58 SENATE

Income Tax bill C-170 (No. 1). 1r, 530; 2r, 530-7, 542-8; ref to com, 548; rep without amdt, 551; 3r, 554-6; r.a., 566

Income Tax (Bill C-192)

BNA Act provisions in relation to passage of bill, 853, 861-2, 881-4

Manufacturing and processing profits of corporations, 840-1

Fishing industry, 841 Small businesses, 842

Speakers: Honourable Senators

Asselin, Martial, 857-60

Flynn, Jacques, 852-3, 862, 863, 870, 881-4

Grosart, Allister, 854-7

Hayden, Salter A., 834-7, 840-2, 881

Manning, Ernest, 842 Martin, Paul, 860-3, 883-4

Income Tax bill C-192 (No. 2). 1r, 826; 2r, 840-2, 852-63; 3r, 870, 881-4; r.a., 970

Income Tax (Bill C-193)

Amalgamations, 844-5

Cash purchase ticket for grain delivery, 846

Exemption for single or married person, 863

Fixed incomes, 864

Government rights owned by taxpayer, 846

Non-eligible investment, 845

Pension funds and deferred profit-sharing plans, 844

Processors of natural resources, depletion allowances, 844

Returns filed and taxable (1969-72), 864

Tax in relation to income and consumer price index, examples, 843

'Thin capitalization', 844

Vesting and crediting, 844

Speakers: Honourable Senators

Flynn, Jacques, 844, 845-6, 863-4

Hayden, Salter A., 843-5, 846

Income Tax bill C-193 (No. 3). 1r, 838; 2r, 843-6, 863-4; 3r, 870; r.a., 970

Income tax, general

Authority for com to study legislation prior to receipt of bills, 722-3; rep of com, 834-7, 847-50

Crown corporations, tax on net income, 553-4

Difficulties in interpretation of act, 19-20

Newspaper article concerning passage of bill C-259, question of privilege, 174-5

Small businesses, 20, 533, 842

Statistics on filing of returns, 633, 703-4

See Federal-Provincial Fiscal Arrangements bill C-233,

Income Tax bill C-170,

Income Tax bill C-192,

Income Tax bill C-193.

India

Gandhi, Madam Indira, Prime Minister, address to both Houses of Parliament, 736, 750, 756-9

Addresses by Senate Speaker Muriel McQueen Fergusson, 759, by Commons Speaker Lucien Lamoureux, 759-60, by Prime Minister Pierre Trudeau, 756