

Taxation—Con.

- Confectionery and beverages—*Con.*
 Carbonic acid gas in cylinders, 3938, 4182
 Soft drinks, tax on, qu. 624
 Tax, revenue, qu. 624
 Consumer, 2789. *See also that title*
 Consumption tax. *See under this title, Sales tax*
 Cost of living and, 2839. *See also that title*
 Crude, 2788
 Debt and, 2964
 Depreciation and renewal allowance, 1711
 Difficult and irritating, 2804, 2859
 Direct, 2836, 2956, 3000, 3010, 3035
 Results, qu. 281
 Dominion lands, taxes unpaid, 3257
 Dominion, provincial and municipal, 2641
 "Enormous" 2963
 "Excessive" 1345, 1391, 1394, 2712
 Excise. *See Customs and Excise; Inland Revenue; Special War Revenue*
 Use of postage stamps for. *See under this title, Postage Stamps*
 Exemptions. *See under this title, Income, Children; Sales Tax; Receipt Tax*
 Experiments in, 2788
 Express money orders, 3923
 Extravagance and, 2785
 Farmers paying taxes, 4224. *See also that title*
 Four cardinal principles of, 66-67
 Granville island, qu. 1485
 Great Britain in, 1854
 Reduction of, 2712
 High, 2583, 2747, 2857, 3010
 Exodus to United States, 2823
 Implements of production, 2718. *See also Agricultural Implements*
 Income, qu. 281, 1195, 2859. *See also Income War Tax Act. Amdt. bill*
 Agricultural forms, 4498
 Based on fallacious doctrine, 2913
 Bonds exempt from, qu. 342
 Bonds, interest rate and, 4494
 Burdensome to urban tax-payer, 2745
 Capital, 3027
 Diverted from industry by, 2914
 Children, exemption for, 2128, 2880, 3038, 4502
 M. (Mr. Archambault) 1382
 Collections, 2658, 2998
 Cost of, qu. 733
 Total, 2825
 Community of property, 2880, 3038
 Convictions, qu. 3582
 Deductions, for educational and charitable donations, 3954
 Dividends, 2881
 Duplication, 2859

Taxation—Con.

- Income—*Con.*
 Exemption. *See also under this title, Children*
 Small incomes, 2728, 4493
 Up to \$5,000 for head of family, 3038
 Widows, 2934
 Farmers, payments by, qu. 1259, 1486, 2845
 Federal, provincial and municipal, 2825, 2859
 Fines, qu. 2180, 3507
 Fox-breeding industry, 590
 Graduated, 2706, 2788, 2837, 2914, 3073
 Great Britain, 2788
 Reduction, 2913, 3072
 Income and investment discouraged, 2914
 Incomes earned and unearned, 2745, 2788
 Unearned, 2718, 2858, 2880, 2954, 2967, 3026
 Dividends, 3038
 Increase, 2658, 3010
 "Intolerable nuisance," 2914
 Moose Jaw office, qu. 2699
 Penalties, 2979
 Protest from people who do not pay, 2786
 Revenue and production, lessening of, 2913
 Revenue, cost of collection, farmers, qu. 1259, 4224
 Rich not bearing fair share, 2788
 Scale of, 2985
 Steeply graded, 2728
 Taxes collected, due and unpaid, qu. 1157
 Total assesment, qu. 2393
 United States, reduction, 2913
 Vancouver offices, qu. 912
 Western farmers, 1889
 Western provinces, collections, qu. 2206
 Yorkton office, qu. 384
 Income War Tax Act, administration, 3949
 Increase of, 1121, 1822, 1854, 2712, 2784, 2987, 2997
 Indirect, 1440, 2789, 3027, 4423
 Inequitable, 2728, 2788
 Inheritance, 1383, 2728, 2788, 2792, 2802, 2803, 2810, 2825, 2837, 2909, 3026, 3073
 Inland revenue, use of postage stamps for. *See under this title, Postage Stamps*
 Land values, 1105, 1118, 1178, 1344, 2728, 2745, 2778, 2803
 Unearned increment, 3016
 Liberal platform, 2003
 London Spectator, statement of, 1122
 Luxuries, 915, 2003, 2706, 2710, 2718, 2742, 2745, 2789, 2853, 2858, 2989, 2997, 2999, 3073, 3910
 Excise tax on, 2779
 Tax collections, qu. 2393

Volume I: 1-1025

Volume II: 1027-2045

Volume III: 2047-3044

Volume IV: 3045-4005

Volume V: 4007-4756