

- Taranto**, Italy, successful attack of British navy on, statement of British Admiralty, 72-73
- Tariff.** *See* Customs Tariff
- Tax Collections**, percentage cost, qu. (Mr. Cardiff), 248
- Tax Credits** and special allowances for depreciation or depletion under Income War Tax Act, and/or, the Excess Profits Tax Act. *See* War Exchange Conservation Act
- Taxation.** *See also references to in debate on Budget; Excess Profits Tax Act; Income War Tax Act Amendment; Special War Revenue Act Amendment; Succession Duty Act; War Appropriations Bills; War Budget*
- Advertising in periodicals and newspapers, suggested as revenue producing, 3347
- Agricultural societies, exemptions, qu. (Mr. Roy), 1678
- Alternative forms of, discussion, 3351
- Amount raised by, at the rate of \$900,000,000 a year, 1714
- Bank deposits of \$20,000 and over, proposed capital levy, 2748
- Blanket taxation, effects of, 1835-36. *See also references in debate on War Appropriation Bills*
- British and Canadian, comparison for 1938-42, table showing, 2641
- Changes. *See* Budget
- Comparison of taxes paid in Canada and Great Britain, 2741
- Direct taxation, extension of principle of, 2540. *See also references in speeches on Budget*
- Electricity
Collections by provinces, return ordered (Mr. Brooks), 1154
Reference to, 298
- Excess Profits Tax Act. *See that title*
- Excise tax. *See that title*
- Flour on, 298
- Gasoline tax, imposition of 3 cents a gallon dominion tax, 2353-58. *See also discussion on Special War Revenue Act Amendment*
- Gift tax, rates applying to, 2839-40
- Great war taxes imposed, revenue from and subsequent repeal, return ordered (Mr. Bence), 2914
- Income tax. *See also Income War Tax Act Amendment Bill*
Agreements with provinces, inquiry as to tabling of drafts, 4462
British budget proposal that increase in income tax shall be paid back to taxpayer after the war without interest, 2740-41
- Taxation—Con.**
Income tax—*Con.*
Collections, provincial and dominion, qu. (Mr. MacKinnon, Kootenay East), 250
Cooperative organizations, proposed application to, 1116, 1156
Corporation tax, and
Effect of on investments, 2673-74
Proposed vacation of field of by provinces, 2344, 2540, 3385-86, 4069. *See also debate on Income War Tax Act Amendment; Provinces, and under this title, Provincial fields*
Return ordered (Mr. Tustin), 2530
Returns filed, qu. (Mr. Perley), 1781
Revenue from, qu. (Mr. Bence), 2119
Difference in collections in British Columbia and Ontario, 1859-60
Exemptions
For children over 21 years attending school or university, suggested, 2561-62
In respect of British guest children, 1542. *See also Children; Income War Tax Act Amendment*
Incomes over \$10,000, number of, qu. (Mr. Shaw), 1565
Militia, naval and air forces, application of and exceptions, 2771-72
Number of taxpayers in different categories and amounts payable, 2770-71
Personal corporation income taxes and increase in, 2345-52
Present and proposed, including national defence tax, 2348-52
Returns, policy as to giving information which would indicate individual incomes, 1625
Staff, persons engaged since September 1, 1939, qu. (Mr. Cardiff), 2300
Summary of dominion tax proposals to the provinces, 3387-88. *See also references in debate on Income War Tax Act Amendment Bill*
Table showing number of individual taxpayers, amount of net income, taxes assessed for 1939-40, 2771-72
Taking over of field of by dominion, suggested, 2768-83
Working capital and reserves of cooperative organizations (Mr. Douglas, Weyburn), 1148
Inheritance tax and death duties, imposition of, 2349-51. *See also Dominion Succession Duty Act*
Invasion of provincial field by dominion, 867, 2540
Letter from Mr. Hsley to provincial premiers, 2766-68. *See also references in discussion on Income War Tax Act Amendment Bill*