

2. During each year, from 1951 to 1956, what amounts have been paid by way of old age pensions to Canadians between the ages of 65 and 70 years, in the Province of Quebec?

3. During each year, from 1951 to 1956, what amounts have been paid by way of pensions to blind persons, in the Province of Quebec?

Question No. 480, by Mr. Enfield,—Order of the House for a Return showing: During the fiscal year 1955-56, what sums of money by way of outright grants, bursaries, scholarships and loans were expended by the Federal Government directly in aid of education in Canada, including grants for assistance to Indians and Eskimos (a) by each department of government in each province, for aid to university students, and including professional training; (b) by each department of government in each province for education on the secondary and elementary school levels?

The House resolved itself again into Committee of Ways and Means.

(In the Committee)

The following Resolutions were adopted:

INCOME TAX ACT

Resolved, That it is expedient to introduce a measure to amend the Income Tax Act and to provide, among other things:

1. That for the 1956 and subsequent taxation years, in the taxation of employees who are beneficiaries under an employees profit sharing plan,
 - (a) gains and losses of the trustee under the plan in connection with investment transactions shall not be taken into account in calculating the income of the employee;
 - (b) such part of any amount received by the trustee as a dividend from a taxable corporation as is taken into account in calculating the income of the employee shall be deemed to have been received by the employee as such a dividend for tax credit purposes; and
 - (c) there shall be excluded in calculating the income of an employee for the period of his first three years as a beneficiary under the plan any amount contingently allocated to him if, within that period, the employee does not become entitled to receive that amount upon his withdrawal from the plan.
2. That for the 1955 and subsequent taxation years a deduction shall be allowed for expenses of attending in Canada not more than two conventions annually relating to the business of the taxpayer.
3. That for the 1956 and subsequent taxation years uncertainty regarding the applicability of outstanding regulations respecting depletion allowances be removed.

CUSTOMS TARIFF

1. Resolved, That Schedule A to the Customs Tariff be amended by striking out tariff items 13a, 172, 206c, 219d, 279, 288b, 326e, 372, 376a, 390, 390a, 390b, 390c, 409e(1), 409f, 410t, 410u, 410w, 428g, 437b, 442, 443, 445m, 446k, 476b, 476c, 478(2), 549a, 618b, 657b and 700, and the enumerations of goods and the rates of duty set opposite each of those items, and by inserting therein the following items, enumerations of goods and rates of duty: