

## Questions

3. See table II.

4. See table II.

5. The governments of the provinces of Quebec, Ontario and British Columbia impose succession duties. The government of Canada imposes an estate tax and pays to any province which does not impose succession duties, 75 per cent of the estate tax attributable to the province. The federal estate tax is abated by 75 per cent in British Columbia. When the

government of Canada in 1963 offered to increase the abatement to 75 per cent, Quebec and Ontario chose to continue to receive an abatement of 50 per cent, but in addition to receive 25 per cent of the federal estate tax attributable to each. The proposed fiscal arrangements between Canada and the provinces outlined in the house by the Minister of Finance on October 31 last do not provide for any change in the basis for sharing the revenues from this source of taxation.

Table I

Total Revenue Derived From  
One Percentage Point of Personal Income Tax (Excluding OAS Tax)  
Allocated by Province\*  
(1% of federal personal income tax payable)  
1960-61 to 1966-67

(\$'000)										
Year	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. Total
1960-61	175	29	392	267	4,364	8,736	867	609	1,303	2,107 18,849
1961-62	188	32	407	292	4,810	9,370	914	641	1,479	2,219 20,352
1962-63	183	35	423	280	4,822	8,895	859	650	1,356	2,128 19,631
1963-64	207	41	472	315	5,477	9,910	935	751	1,456	2,406 21,970
1964-65	239	47	538	371	6,383	11,480	1,037	914	1,658	2,806 25,473
1965-66 (est.)	282	56	644	430	7,471	13,571	1,272	1,020	1,983	3,283 30,012
1966-67 (est.)	338	67	763	526	9,052	16,358	1,467	1,291	2,347	3,980 36,189

\* The manner of allocating personal income tax by province is specified in Part XXVI of the Income Tax Regulations.

Table II

Total Revenue Derived From  
One Percentage Point of Corporate Income Tax  
Allocated by Province\*  
(1% of Corporate taxable income)  
1960-61 to 1966-67

(\$'000)										
Year	Nfld.	P.E.I.	N.S.	N.B.	Que.	Ont.	Man.	Sask.	Alta.	B.C. Total
1960-61	488	110	692	559	9,349	14,593	1,488	1,022	2,405	3,247 33,953
1961-62	485	150	743	593	9,451	14,975	1,536	990	2,631	3,403 34,957
1962-63	409	60	689	523	9,049	15,714	1,435	949	2,528	3,775 35,131
1963-64	620	75	721	593	10,025	17,264	1,659	1,211	2,771	4,326 39,265
1964-65	827	79	749	669	11,149	18,432	1,869	1,270	2,814	4,671 42,529
1965-66 (est.)	764	92	887	730	12,342	21,255	2,043	1,490	3,411	5,326 48,340
1966-67 (est.)	970	93	879	785	13,079	21,624	2,192	1,490	3,302	5,480 49,894

\* The manner of allocating corporate income tax is specified in Part IV of the Income Tax Regulations.

[Mr. Sharp.]