

The tariff schedules are too lengthy and complicated to be summarized here, but the rates which apply on any particular item may be obtained from the Department of National Revenue, which is responsible for administering the Customs Tariff.

### Provincial Taxes

All of Canada's ten provinces impose a wide variety of taxes to raise the revenue necessary for provincial purposes. As previously mentioned, only the Provinces of Ontario and Quebec impose income taxes and special taxes on corporations, and they are also the only provinces taxing property passing on death. Only Quebec imposes a personal income tax. Those provinces that do not impose these direct taxes receive substantial payments from the Federal Government to compensate them for renting these tax fields. In addition there is an arrangement under which the Federal Government makes payments to all the provinces except Ontario in recognition of the fact that the potential tax revenue from the fields of income tax and succession duties in those provinces, measured on a per capita basis, is lower than an agreed upon level.

Some of the more important provincial levies are reviewed briefly below:

#### Alcoholic Beverages

Generally speaking, the sale of spirits in all provinces is made through provincial agencies operating as boards or commissions that exercise monopolistic control over this commodity. The provincial mark-up over the manufacturers' price is the effective means of taxation. Beer and wine may be sold by retailers or government stores depending on the province but in all cases they bear a provincial tax.

#### Taxes on Retail Sales

These taxes are levied on the final purchaser or user and are collected by the retailer. Six provinces now levy this type of tax at rates varying between 2 and 5 per cent. These provinces are Newfoundland, Nova Scotia, New Brunswick, Quebec, Saskatchewan and British Columbia.

#### Amusement Taxes

The ten provinces have taxes on admission to places of entertainment. In addition there is generally a licence fee imposed on the operator or owner of these amusement places. The tax on admissions is generally within the range of 5 per cent to 13 per cent.

#### Gasoline and Fuel-Oil Taxes

The ten provinces have imposed a tax on the purchase of gasoline by motorists and truckers. The rates vary from 10¢ a gallon in British Columbia and Alberta to 17¢ in Nova Scotia and Newfoundland. Ontario imposes a tax of 13¢ on gasoline and 18½¢ on diesel fuel. British Columbia also imposes a tax of 12¢ a gallon on diesel fuel and ½¢ a gallon on fuel oil used for heating.

#### Motor-Vehicle Licences and Fees

The provinces also levy a fee on the annual registration of motor vehicles. This registration is compulsory and each vehicle is issued with licence plates for the year. The rates of this licence fee vary from province to province. The amount to be paid