

amount.

contained by him in respect of that Act deduction under section 110.6 was that it can be established that no before that date that the owner him of the property immediately the property exceeds the cost to 10 which his proceeds of disposition in (b) 1/2 of the amount, if any, of and paragraph (a)(ii), and to the paragraph (a)(ii), and that determined without reference to (c) its cost to him at that date (d) the aggregate of

(b) the fair market value at that date and to that date in the least, or

business, he shall be deemed to have gain or producing income from a income "person" or for the purpose of the purpose of gaining or producing 22 determined at a later time to that it has property for some other business, but (c) where a taxpayer's holding acquired

operation:

is included and the following substituted: 10 phrase "acquired" but as that word: (1) Paragraph 110.7(16) of the said Act referred to amounts received after 1981:

(1) Subsection (1) is applicable with of the said income so received in respect of the Canada Savings Bond 113 12 the amount for the year include as interest terms of the bond, or shall, in computing the time of the issue of the bond under the and bond or interest referred to be paid at

10 to pay (other than any amount of interest 10 the Government of Canada has under the Canada Savings Bond as a cash bonus that Government of Canada in respect of a taxpayer receives an amount from the and of this Act, where in a taxation year 2

100.7.

7 (1) Section 10.1 of the said Act is amended and the following substituted:

110.6 à l'égard de cet événement.

si au égard du 110.6, s'écrit: dans l'expression "le montant au 10 que lui imputé" et dans cette phrase pour lui au la date du 110.6 (2) de la partie de l'expression "et 10 (c) si le montant au 110.6 et que l'expression "calculé" au sens (2) du mot "au jour" au 10 cette

10 bien à cette date déterminé: (i) de la juste valeur, municipale de capital pour lui, égaux au montant;

10 d'une certaine période à un autre au que au revenu au 10 que l'expression "calculé" au sens (2) d'une autre loi, son contexte, à une (b) le contribuable avait obtenu au jour

10 (1) L'article 113.1 de la Loi sur les 10

10 (1) Le paragraphe (1) s'applique avec 10

10 (2) Le paragraphe (1) s'applique avec 10

10 (3) Le paragraphe (1) s'applique avec 10

10 (1) L'article 11.1 de la Loi sur les 10

10 (1) L'article 11.1 de la Loi sur les 10