Debt. tax to be a Crown, s. 20, p. 166.

December 31st, dividends and bonuses voted after, are taxable income, s. 3 (5), p. 152.

December 31st, 1917, year ending, to be first year's taxation, s. 24, p. 166. Decision regarding appeals. notice to taxpayer, s. 15 (1), p. 165.

Deductions allowed from tax, Special War Revenue Act, Business Profits, British and Foreign Income Tax, s. 4 (5), p. 157.

Deductions and exemptions generally, s. 3 (a) et seq., p. 151.

Deductions from tax when paid in other portion of Empire or foreign country, s. 4 (5b), p. 158.

Default to make returns, penalty for, s. 9 (1), p. 163.

Deficits and losses, deductions, Minister may determine, s. 3 (f), p. 131.

Definitions, s. 2, p. 149.

Demand for additional information, returns, etc., by Minister, s. 8 (1), p. 162.

Dependent child, defined, s. 2 (i), p. 150.

Dependents, normal tax on person supporting or not supporting, s. 4 (1) (a), p. 152.

Depreciation of mines, timber limits, etc., allowance for, s. 3 (a), p. 151. Disclosure of information regarding returns prohibited, s. 11, p. 164. Discount of cheques in payment of income not allowed, s. 10 (5), p. 164. Dividend, defined, s. 2 (1), p. 149.

Dividend not liable for normal tax when already paid by company,

s. 3 (d), p. 151. Dividend, taxable income, s. 3 (5), p. 152.

Dividend, return by corporations, etc., of, s. 7 (4), p. 160. Documents, production of, may be demanded, s. 8 (2), p. 162.

Educational institutions, not liable to taxation, s. 5 (d), p. 158.
Eighteen years, children under, tax on persons supporting, s. 4 (1) (a), p. 153.

Emoluments, taxable as income, s. 3 (1), p. 150.

Employers must make return of salaries, etc., of employees, s. 7 (4), p. 160.

Enlargement of time for making returns, s. 7 (5), p. 160. Estate, income from, how calculated, s. 3 (6), p. 152.

Evading Act by transfer of property, s. 4 (4), p. 157.

Evading tax by undivided profits or gains, s. 3 (4), p. 152.

Excepted income, s. 3 (1), p. 150. Exchequer Court, notice of appeal to, s. 17, p. 165.

Exchequer Court, jurisdiction of, s. 18, p. 165.

Executor, included in definition of "person," s. 2 (d), p. 149. Executor to obtain certificate, otherwise personally liable, s. 7 (10),

p. 161. Executor to make returns, s. 7 (3), p. 159.

Executor to make returns, pay taxes, etc., before distribution, s. 7 (9), p. 161.

Exemptions and deductions generally, s. 3 (a) et seq., p. 151.

Exemptions and deductions regarding pensions and superannuation funds, s. 3 (7), p. 152.

Exhaustion of mines, timber limits, etc., allowance for, s. 3 (a), p. 151. Ex parte proceedings, regarding appeals s. 16, p. 165.

Expenses, personal and living, deductions, s. 3 (e), p. 151.

Failure to make payment with return, penalty for, s. 10 (1), p. 163. Failure to make returns incurs penalty, s. 7 (6), p. 161.

False statements in returns or information given, penalty for, s. 9 (2), p. 163.

Farmers, insurance, mortgage and loan associations for benefit of, exempt, s. 5 (h), p. 159.

Fees, taxable as income, s. 3 (1), p. 150.

First return under Act, when to be made, s. 24, p. 166.