percentage on Public Officers' Fees			Comptroller of Provincial Revenue		.....	.....	.....
		Support of Prisoners' Act, Ch. 28, R.S.Q., 1926	Reimbursement for maintenance of certain prisoners	Fifteen cents per day payable by the municipality where certain offences as vagrancy, etc., have been committed.	Comptroller of Provincial Revenue		Beginning of each month for previous month March 1.	.....	.....
		Motor Vehicle Act Ch. 26, R.S.Q., 1926 as amended by 16 Geo. V, Ch. 19, 20 Geo. V, Ch. 20, 21 Geo. V, Ch. 21, 22 Geo. V, Ch. 21, 23 Geo. V, Ch. 21, 24 Geo. V, Ch. 21, 25 Geo. V, Ch. 21	Motor Vehicles	Pleasure and farm vehicles, 70 cts. per 100 lbs.; Service Vehicle and Taxi \$1.00 per 100 lbs.; Autobuses, \$1.50 per 100 lbs.; Commercial vehicle and delivery car, fitted entirely with pneumatic tires:— less than 6000 lbs., \$1.25 per 100 lbs.; 6000 lbs. or more, \$3. non-pneumatic tires:— less than 6000 lbs., \$1.50 per 100 lbs.; 6000 lbs. or more, \$5. Operators' and Chauffeurs licenses \$5. In the cities of Quebec, Montreal, Westmount, Outremont, Verdun and Iachine \$20. in any other city \$10. elsewhere \$5. In the cities of Quebec, Montreal, Westmount, Outremont, Verdun and Iachine \$20. in any other city \$10. elsewhere \$5. Autobuses of 12 seats or less, 1/12 of 1 cent per ton per mile; Autobuses of more than 12 seats, 1/10 of 1 cent per ton per mile; Taxi carrying on a regular service, 1/10 of 1 cent per ton per mile; Delivery car, 1/10 of 1 cent per ton per mile.	Collectors of Provincial Revenue and Comptroller of Provincial Revenue	See previous column	.....	.....	.....
		more, \$2.50 per 100 lbs. If fitted entirely or in part with more power than gasoline, the fee is increased by 30 cts. per lb. Markers, \$1. for both.	Weight of the motor vehicle etc.	Renewal Registration and License:— March 1st.			.....	.....	.....
		If motor vehicle acquired after September 1st registration fee is one-half.	Flat Rate				.....	.....	.....
			Flat Rate				.....	.....	.....
			Flat Rate				.....	.....	.....
			Mileage				.....	.....	.....

Continued on next page.

THE QUEBEC PROVINCIAL TAX SYSTEM AS OF JANUARY 1, 1937—Continued

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX		Date of taxable status or year of report when tax is computed	Date return or information is due	Date tax is due
					Assessment	Collection			
Gasoline Act, Ch. 77, R.S.Q., 1925 as amended by 18 Geo. V, c.20 and 22 21 Geo. V, c.30 22 Geo. V, c.30 25 Geo. V, c.18	Gasoline	On purchase of gasoline	Number of gallons bought	.06 cents per gallon. Definition: The word "gasoline" means the product known under this name, and also all other liquid products prepared or compounded for the purpose of generating power or which may be used for such purpose except the product commonly known as "coal oil". The tax to be paid on all purchases, - a refund being made to any farmer, fisherman, manufacturer or other person who uses gasoline for purpose other than that of operating a motor vehicle. \$1., once for all.	Comptroller of Provincial Revenue	Wholesale dealer or vendor	Every month	Every month (within 30 days)	Every month (within 30 days)
Alcoholic Liquors Act, Ch. 37, R.S.Q., 1925 as amended by 18 Geo. V, c.21 17 Geo. V, c.27 18 Geo. V, c.24 18 Geo. V, c.25 18 Geo. V, c.26 19 Geo. V, c.22 20 Geo. V, c.32 22 Geo. V, c.32	Alcoholic Liquors	Gasoline sale license Gasoline pump license Sale of intoxicating liquor and permits to sell beer and wine.	Flat Rate Flat Rate Annual value of rent and flat rate Flat Rate	In a municipality of over 25,000 population, \$3.; if it exceeds 5,000 but not 25,000, \$2.; if 5,000 or less, \$1. 5% from persons, to be collected by brewers, on the gross amount of their purchase. Application for permits, \$25. Tavern permits: \$100, under certain conditions and restrictions. Restaurants: For beer and wine during meals: - In a city, \$300.; town, \$100.; elsewhere, \$50. Hotels: Beer and wine during meals: - Montreal and Quebec cities, \$300.; in other cities or towns, \$100.; elsewhere, \$50. Boats: Beer and wine during meals: - on a boat, \$300.; between meals, \$200. additional. Dining Cars: Beer and wine during meals, \$100. Clubs: Beer and wine during meals, in a city, \$400.; elsewhere, \$200. do: To keep alcoholic liquors belonging to members: - in a city or town, \$10.; elsewhere, \$5. Other