

Motor-Vehicle Licences and Fees

Each province also levies a fee on the annual registration of motor vehicles. This is compulsory, and each vehicle is issued with licence plates for the year. Licence-fee rates vary from province to province. The amount to be paid may be assessed in relation to the weight of the car, or the number of cylinders of the engine, or it may be a flat rate. The operator or the driver of a motor vehicle must also register annually and pay a fee for a new driver's licence; in Alberta and British Columbia, drivers' licences must be renewed every five years at a cost of \$5; in Quebec, they must be renewed every two years, also at a cost of \$5; in Ontario, they must be renewed every three years at a cost of \$6.

Taxes on Mining Operations

All provinces except Prince Edward Island levy taxes of various kinds on mining operations. All except Prince Edward Island and Alberta impose a tax on the income of firms engaged in mining operations in general or in specific kinds of mining operations. British Columbia, Alberta, Saskatchewan, Manitoba and Ontario impose a tax on the assessed value of minerals or a flat rate an acre of mining property.

Tax on Logging Operations

British Columbia, Ontario and Quebec levy a tax on the income from logging operations of individuals, partnerships, associations or corporations engaged in this activity. In British Columbia, the tax is 10 per cent on income in excess of \$25,000. In Ontario and Quebec the rate is 10 per cent on income in excess of \$10,000.

Capital Taxes

Quebec imposes a tax of 1/10 of 1 per cent on paid-up capital of corporations, while Ontario levies a similar tax at the rate of 1/20 of 1 per cent.

Place-of-Business Taxes

Quebec and Ontario have a place-of-business tax. In Quebec, the tax ranges from \$20 to \$50 for each place of business, the higher amounts being levied in the cities of Montreal and Quebec. In Ontario, the tax for each permanent establishment is the lesser of \$50 or 1/20th of 1 per cent of paid-up capital of the corporation involved, but the total of the capital tax and the place-of-business tax cannot be less than \$20. Ontario also imposes an office tax of \$50 on every corporation that does not maintain a permanent establishment in the province but merely maintains a buying office or holds certain provincial licences or assets or is represented by a resident employee or agent who is not deemed to operate a permanent establishment of the corporation.

Both provinces levy special taxes on certain kinds of companies, such as banks, railway companies, express companies, trust companies and sleeping-car, parlour-car and dining-car companies. In Ontario, these special taxes and the capital and place-of-business taxes mentioned above are payable only to the extent that they exceed the corporate income tax otherwise payable.

Land-Transfer Taxes

Alberta and Ontario levy a tax based on the price at which ownership of land is transferred. In Ontario, a straight one-fifth of 1 per cent is imposed. In Alberta, registration fees proportionate to the conveyancing services rendered are charged and, in the case of transfers and mortgages, the fees are assessed on the value of the land transferred, as on the amount of the mortgage. In addition, there is an assurance fund fee charged on transfers and mortgages, which guarantees titles in certain circumstances.