The following table shows the percentage that provincial income tax liability is of federal tax for 1972:

Province	Percentage of federal tax
Newfoundland	36 per cent
Prince Edward Island	36 per cent
Nova Scotia	38.5 per cent
New Brunswick	41.5 per cent
Quebec - not directly related to federal tax but is approximately 58 per cent of federal tax	
Ontario	29.585 per cent
Manitoba	42.5 per cent
Saskatchewan	37 per cent
Alberta	36 per cent
British Columbia	30.5 per cent

All provinces except Quebec have signed agreements for the collection of their individual income tax by the Federal Government.

Corporate Income Tax

All provinces levy a tax on the taxable income of corporations derived from activities carried out within their boundaries. In all provinces except Ontario and Quebec the provincial tax is imposed on taxable income in the province determined on the same basis as for federal income tax. In Ontario and Quebec the determination of taxable income for purposes of provincial tax follows closely the federal rules. The rates of tax levied by the various provinces are as follows:

Province	Rate of tax on taxable profits
Newfoundland	13 per cent
Prince Edward Island	10 per cent
Nova Scotia	10 per cent
New Brunswick	10 per cent
Quebec	12 per cent
Ontario	12 per cent
Manitoba	13 per cent
Saskatchewan	11 per cent
Alberta	11 per cent
British Columbia	10 per cent

All provinces except Ontario and Quebec have signed agreement for the collection of their corporate income taxes by the Federal Government.