Corporal punishment—Cont.

Deterrent effect, S.O. 31, 4198-9

Parental right, Criminal Code, Section 43, abolishing

Legislation see Criminal Code (amdt.-protection of children)(Bill C-296)

Opposing, S.O. 31, 6556

Petition, 17145

See also Penitentiaries-Inmates; Young offenders-Sentences

Corporate concentration see Financial institutions

Corporate welfare bums see Business—Subsidies and grants

Corporations

Directors, appointment, 3903, 3905, 3911, 14410

See also Canada Business Corporations Act (amdt.qualifications of directors)(Bill C-345)

Documents, electronic filing, 3903, 3905, 3910-1

Government generosity, 6169-70

Government paper burden, 3905

Head offices, Quebec, relocation see Montreal, Que.—Corporate head offices

Income tax, 1825, 5738-9, 6990

Appeals, specifics of case, stating, requiring, etc., 11701, 11711,

11780, 12271, 14026-7

Asset butterflying, elimination, 8560, 8587

o.q., 7182

Avoidance, 14030

288 measures available, 17682

Budget, Feb. 22/94, measures, 12270-1

Business inputs, 3796-8, 3806

Canadian subsidiaries, goods and services, transfer pricing,

o.q., 1426

Competitiveness, 3809, 3817-8, 8556

Corporate reorganization, disposal of corporate assets, capital gain avoidance, curtailing, 8555, 8559, 8587-8, 9766

"Corporate welfare bums", 3797

Deductions, limiting, 8568, 12267-8

Deferred taxes, 14030

Depreciation, eliminating, 12267

Dividends, 3794, 12267, 12269

Escort services, deduction, 9762, 9772, 9788, 11429

Fairness, ensuring, 13907, 14026

Flat, 3794, 3797, 3802-3, 3814, 15499

Reform Party position, 12266-9

Foreign affiliates, using to avoid tax, preventing, Budget, Feb. 22/94, measure, 1713, 1818, 4637, 9755, 9769, 11700,

11709, 11779, 12271, 14025

o.q., 7182

Foreign investments, 633, 3407

Forms, simplification, 8568

Forward averaging, 8002

Government policies, corporate donations to Liberal Party,

relationship, 11704

Increase, 3804-5, 3846

Budget, February, 1995, o.q., 9651-2

Individuals pay, 3809, 3846

International capital flows, foreign investment, relationship, 11713, 11769-80

International comparison, 15499, 17747

Investment income, tax deferral provision, private holding companies, eliminating, Feb. 27/95 budget measure, 10101, 10218, 10535, 11398

Investment tax credits, Atlantic region, reducing from 15% to 10%, 8561, 9767-8

Job creation tax credits, 4045

Large corporations tax, 12.5% increase, Feb. 27/95 budget measure, 10101, 10237, 10240, 11418, 11428

Corporations—Cont.

Income tax-Cont.

Legislation (Bill C-59), impact, 9770

Loopholes, 683, 706-7, 744, 746, 749-50, 752, 1140, 1784, 1809, 2050, 2158, 3404, 4677, 8321-3, 8327, 8359-60, 8379, 11771, 11773, 11779

Budget, February, 1995, o.q., 9651-2

Closing, Budget, Feb. 22/94, measures, 1713, 1750

S.O. 31, 934-5

Losses, preceding year, carrying over, 9512

Meal and entertainment deductions/credits, reducing from 80% to 50%, Budget, Feb. 22/94, measure, 1712, 1734, 1818, 1827, 2068, 3822, 8555, 8560, 8571, 8573, 8586, 8588, 9513, 9762-3, 9766-7, 9772, 9788

Minimum tax, 1735, 1788, 1821, 1895, 2089, 2091, 2813, 3018, 3403, 3407, 3806, 4045, 4414, 9512, 9768, 10117, 17719, 17731

o.q., 1799, 12110

S.O. 31, 14917-8

Off-shores profits, not taxing, 1784

Payment, none, 3806

Preferential rate, elimination, 9768

o.q., 7182

Profitable companies not paying, 3018, 8466-7, 10103, 10117, 11274, 11277, 11702-3, 17682-3, 17719, 17727, 17731, 17750 Profits, 3796-8

Rate, 3806-7, 8568-9

Reducing to 5%, 12269

Reducing, 11778

Reform, need, 17682-4

Regionally-based incentives, reducing, eliminating, Budget, Feb. 22/94, measure, 1713, 8555, 8560-1, 8571, 8589, 9766-7

Resource industries, deduction claims, 21 year dispute, settlement, 11711

o.g., 9532

Share dividends, exemptions, 2143

Small business tax rate

Eliminating for corporations with over \$15 million capital, Feb. 22/94 budget measure, 1712, 8555, 8559, 8571, 8587, 8589, 9767

Maintaining, Feb. 27/95 budget statement, o.q., 10150

Small business, tax year end, o.q., 14648

Surtax, increase from 3% to 4%, Feb. 27/95 budget measure, 10101, 11418, 11823

Tax deferrals, unincorporated or self-employed business, 11391-2

Tax havens, 2109, 3806, 9511, 9768-9, 13342, 17682-4, 17723 Auditor General's report, denouncing, 17683 o.q., 4203

Tax losses, selling, 17682

Tax shelter partnership interests, negative adjusted cost base, declaring as capital gain, 8555, 8559, 8587-8, 9766

Year-end, individual selection, elimination, Feb. 27/95 budget measure, 11398

See also Income tax-Personal/corporate share; Social security system-Reform

Legislation see Canada Business Corporations Act (amdt.)(Bill C-12)

Multinational corporations, Feb. 27/95 budget measures, impact,

Private, public disclosure requirements, 3903, 3910-1 **Profits**

Employment, relationship, o.q., 17392 See also Corporations-Income tax