

Income Tax

C163111

1. Provisions respecting salaries of members of Legations.

These salaries were originally exempt from taxation. Action was taken some time ago to make private incomes taxable. No formal action has been taken to make official incomes subject to taxation. With the increasing demands on citizens generally, and the growing importance of income tax as a means of meeting these requirements, it has been considered desirable that official incomes of Canadian representatives abroad should also bear their share of taxation. Provision is, therefore, being made for the deduction of an approximate equivalent to National Defence tax and income tax.