

and should the returning officer find so far as possible
to be the case of the corporation for which no return is
made that a person who he believes to represent the
same individual in such capacity

3. In the event any return is made in section one hundred and
four of the Income Tax Act, this Act shall come into
force forthwith upon its being assented to

When Act
comes into
force

THE HOUSE OF COMMONS OF CANADA

BILL 318

An Act to amend the Income Tax Act

The reading, May 24, 1938

The Minister of Finance