

Amusement Taxes

Each of the provinces, with the exception of Alberta and Saskatchewan, has a tax on admission to places of entertainment. In addition, there is generally a license fee imposed on the operator or owner of these amusement places. The tax on admissions is within the range of 5 per cent to 13 per cent.

Gasoline and Diesel Fuel Oil Taxes

Each of the provinces imposes a tax on the purchase of gasoline by motorists and truckers. The rates vary from 12¢ a gallon in Alberta to 19¢ in Nova Scotia and Newfoundland. The amount of tax borne by one gallon of motor-vehicle fuel in each province is as follows:

	<u>Gasoline</u>	<u>Diesel Fuel</u>
Newfoundland	19¢	19¢
Prince Edward Island	18¢	18¢
Nova Scotia	19¢	27¢
New Brunswick	18¢	23¢
Quebec	15¢	21¢
Ontario	13¢	18.5¢
Manitoba	14¢	17¢
Saskatchewan	14¢	17¢
Alberta	12¢	14¢
British Columbia	13¢	15¢

Motor-Vehicle Licences and Fees

Each province also levies 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 may be assessed in relation to the weight of the car, the number of cylinders of the engine, or at 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.

Taxes on Mining Operations

All provinces except Prince Edward Island levy taxes of various kinds on mining operations. All provinces 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 and Ontario 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, the rate is 9 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.