Sub-sec. 9 provides for the case where a deceased or insolvent person has neglected to file returns at the proper time. Sub-sec. 10 covers the case where a deceased or insolvent person has made proper returns, but has not paid the tax due in respect thereof. These sub-sections impose no duty upon the trustee to see to it that beneficiaries of the estate made proper returns. His duties are confined to carrying out the obligations of the deceased insolvent.

On a question of priority, see the *King* v. *Lithwick*, *ante* p. 1. Trustees, assignees, etc., to protect themselves, should make enquiry of the Commissioner of Taxation as to what returns have been made by the deceased or insolvent person and what taxes, if any, are in arrears. There may be cases where an executor or administrator is satisfied beyond a doubt that the deceased was not liable to tax, but he can not be certain that the deceased has not been called upon to make a return. It is questionable whether the duty imposed upon trustees, etc., by sub-sec. 9, 10-11 Geo. V. 1920, ch. 49, sec. 10, extends to the delivery of returns other than personal returns. Returns on what are known as Forms T.3, T.4 and T.5 are returns required "in accordance with the provisions" of the Act, and this sub-section states that trustees, etc., shall make such returns. It is probable that by this sub-section it was intended to make the legal representatives responsible for the delivery of returns, in respect of which taxes might be payable, and in practice this is all that is required by the Department. See note under head 4.

3. Sub-sec. 11 of sec. 7, as enacted by sec. 10, 10-11 Geo. V., 1920, ch. 49, provides that: "Every agent, trustee or person who collects or receives or is in any way in possession or control of income for or on behalf of a person who is resident outside of Canada, shall make a return of such income, and in case of default by such non-resident of the payment of any tax payable, shall, on being so notified by the Minister, deduct the amount of such tax from either the income or other assets of such non-resident in his hands, and pay the same to the Minister."

This sub-section specifies no time within which the return referred to must be made by the agent or trustee, nor the form in which the return must be made. The form required is presumably Form T.1 and is in practice only required to be delivered upon demand by the Minister. With the introduction of the system of payment of the tax by instalments, a literal fulfilment of the provisions of this sub-section seems impracticable.

4. Sub-sec. 3 of sec. 7, 7-8 Geo. V. 1917, ch. 28 (amendments 9-10 Geo. V. 1919, ch. 55, sec. 5), provides: "If a person is unable for any reason to make the return required by this section, such return shall be made by the guardian, curator, tutor or other legal representative of such person, or if there is no such legal representative, by some one acting as agent for such person, and, in the case of the estate of any deceased person, by the executor, administrator or heir of such deceased person, and if there is no person to make a return under the provisions of this sub-section, then such person as may be required by the Minister to make such return."

This sub-section was contained in the original Act of 1917, 7-8 Geo. V. ch. 28, and refers to the personal return on Forms T.1, T.1a or T.2, and also to the returns required from trustees, employers or corporations giving information as to the income of the trust, salaries paid to employees or dividends paid to shareholders respectively (Forms T.3, T.4 and T.5).