establishments: Beer and wine during meals, in other establishments recognized by the Quebec Liquor Commission in a city, \$200.; elsewhere, \$100. Hotel Stores: Beer only in bottles: - In Montreal and Quebec cities, \$300.; in any town, \$175.; elsewhere, \$100. Taverns: - In Montreal and Quebec cities: - \$550. if annual value of rent is \$500. or less than \$700. \$600. if rent is over \$500. but less than \$700. and gradually up to \$1500. for the duty if annual value is \$25,000. or more. In every other city: - If one permit is issued, \$450.; two, \$338.; three, \$283.; four or more, \$188. In every town: - If one permit is issued, \$338.; two, \$283.; three, \$188.; four or more, \$150. Banquets: - \$10. for sale of beer and wine. Hotels, Restaurants in summer parks and resorts: - Beer and wine at meals. one-half the duties of an annual permit for hotels and restaurants. Taverns in Summer Resorts: - Sale of beer by the glass, one-half the duties of an annual permit. Transfer of Permits: - To heirs in case of death, \$25. for a tavern and \$10. for any other permit. Change of premises: - \$100. for a tavern and \$25. for any other permit. In every other case: - \$25. if for a store, and a sum equal to the duty payable upon the granting of permit if for another establishment. Unemployment Tax: - On alcoholic liquor sold by the commission, beer and wine excepted: - .05 cts. for a bottle of 13 ounces or less; .10 cts. for a bottle of 27 ozs. but less than 13; .15 cts. for a bottle of over 27 ounces. The sums, thus collected are used for the purpose of aiding the unemployed.	Quebec Liquor Commission	Same	at once May 1.	At once May 1.	At once May 1. Tax on beer, every month Permits (annual) April 1. Daily: upon application
Lands and Forests Act, Ch. 44, R.S.Q., 1925 as amended by 16 Geo. V, c.23 17 Geo. V, c.22 17 Geo. V, c.27 18 Geo. V, c.26 18 Geo. V, c.27 21 Geo. V, c.32 21 Geo. V, c.33 22 Geo. V, c.34	Stampage Dues	Privilege of cutting timber on Crown Domain	Wood or timber cut	The right of cutting timber may be sold at public auction in certain forests of which the boundaries are established and described. The bidding at this auction is either on the premium or bonus per square mile, or on the stampage dues to be paid in excess of the regular stampage rate. The purchaser has the following obligations to perform (and independent of the premium or bonus paid by the square mile, viz: - Annual rent of \$4. per square mile or fraction thereof, and stampage dues according to rates established by the Lt. Governor in Council. Square Wagon or flat timber: - 12 cts. to 15 cts., according to the kind. Saw logs and boom and dimensions in the raw state: - \$1.50 to \$2.70 per 1000 feet, according to the kind; wood transformed into pulp and paper, \$2. to \$2.70, price varying each year; poles more than 18 feet in length not exceeding 10 inches in diameter, 40 cts. to \$3. each; railway ties, .15 cts. each. All other goods (except firewood) 15% ad valorem. Firewood: - (a) Green: - Royalty of .25 cts. per cord of 128 cubic feet for resinous wood, and .50 cts. for hard wood; (b) Damaged: - Royalty of .15 cts. per cord for resinous wood and .30 cts. for hard wood. Note: - The above stampage dues have been reduced for 1932-1933 by orders in Council. Special Timber Permits: - For cutting timber for a quantity not exceeding 150,000 cubic feet issued at such rates, conditions, etc., fixed by the Lt. Governor in Council. The permittees being obliged to pay stampage dues. Cutters' fees: - .35 cts. to .50 cts. per 1000 ft. Transfer of license: - \$20. per square mile. Village lots for residential purposes: - Average rate price, \$100. payable in three installments with interest of 6% on the balance unpaid. Average annual rent, \$5.00. Sporting and Summer Resorts: - Average annual rental, \$5. per acre. Seigniorial Rental: - In country, .02 cts. to .06 cts. per superficial arpent; Town lots: - \$7.00 for lots of 50 ft. wide	Lt. Governor in Council and Dept. of Lands and Forests	Same	Previous year	Before June 30.	Sept. 1 and Dec. 1.
Quebec Cutlers Act, Ch. 45, R.S.Q., 1925 as amended by 18 Geo. V, c.28	Cullers	To act as Culler		Examination fees (Culler's Diploma) \$6.; duplicate diploma \$5.	Dept. of Lands and Forests				Upon application From date of contract or lease Oct. 1 or Nov. 11.
