- Syrup, manufacture of from wheat, investigation of process, return ordered (Mr. Tucker), 2999
- Tabulating Machines, payments for rental by government, 5306-07
- Taffert, William, divorce bill Bill No. 119. Mr. McIlraith 1r., 3512; 2r., 3728; com., 3r., 4452
- Taggart, Hon. J. G., payments to since outbreak of war, return ordered (Mr. Nicholson), 2703

Tanneries, shortage of labour in, 2439

Tar Sands, development. See Alberta

- Target Practice, destruction caused by. See Naval Service Act Amendment Bill
 - Lake Erie fishing grounds, use by Royal Canadian Air Force for bombing and gunnery practice, return ordered (Mr. Corman), 3712

Tax Convention Act, 1944

(Canada-United States of America-Ratification of convention signed at Ottawa, June 8, 1944)

Bill No 159. Mr. Gibson

- 1r., 4547-48; 4888; com., 4888-95; 3r., 4896; Senate amendments, 5845
- Taxation. See also references in debate on Budget; Dominion Succession Duty Bill; Excess Profits Tax Act; Excise Act Amendment Bill; Income War Tax Bill; Special War Revenue Bill; War Appropriation Bills

Burden of, 273-74

Concessions to big business, reference of Mr. Coldwell, 4350-52

Cooperatives, 4587

- Corporate income tax. See under this title, Income tax
- Deferred maintenance tax, provision for, 4433-34

Dominion succession duties

- Acceptance of victory bonds in payment of, question of, 2809-10
- Amounts collected to date, qu. (Mr. White), 919
- Double, avoidance of, convention respecting, 3612. See Tax Convention Act, 1944 Suggested elimination of, 4719-20

Volume I: 1-1040 Volume IV: 3205-4308 Taxation—Con.

Electrical energy, inequalities in, 4709-10

Excess profits tax. See also that title High rates of, 4180-82

Modification of limitation of tax advantage respecting charitable contributions by business concerns, 650-51

Forms,

Complexities of, 25, 4342, 4481-82, 4508-09, 4720-21, 4816-20

Simplification of needed, 4527-28

Income tax. See also Income War Tax Act Annuities, 4435

Anomalies and hardships in, 4544

Arrears and prosecutions, 1932-42 qu. (Mr. Hanson, York-Sunbury), 2589-90

Burden of on small salaries persons, 2775

- Canadian forces when beyond Canadian borders, income tax exemptions, qu. (Mr. Knowles), 383
- Civil servants overseas in civilian capacity, return ordered (Mr. Green), 6354
- Combined incidence of with succession duties on holdings of deceased persons in private corporations, 4435
- Comparison of income taxes payable in Canada, United States, United Kingdom, Australia and New Zealand, tables, 4175-77
- Complexity of forms and computation, 25, 4481-82, 4508-09, 4720-21, 4816-20
- Compulsory savings tax, qu. (Mr. Roebuck), 1958
 - Discontinuance, loss occasioned through, 4677-78
 - Effect of abandoning, 4534-35

Failure of, 4541-42

Savings certificate, language of, 4542-43

- Corporate income tax, basis of, 4180-82
- Deductible allowances for unusual medical expenses, 2902-03
- Deductions for charitable and educational donations, reduction in allowance for, 4434
- Deferred tax for 1942, receipts qu. (Mr. Fraser, Peterborough West), 3616

Exemptions

Family allowances and. See debate on Family Allowances Bill

Of \$800 and \$1600 suggested, 4538-39

Amendment to Budget (Mr. Rowe), 4346

Volume II: 1041-2126 Volume V: 4309-5436 Volume III: 2127-3204 Volume VI: 5437-6956