

SECTION 7—Continued.

twenty-eighth day of February\* in each year, without any notice or demand being made therefor, and in such form as the Minister may prescribe.

(5) The Minister may at any time enlarge the time for making any return. Enlarging time for returns.

ON SECTION 7—ANNUAL RETURNS TO MINISTER OF TOTAL INCOME.

MR. MICHAUD: *Are special forms to be sent to the taxpayers?*

SIR THOMAS WHITE: *There are certain forms in the schedule, but we have power given under a later provision of the Act to call for such information as we require from the taxpayer, and the mode of administration will be just as under the Business Profit Tax, to send the necessary forms to citizens and to have them filled up and returned to the department.*

8. (1) If the Minister, in order to enable him to make an assessment, desires further information, or if he suspects that any person who has not made a return is liable to taxation hereunder, he may, by registered letter, require additional information, or a return containing such information as he deems necessary, to be furnished him within thirty days. Additional information.

(2) The Minister may require the production, or the production on oath, by the taxpayer or by his agent or officer, or by any person or partnership holding, or paying, or liable to pay, any portion of the income of any taxpayer, of any letters, accounts, invoices, statements and other documents. Production of letters, accounts, etc.

(3) Any officer authorized thereto by the Minister may make such inquiry as he may deem necessary for ascertaining the income of any taxpayer, and for the purposes of such inquiry such officer shall have all the powers and authority of a commissioner appointed under Part I. of the *Inquiries Act*, Revised Statutes of Canada, 1906, chapter one hundred and four. Inquiry as to income.

9. (1) For every default in complying with the provisions of the two next preceding sections, the taxpayer, and also the person or persons required to make Penalty.

\* Time extended in 1918 to 31st March, 1918.