## INDEX TO THE ACT

Agente, Executors, Guardians, etc., to make Returns Annual Returns Appeals		Page
Annial Returns Appeals	Agents, Executors, Guardians, etc., to make Returns	22.2
Bank to Receive any Cheme.  Board of Referees.  Books and Accounts, Falline to Keep British and Foreign Countries, Tax Reciprocity with.  Business Profits Tax Act, etc.  Children, Dependent  Commissioner of Taxation.  Companies, 15, 16, 19; to report Shareholders' Receipts.  Companies Preferential Sales to Shareholders.  Depreciation.  Dividends Liable to Surtax.  Dividends Declared after 1919  Employers to make Returns of Employees  Estates are Trusts, Income whether Paid or Accrued, 16; no  Distribution with Tax unpaid.  Exemption of Institutions, Clubs, etc.  Exemptions, Personal  If Iscal and Calendar Years  Five Per cert Supplementary Tax on Incomes of \$5,000 or more  Gifts and Bequests.  Income, Taxable, described  Information, Minister's Demands for.  Insurance, Life.  Ludses out Legislators Taxed.  Losses Outside Ordinary Business.  Married Couples not Partners  Mines.  Non-Residents of Canada, 15; Agents to make Returns.  26 Seizure for Non-payment.  26 Seizure for Non-payment  Partners.  Pensions, War Disability.  Personal and Living Expenses  Persons Assessable.  Schedule.  Schedule.  Schedule.  Schedule.  Schedule.  Schedule.  Schedule.  Schedule.  Schedule.  Sipperannuation, etc., Deductions from Income  Taxpayer's Intended Departure  16 Surtax Rates.  16 -19  Taxpayer's Intended Departure  16 -19  Taxpayer's Intended Departure  16 -19  Taxpayer's Intended Departure  17 -20  Ludivided Profits.	Annual Returns	2
Board of Referees. 27, Books and Accounts, Fallure to Keep British and Foreign Conntries, Tax Reciprocity with. Business Profits Tax Act, etc. Children, Dependent 13, Companies, 15, 16, 19; to report Shareholders' Receipts. Companies' Preferential Sales to Shareholders. Definitions. Depreciation. Dividends Declared after 1919 Employers to make Returns of Employees Estates act Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax inspald. Exemptions, Personal 14, 1 Fliscal and Calendar Years 19, 2 Five Per cert Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described 1 Information, Minister's Demands for. Insurance, Life. 1 Judges and Legislators Taxed. 1 Losses Outside Ordinary Business. 1 Married Couples not Partners 1, 2 Married Couples not Partners 1, 2 Mon-Residents of Canada, 15; Agents to make Returns 2, 2 Normal Tax Rates. 1, 2 Officials, Appointment of 2, 2 Officials, Appointment of 2, 2 Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Scizure for Non-payment 26; Scizure for Non-payment 26; Scizure for Non-payment 27 Partners. 20 Pensions, War Disability. 22 Personal and Living Expenses 15 Persons Assessable 16 Schedule. 20 Scock Dividends. 14 Superannuation, etc., Deductions from Income 16 Surtax Rates. 16 Taxpayer's Intended Departure 26 Timber Limits, 23, 27, 28 Transfers to Wife, etc. 20 Undivided Profits. 20 Undivided Profits. 20	Appeais	27.0
Books and Accounts, Fallitre to Keep British and Foreign Countries, Tax Reciprocity with Business Profits Tax Act, etc. Children, Dependent Commissioner of Taxation. Companies' Preferential Sales to Shareholders' Receipts Companies' Preferential Sales to Shareholders. Definitions. Depreciation. Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid. Exemption of Institutions, Clubs, etc. Exemptions, Personal Fiscal and Calendar Years Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates. Officials, Appointment of Oil and Gas Wells. Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Scizure for Non-payment Partners. Penalites. Pensions, War Disability. Personal and Living Expenses Persons Assessable Schedule. Science, 27; of Appeal Hearings Scock Dividends. Superannuation, etc., Deductions from Income Surtax Rates. 16–19 Taxpayer's Intended Departure 16 Surtax Rates. 16 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 17 Taxpayer's Intended Departure 18 Tax Geres. 20 Undivided Profits.	Dank to Receive any Cheque.	
