FINANCES OF THE NATION

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SURVEY OF PROVINCIAL AND TERRITORIAL BUDGETS, 2013-14

For almost 60 years, the Canadian Tax Foundation published an annual monograph, Finances of the Nation, and its predecessor, The National Finances. In a change of format, this issue of the Canadian Tax Journal introduces a new Finances of the Nation feature, which will present a series of articles on topical matters relating to taxation and public expenditures in Canada. Each year, one issue of the journal will include in this feature a survey of the provincial and territorial budgets tabled in the preceding year.

This article summarizes revenue and expenditure projections for 2013-14 set out in the budgets and updates issued by Canada’s provinces and territories. It includes tables and charts showing aggregated data for comparative purposes, and comments on discernible patterns and trends. Significant tax changes in each jurisdiction are highlighted and briefly discussed.

KEYWORDS: BUDGETS ■ PROVINCIAL ■ TERRITORIAL ■ GOVERNMENT FINANCE ■ REVENUE ■ EXPENDITURES

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