Water-Courses Act, Ch. 46, R.S.Q., 1925 as amended by 16 Geo. V, c.23 - 18 Geo. V, c.25 16 Geo. V, c.26 - 17 Geo. V, c.25 17 Geo. V, c.26 - 18 Geo. V, c.29 20 Geo. V, c.33 - 21 Geo. V, c.37	Water-Courses, etc.	Improvements Exploitation of sand For floating timber Water storage and water power developments Plans	Flat Rate Flat Rate Flat Rate Flat Rate	Beach and Water Lots for improvements: - Annual rental from \$1. to \$1500. Annual rental of lots from \$25. to \$2500. with an extra royalty on sand extracted of .05 cents and .10 cents per cubic yard. Annual rental from \$10. to \$589.50, for floating purposes. Annual rental from \$1. up to \$80.100. with additional royalty charge on water produced, from .10 cts. up to \$2.50 per H.P. For appropriation of plans, maintenance of dams for floating of logs, water-powers, \$20. to \$200. Plans \$10. per copy.	Lands and Forests Dept. and Water-Courses Commission	Same			From date of lease Upon application
Escheat and Confiscation Act, Ch. 25, R.S.Q., 1925 Quebec Mining Act, Ch. 80, R.S.Q., 1925 as amended by 16 Geo. V, c.14 16 Geo. V, c.27 17 Geo. V, c.28 18 Geo. V, c.32 19 Geo. V, c.41 20 Geo. V, c.45 21 Geo. V, c.46 21 Geo. V, c.47 22 Geo. V, c.42 - 25-26 Geo. V, c.41	Escheat and Confiscated Property Mines	Sale or rental Profits Transfer of license or claims Building Lots Mining concession Acreage Certificates License Gas and oil lands	Flat Rate Profits Flat Rate Flat Rate Flat Rate Flat Rate Flat Rate Flat Rate Flat Rate	Revenue derived from the sale or rental of the property. Tax on profits: - (a) Upon annual profits in excess of \$10,000 up to \$1,000,000, 4%; (b) Over \$1,000,000 to \$2,000,000 5%; (c) Over \$2,000,000 to \$3,000,000 6%; (d) Over \$3,000,000 7%; For Asbestos Mines: - Same tariff as above. Registration Fee: \$10. Additional tax or duty payable by the owner of a mining concession subdividing the whole or a part of his land into building lots: - \$25. for each lot not over 5,000 sq. feet in area. \$. per acre for superior metals and \$. per acre for inferior metals. Annual tax of .10 cts. per acre. (This tax may be remitted when at least \$200. has been spent in mining work on the concession, during the year.) Miner's Certificate: - \$10. Mining License: - \$10. and rental .50 cts. per acre (annual). Annual License Fee: - \$10.; annual rental, ten cents per acre.	Dept. of Lands and Forests Minister of Mines	Same		March 1.	June 1.
Quebec Fishing Act, Ch. 85, R.S.Q., 1925 as amended by 19 Geo. V, c.27 20 Geo. V, c.19 21 Geo. V, c.46 22 Geo. V, c.43	Fisheries	For Fishing	Flat Rate	Salmon: - \$26. for permits to non-residents and \$21. to non-resident members of a club having salmon fishing privileges. Trout: - \$10. or \$5.25, as the case may be; also \$1. per day with a maximum of \$5. to tourists occupying a camp in the National Park. Fishing for commercial purposes: - Price of license varies according to the locality and to fishing apparatus. Fishing Leases: - Rate varies according to the area and the resources in fish. Transfer of Lease: - \$10.	Minister of Game and Fisheries	Same			Upon application
Game Laws, Ch. 86, R.S.Q., 1925 as amended by 16 Geo. V, c.29 17 Geo. V, c.30 18 Geo. V, c.33 19 Geo. V, c.29 20 Geo. V, c.19, 43, 44, 45 21 Geo. V, c.60, c.61 22 Geo. V, c.44, c.45	Game	For hunting; manufacturing, dealing in fur, etc.	Flat Rate	Hunting Licenses: - \$26. and \$10.50. Trappers: - Residents, \$2.; others, \$200. Transportation Tag: - \$1.10 for one moose, one caribou and \$1.10 for two deer. Pur Store Permits: - \$25. Road Fur Buying Permits: - Residents, \$100.; non-residents, \$200. Licenses for Tanning Furs: - General, \$10.; deer and moose, \$1. Pur Manufacturing: - \$10. Pur Farming Permits: - To keep, otherwise, wild animals during prohibited season \$1. to \$5. To take alive fur bearing animals during prohibited season, \$1. to \$5. according to the kind. Scoring Permits: - \$25. Permits to buy fur bearing animals from farms, \$10. Royalty on Furs: - .05 cts. up to \$5. according to the kind of furs for trading purposes. Lease of hunting territories: - Rate varies accordingly, with a minimum of \$5. per square mile. Transfer of Lease: - \$10. Fees for incorporating Hunting and Fishing. Clubs: - Residents, \$25.; others, \$50.	Minister of Game and Fisheries	Same			When application made
Amusement Tax Act, Ch. 126, R.S.Q., 1925 as amended by 17 Geo. V, c.36 18 Geo. V, c.42 22 Geo. V, c.57	Amusement Tax	To enter into a place of amusement	Price of admission	10% of the price of admission to every place of amusement, the fraction being counted as a whole, and an additional fare or duty equal to 25% of the above mentioned tax of 10%, every fraction counting as a whole. One-half of the said Amusement Tax is retained by the municipality and the other half is remitted by them to Provincial Treasurer. It is applicable only to the Public Charity Fund.	Municipal Corporations, Comptroller of Provincial Revenue and Provincial Secretary		For the preceding month		Every month
Court House and Jail Act, Ch. 156, R.S.Q., 1925 as amended by 17 Geo. V, c.52 17 Geo. V, c.54 22 Geo. V, c.71	Common Goals	Maintenance of Court House and Goals	Upon moneys levied and flat rates	1% on all moneys levied by the sheriff of the district or by any bailiff residing therein, under execution against moveables in any civil case and 1% levied by same against immovables in any civil case (per. 5, s. 13). Annual contribution of \$12.00 from each local municipality, except for the following: - Quebec and Montreal cities contribute double the aggregate amount to be paid by each such municipality within the districts of Montreal and Quebec. Three Rivers and Sherbrooke on the same basis. Other sums payable by this Fund: - as established by paragraphs 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12 and 14 of section 13 of the same Act.	Sheriffs and Comptroller of Provincial Revenue				When sale is made
Reformatory Schools Act, Ch. 159, R.S.Q., as amended by 16 Geo. V, c.52 21 Geo. V, c.73	Reformatory Schools	Reimbursement for the maintenance of children in these schools.		One-half payable to the Government by the city, town or other municipality in which the child was in his arrest.	Prov'l Secretary and Comptroller	Comptroller of Provincial Rev.	January	January	May 1.