British and Foreign Countries, Tax Reciprocity with.  Business Profits Tax Act, etc. Children, Dependent Commissioner of Taxation. Companies, 15, 16, 19; to report Shareholders' Receipts. Companies' Preferential Sales to Shareholders.  Depreciation. Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid. Exemption of Institutions, Clubs, etc. Exemptions, Personal Fiscal and Calendar Years. Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for. Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns. 26; Seizure for Non-payment. 26; Seizure for Non-payment. 26; Seizure for Non-payment. 27 Personal and Living Expenses Persons Assessable. Schedule. Superannuation, etc., Deductions from Income Surtax Rates. 16 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 17 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 17 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 17 Londivided Profits.	board of Referes,	
Business Profits Tax Act, etc. Clildren, Dependent Commissioner of Taxation Companies, 15, 16, 19; to report Shareholders' Receipts. Companies' Preferential Sales to Shareholders. Definitions. Depreciation. Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates acc' Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid. Exemption of Institutions, Clubs, etc. Exemptions, Personal Fiscal and Calendar Vears Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for. 12 Insurance, Life. 13 Judges and Legislators Taxed. 14 Losses Outside Ordinary Business. 15 Married Couples not Partners Mines. 16 Non-Residents of Canada, 15; Agents to make Returns. 27 Normal Tax Rates. Officials, Appointment of. 28 Oil and Gas Wells. Partners. 29 Partners. 20 Gil and Gas Wells. Partners. 20 Pensions, War Disability. 29 Personal and Living Expenses 15 Persons Assessable. 16 Schedule. 29 Stock Dividends. 10 Taxpayer's Intended Departure 10 Taxpayer's Intended Departure 11 Time Limit, Extension of. 12 Londivided Profits.	books and Accounts, Pallure to Keen	
Clilidren, Dependent Commissioner of Taxation Companies, 15, 16, 19; to report Shareholders' Receipts Companies, 19 Preferential Sales to Shareholders Definitions Depreciation Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates age' Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid. Exemption of Institutions, Clubs, etc. Exemptions, Personal Fiscal and Calendar Years Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for Insurance, Life Judges and Legislators Taxed Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates. Officials, Appointment of. Oil and Gas Wells. Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment 26; Scizure for Non-payment Partners. Penalties. Personal and Living Expenses Persons Assessable Schedule. Schedule. Siperannuation, etc. Deductions from Income Surtax Rates. 16 Taxpayer's Intended Departure Timber Limits. 14 Time Limit, Extension of. 23, 27, 28 Transfers to Wife, etc. Undivided Profits.	brush and Poreign Countries. Tax Reclaracity with	
Compassioner of Taxation 13. Companies, 15, 16, 19; to report Shareholders' Receipts. Companies' Preferential Sales to Shareholders. Definitions. Depreciation Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates are' Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid. Exemptions, Personal 14, 1 Fiscal and Calendar Years 19, 2 Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for 2 Insurance, Life. 1 Judges and Legislators Taxed. 1 Losses Outside Ordinary Business. 1 Married Couples not Partners 2 Mines. 1 Non-Residents of Canada, 15; Agents to make Returns 2 Normal Tax Rates. 1 Officials, Appointment of 2 Oil and Gas Wells. 2 Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment 26; Scieure for Non-payment 26; Scieure for Non-payment 26 Partners. 20 Personal and Living Expenses 15 Personal Assessable. 16 Schedule. 16 Superannuation, etc. Deductions from Income 16 Taxpayer's Intended Departure 17 Taxpayer's	Business Profits Tax Act, etc.	
