

- Tanks.** *See also* Montreal, Angus shops
 Air-conditioning of, qu. (Mr. Fraser, Peterborough West), 763
 Production in Canada, 3546
 Valentine tanks
 Discontinuance of manufacture of. *See* under Montreal, Angus shops
 Production of, completion of and shipment of to Russia, 3546
- Tar Sands.** *See* Alberta
- Tashme, B.C.,** camp for Japanese nationals, return ordered (Mr. Cruickshank), 1422, 5240-41
- Tax Avoidance in Wartime.** *See discussion* on Income War Tax Amendment
- Tax Convention Act**
 (Canada-United States convention and protocol for avoidance of double taxation and prevention of fiscal evasion)
 Bill No. 119. Mr. Gibson
 1r., 4280; 2r., 4919; com., 4919-20; 3r., 4920
- Taxation.** *See also references in debate on* Budget; Excess Profits Tax; Excise Act Amendment; Income War Tax Act Amendment; Special War Revenue Act Amendment; War Appropriation Bills
 Annuities, 1084. *See also* Income War Tax Act Amendment
 Avoidance of
 Safeguards against, 2224, 2254-55. *See also* Tax Convention Act
 War time in, instances of, 2258-59
 Concessions for oil exploration and production, 859. *See also* Income War Tax Bill
 Effect of upon working hours, 3739
 Evasions, safeguards against, 2253-58
 Excess profits tax. *See also that title.*
 Income tax and, certificates for amounts refundable, qu. (Mr. Parent), 2428
 International Nickel Company, allowances to, 1404-05
 Excise tax. *See also that title.*
 Beer and spirits, on, qu. (Mr. Fair), 763
 Cigars, cigarettes and tobacco, qu. (Mr. Fair), 763
 Income tax. *See also that title.*
 Absenteeism, bearing on, 1993-96
 Amounts collected in various brackets, qu. (Mr. Knowles), 2293-94
 Annuities, 1356-57
 Arrears, qu. (Mr. Marshall), 1124-25
 Cargo vessel owners, depreciation, qu. (Mr. Dorion), 2865
 Children, allowances for, 2051-56
- Taxation—Con.**
 Income tax—*Con.*
 Claims for exemption in regard to illegitimate children, 4759
 Collection
 Arrears, 1972-73
 Number of employees, 1357
 Commissioned officers in armed forces, on, 387-88, 858. *See also* Income War Tax Act Amendment
 Cooperative organizations, 1086-87
 Corporation taxes, method of payment, 2116-17
 Deductions
 At the source, effect of on wage-earners, 3739-42
 Superannuation payments, 2051-56
 Direct taxes, effect on cost of living index, 4461-62
 Effect of on absenteeism in war work, 1078-81
 Estimated yield for 1943-44, table showing, 846-47
 Evasions, penalties for, 1357-58
 Extension of filing date for T2 questionnaire in respect of 1942 corporate return, 3875
 Farmers, 1239-40, 2064-84
 Return ordered (Mr. Fair), 773
 Filing date for 1942 returns, request for extension of, 3643
 Forms, complexity of, 5296-5300
 Insurance, cash surrender value, qu. (Mr. Winkler), 4192
 Merchant seamen, qu. (Mr. Isnor), 762
 Misunderstandings as to, 3739-40
 National defence tax, suggested restoration of, 454-55
 Officers of armed forces serving in Canada, 1412-13
 Pay-as-we-earn basis of, announcement by Mr. Ilsley, 847-49
 Refundable portion of 1942 levy
 Issuance of certificates, 2118
 Reference to, 3494
 Requests for remission, qu. (Mr. Blackmore), 916
 Ruml plan
 Principles of, 1522-24
 Suggested, 540-42
 Statement showing personal income tax assessed 1939-40, 1940-41 and 1941-42, 2101
 Table showing effect of proposed adjustment of 1942 tax liability on wages and salaries, 851-54
 Table showing income tax of married man with \$3,000 a year and one dependent, 1085-86