Industrial Schools Act, Ch. 160, R.S.Q., 1925, as amended by 16 Geo. V, c.53 21 Geo. V, c.74	Industrial Schools								
Police and Good Order Act, Ch. 168, R.S.Q., 1925 as amended by 16 Geo. V, c.14 20 Geo. V, c.74 - 22 Geo. V, c.66	Private Detectives	To act as Private Detective		\$200. for the Principal and \$2. for each employee.	Attorney General, Prov'l Treasurer and Comptroller	Comptroller of Prov'l Revenue			When application is made and July 1.
Moving Picture Act, Ch. 174, R.S.Q., 1925, as amended by 16 Geo. V, c.14 - 18 Geo. V, c.60 19 Geo. V, c.58 - 20 Geo. V, c.75 20 Geo. V, c.76 - 22 Geo. V, c.67	Moving Pictures	For censoring of Moving Pictures		\$5. for a film exchange on each film, and \$25. in other cases. Appeals to the Commissioners: - \$5. additional for a film exchange and \$25. additional in other cases.	Board of Censors of Moving Pictures	Same			When application is made
Pipe Mechanics Act, Ch. 176A, R.S.Q., 1925, 23 Geo. V, c.89 - 24 Geo. V, c.52 O.C. No. 117, May 28, 1934	Pipe Mechanics	To act as Pipe Mechanics	Flat Rate	For a contractor \$25. to \$40. per year. For a journeyman \$2. to \$3.50 per year. For an apprentice .25 cts. per year. Renewals: - Contractor, \$2. to \$3.50 per year. Journeyman, \$1. to \$2.50 per year. Apprentice, .25 cts. per year.	Dept. of Labour	Same			When application is made and annually
Public Htg. Pro-tection Act, Ch. 176, R.S.Q., 1925 as replaced by 18 Geo. V, c.62 and amended by 21 Geo. V, c.15	Electricians and Electric Inspectors	To act as electricians, etc.		Fees and duties required for the following licenses, permits, etc. at different rates and conditions, viz: - Master Electricians and Contractors: Journeyman Electricians; Moving Picture Operators; Maintenance Work; Special Non-resident Contractors; Approval of Plans; Electrical Inspections; Electrical Installations; Distributing Panels and Panelboards; Electric Motors, Signs, Ranges and Heaters; Industrial Heating Apparatus; Special Theatre Inspections.	Dept. of Labour	Same			In July
Lightning Rod Act, Ch. 178A, R.S.Q., 1925, 18 Geo. V, c.63 - 20 Geo. V, c.76 21 Geo. V, c.21 and 76	Lightning Rods	To make lightning Rods		\$50. yearly (Guarantee Bond of \$5,000. required) Agents' Licenses, \$5. yearly.	Dept. of Labour	Same			In July
Pressure Vessels Act, Ch. 23 Geo. V, 71 (Mar. 15, '33.)	Pressure Vessels			Tariff of fees established by Orders-in-Council on June 8th, 1933, and July 29th, 1933 for the following: (a) issuing of certificates; (b) appraising and registering plans and specifications; receiving affidavits; (c) approving installations; (d) for annual inspections. Under regulations by Orders-in-Council dated June 22nd, 1934, certain fees were established for the examination of candidates, and also for diplomas.	Dept. of Labour	Same			
Quebec Stationary Engineers Act, Ch. 184, R.S.Q., 1925, as amended by 16 Geo. V, c.14 21 Geo. V, c.19 - 24 Geo. V, c.57	Stationary Engineers	Repayment to gov't. for their maintenance	Cost of Maintenance	One-third payable to the Government by the municipality where the indigent had his domicile for twelve consecutive months. (These collections form part exclusively of the Public Charities Fund.)	Provincial Secretary	Comptroller of Provincial Revenue	Before January 15.		May 1.
Public Charities Act, Ch. 189, R.S.Q., as amended Lunatic Asylum Act, Ch. 190, R.S.Q., 1925 as amended.	Public Charities Asylums	Repayment to gov't. for the maintenance of inmates	Cost of Maintenance	If insane detained at the expense of the Province, one-half payable to the Government by the city, town or municipality whence the patient comes.					

