

- Fiscal year of corporations and joint stock companies, s. 4 (2), p. 156.
 Fiscal year of partnerships, s. 4 (3), p. 157.
 Five per cent. additional tax, s. 4 (2a), p. 157.
 Foreign income tax, deductions respecting, s. 4 (5b), p. 158.
 Form I.—Oath of members of Board, s. 12 (2), p. 164.
 Form II.—Notice of appeal to Court of Revision, s. 14, p. 164.
 Form III.—Notice of appeal to Exchequer Court, s. 17, p. 165.
 Form IV.—Notice of appeal by Minister to Exchequer Court, s. 17, p. 165.
 Fraternal societies, not liable to income tax, s. 5 (c), p. 158.
 Gain, included in definition of "income," s. 3 (1), p. 150.
 Gain, undivided, of company as income, s. 3 (4), p. 152.
 Gas wells, allowance for depreciation and exhaustion of, s. 3 (a), p. 151.
 Governor-General, not liable for income tax, s. 5 (a), p. 158.
 Governor-in-Council to appoint officers to administer Act, s. 23, p. 166.
 Grandparents, normal tax on persons supporting, s. 4 (1a), p. 153.
 Gratuity, included in definition of "income," s. 3 (1), p. 150.
 Great Britain, income tax, deductions respecting, s. 4 (5b), p. 158.
 Guardian, to make return, s. 7 (3), p. 159.
 Head Office of business outside of Canada, s. 3 (3), p. 152.
 Hearing and decision regarding appeals, s. 15 (1), p. 165.
 Hearing of appeal may be proceeded with ex parte or deferred, s. 16, p. 165.
 Heir, included in definition of person, s. 2 (d), p. 149.
 Heir to make return, s. 7 (3), p. 159.
 Heir to make returns, pay taxes, etc., before distribution, s. 7 (9), p. 161.
 Holding companies, income of s. 3 (2), p. 151.
 Husband and wife cannot be in partnership under Act, s. 4 (3), p. 157.
 Husband and wife cannot transfer property to evade tax, s. 4 (4), p. 157.
 Income, accruing in trust for unascertained persons, s. 3 (6), p. 152.
 Income, additional tax on, exceeding \$5,000, s. 4 (2a), p. 157.
 Income, defined s. 3 (1), p. 150.
 Income dividends and shareholders' bonuses regarded as, s. 3 (5), p. 152.
 Income, from an estate, s. 3 (6), 152.
 Income, from pension and superannuation funds, how calculated, s. 3 (7), p. 152.
 Income, not liable to tax, s. 5, p. 158.
 Income tax of Great Britain and foreign countries, s. 4 (5b), p. 158.
 Income, undivided profits or gains are not, except in certain cases, s. 3 (4), p. 152.
 Income tax and persons liable thereto, s. 4 (1), p. 152.
 Income, understating true amount, penalty for, s. 7 (8), p. 160.
 Individual capacity, partnership tax based on, s. 4 (3), p. 157.
 Information by persons in receipt of money belonging to another, s. 8 (2), p. 162.
 Information, demand for additional, s. 8 (1), p. 162.
 Information regarding returns not to be disclosed, s. 11, p. 164.
 Inquiries Act, members of Board of Referees to have power and authority of Commissioner appointed under, s. 12, p. 164.
 Inquiries Act, officer appointed by Minister has power and authority of Commissioner appointed under, s. 8 (3), p. 162.
 Instalments, three equal bi-monthly for payment of balance of income tax, s. 7 (7), p. 160.
 Institutions, religious, etc., not liable for income tax, s. 5 (d), p. 158.
 Insurance, certain farmers', associations not liable for tax, s. 5 (h), p. 159.