

- (f) salaries, wages, --- compensation, remuneration --- and other fixed or determinable annual or periodical gains, profit and income received from sources within Canada by any non-resident who is not engaged in trade or business within Canada and has not an office or place of business therein --- if the non-resident is a resident of a country that imposes a tax of a similar nature in respect of similar kinds of income derived from sources within such country and payable to non-residents.

Section 23 provides that where any corporation, partnership, or individual, carrying on business in Canada purchases any commodity from a parent, subsidiary, or associated corporation or partnership, at a price in excess of the fair market value or sells it at a price less than the fair market value, the Minister may for the purpose of determining the income determine the fair price at which such purchase or sale may be taken into account for taxation purposes.

Section 23A provides that advances to a non-resident company by a Canadian company, which remain outstanding for a period of one year without a reasonable amount of interest being paid or credited, the Minister may determine the amount of interest which shall be deemed to have been received as income by the Canadian company.

Section 23B. Where a person carrying on business in Canada pays a non-resident a price or rental or royalty for the use of any property which is not in conformity with similar payments made by other persons in the same kind of business, then the payment may be adjusted by the Minister accordingly for purposes of determining income.

Section 24 sets out what income of a non-resident carrying on business in Canada is liable to taxation.

Section 25 sets out the income to be taxed in the case of casual or temporary employment in Canada.

Section 25A refers to dividends paid to non-resident directors, officers, or employees of companies carrying on business in Canada.

Section 27 imposes an income tax of 15% on non-resident persons in respect of the gross amount of all rents, royalties, or similar payments for the use in Canada of real or personal property, patents, or for anything used or sold in Canada. This tax is to be deducted at source.

Section 27(A) states that any non-resident person soliciting orders or offering anything for sale in Canada through an agent or employee shall be deemed to be carrying on business in Canada and to earn a proportionate part of the income derived therefrom in Canada whether the contract or transaction is completed within Canada or without Canada or partly within and partly without.

Sections 38 and 39 deal with the returns which are required.

Section 52 provides for deduction of tax from the income or assets of the non-resident in certain cases.

Section 84 refers to penalties for failure to collect tax.