

when it is \$5,650, he is fined \$1,150, besides of course the unpaid tax.

If he is late in sending in his return, **25 per cent. is added** to his tax.

If he pays less than a fourth of the tax as estimated by himself to begin with, or less than the proper amount in the case of later instalments, **25 per cent. of the deficiency** (and in no case less than \$5) is added to his tax. The same penalty is prescribed for not paying within 30 days any sum demanded in addition to the tax as estimated by himself.

If he is asked for further information and is late in sending it, or if he fails to keep such adequate records and accounts as the Finance Minister may prescribe, he may be fined \$100 a day for his default; and for a false statement may be punished by a \$10,000 fine and six months in jail.



THE GOVERNMENT'S SOURCES OF INFORMATION.

The Government does not rely on the tax payer alone for information as to his income. It may call on any person who has had dealings with him, to produce books or other documents showing the facts; and these must be produced, under a penalty of \$100 a day during default, with a possible fine of \$10,000 and six months' imprisonment for making a false statement.

Employers have to send in every year (by March 31) returns of all employees paid at a rate of \$1,000 a year or more. Fees and other remuneration of Company officials and directors, lawyers' retaining fees, ministerial and other salaries paid by churches, all must be reported.

All companies must in addition file statements of dividends and bonuses paid to shareholders,