

Sub-sec. 9 of sec. 10 referred to under head 2 above, appears to be in part a repetition of this sub-section, both apparently imposing a duty upon the representative of deceased persons to file returns not delivered by the persons they represent. The penalty contained in sub-sec. 6 of sec. 7, as enacted by 9-10 Geo. V. 1919, ch. 55, sec. 5, which provides for cases where persons, other than those required to make returns under sub-sec. 1 of sec. 7, who fail to make a return within the time limited therefor, will be subject to a penalty of \$10 for each day during which the default continues, appears to apply to default under sub-sec. 3.

The word "unable," as used in the sub-section (7-8 Geo. V. 1917, ch. 28), has not as yet been interpreted by the Department, but probably means unable on account of physical or mental incapacity, or on account of immaturity. Guardians and committees should therefore make returns where their wards have taxable incomes, or if a demand is made for a return. If the ward is liable to make a return on Form T.3, T.4 or T.5, it may be the duty of the guardian to make it.

5. Sub-sec. 4 of sec. 7, as amended by 8-9 Geo. V. 1918, ch. 25, sec. 6, and 9-10 Geo. V. 1919, ch. 55, sec. 5, provides *inter alia*: "And all persons in whatever capacity acting, having the control, receipt, disposal or payment of fixed or determinable annual or periodical gains, profits or income of any taxpayer shall make and render a separate and distinct return to the Minister of such gains, profits or income, containing the name and address of each taxpayer. Such returns shall be delivered to the Minister on or before the 31st day of March in each year without any notice or demand being made therefor, and in such form as the Minister may prescribe."

The above provision is extremely broad and imposes the duty of making the return without demand upon many persons who have not as yet been required to deliver returns by the Department except upon demand. The form prescribed (T. 3) provides for the delivery of certain information by trustees, executors, administrators, assignees, receivers or persons acting in a fiduciary capacity. These forms have to be delivered to the Inspector of Taxation for the district in which the person making the return resides. A separate return has to be made for each trust or estate administered by the trustee, or trust corporation. The Department under this sub-section has the right to call for returns from such persons as brokers, real estate agents, lawyers and any other persons handling the funds of their clients, and if a form should be prescribed by the Minister suitable for use by such persons, they would be required to make a return giving the information required relative to the persons for whom they have acted during the taxation year.

It is understood that at present only those persons named on Form T.3 need file a return under this provision. Others within its scope may wait until a demand is made upon them. As soon, however, as a form is prescribed no demand is necessary on the part of the Department.

6. Where persons acting in a fiduciary or representative capacity carry on a business in such capacity, they may be liable to deliver a return of employees on Form T.4 on or before March 31 of each year.

It will be seen that upon the appointment of a trustee, he may be liable to make a return under any one or more of the above heads. Under certain circumstances he may be liable to make a return under all of them.