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THE QUEBEC PROVINCIAL TAX SYSTEM AS OF JANUARY 1, 1937—Concluded

Legal citation	Title of tax	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX		Date of Taxable status or year of report when tax is computed	Date return or information is due	Date tax is due
					Assessment	Collection			
Hospital Duty Act, 18 Geo. V, c.55 as amended	Hospital Tax	Charitable purposes	Price of Meals	5% on the price of each meal of .35 cts. or more given or taken in any establishment, for monetary consideration, every fraction of a cent counting as a whole.	Comptroller of Prov'l Revenue	Same		Every month	Every month
Marriage License Act, Ch.205, R.S.Q. 1925 as amended	Marriage Licenses	Non-Catholic marriages	Flat Rate	\$5 for each license of which \$2.00 is retained by the issuer, the balance to be remitted to the Provincial Treasurer.	Provincial Treasurer	Issuer			When demand is made
Quebec Companies Act, Ch.223, R.S.Q. 1925 as amended	Companies' Incorporations		Flat Rate on paid-up capital	Rate of tax or fee for incorporation:- on capital of \$20,000. fee of \$40.; from \$20,000 to \$1,000,000. the fee varies from \$75. to \$500.; for every additional \$1,000,000 of capital or fraction thereof, \$100. extra.	Provincial Secretary	Same		Sept. 1	Sept. 1
Extra-Prov'l Companies Act, Ch.228 R. S. Q., 1925, as amended	Extra-Provincial Companies	Permit to carry on business in the Province	Paid-up capital	The fee varies from \$100. to over \$396. when paid-up capital exceeds \$1,000,000. Companies incorporated under the Laws of the Dominion of Canada or of the Province of Ontario have need no permit.					
Companies' Information Act, Ch. 288 R. S. Q., 1925 as amended	Companies' Information	On Return to be filed	Flat Rate	Annual filing fee of \$10.					
The Securities Act, ch. 228A, R. S. Q. 1925 as amended by 21 Geo. V, c.98 23 Geo. V, c.86 24-25 Geo.V, ch.73	Securities	Trading in Securities as broker or security issuer	Flat Rate	Security bond of \$500. for registration as a broker. Fees payable to the Registrar:- (1) For a broker, \$25. (2) Salesman, \$5. (3) when salesman notifies Registrar of change of employer \$1. and extra fees from .10 cts. to \$1. for notice of every material change in registration of Bond or for Searches, copies, etc. Brokers who have to secure a license under section 92 of the Quebec License Act ch. 25 R.S.Q., 1925, and under par. 1 and 2 of section, 94 of the same Act have not to pay the registration fee of \$25. Brokers who have to secure a license under par. 3 of section 94 of the same Act have to pay a registration fee of \$5. Exemptions:- The provisions of the Securities Act do not apply to certain trades or transactions or to certain securities, according to subsections 3 and 4 of section 3 of the said Act.	Attorney General and Registrar for Brokers	Registrar		When application is made and July 1.	July 1.
Mortmain Act, ch. 229, R.S.Q., 1925, as amended	Mortmain	To hold land in Province	Flat Rate	Permits granted by the Lt.-Governor in council to certain corporations to acquire and hold land in the province of Quebec. General Permit \$100. Special Permit, \$10.	Provincial Secretary				Upon application
Quebec Insurance Act, ch. 243, R. S. Q., 1925 as amended by 18 Geo. V, c.16 18 Geo. V, c.51 18 Geo. V, c.75 20 Geo. V, c.90 21 Geo. V, c.94 21 Geo. V, c.95 23 Geo. V, c.81 25, 26, 27	Insurance Companies Incorporation	To incorporate Insurance Companies	Paid-up capital and Flat Rate	Tariff of fees under section 276 of the Act and Order-in-Council No. 3568 of Dec. 20th., 1935 for:- A:- Incorporation of Insurance Companies by Letters Patent:- 1. Capital from \$300,000. to \$499,999.- \$325. 2. " " 500,000 " 599,999.- 375. 3. " " 700,000 " 899,999.- 425. 4. " " 900,000 " 1,000,000.- 450. 5. For every million dollars or fraction additional-\$100. 6. For Supplementary Letters Patent, increasing or reducing the capital-same tariff as above based on the new capital. 7. For Supplementary Letters Patent other than the above, 50% of the tariff for incorporation. 8:- Ins. Cos. deriving their powers from the Province:- \$20. to \$110. according to their nature. C:- Mutual Benefit Associations:- \$25. to \$150. according to assets. D:- Canadian, Foreign or British Joint Stock Companies (Insurance):- \$17. to \$160. according to their nature. E:- Mutual Insurance Cos. other than Prov'l:- (as defined in the order-in-council):- on the gross amount of risk during previous calendar year:- From \$25. for risks up to \$1,000,000 and from \$25. to \$300. according to amount of risk up to \$50,000,000. F:- Examination and filing of documents:- \$1. to \$17. according to kind or nature. G:- Miscellaneous other fees according to kind and nature, \$10. \$20. \$25. H:- Agents' License Fees:- \$2. up to \$10. according to kind (for Provision or other provisions regarding the above see order-in-council)	Provincial Treasury and Insurance Branch	Same		When application is made	
	Insurance Licenses	To carry on insurance business	Flat Rate		Insurance Branch Treasury Dep't	Same		July 1.	
