

**Howard, J. L., Assistant Deputy Minister, Bureau of Corporate Affairs, Consumer and Corporate Affairs Canada**

Bill S-4 2:35-55

Bill S-5

Discussion 2:13-34

Statement 2:11-2

**Hunkin, R., Chairman, Committee on Leasing and Factoring, Royal Bank of Canada**

Bill C-15, subject-matter 1:77-82

**IEA***See*

International Energy Agency

**Illinois**

Foreign banks, branch limitations 19:91

**Income Tax**

Beneficiary to estate, provincial jurisdiction 28:21-2

Borrowed funds, interest 21:26-7; 21A:1

Deductions

Canadian exploration expenses 21:7-8; 21A:2; 31:6

Children

Age 16 to 18 6:5-6; 15A:1-2

Indexation factor 6:6; 15A:2

Employment expense 20:6-8; 20A:1; 21:6-7; 31:5

Parliamentarians, exempt 20:7-8; 21:7

Interest, dividends 20A:19; 21:14; 21A:3

Natural resources, development expenses 21:8-9; 21A:2

Scientific research 20:38-9; 21:22-3; 21A:1-2

Discounters 15:9

Family income, principle 6:10, 11; 15A:6, 7

Income bonds, debentures 20:29-33; 21A:1; 31:12-3

Inventory adjustment, explanation 27:26-8

Land developers, interest 20:22-4

Over-withholding payments, remedy 15:8

Reconciliation, table 20A:21

Reflection of family's needs questioned 13:9-10; 15A:24-5

Retiring allowance

Definition 20:26-8

Explanation of term, application 24:23

Options 24:24-5

Termination payments, relationship 24:24

Retractable preferred shares 20:30-2; 21:5-6

Tax credits, indexing provisions 6:7; 15A:3

Tax discounters, ceiling on interest, charges 13:10; 15A:25

Term preferred shares 20:30-3; 21:6; 31:12-3

Termination payments 20:24-8; 20A:20; 24:24-30; 31:11-2

Damages, settlement 24:28-31

Prior to Nov. 16, 1978 24:31

*See also*

Bill C-10

Bill C-37

Child Tax Credit

Corporations. Taxation

Family Allowances

Investment Tax Credit

Taxation

**Kennett, M. W.A., inspecteur général, Bureau de l'inspecteur général des banques**

Bill C-15, teneur 3:6-34; 4:46-75; 16:5-27, 30-7; 19:54-6, 58-94

**King, M. R.M., directeur, Division modifications courantes, Revenu Canada (impôt)**

Bill C-37, teneur 25:15

**Kirk, M. David, secrétaire exécutif, Fédération canadienne de l'agriculture**

Bill C-15, teneur 3:35-43, 49

**Kniewasser, M. Andrew G., président, Association canadienne des courtiers en valeurs mobilières**

Bill C-15, teneur 14:13, 15, 17-8, 21-2, 24

**Lafond, hon. Paul C., sénateur (Gulf)**

Bill C-15, teneur 1:22, 114; 19:68

Bill C-37, teneur 20:7, 17-8; 21:8, 20; 25:14

Bill C-42, teneur 33:8

**Laird, hon. Keith, sénateur (Windsor)**

Bill C-10 15:7

Bill C-15, teneur 1:19-20, 34, 39, 75, 77-8, 80, 87, 89, 113; 3:36-7, 49-52, 62, 66-7; 4:24, 37, 76, 78, 80-2, 87; 5:11-2, 19, 32, 67-9; 7:6-7, 23-4, 30, 32-3, 47; 9:27, 35-6; 10:10, 15, 19-20; 12:53, 57, 60, 67; 16:6-8; 18:7-8; 19:8, 12, 20, 46

Bill C-37, teneur 20:10, 12-3; 21:7, 19; 23:15, 21-2; 24:6, 30, 32; 25:13, 19; 26:9; 28:8, 41-5; 29:21, 24-5

Bill S-7 8:15, 19, 23

Bill S-10 17:11

Bill S-14 34:9, 22-3, 37

**Laird, hon. Keith, sénateur (Windsor), Président suppléant du Comité**

Bill C-15, teneur 1:31; 3:54-5; 7:38-9; 18:28-9

**Landry, M. R., surintendant faillites, min. Consommation et Corporations**

Bill S-14 34:5-17, 19-39

**Lang, hon. Daniel, sénateur (York-Sud), Vice-président du Comité**

Bill C-10 15:7-8

Bill C-10, teneur 6:10-3; 13:15-6; 15A:6, 9, 30-1

Bill C-15, teneur 4:8, 10, 20-1, 27-8; 5:80; 12:74; 16:11, 16, 22; 19:19, 27, 29-30, 33-5, 63, 68, 71, 88, 93; 22:13, 23-4, 26

Bill C-37, teneur 21:6, 9, 21-3, 26, 32; 23:10, 20, 25

**Laporte, M. Sylvain, Association médicale du Québec**

Bill C-37, teneur 26:22-5

**LaPrairie, M. R.T., vice-président exécutif, finances, compagnie Trust Royal**

Bill C-15, teneur 4:22-3