Companies, 15, 16, 19; to report Shareholders' Receipts. Companies, 15, 16, 19; to report Shareholders. Definitions. Depreciation. Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates are' Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid. Exemption of Institutions, Clubs, etc. 21, 2 Exemptions, Personal 14, 1 Fiscal and Calendar Years. 19, 2 Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described 1 Information, Minister's Demands for 2 Insurance, Life, 1 Judges and Legislators Taxed 1 Losses Outside Ordinary Business. 1 Married Couples not Partners 2 Mines. 1 Non-Residents of Canada, 15; Agents to make Returns 2 Normal Tax Rates. 1 Officials, Appointment of 2 Oil and Gas Wells. 1 Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment 26; Scizure for Non-payment 26; Scizure for Non-payment 26; Scizure for Non-payment 27 Partners. 20 Pensions, War Disability. 20 Personal and Living Expenses 15 Persons Assessable 16 Schedule. 16 Schedule. 16 Surrax Rates. 16 Superannuation, etc., Deductions from Income 16 Surrax Rates. 16 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 16 Taxpayer's Intended Departure 17 Taxpayer's Intended	Cinidren, Dependent	
Companies' Preferential Sales to Shareholders' Receipts. Companies' Preferential Sales to Shareholders.  Definitions.  Depreciation. Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid.  Exemption of Institutions, Clubs, etc. 21, 2 Exemptions, Personal 14, 1 Fiscal and Calendar Years. 19, 2 Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. 1 Income, Taxable, described 1 Information, Minister's Demands for. 2 Insurance, Life. 1 Judges and Legislators Taxed. 1 Losses Outside Ordinary Business. 1 Married Couples not Partners 2 Mines. 1 Non-Residents of Canada, 15; Agents to make Returns 2 Normal Tax Rates 1 Officials, Appointment of 2 Oil and Gas Wells. 2 Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment 26 Partners. 20 Pensions, War Disability. 22 Personal and Living Expenses 15 Persons Assessable 16 Schedale. 30 Secrecy, 27; of Appeal Hearings 29 Stock Dividends 11 Time Limit, Extension of 23, 27, 28 Transfers to Wife, etc. 20 Undivided Profits. 20 Penson Preserved Preferential Profits 20 Penson Preserved Preferential Profits 20 Penson Preserved Preferential P	Commissioner of Taxation	4.7 0
Definitions. Depreciation. Dividends Liable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates are Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mipald. Exemption of Institutions, Clubs, etc.  Exemptions, Personal Fiscal and Calendar Years. Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for. Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns. Non-Residents of Canada, 15; Agents to make Returns. Officials, Appointment of. Oil and Gas Wells. Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment. Partners. Penalties. Pensions, War Disability. Personal and Living Expenses Persons Assessable Schedale. Schedale. Secrecy, 27; of Appeal Hearings Schedale. Secrecy, 27; of Appeal Hearings Stock Dividends. Superannuation, etc., Deductions from Income Surtax Rates.  10 10 10 10 10 10 11 11 11 11 11 11 11	Companies, 15, 16, 19; to report Shareholders' Possint	. 13, 29
Depreciation . Dividends Llable to Surtax. Dividends Declared after 1919 Employers to make Returns of Employees Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mapaid.  Exemption of Institutions, Clubs, etc	Companies' Preferential Sales to Shareholders	. 2
Dividends Llable to Surtax Dividends Declared after 1919 Employers to make Returns of Employees Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax impaid. Exemption of Institutions, Clubs, etc	Definitions.	. 15
