7-8 GEORGE V.

CHAP. 28

An Act to authorize the levying of a War Tax upon certain incomes.

[*Assented to 20th September, 1917.*]

(Revised according to amendments made in 1918, 1919 and 1920).

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. This Act may be cited as "*The Income War Tax Act, 1917.*" *Short title*

2. In this Act, and in any regulations made under this Act, unless the context otherwise requires,— *Definitions*

(a) "Board" means a Board of Referees appointed under section twelve hereof; *"Board"*

(b) "Minister" means the Minister of Finance; *"Minister"*

(c) "normal tax" means the tax authorized by paragraph (a) of subsection one of section four of this Act; *"Normal tax"*

(d) "person" means any individual or person and any syndicate, trust, association or other body and any body corporate, and the heirs, executors, administrators, curators and assigns or other legal representatives of such person, according to the law of that part of Canada to which the context extends; *"Person"*

(e) "surtax" means the taxes authorized by paragraph (b) of subsection one of section four of this Act; *"Surtax"*

(f) "taxpayer" means any person paying, liable to pay, or believed by the Minister to be liable to pay, any tax imposed by this Act; *"Taxpayer"*

(g) "year" means the calendar year; *"Year"*

(h) Subsection (h) is repealed;

(i) "dependent child" means a child under twenty-one years of age and dependent on his parent for support, or over twenty-one years of age and dependent on his parent for support on account of physical or mental incapacity; *"Dependent child"*

(j) "Persons employed in Canada" means all persons who receive, directly or indirectly, salary, wages, commissions, fees or other remuneration derived from sources within Canada for personal services, any part of which is performed in Canada; and *"Persons employed in Canada"*

(k) "Commissioner of Taxation" means the officer appointed by the Governor in Council pursuant to the provisions of this Act, having such powers and performing such duties as are assigned to him by the Governor in Council or by the Minister under the provisions of this Act. *"Commissioner of taxation"*