

THE INCOME TAX AND THE INDIVIDUAL

exempt from any income tax imposed in pursuance of any legislation enacted by the Parliament of Canada;

(j) [paragraph (j) is repealed]

(k) the income of incorporated companies whose business and assets are carried on and situate entirely outside of Canada; and

Income from pensions not liable to tax

(l) any pension granted to any member of His Majesty's military, naval or air forces for any disability suffered by the pensioner while serving in any of His Majesty's forces during the war that began in August, one thousand nine hundred and fourteen, and any pension granted to any dependent relative of any person who was killed or suffered any disability while serving in the said forces in the said war.

6. [Section six is repealed.]

Annual returns

7. (1) Every person liable to taxation under this Act shall, on or before the thirtieth day of April in each year, without any notice or demand, and any person whether liable to taxation hereunder or not, upon receipt of a notice or demand in writing from the Commissioner of Taxation or any officer authorized to make such demand, deliver to the Minister a return, in such form as the Minister may prescribe, of his total income during the last preceding year. In such return the taxpayer shall state an address in Canada to which all notices and other documents to be mailed or served under this Act may be mailed or sent.

Returns of corporations, etc.

(2) The return in the case of a corporation, association or other body, shall be made and signed by the president, secretary, treasurer or chief agent having a personal knowledge of the affairs of such corporation, association or other body, or, in any case, by such other person or persons employed in the business liable, or believed to be liable to taxation, as the Minister may require.

Return by guardian, legal representative, etc.

(3) If a person is unable for any reason to make the return required by this section, such return shall be made by the guardian, curator, tutor or other legal representative of such person, or if there is no such legal representative, by some one acting as agent for such person, and in the case of the estate of any deceased person, by the executor, administrator or heir of such deceased person, and if there is no person to make a return under the provisions of this subsection, then such person as may be required by the Minister to make such return.

Returns by employers of salaries and by companies of dividends, etc.

(4) All employers shall make a return of all persons in their employ receiving any salary or other remuneration in excess of such an amount as the Minister may prescribe, and all corporations, associations and syndicates shall make a return of all dividends and bonuses paid to shareholders and members, and all persons in whatever capacity