

Wives of students from other countries may be given permission to work in Canada, if the authorities are satisfied that they would not be depriving residents of work. A student must notify the immigration officer if his wife wishes to work or take a training programme in Canada.

(d) TAXATION

Since you are normally resident outside Canada, you will have to pay income tax only if you receive income from Canadian sources. Income from scholarships and bursaries is generally exempt from taxation, except where services are required under the conditions of an award. You are not liable to income tax unless you earn more than \$1,100 in any calendar year.

If you are resident in Canada for less than a full calendar year, this basic exemption will be proportionate to the length of your stay.

If you earn more than \$1,100 you may claim exemption for tuition fees in addition to the basic \$1,100 exemption.

LIFE AT A CANADIAN UNIVERSITY

(a) WHERE TO LIVE

You should keep the local immigration officer and the university registrar informed of your address at all times. If you wish to do so, you may ask the university registrar, dean, chaplain, or foreign-student adviser to allow you to have your mail from home addressed in his care until you have found lodgings. You may also find it useful to have money sent in his care, or that of the business officer, until you have opened a bank account.

Residences: In Canada, university buildings and residence halls are generally grouped in one area, called the "campus". In addition to bedrooms, residences usually have dining rooms, and living rooms for study and relaxation. Students from outside Canada would be wise to seek accommodation in a university residence, since this will give them an opportunity to get to know their fellow students. Students in residence, however, are subject to certain rules and regulations imposed by the university administration. Reservations for places in residence should be made well in advance of arrival; requests should be addressed to the university registrar.

Rooming houses: Since at most universities there are not sufficient residences to accommodate all students, many live in rooming houses away from the campus. Most universities maintain a housing service which provides students with a list of places where rooms may be rented. In some cases both room