

INCOME TAX ACT (Cont'd)

	Number	Page
CANADIAN LIFE INSURANCE ASSOCIATION (Cont'd)		
Statement, Bill C-191	44	1-3,5,9,10-12
	49	12
Tax deduction 5 percent of increase in policy reserves	44	6-8
	49	13,14
Tax inequities	44	10,11
GREAT WEST LIFE ASSURANCE COMPANY		
Taxes, company, U.S.-Canada comparison	44	5,8
HARLAND, H.E., ACTUARY, GREAT WEST LIFE ASSURANCE COMPANY		
Tax laws U.S.-Canada, life insurance	44	8,9
INCOME TAX ACT, AN ACT TO AMEND, BILL C-191		
Committee report on bill Benson, Hon. E.J., Bill C-191, taxation life insurance companies, comments	49	(49-7),36
Capital cost allowances	49	1-7
Clause 3, unpaid amounts	49	17
5, deduction for a child	49	29-32
21, sale oil and gas rights	49	34
24, mortgage companies	49	32,33
Corporations, payment dates	49	33
Explanatory notes	49	34-36
Life insurance industry consultation	49	11,12
	44	1,2,9
	49	7,8,21,25
Tax provisions life insurance companies	44	1,3,5,6,10-13
	49	1-7,21-25