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. 6

TUESDAY, DECEMBER 11, 1945

The Honourable W. D. EULER, P.C. Chairman

WITNESSES:

Senator the Honourable A. N. McLean.

Professor J. L. McDougall, Queen's University, Kingston, Ontario, representing Income Tax Payers Association.

Mr. G. S. Thorvaldson, K.C., Winnipeg, Manitoba, representing Income Tax Payers Association.

> OTTAWA EDMOND CLOUTIER PRINTER TO THE KING'S MOST EXCELLENT MAJESTY 1945