Dividends Llable to Surtax.  Dividends Declared after 1919  Employers to make Returns of Employees  Estates act Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax unpaid.  Exemption of Institutions, Clubs, etc.  Exemptions, Personal  Flscal and Calendar Years.  Five Per cent Supplementary Tax on Incomes of \$5,000 or more  Glfts and Bequests.  Income, Taxable, described  Information, Minister's Demands for.  Insurance, Life.  Judges and Legislators Taxed.  Losses Outside Ordinary Business.  Married Couples not Partners  Mines.  Non-Residents of Canada, 15; Agents to make Returns.  20  Normal Tax Rates.  Officials, Appointment of.  Oil and Gas Wells.  Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Scizure for Non-payment.  27  Partners.  Pensions, War Disability.  Personal and Living Expenses  Persons Assessable.  Schedule.  Schedule.  Schedule.  Scerecy, 27; of Appeal Hearings  Secrecy, 27; of Appeal Hearings  Scerecy, 27; of Appeal Hearings  Scerecy, 27; of Appeal Hearings  Superannuation, etc., Deductions from Income  16  Surtax Rates.  16-19  Taxpayer's Intended Departure  16  Taxpayer's Intended Departure  26  Timber Limits.  11  Time Limit, Extension of.  20  Undivided Profits.	Depreciation	. 13
Employers to make Returns of Employees Estates acc.' Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax mipiald.  Exemption of Institutions, Clubs, etc.  Exemptions, Personal Fiscal and Calendar Years Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for. Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates. Officials, Appointment of. Oil and Gas Wells. Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Scizure for Non-payment. 27 Partners. Penaltles. Pensions, War Disability. Personal and Living Expenses Persons Assessable. Schedule. Schedule. Superannuation, etc. Deductions from Income Taxpayer's Intended Departure Taxpayer's Intended Departure Timber Limits. 14 Time Limit, Extension of. 21, 22 22 23, 27, 28 24 25 26 27 27 28 27 28 29 29 29 29 29 29 29 29 29 29 29 29 29	Dividends Liable to Surtage	. 14
Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax unpaid.  Exemptions, Personal  Exemptions, Personal  Fiscal and Calendar Years.  Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests.  Income, Taxable, described Information, Minister's Demands for.  Insurance, Life.  Judges and Legislators Taxed.  Losses Outside Ordinary Business.  Married Couples not Partners Mines.  Non-Residents of Canada, 15; Agents to make Returns.  Normal Tax Rates.  Officials, Appointment of. Oil and Gas Wells.  Payment of Tax, Terrus, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.  Partners.  Penalites.  Pensons Assessable.  Schedule.  Secrecy, 27; of Appeal Hearings  Secrecy, 27; of Appeal Hearings  Stock Dividends.  Superannuation, etc., Deductions from Income Surtax Rates.  Individed Profits.	Dividends Declared after 10to	. 14
Estates and Trusts, Income whether Paid or Accrued, 16; no Distribution with Tax inipid.  Exemption of Institutions, Clubs, etc. 21, 2  Exemptions, Personal 14, 1  Fiscal and Calendar Years 19, 2  Five Per cent Supplementary Tax on Incomes of \$5,000 or more Glits and Bequests. 1  Income, Taxable, described 1  Information, Minister's Demands for. 2  Insurance, Life. 1  Judges and Legislators Taxed 1  Losses Outside Ordinary Business. 1  Married Couples not Partners 2  Mines. 1  Non-Residents of Canada, 15; Agents to make Returns 2  Normal Tax Rates 16  Officials, Appointment of 2  Oil and Gas Wells. 14  Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment 26; Seizure for Non-payment 26; Seizure for Non-payment 26  Personal and Living Expenses 15  Personal Assessable 16  Schedule. 30  Secrecy, 27; of Appeal Hearings 29  Stock Dividends 14  Superannuation, etc. Deductions from Income 16  Surtax Rates. 16  Taxpayer's Intended Departure 26  Transfers to Wife, etc 20  Undivided Profits. 12  Undivided Profits 22  Undivided Profits 22  Undivided Profits 20  Income Stransfers to Wife, etc 20  Undivided Profits 22  Undivided Profits 22  Undivided Profits 22  Undivided Profits 22  Parsonal 14  Partners 26  Prosonal 27  Partners 26  Partners 26  Partners 27  Partners 28  Partners 29  Partners 29  Partners 29  Partners 20  Partners	Employees to make Determine Co.	. 15
