- 18. That the 15% non-resident withholding tax apply in respect of any amount paid or credited after October 22, 1968, by a person resident in Canada to a non-resident person
  - (a) for the use in Canada of or the right to use in Canada any patent, trade mark, design or model, plan, secret formula or process,
  - (b) for the use in Canada of or the right to use in Canada industrial, commercial or scientific equipment, or
  - (c) for information concerning industrial, commercial or scientific experience.
- 19. That for 1969 and subsequent taxation years, the rate of 3% and the fraction of  $\frac{1}{6}$  which relate to the computation of the reserve deductible in computing the income of a taxpayer whose business includes the lending of money on the security of a mortgage, hypothec or agreement of sale of real property, as provided by section 85G of the said Act, be changed to a rate of  $1\frac{1}{2}$ % and a fraction of  $\frac{1}{3}$ .