

1946

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Room 10-A
32A

THE SENATE OF CANADA

No. 1
To 13



PROCEEDINGS

OF THE

SPECIAL COMMITTEE

Appointed to examine into the provisions and workings of the Income War Tax Act and The Excess Profits Tax Act, 1940, and to formulate recommendations for the improvement, clarification and simplification of the methods of assessment, collection of taxes thereunder and the provisions of the said Acts by redrafting them, if necessary, and to report thereon.

No. 1

TUESDAY, MARCH 26, 1946

CHAIRMAN

The Honourable W. D. Euler, P.C.

CONTENTS:

1. "The Administration of The Income War Tax Act", by D. A. MacGibbon.
2. Extract from letter written to the Chairman by Professor J. L. McDougall, Queen's University, Kingston, Ontario.