

residency is not applicable to corporations in the same manner as it is to individuals. The taxation of corporations is determined by their place of business. However, over one-half of taxable income is earned by corporations which operate in more than one province. The financial accounts of corporations are not broken down by province. Nor do separate tax accounts exist by province. Taxable income for provincial corporate income tax purposes is allocated according to a formula which generally distributes income in proportion to the shares of wages and salaries paid by each corporation in a province and the corporation's sales in the province. While this formula clearly does not necessarily reflect the provincial incidence of the tax expenditure itemized, the following distributions of taxable income for the manufacturing sector and the resource sector provide some indication of the provincial pattern of corporate activity in these sectors.

Share of Taxable Income by Province
for Selected Sectors, 1978

Percentage in round figures

	Manufacturing	Resource Sector Per cent	All Industries
Newfoundland	1	X	1
Prince Edward Island	—	X	—
Nova Scotia	2	1	2
New Brunswick	1	—	1
Quebec	22	3	19
Ontario	46	9	37
Manitoba	3	2	3
Saskatchewan	1	5	3
Alberta	9	70	20
British Columbia	14	8	12
Yukon	—	—	—
Northwest Territories	—	2	—
Total	100	100	100

NOTES: 1. —less than one-half of one percent
2. X suppressed for confidentiality
3. Totals may not add due to rounding

SOURCE: Statistics Canada, 61-208, Preliminary Data on Corporate Income Taxes

SIMCOE SOUTH—FINANCIAL ASSISTANCE

Question No. 1,732—Mr. Stewart:

For each year 1975 to 1979 in the constituency of Simcoe South, what organizations or community groups were in receipt of financial assistance from the Secretary of State under the (a) Multiculturalism Directorate (b) Official Language Minority Groups Directorate (c) Community Groups Program (d) Citizen's Participation Directorate and, in each case, what was the amount?

Mr. Peter Stollery (Parliamentary Secretary to Secretary of State and Minister of Communications): Department of the Secretary of State: the Grants and Contributions Secretariat and the Secretary of State's records both indicate that since 1977-78 no financial assistance has been given to organizations or community groups in the Simcoe South constituency from the programs specified in Mr. Stewart's question. Prior to 1977-78 no records indicating Secretary of State funding by

riding were maintained by the Grants and Contributions Secretariat or the Secretary of State's office.

Order Paper Questions

CANADIAN PENSION COMMISSION

Question No. 1,847—Mr. Herbert:

1. What is the present (a) authorized (b) actual personnel strength of the Canadian Pension Commission?
2. How many positions are designated (a) unilingual English (b) unilingual French (c) bilingual and, in each case, how many persons occupying the positions have indicated their willingness to relocate in Prince Edward Island?

Hon. J. Gilles Lamontagne (Minister of National Defence):

1. (a) 232 Head office staff;
128 District office staff.
- (b) 214 Head office staff;
129 District office staff.

2. At Head office:

- (a) 136;
 - (b) 1;
 - (c) 69;
- 2 French or English.

There are twenty-four commissioners appointed to the Canadian Pension Commission by order in council. These positions do not have a language designation. Because the Canadian Pension Commission is not scheduled to relocate to Prince Edward Island until 1983, staff have not yet been required to officially indicate their willingness to relocate. See also reply to question No. 82, part 4, answered July 2, 1980.

WAR VETERANS ALLOWANCE BOARD

Question No. 1,848—Mr. Herbert:

1. What is the present (a) authorized (b) actual personnel strength of the War Veterans Allowance Board?
2. How many positions are designated (a) unilingual English (b) unilingual French (c) bilingual and, in each case, how many persons occupying the positions have indicated their willingness to relocate in Prince Edward Island?

Hon. J. Gilles Lamontagne (Minister of National Defence):

1. (a) 33;
(b) 31.
2. (a) 9;
(b) None;
(c) 14.

There are eight employees who are order in council appointees and their positions do not have a language designation. The War Veterans Allowance Board officially relocated to Charlottetown, Prince Edward Island, in June, 1980.