

Taxation—Con.Income tax—*Con.*

- Dependents, age of exemption, 1217
- Distribution, 1225
- Duplication, M. (Mr. Church), 144, withdrawn, 156
- Evasions, 145-6
- Exemptions, 146, 152, 1217
 - Children, for, 614, 1217
- Farmers, 548, 626, 640, 671, 712, 717, 789, 1219
 - Labourers, and, comparison, 627
- Forms, 145
- Hemmeon, Prof. J. C. of McGill, on, 625
- Hospitals, contributions to, 394, 1225
- Income tax branch, 807. *See also* National Revenue Dept. Bill
 - Exemption from Civil Service Act, 1310
- Inequalities, 496
- Legality, 151
- Millionaires, campaign funds, and, 623
- Montreal, 152
- Montreal Light, Heat and Power Company, 960, 962
- Ontario and Quebec, 594
- Reduction, 394, 397, 402, 494, 503, 515, 557, 591, 627, 746, 757
 - Ten per cent, by, 1216
- Replacement by turnover tax, 495
- Retail Trade Bureau of Canada and, 62
- Revenue, decrease, 387. *See also under this sub-title, Collections*
- Should remain until war paid for, 498
- Stamp tax suggested on debenture coupons, 1218, 1228
- Ten per cent reduction. *See* Income Tax Act Amdt. Bill
- Twenty per cent of total federal taxation, 625
- United States, 546
 - Comparison with, 147
 - Mellon scheme, 623
- War tax, 624
- Western provinces, 599
- Increase, 1493
- Indians, 320
- Industries, 144, 153. *See also that title*
- Inequitable, 146
- Interest on war debt, and, 73. *See also* War Letter postage, abolition. *See* Post Office Penny postage
- Liquor and spirits, 149
- Magazines and periodicals. *See* Post Office Act Amdt. Bill
- Matches, revenue from, 394, 629. *See also* Customs and Excise
- Middle classes, burden on, 151
- Mineral rights, Alberta, 585

Taxation—Con.

- Municipal, 460
- Nationals of foreign countries, 615
- "Nuisance taxes," 144, 147, 394, 1220
- Numerous methods, dissatisfaction, 148
- Old age pensions, and, 344. *See* Old Age Pensions Bill
- Ontario paying 44 per cent, 150
- Payment of, 617. *See also under this title, Collections*
- Per capita, 396, 504
 - Increase, 396, 745
- Playing cards, 162, 221
- Primary producer, 670
- Principles of, 148, 609
- Problems, 403
- Public utilities, 768
- Pyramiding, 145
- Receipt tax. *See under this title, Stamp taxes*
- Reduction, 146, 152, 387, 494, 502, 514, 529, 570, 676, 745, 790, 1219
 - Automobiles on, 713
 - Business increase and, 499
 - Cost of living, 396
 - Demand for, M. (Mr. Church), 144
 - Distribution of, 394
 - Effect upon industries, 394
 - Passing on, 629
 - Principle of, 747
- Rentals and. *See* Canadian Minister at Washington
- Representation, and, 1312
- Revenue from, 648, 796. *See also* Revenue, and under this title, Collections
 - Increase in, 706
- Sales tax, 21, 221, 402, 504, 567, 593, 615. *See also* Special War Revenue Act Amdt.
 - Additions, 221
 - Arrears, qu., 144, 384, 994, 1213, 1582
 - Automobiles, 314
 - Boots and shoes, 1289
 - Canadian-made goods, on, 677
 - Clothing, 1289
 - Collections, 21, 149, 397
 - Direct taxation, 558
 - Exemptions, 221
 - Interest on overdue payments, 1214
 - Matches, 394, 671, 676
 - Personal clothing on, reduction, amdt. (Mr. Guthrie), 1289, neg., 1292
 - Portable mills, 1213
 - Printers, 1216
 - Reduction, 394, 515, 623, 632, 746, 758
 - "Pyrrhic victory," 397
 - Stock in hand, effect on, 1290
 - Removal, effect of, 504