

3rd Session, 22nd Parliament, 4 Elizabeth II, 1956.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act to amend the Income Tax Act.
(Corporation Appeals).

R.S., c. 148;
1952-53, c. 40;
1953-54, c. 57;
1955, cc. 54,
55, s. 1.

HER Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. Subsection (2) of section 91 of the *Income Tax Act* is repealed and the following substituted therefor:—

“(2) An appeal may, in the discretion of the Board, the Chairman, the Assistant Chairman or hearing officer, as the case may be, be heard in camera or in public unless the appellant requests that it be heard in camera in which case it shall be so heard: Provided that if the appellant is a corporation the appeal shall be heard in public.”

Hearing
may be
in camera.

Proviso.