Exemption of Institutions, Clubs, etc. 21, 2  Exemptions, Personal 14, 1  Flscal and Calendar Years 19, 2  Five Per cent Supplementary Tax on Incomes of \$5,000 or more Glfts and Bequests. 1  Income, Taxable, described 1  Information, Minister's Demands for. 2  Insurance, Life. 1  Judges and Legislators Taxed. 1  Losses Outside Ordinary Business. 1  Married Couples not Partners 2  Mines. Non-Residents of Canada, 15; Agents to make Returns 2  Normal Tax Rates. 16  Officials, Appointment of 2  Oil and Gas Wells. 24  Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment 26; Scizure for Non-payment 26; Scizure for Non-payment 26  Pensions, War Disability. 22  Pensonal and Living Expenses 15  Personal and Living Expenses 15  Secrecy, 27; of Appeal Hearings 29  Stock Dividends. 10  Surtax Rates. 10  Taxpayer's Intended Departure 26  Transfers to Wife, etc. 23, 27, 28  Transfers to Wife, etc. 20  Undivided Profits. 23, 27, 28  Transfers to Wife, etc. 20  Undivided Profits. 20	Estates and Trust the Returns of Employees	. 22
Exemption of Institutions, Clubs, etc. 21, 2  Exemptions, Personal 14, 1  Fiscal and Calendar Years 19, 2  Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. 1  Income, Taxable, described 1  Information, Minister's Demands for 2  Insurance, Life 1  Judges and Legislators Taxed 1  Losses Outside Ordinary Business. 1  Married Couples not Partners 2  Mines. 1  Non-Residents of Canada, 15; Agents to make Returns 2  Normal Tax Rates 2  Officials, Appointment of 3  Oil and Gas Wells 14  Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment 26; Scizure for Non-payment 26; Scizure for Non-payment 26  Partners 20  Pensions, War Disability 22  Personal and Living Expenses 15  Persons Assessable 16  Schedule 25  Secrecy, 27; of Appeal Hearings 29  Stock Dividends 16  Surtax Rates 16-19  Taxpayer's Intended Departure 26  Taxpayer's Intended Departure 26  Transfers to Wife, etc 23, 27, 28  Transfers to Wife, etc 20  Undivided Profits 2	Distribution with Tax unvold	•
Fiscal and Calendar Years 19, 2 Five Per cent Supplementary Tax on Incomes of \$5,000 or more Gifts and Bequests. Income, Taxable, described Information, Minister's Demands for. Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates. Officials, Appointment of. Oil and Gas Wells. Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment. Partners. Penalties. Pensions, War Disability. Personal and Living Expenses Persons Assessable Schedule. Secrecy, 27; of Appeal Hearings Stock Dividends. Superannuation, etc., Deductions from Income Surtax Rates. 16-19 Taxpayer's Intended Departure 26 Transfers to Wife, etc. Undivided Profits.	Exemption of Institutions Club, and	24
Fiscal and Calendar Years Five Per cent Supplementary Tax on Incomes of \$5,000 or more Glfts and Bequests. Income, Taxable, described Information, Minister's Demands for. Insurance, Life. Judges and Legislators Taxed Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates. Officials, Appointment of. Oil and Gas Wells. Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment Partners. Penaltles. Pensions, War Disability. Personal and Living Expenses Persons Assessable. Schedule. Secrecy, 27; of Appeal Hearings Stock Dividends. Superannuation, etc., Deductions from Income Surtax Rates. 16-19 Taxpayer's Intended Departure Timber Limits. Time Limit, Extension of. Transfers to Wife, etc. Undivided Profits.	Exemptions Durganal	21, 22
Gifts and Bequests.  Income, Taxable, described  Information, Minister's Demands for.  Insurance, Life.  Judges and Legislators Taxed.  Losses Outside Ordinary Business.  Married Couples not Partners  Mines.  Non-Residents of Canada, 15; Agents to make Returns.  Normal Tax Rates.  Officials, Appointment of.  Oil and Gas Wells.  Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.  Partners.  Penalties.  Pensions, War Disability.  Personal and Living Expenses  Persons Assessable.  Schedule.  Secrecy, 27; of Appeal Hearings  Stock Dividends.  Superannuation, etc., Deductions from Income  Surtax Rates.  Taxpayer's Intended Departure  Timber Limits.  Time Limit, Extension of.  Transfers to Wife, etc.  Undivided Profits.	Riscal and Calandar Vanna	14, 16
