

**Income tax—Cont.**

Cost of living tax credit, replacing indexing....—*Cont.*

4097, 4102, 4233, 4695, 5880, 5906, 5923, 5976, 6010, 6269, 6340, 7297, 9482, 9550, 10582

Simultaneous with energy price increases, 3526-7

Cost of living zone system, Australia example, etc., 6552-3, 8292, 8295, 22791-2

Crown corporations, exemption, 22323, 24359

Crown corporations, provincial, exemption, 5762

Deductions and exemptions

Converting to tax credits, Economic Council recommendation, 27939

Equated as tax expenditures, 22316, 22952-3

Loss in sale of house, 14410

Married, senior citizens, corporations, etc., re-examining, Bégin proposal, 261-2, 2379

Revenue loss, 6577

Salary reimbursements, 23400

*See also* Government expenditures—Tax expenditures and *see also below* Indexing—Tax credit system

Deferred income plans, 6904, 23544, 23547-51, 23583, 23631-2

Income averaging annuities, abolishing, Nov. 12/81 budget

measure, 12722, 12813, 13149, 13304, 13378, 13382, 13618-9, 13799, 13864-6, 13872, 13877, 13936, 14136, 14347, 14535, 14630, 14698, 15096, 15200, 15428, 16156, 21201, 21521, 21529-30, 21541-2, 21555, 22316, 22556, 22833-5, 24046

Canadian Forces, effects, 13544

Farmers, effects, 12795, 12888, 12918, 13148-9, 13236, 13304,

13545, 13618-9, 13726, 13800-1, 13806, 13812-3, 13860,

13918, 14210, 14337, 14425, 14445-6, 14518, 14528,

14581, 14584, 14595, 14637, 15192, 15970-2, 15976,

15979-80, 15983, 20488, 20502, 22837, 22870, 23049,

23583, 23627, 28227-8

Ms. under S.O. 43, (Mr. Gustafson), 12971, (Mr. Neil), 13232

Forward averaging proposal, comparison, 14242-3, 21529-30

Ms. under S.O. 43, (Mr. Cyr), 14203, (Mr. Taylor), 19312

Modifications, MacEachen statement, Dec. 18/81, 14237

Deferred profit sharing plans (DPSP), Nov. 12/81 budget measure,

13722, 13865, 14136, 14337, 14349, 21529, 21539-41, 21555, 22796, 22869, 23027, 23320, 23323

Small business, eligibility, 24168, 24173

Dependents, *see below* Non-resident dependents

Disabled/blind, deduction, etc., 6571, 6615, 6850, 27786

Definition of disabled, broadening, 13812

Audits, statement (Mr. Hudecki) under S.O. 21, 26010-1

M. (Mr. Dinsdale) under S.O. 43, 1252

Statement (Mr. Fennell) under S.O. 21, 25094

Tax Appeal Board ruling, statement (Mr. Fennell) under S.O. 21, 25972

Extending, providing deduction of actual expenses related to disability, 9765-6, 23053

M. (Mr. Fennell) under S.O. 43, 9759

Statement (Mr. Fennell) under S.O. 21, 23130

District taxation offices, *see* Revenue Department

Dividends, *see below* Double taxation—Interest and dividend income

Double taxation, avoidance, agreements and conventions with other countries, 2216, 5717-22

Assessments, foreign authorities not issuing, 9278-9

Australia, New Zealand, 9163-4, 9275-7

*See also* International Income Tax Conventions Bill (S-17)

Austria, Barbados, Indonesia, Italy, Jamaica, Korea, Malaysia,

Romania, Spain, United Kingdom, *see* International Income

Tax Conventions Bill (S-2)

Canada benefits, 5717

**Income tax—Cont.**

Double taxation, avoidance, agreements and...—*Cont.*

Capital gains, 2097, 9163, 9275-6

Corporations

Benefits, deducting tax exempted from payment in other countries from tax payable in Canada, effects, etc., 2097, 5714-8, 5722-3

Competition with Canadian industry, relationship, 5715, 5722

Dividends returned to Canada, exempt surplus, etc., 5716, 5722

Discrimination based on nationality, 2097, 9163, 9275-6

Dividends/interest/royalties, etc., 2097, 9163, 9275, 18993

Oil industry effects, 9276

*See also below* Small business

Foreign tax credit *re* foreign income of Canadian residents, 9163

Latin America, 15806

Legislation, 1688, 2098, 8456

Amending by order in council subject to negative resolution of

Parliament, 2097, 2101, 2104-5, 9163, 9275-8, 10046

Finance, Trade and Economic Affairs Committee study, filibuster, etc., 5718

M. (Mr. Masters) under S.O. 43, 2253-4

Liberia

Legislation withheld temporarily, 5715, 5718, 5721

*See also below* Merchant marine

Merchant marine effects, aiding foreign fleets, Liberia, New Zealand, etc., 5721

Negotiation, ratification, 5720

New Zealand, *see above* Australia—Merchant marine

Organization for Economic Co-operation and Development model convention format, 9163

Pensions, 2097, 9163, 9275-6, qu. (Mr. McKinnon), 11771

United Kingdom, 1981 protocol effects, M. (Mr. D. Munro) under S.O. 43, 9293-4

West German-Canadians, 1976 agreement, implementing,

1688, 2101, 2105-6, 5723, 8455-6

M. (Mr. Oberle) under S.O. 43, 411

West German-Canadians 1981 agreement, ratification, 21479, 25626, 25839

Romania, 5721

Similar tax system requirement, 5720-1

South Korea, 5721

Tax evasion possibility, 5718, 5721

Tax haven countries, 2101-5, 5720-1

Teachers, exemptions, etc., 2097, 9163, 9275-6

United Kingdom, 10588

United States, 1294, 2099, 2105, 5718, 9164-5, 26896-7

Oil and gas industries effects, 5718

Ways and means motion, notice, tabled, 26721

West Germany, 5720-3, 9164-5, 9277-9, 10046, 26894-7, qu. (Mr. Deans), 28837

*See also* International Income Tax Agreement Bill (S-24) and *see also above* Pensions

Doyle case, 20646-7

Drugs and pharmaceuticals industry, audit, 9191

Earned/realized income, 22793, 22833, 23316-7, 23631, 24099-100

*See also above* Annuities and *see also below* Insurance contracts

Education deduction of \$50 per month

Increasing, M. (Mr. Friesen) under S.O. 43, 8590

Statement (Mr. Hudecki) under S.O. 21, 24515

*See also below* Tuition fees

Employers' contributions, remittance forms, late arrival, penalties,

statement (Mr. Gass) under S.O. 21, 25092

Employment expense deduction, increasing from 3% to 20%, \$500

ceiling, Apr. 19/83 budget measure, 24665, 24679, 24941,

24965, 24972, 25124

Employment fringe benefits, Nov. 12/81 budget measure, 12722,

12793, 12796, 12934, 14144, 14242, 14334-6, 14347-8, 14368,