

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act to amend the Income War Tax Act.

R.S., c. 97;  
1928, cc.12; 30;  
1930, c. 24;  
1931, c. 35;  
1932, cc.43; 44;  
1932-33, cc.  
14; 15; 41;  
1934, cc.19; 55;  
1935, cc. 22; 40;  
1936, cc. 6; 38;  
1938, c. 48;  
1939, c. 46.

**HIS** Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

**1.** Subsection one of section five of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as amended by chapter forty-six of the statutes of 1939, is amended by adding thereto the following paragraph:—

Patriotic donations.

“(n) not more than fifty per centum of the net taxable income of any taxpayer which has been actually paid within the taxation period to, and receipted for as such by, any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.”

**2.** Paragraph A of the First Schedule of the said Act, as amended by chapter forty-one of the statutes of 1932-33, is amended by the addition thereto of the following proviso:

War surtax 20%.

“Provided, however, that the above-mentioned rates shall in each case be increased by twenty per centum thereof.”

**3.** Paragraph AA of the First Schedule of the said Act, as enacted by chapter forty of the statutes of 1935, is amended by the addition thereto of the following proviso:

War surtax 20%.

“Provided, however, that the above-mentioned rates shall be increased by twenty per centum thereof.”

**4.** Paragraph B of the First Schedule of the said Act, as enacted by chapter forty-one of the statutes of 1932-33, is amended by the addition thereto of the following proviso:

War surtax 20%.

“Provided, however, that the above-mentioned rate shall be increased by twenty per centum thereof.”