Trust Companies Act, ch. 246, R. S. Q., 1925	Trust Companies	Incorporation Registration	Paid-up Capital Assets	From \$275. to \$500. according to the paid-up capital up to \$1,000,000; over, and additional fee of \$100. for each million or fraction thereof. For Supplementary Letters Patent, 50% of the above according to the assets	Prov'l Treasurer and Inspector of Trust Companies	Same		January 1.	Upon application
Toll Bridges	Toll Bridges	To pass over some bridges	Flat Rate	Tax imposed to pay the cost of the bridge and in the case of the Quebec Bridge, to pay for the carriage road on same. Batiscan Bridge, 10 Geo. c.5, s.5; Taschereau Bridge, 11 Geo. V, c.9, s.5; Galipeault Bridge, 11 Geo. V, c.9, s.5; Yamaska: St. Francis Bridge, 21 Geo. V, c.5, s.5; Quebec Bridge, 18 Geo. V, c.6; Gaspé Bridge, 20 Geo. V, c.4; Chicoutimi Bridge, 21 Geo. V, c.5; Island of Orleans Bridge, 21 Geo. V, c.5; Rates as established by the Lt.-governor-in-council:- Batiscan Bridge:- Motor vehicles 50 cts. (reduced if book of tickets bought) motorcycles, .10 cts; with side car, .15 cts; Taschereau, Galipeault, Yamaska, St. Francis and Sorel bridges:- Motor vehicles, trucks, trailers, from .15 cts. to .70 cts., according to kind; Quebec Bridge:- Autos, motor vehicles, truck, trailers, motorcycle, .10 cts. to .60 cts., according to kind. Gaspé Bridge:- Special tariff of tolls for automobiles, autobusses, trucks, trailers, horse drawn vehicles, other vehicles, horsemen, unharnessed animals, pedestrians or passengers Chicoutimi Bridge:- Automobiles, autobusses, Trucks, Trailers-.30 cts. to .90 cts. according to kind; Island of Orleans Bridge:- same tariff as for the Quebec bridge,	Department of Public Works	Special officers acting for the Department		When passing over the bridge	

SPECIAL NOTICE:-

re: LOCAL TAX SYSTEMS

Apart from the Amusement Tax chapter 125, R.S.Q., 1925, where the municipality may retain one-half the tax collected for charitable purposes, all the above taxes, duties and fees belong to the Province Government. However, the Municipal Corporations:- Cities, Towns, Villages, and Parishes, as the case may be, have the right to levy taxes or to claim license duties on fees against or from certain trades, business establishments, professions, etc., according to the rights granted to them by the Provincial Legislature, the Cities and Towns' Act, or the Municipal Code, as the case may be, the whole to form part of the revenue of said Municipal Corporation.

THE SASKATCHEWAN PROVINCIAL-AND-LOCAL TAX SYSTEM AS OF JULY 1, 1937

Legal citation	Class of taxation	Payment A=Annual S=Single	Basis of tax	Measure of tax	Rate of tax	ADMINISTRATION OF TAX			Disposition	Day of taxable status or year of report on which tax is computed	Date return or information is due	Date tax is due
						Assessment	Levy	Collection				
The Public Revenue Tax Act, Chap. 30, R.S.S. 1930 as amended. Chap. 10, 1932 and Chap. 10, 1933.	Real property and business tax included.	A	Ownership or tenancy of real property.	Equalized assessment as fixed by Saskatchewan Assessment Commission.	Two mills.(1).....	Municipality.		Municipality.	Revenues of Province (5% of collections returned to Municipality).	Jan. 1 for current year.	Oct. 15.....	On or before Dec. 31.
The Income Tax Act, Chap. 15, 1936 as amended by Chap. 4, 1937.	Income.....	A	Corporate, individual estate or trust income.	Net income, non-residents, net income derived in Province.	Graduated from 2% to 37% on individuals and 5% on corporations (corp. tax paid allowed as a deduction from tax payable by corporations).	Commissioner of Income Tax.		Commissioner of Income Tax.	Revenues of Province.	Year ending Dec. 31 or defined fiscal year.	May 31 or within four months from close of fiscal year.	May 31 or within four months from close of fiscal year.
The Education Tax Act, Chap. 9, 1937.	Personal property.	S	Purchase of tangible personal property for use or consumption.	Amount paid for purchase of tangible personal property.	2% (2).....	Provincial Tax Commissioner.		Provincial Tax Commissioner.	Revenues of Province specifically allocated to education.	When purchased.....	Quarterly return by vendors due Jan. 20, Apr. 20, July 20, Oct. 20.	Time of filing return.
Succession Duty Act, Chap. 12, 1934-35 as amended by Chap. 11, 1936, 5, 1937.	Estate, residents and non-residents.	S	Transfer of estate of decedents.	Gross value less exceptions.	Progressively.....	Attorney General.		Attorney General.	Revenues of Province.		Within 6 months after date of death.	At the death of deceased.
