		AGE
Married Persons, allowance of \$3,000 Sec. 4 (1) (a)		
Marriage Settlement		2
MILITARY PAY, when not liable to TaxSec. 5 (j)		
Minister, Powers ofSec. 22		
MINORS, who have income liable for Tax		
Mortgage Interest Paid		23
MUTUAL CORPORATIONS, when not liable to		0.1
Tax		31
NAVAL PAY, when not liable to Tax Sec. 5 (j)		31
Non-resident, carrying on business in Can-		
ada	5,	25
NORMAL TAXSec. 2 (c)		1
And Sec. 4 (
Not Liable, Incomes Sec. 5	31 &	32
Objectors, to assessment, appeal Sec. 14		20
Officers,		00
Authorized by Minister to make enquiry Sec. 8 (3)		36
Appointment ofSec. 23		
Partners, assessed in individual capacity. Sec. 4 (3)		27
Partnership, Not assessed as such, but in individual		
	9 16	9.8
capacity Sec. 4 (3)	4	14
PATRIOTIC FUND, subscriptions Sec. 3 (1) (c).	99	24
PAYMENT OF TAX:		
At source	32.	33
Date of Sec. 10 (1)		
Default of, to bear interest Sec. 10 (1)		
Penalty:		
For making false statements Sec. 9 (2)		
For not making return Sec. 9 (1)	36,	37
For not giving informationSec. 9 (1)		
For not producing Accounts Sec. 9 (1)		
Person, definition of		
Powers, of Minister of Finance Sec. 22		
PRIVATE individual with salary and rents		18
PRIVATELY OWNED COMPANIES, attempt to defeat the Act	5 15	16
PROFESSIONAL, Income liable to Tax Sec. 3 (1) (a)		
Profits, liable whether distributed or not. Sec. 3 (1) (a)		
PROFIT AND LOSS ACCOUNT—auditor's, 'to ac		20
company return		34
Property, depreciation of		
PROPERTY TRANSFER to evade taxation Sec. 4 (4)		
RACING ASSOCIATION, when Hable for Tax		
RATE OF TAXSec. 4		
REAL ESTATE:	20 &	21
Capital and Profits		22
Business		
Depreciation of	6.	11
	01	-