

1945

THE SENATE OF CANADA



PROCEEDINGS  
of the  
SPECIAL COMMITTEE

Appointed to examine into the provisions and workings of the Income War Tax Act and The Excess Profits Tax Act 1940, and to formulate recommendations for the improvement, clarification and simplification of the methods of assessment and collection of taxes thereunder and to report thereon.

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No. 5

TUESDAY, DECEMBER 4, 1945

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The Honourable W. D. EULER, P.C.  
Chairman

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WITNESSES:

Mr. H. H. Hannam, President and Managing Director, Canadian Federation of Agriculture.

Mr. C. Fraser Elliott, C.M.G., K.C., Deputy Minister of National Revenue for Taxation.

Mr. R. P. Bengough President, Trades and Labour Congress of Canada.

Mr. G. Fay Davies, General Manager, National Life Insurance Company.