Gifts and Bequests.  Income, Taxable, described  Information, Minister's Demands for.  Insurance, Life.  Judges and Legislators Taxed.  Losses Outside Ordinary Business.  Married Couples not Partners  Mines.  Non-Residents of Canada, 15; Agents to make Returns.  Normal Tax Rates.  Officials, Appointment of.  Oil and Gas Wells.  Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.  Partners.  Penalties.  Pensions, War Disability.  Personal and Living Expenses  Persons Assessable.  Schedule.  Secrecy, 27; of Appeal Hearings  Stock Dividends.  Superannuation, etc., Deductions from Income  Surtax Rates.  Taxpayer's Intended Departure  Timber Limits.  Time Limit, Extension of.  Transfers to Wife, etc.  Undivided Profits.	Five Por cont Canal and Care	19, 20
Income, Taxable, described Information, Minister's Demands for. Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business. Married Couples not Partners Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates Officials, Appointment of. Oil and Gas Wells. Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment Partners. Penaltles. Pensions, War Disability. Personal and Living Expenses Persons Assessable. Schedule. Schedule. Secrecy, 27; of Appeal Hearings Secrecy, 27; of Appeal Hearings Stock Dividends. Superannuation, etc., Deductions from Income Surtax Rates. 16-19 Taxpayer's Intended Departure Timber Limits. Time Limit, Extension of. 23, 27, 28 Transfers to Wife, etc. Undivided Profits.	Tive refer to applementary lax on theomes of \$5,000 or more	4.0
Insurance, Life. Judges and Legislators Taxed. Losses Outside Ordinary Business.  Married Couples not Partners  Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates Officials, Appointment of. Oil and Gas Wells. Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment Partners. Penaltles. Pensions, War Disability. Personal and Living Expenses Persons Assessable. Schedule. Schedule. Schedule. Schedule. Superannuation, etc., Deductions from Income Surtax Rates. Taxpayer's Intended Departure Timber Limits. Time Limit, Extension of 23, 27, 28 Transfers to Wife, etc. Undivided Profits.	Income Transit	14
Judges and Legislators Taxed Losses Outside Ordinary Business.  Married Couples not Partners Mines.  Non-Residents of Canada, 15; Agents to make Returns Pofficials, Appointment of Oil and Gas Wells.  Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment 26; Seizure for Non-payment Partners.  Penalties. Pensions, War Disability. Personal and Living Expenses Persons Assessable Schedule. Secrecy, 27; of Appeal Hearings Secrecy, 27; of Appeal Hearings Stock Dividends. Superannuation, etc., Deductions from Income Surtax Rates. Taxpayer's Intended Departure Taxpayer's Intended Departure Timber Limits. Time Limit, Extension of Transfers to Wife, etc. Undivided Profits.	Information Military described	14
Judges and Legislators Taxed Losses Outside Ordinary Business.  Married Couples not Partners  Mines. Non-Residents of Canada, 15; Agents to make Returns Normal Tax Rates Officials, Appointment of. Oil and Gas Wells. Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment Partners. Penalties. Pensions, War Disability. Personal and Living Expenses Persons Assessable Schedule. Secrecy, 27; of Appeal Hearings Stock Dividends. Superannuation, etc., Deductions from Income Surtax Rates. Taxpayer's Intended Departure Timber Limits. Time Limit, Extension of. Transfers to Wife, etc. Undivided Profits.	Information, Minister's Demands for.	24
Married Couples not Partners  Mines.  Mines.  Non-Residents of Canada, 15; Agents to make Returns  Normal Tax Rates  Officials, Appointment of  Oil and Gas Wells.  Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment  Partners.  Penalties.  Pensions, War Disability.  Personal and Living Expenses  Persons Assessable  Schedule.  Secrecy, 27; of Appeal Hearings  Stock Dividends.  Superannuation, etc., Deductions from Income  Surtax Rates.  Taxpayer's Intended Departure  Timber Limits.  Time Limit, Extension of.  Transfers to Wife, etc.  Undivided Profits.	Tusurance, Life	14
Married Couples not Partners  Mines.  Mines.  Non-Residents of Canada, 15; Agents to make Returns  Normal Tax Rates  Officials, Appointment of  Oil and Gas Wells.  Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment  Partners.  Penalties.  Pensions, War Disability.  Personal and Living Expenses  Persons Assessable  Schedule.  Secrecy, 27; of Appeal Hearings  Stock Dividends.  Superannuation, etc., Deductions from Income  Surtax Rates.  Taxpayer's Intended Departure  Timber Limits.  Time Limit, Extension of.  Transfers to Wife, etc.  Undivided Profits.	Judges and Legislators Taxed	14