Railway Tax, Chap. 35, R.S.S. 1930 as amended by Chap. 7, 1934-35.	Railways.....	A	Operating railway.....	Gross earnings.....	To be determined by Lieutenant Governor-in-Council. (In each year since 1903 has been 1%).	Provincial Secretary.		Provincial Secretary.	Revenues of Province.	Preceding calendar year.	April 1.....	May 1.....
The Gasoline Act, Chap. 14, 1936 as amended by Chap. 7, 1937.	Gasoline.....	S	Purchasers of gasoline.....	Gallons.....	7¢ per gallon.(3).....							
	License of vendors of gasoline.	A	Privilege of carrying on business of selling gasoline.		\$1.00.....							
	License of outlet for gasoline.	A	Privilege of selling gasoline in respect of each outlet.		\$5.00.....							
	Tanks for the storage of gasoline.	A	Privilege of selling and distributing gasoline from tanks.		Tanks with capacity under 13,500 gallons - \$25, over 13,500 gallons \$50.							
The Corporations Tax, Chap. 7, 1934 as amended by Chap. 13, 1934-35. Chap. 12, 1936 and Chap. 6, 1937.	Incorporated businesses.	A	Privilege of doing business in Province.	Banks - Offices in Province.	Head Office: If 10 or more branches \$3,000 If less than 10 branches 1,500 Cities: Main branch 400 Other branches 250 Towns: Branches 250 Other branches 200							
				Insurance Companies: Percentage on premiums.	Graduated from 1% to 2% according to gross premium business. Minimum tax if authorized capital is \$100,000 or less \$100 If authorized capital exceeds \$100,000 \$175 (Taxes on insurance companies increased by one-half from May 1, 1935.)							
				Land Companies: Percentage of business done.	40¢ to \$1,000.....							
				Loan Companies: Percentage of investment.	40¢ to \$1,000.....							
				Telegraph Companies: Percentage of gross earnings.								
				Express Companies: Offices in Province.	Cities \$150 Towns 50 Any other places with population of 200 or more 10							
				Trust Companies: Percentage of gross earnings.	1-1/2% - where revenue obtained from funds of others invested the rate shall be 1/2 of 1%.							
				Finance Corporations: Percentage of gross revenue from interest.	3%.....							
				Companies not otherwise specified: According to capital.	\$10 to \$500.....							
Horse Racing Regulation Act.	Parl-mutuel bets..	A	Privilege of making bets on horse races.	Amount of bet.....	5%.....	Provincial Treasurer.		Operator of Parl-mutuel.	Revenues of Province (less 20% for collection).	At such time and in such manner as may be prescribed by Lieutenant Governor-in-Council.		
The Vehicles Act, Chap. 60, 1934-35 as amended by Chap. 106, 1936 and Chap. 79, 1937.	License of operators and chauffeurs.	A	Right to operate motor vehicles.	Flat rate.....	Operator 50¢, Chauffeur \$5.00.....							
	Registration of motor vehicles (as defined by the Act) and trailers.	A	Ownership and operation of motor vehicles and trailers in the Province.	Wheel base of passenger cars. Gross wt. of trucks, gross wt. of trailers.	\$10 to \$30.(4) \$10 to \$90. \$2.50 to \$52.50.							
	Registration of dealers in automobiles.	A	Buying and selling autos...		\$20 to \$40.....							
	Registration of manufacturers of automobiles.	A	Manufacturing automobiles...		\$75.....							
	Registration of wreckers place of business.	A	Right to maintain establishment for wrecking cars.		\$5.....							
The Public Service Vehicles Act, Chap. 60, 1937.	Commercial vehicles.	A	Right to operate vehicle or trailer for transporting own goods provincially.	Gross weight of vehicle.	\$10 to \$370.(5).....	Lieutenant Governor-in-Council.						
	Freight vehicle.	A	Right to operate motor vehicle or trailer for transporting goods for compensation.	Gross weight of vehicle and class of freight.	\$5 to \$420.(5).....			Highway traffic Board.	Revenues of Province.			
	Certificating of liveries.	A	Right to operate motor vehicle livery.	Flat rate.....	\$15.....							
	Certificating of public conveyance (bus lines).	A	Privilege of obtaining franchise to transport passengers and express over specified routes.	Seating capacity of vehicles.	\$75 to \$125. (Rates under P.S.V. Act are in addition to amount payable under Vehicle Act.)							

(1) Tax is Local Improvement Districts 2¢ per acre. Tax on Crown lands held under lease 1/5 of 1¢ per acre.
(2) Exemptions: Certain necessities of life. Gasoline, agricultural machinery, grain and mill feed, twine, fishing nets, railway rolling stock, ties and rails.

(3) Exemptions: Gasoline used in agricultural machinery. Gasoline used by Dominion Government, railways and paint, varnish or rubber goods manufacturers.
(4) Rates reduced by 1/2 after July 31 in any year.
(5) Rates reduced after July 31 on all classes of certificates.

