

1945

THE SENATE OF CANADA



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 and collection of taxes thereunder and to report thereon.

No. 1

WEDNESDAY, NOVEMBER 14, 1945

CHAIRMAN

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

WITNESS:

Mr. C. Fraser Elliott, C.M.G., K.C., Deputy Minister of National Revenue for Taxation.

EXHIBITS:

- No. 1. Office Procedure Manual, Taxation Division (Not printed).
- No. 2. Operation Breakdowns Manual (Vol. I) (Not printed).
- No. 3. Operation Breakdowns Manual, (Vol. II) (Not printed).

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