

- (b) for information concerning industrial, commercial or scientific experience or for services of an industrial, commercial or scientific character where the amount paid or credited is calculated by reference to the use of the information or services or to the production or profits of the Canadian payer,
- (c) pursuant to an agreement granting exclusive use of an invention, patent, process or information, or
- (d) that was dependent upon the use or production from property in Canada other than an instalment on the sale price of agricultural land,

but not including a payment made under a bona fide arrangement for sharing the cost and benefits of scientific research and development.

4. That no deduction on account of foreign taxes shall be allowed in respect of that proportion of a dividend received by a corporation after October 22, 1968, that is deductible under subsection (10) of section 28 of the said Act from the income of the receiving corporation in computing its taxable income.

5. That with respect to dispositions after October 22, 1968, subsections (5b) and (5c) of section 83A of the said Act, which presently provide for including in income of a taxpayer the proceeds received from the disposition of certain gas and oil rights, provide that the proceeds receivable from such dispositions be included in income in the taxation year in which the disposition occurred, and that section 85B of the said Act be extended to entitle a taxpayer carrying on business in Canada to claim a reserve in respect of proceeds receivable from such dispositions after October 22, 1968 that have not been received at the end of his taxation year.

6. That for 1969 and subsequent taxation years, the exemption from income tax provided by paragraph (c) of subsection (1) of section 62 of the said Act for a federal, provincial or municipal corporation, commission, association or wholly-owned subsidiary thereto shall not apply where a person other than a Canadian municipality or Her Majesty in right of Canada or a province has a right or option to acquire shares or capital of the corporation, commission, association or wholly-owned subsidiary.

7. That any amount received after October 22, 1968, by an employer from a trustee under a registered supplementary unemployment benefit plan to which the employer has made payments, resulting from an amendment, modification or termination of the plan, shall be included in the income of the employer.

8. That for 1969 and subsequent taxation years, an employer who, at the end of his taxation year, has a debt that

- (a) is due to an employee in respect of salary, wages, bonuses or other remuneration and was deductible in computing the employer's income, and
- (b) has been outstanding for one year following the end of the taxation year in which it accrued,

shall include in income for the second year after it accrued an amount equal to the debt unless the employer and the employee sign and file an agreement in which they elect to have their taxes computed as though the debt had been