Married Couples not Partners         20           Mines.         16           Non-Residents of Canada, 15; Agents to make Returns         26           Normal Tax Rates         16           Officials, Appointment of         26           Oil and Gas Wells.         14           Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment         26           Partners.         20           Penalties.         23, 25, 26           Pensions, War Disability.         22           Personal and Living Expenses         15           Persons Assessable         16           Schedule.         30           Secrecy, 27; of Appeal Hearings         29           Stock Dividends.         14           Superannuation, etc., Deductions from Income         16           Surtax Rates.         16-19           Taxpayer's Intended Departure         26           Timber Limits.         14           Time Limit, Extension of         23, 27, 28           Transfers to Wife, etc         20           Undivided Profits.         20	Losses Outside Ordinary Business	15
Non-Residents of Canada, 15; Agents to make Returns   10	Married Couples not Partners	20
Normal Tax Rates	Mines	14
Normal Tax Rates         16           Officials, Appointment of         26           Oil and Gas Wells.         14           Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.         26           Partners.         20           Penalties.         23, 25, 26           Pensions, War Disability.         22           Personal and Living Expenses         15           Persons Assessable.         16           Schedule.         30           Secrecy, 27; of Appeal Hearings         29           Stock Dividends.         14           Superannuation, etc., Deductions from Income         16           Surtax Rates.         16-19           Taxpayer's Intended Departure         26           Timber Limits.         14           Time Limit, Extension of         23, 27, 28           Transfers to Wife, etc         20           Undivided Profits.         20	Non-Residents of Canada, 15: Agents to make Returns	24
Oil and Gas Wells.       26         Payment of Tax, Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.       26         Partners.       20         Penaltles.       23, 25, 26         Pensions, War Disability.       22         Personal and Living Expenses       15         Persons Assessable.       30         Schedule.       30         Secrecy, 27; of Appeal Hearings       29         Stock Dividends.       14         Superannuation, etc. Deductions from Income       16         Surtax Rates.       16-19         Taxpayer's Intended Departure       26         Timber Limits.       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc       20         Undivided Profits.       20	Normal Tax Rates	16
Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.	Officials, Appointment of	29
Payment of Tax, Terris, 23; Refunds, 24, 27; Underpayment, 26; Seizure for Non-payment.	Ull and Gas Wolls	
Pensions, War Disability       23, 25, 26         Personal and Living Expenses       22         Persons Assessable.       15         Schedule.       30         Secrecy, 27; of Appeal Hearings       29         Stock Dividends.       14         Superannuation, etc Deductions from Income       16         Surtax Rates.       16-19         Taxpayer's Intended Departure       26         Timber Limits.       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc       20         Undivided Profits.       20	Payment of Tax. Terms, 23; Refunds, 24, 27; Underpayment	1.4
Pensions, War Disability       23, 25, 26         Personal and Living Expenses       22         Persons Assessable.       15         Schedule.       30         Secrecy, 27; of Appeal Hearings       29         Stock Dividends.       14         Superannuation, etc Deductions from Income       16         Surtax Rates.       16-19         Taxpayer's Intended Departure       26         Timber Limits.       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc       20         Undivided Profits.       20	20; Seizure for Non-payment	26