THE YUKON TERRITORY TERRITORIAL—GOVERNMENT TAX SYSTEM AS OF JULY 1, 1937

Authority	Title of tax	Rate per unit	Basis of tax	Administration of Tax			When tax return is due	When tax is due	Period covered by tax
				Who makes assessment	Levy	Who collects tax			
Assessment Ordinance..	Land and improvements, Personal Property and Income Tax (City of Dawson).	Usual rate 20 mills on dollar (minimum tax \$2).	Land, improvements, personal property and income.	City Treasurer.....	Commissioner in Council.	City Treasurer.....	Sept. 30.....	Nov. 1.....	Calendar Year
	Land Tax (Unincorporated towns such as Mayo and Whitehorse).	Lot unoccupied \$5; lot occupied by residence \$10; lot other (business) \$25.	Land and improvements.....	Territorial Agent for Territorial Treasurer.		Territorial Agent for Territorial Treasurer.	None required.....	Nov. 1.....	April 1 to March 31.
	Licenses.....	Various, depending on business (auctioneers, barbers, bakers, etc.).	Nature of business.....	Territorial Treasurer.		Territorial Treasurer.	Close season of navigation.	April 1.....	
	Railway, Steamer and Barge Tax...	\$100 per mile of railway; 50¢ per ton on net tonnage each vessel; 25¢ per ton on net tonnage each barge.	Mileage and tonnage.....					Dec. 31.....	Calendar Year.
	Bank Tax.....	\$1200 each bank in City of Dawson; \$250 elsewhere in territory.	Each branch.....					Treasurer, City of Dawson and Territorial Treasurer.		Before Nov. 1.....
	Non-resident Life Insurance Agent License.	\$100.....	Individual.....	Territorial Treasurer.		Before commencing business.	Before commencing business.	April 1 to March 31.	
	Solicitor taking orders for merchandise.	\$100.....	Individual.....			Before soliciting orders.	Before soliciting orders.		
Motor Vehicle Ordinance.	Registration.....	\$3..... \$10..... \$1..... \$2.....	Each motorcycle..... Each other motor vehicle..... Per set number plates..... Transfer fee.....	Territorial Treasurer.	Commissioner in Council.	Territorial Secretary or Special Game Wardens approved by Commissioner.	April 1.....	April 1.....	Calendar Year.
Fur Export Tax Ordinance.	Fur Export Tax.....	3¢ to \$1.50.....	On each pelt.....				When furs are exported.	When furs are exported.	
Game Ordinance.....	Game Licenses.....	\$75..... \$100.....	Non-resident big game hunter (British subject). Non-resident big game hunter (alien).	Territorial Treasurer.	Commissioner in Council.	Territorial Secretary and those appointed by Commissioner.	At time of issue..	Calendar Year.	
Fox Protection Ordinance.	Fox Export Tax.....	\$5.....	Per animal.....				At time of export.		
Poll Tax Ordinance....	Poll Tax.....	\$5.....	Each male 21 yrs. of age or over with certain exemptions.	Territorial Treasurer.	Commissioner in Council.	Territorial Treasurer or sub-collectors appointed by Commissioner.	Apr. 1 or 30 days after arrival in Territory.	Apr. 1 or 30 days after arrival in Territory.	April 1 to March 31.
Sale of Beer Ordinance.	Beer License.....	\$200..... \$125..... \$75..... \$20.....	Hotel (Dawson)..... Hotel (Mayo and Whitehorse)..... Hotel or roadhouse elsewhere.... Club.....				January 1 or before, Calendar Year.		
Companies Ordinance...	Registration.....	Various.....	Capitalization of Company and memberships of Companies not having capital divided into shares.	Territorial Treasurer.	Commissioner in Council.	Territorial Treasurer.	At time of registration.	Calendar Year.	
Succession Duty Ordinance.	Succession Duty.....	1/2 of 1% to 30% depending upon relationship and amount of estate with certain exemptions. Exemptions of \$10,000 in case of father, mother, husband, wife or child of deceased. Exemption any other person or beneficiary, \$1000.	Amount of estate and relationship to deceased.				On death of deceased.		
Marriage Ordinance....	Marriage License.....	\$3.....	Per license.....	Territorial Secretary.	Commissioner in Council.	Territorial Treasurer.	At time of issue.	Calendar Year.	
Dental Ordinance.....	Registration.....	\$50..... \$10..... \$150.....	Per registration..... Annual fee for resident..... Annual fee for non-resident....				May 1.....	12 months ending Apr. 30.	
Medical Ordinance.....		\$50..... \$20.....		July 1.....	12 months ending June 30.				
Legal Profession Ordinance.		\$200..... \$25.....	Registration Annual fee.....	July 1.....					
Pharmaceutical Chemists Ordinance.		\$25..... \$10.....		Territorial Treasurer.	June 30 or before.				
Landing Fees Licensed Airports.	Landing Fees.....	\$1.00 per plane; and 10¢ per passenger each landing.		Supervisor Licensed Airport.					
Liquor Permit Fees....	Liquor Permit Dues.....	\$2 per gallon wines or spirits.....	Special permit to import liquor.	Territorial Treasurer.			At time of issue..		
Ordinance respecting dogs.	Dog Tax.....	\$2..... \$5.....	Per animal (male)..... Per animal (female).....	Found Keeper.....			June 1.....	12 months ending May 31.	

