

upon him and connected with him by blood relationship, marriage or adoption, or

- (iv) an unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a self-contained domestic establishment and employed therein a full-time servant; 5

Single person.

- (b) \$750 in the case of an individual not entitled to a deduction under paragraph (a);

Children.

- (c) for each child or grandchild of the taxpayer who, during the year, was wholly dependent upon him for support and was 10

(i) under 18 years of age,

(ii) 18 years of age or over and dependent by reason of mental or physical infirmity, or

(iii) under 21 years of age and a student at a secondary school, university or other educational institution, 15

\$100 if the child or grandchild was a child qualified for family allowances and \$300 if the child or grandchild was not so qualified; and 20

Other dependents.

- (d) an amount expended by the taxpayer during the taxation year for the support of a person who, during the year, was dependent on the taxpayer for support and was 5

(i) his parent or grandparent and dependent by reason of mental or physical infirmity, 25

(ii) his brother or sister

(A) under 18 years of age,

(B) 18 years of age or over and dependent by reason of mental or physical infirmity, or 30

(C) under 21 years of age and a student at a secondary school, university or other educational institution, or

(iii) his daughter or sister under 21 years of age training as a nurse at a public or provincially licensed private hospital, 35

not exceeding \$100 if the person was a child qualified for family allowance and \$300 if he was not such a child.

Limitation on deduction of spouse.

- (2) Where a married person supported his spouse during a taxation year and the spouse 40

(a) has income plus exempt income for the year exceeding \$250 and not exceeding \$750, the deduction of \$1,500 allowed the married person by paragraph (a) of subsection (1) shall be reduced by the amount by which the spouse's income plus exempt income exceeds \$250, 45 or

(b) has income plus exempt income exceeding \$750 for the year, each spouse is entitled to the deduction permitted by paragraph (b) of subsection (1) and not that permitted by paragraph (a) thereof; 50

and, for the purpose of this subsection, where a man and his wife lived together during the taxation year, he shall be deemed to have supported her during that year.