

spouse or any dependent in respect of whom he may make a deduction from income under section 25,

(iv) as salary or wages for one full-time attendant upon the taxpayer, his spouse or any such dependent who was throughout the whole of the year necessarily confined by reason of illness, injury or affliction to a bed or wheelchair, 5

(v) as salary or wages for one full-time attendant upon the taxpayer, his spouse or any such dependent who was totally blind at any time in the taxation year and required the services of an attendant, or 10

(vi) for an artificial limb, a spinal brace, a brace for a limb or an aid to hearing for the taxpayer, his spouse or any such dependent, 15

but not exceeding the aggregate of

(vii) \$900 in the case of a person who is entitled to a deduction of \$1,500 under paragraph (a) of subsection (1) of section 25 or would be so entitled if it were not for subsection (2) of the said section and \$600 in the case of any other person, and 20

(viii) \$150 for each dependent in respect of whom he may make a deduction from income under section 25 but not exceeding \$600 in respect of 25 such dependents;

(c) not more than \$480 paid by a taxpayer who was totally blind at any time in the year as salary or wages to a full-time attendant upon the taxpayer employed by reason of the taxpayer's blindness, if no amount in respect of salary or wages for such an attendant is included in calculating a deduction for medical expenses under this subsection for the year; 30

(d) business losses sustained in the three years immediately preceding and the year immediately following the taxation year, but 35

(i) an amount in respect of a loss is only deductible to the extent that it exceeds the aggregate of amounts previously deducted in respect thereof under this Act, 40

(ii) no amount is deductible in respect of the loss of any year until the losses of previous years have been deducted, and

(iii) no amount is deductible in respect of a loss unless the taxpayer carried on the same business in the taxation year as he carried on in the year the loss was sustained; 45

(e) such amount in respect of expenditures on scientific research as is permitted by section 63; and

(f) such amount as may be allowed by regulation in respect of taxes on income for the year from mining or logging operations. 50

Wages of attendant on a blind person.

Business losses.

Research expenses.

Taxes on mining and logging profits.