Pensions, War Disability       23, 25, 26         Personal and Living Expenses       22         Persons Assessable.       15         Schedule.       30         Secrecy, 27; of Appeal Hearings       29         Stock Dividends.       14         Superannuation, etc Deductions from Income       16         Surtax Rates.       16-19         Taxpayer's Intended Departure       26         Timber Limits.       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc       20         Undivided Profits.       20	l'arrners	20
Personal and Living Expenses       22         Persons Assessable       15         Schedule       30         Scerecy, 27; of Appeal Hearings       29         Stock Dividends       14         Superannuation, etc., Deductions from Income       16         Surtax Rates       16-19         Taxpayer's Intended Departure       26         Timber Limits       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc       20         Undivided Profits       20		25.26
Personal and Living Expenses         15           Persons Assessable         16           Schedule         30           Secrecy, 27; of Appeal Hearings         29           Stock Dividends         14           Superannuation, etc., Deductions from Income         16           Surtax Rates         16-19           Taxpayer's Intended Departure         26           Timber Limits         14           Time Limit, Extension of         23, 27, 28           Transfers to Wife, etc         20           Undivided Profits         20	rensions, war Disability	
16   16   16   16   16   16   16   16	rersonal and Living Expenses	
30   Seriedfile.   30   Secrecy, 27; of Appeal Hearings   29   Stock Dividends   14   Superannuation, etc., Deductions from Income   16   Surtax Rates.   16-19   Taxpayer's Intended Departure   26   Timber Limits.   14   Time Limit, Extension of   23, 27, 28   Transfers to Wife, etc   20   Undivided Profits.   20   Undivided Profits.   20   Stock Divided Profits   20   Undivided Profits   20   Undivided Profits   27   Stock Divided Profits   29   Undivided Profits	refsons Assessable	•
Secrety, 27, 61 Appeal Hearings         29           Stock Dividends         14           Superannuation, etc., Deductions from Income         16           Surtax Rates         16-19           Taxpayer's Intended Departure         26           Timber Limits         14           Time Limit, Extension of.         23, 27, 28           Transfers to Wife, etc.         20           Undivided Profits.         20	Schedile	
14   Superannuation, etc., Deductions from Income   16   Surtax Rates.   16-19   Taxpayer's Intended Departure   26   Timber Limits.   14   Time Limit, Extension of   23, 27, 28   Transfers to Wife, etc.   20   Undivided Profits.   20   Undivided Profits.   20   Compared to the compa	Secrecy, 21; of Appeal Hearings	
16   Surfax Rates.   16-19   Taxpayer's Intended Departure   26   Timber Limits.   14   Time Limit, Extension of   23, 27, 28   Transfers to Wife, etc.   20   Undivided Profits.   20   Undivided Profits.   21   20   Undivided Profits.   20   Undivided Profits.   26   Undivided Profits   20   U	Stock Dividends	_
Surrax Rates.         16-19           Taxpayer's Intended Departure         26           Timber Limits.         14           Time Limit, Extension of         23, 27, 28           Transfers to Wife, etc         20           Undivided Profits.         20	Superannuation, etc., Deductions from Income	
Taxpayer's Intended Departure       26         Timber Limits.       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc.       20         Undivided Profits.       20	Surrax Rates	
Timber Limits.       14         Time Limit, Extension of       23, 27, 28         Transfers to Wife, etc       20         Undivided Profits.       20	Taxpayer's Intended Departure	_
Transfers to Wife, etc. 23, 27, 28 Undivided Profits. 20	Timber Limits	
Undivided Profits	Time Limit, Extension of	
United Kingdom and Foreign Countries 14, 15	Transfers to Wife, etc 23, 2	17, 28
United Kingdom and Foreign Countries 1	Undivided Profits.	20
OSCHI WING I CHURCH CONTROL TO TO THE COLUMN TO THE C	United Kingdom and Foreign Countries, Income Tax paid to	4, 15