

Les déclarations de la personne de la
 démissionnaire en vertu d'office.
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(14) Les déclarations de la personne de la
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(15) Les déclarations de la personne de la
 démissionnaire en vertu d'office.

(6) New.

(16) Les déclarations de la personne de la
 démissionnaire en vertu d'office.

(17) Les déclarations de la personne de la
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(18) Les déclarations de la personne de la
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(19) Les déclarations de la personne de la
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(20) Les déclarations de la personne de la
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(21) Les déclarations de la personne de la
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the earnings of the corporation for the
 most effective manner, and
 (10) the net of the entire amount for each
 separate calendar year is to
 include the amount of tax that would
 be payable under this Part or

(11) that the corporations have at any
 time entered into an agreement or trans-
 action that lacks any substantial busi-
 ness purpose other than to increase the
 aggregate deduction from tax allowed to
 the corporations under subsection
 641(1) in a taxation year,

the corporations shall, if the Minister so
 directs, be deemed for the purposes of this
 Part to be associated with each other in
 the year.

(12) Where two corporations are

associated by virtue of subsection (1) or
 (2) or are deemed by the same to be
 associated with the same for the purposes
 of this Part, they shall, for the purposes
 of this Part, be deemed to be associated
 with each other.

(6). — Nouveaux.

(13) Where shares of two or more corpo-
 rations are owned directly or indirectly by
 one or more related persons, and for
 each of the corporations would, but for
 this subsection, be associated with each
 other in a taxation year, each paragraph 30
 (1)(A) by reason that the corporations are
 controlled by the same trustee or trustees,
 the corporations shall be deemed not to be
 associated with each other in the year if
 the trustee or trustees did not receive con-
 trol of the corporations by virtue of being
 trustee or trustees of the same testamentary
 trust or trusts or of the same

trust or trusts or of the same

trust or trusts or of the same

trust or trusts or of the same

(14) On an appeal from an assessment
 made pursuant to a direction of the
 Board or the Federal Court may

(15) vacate the direction

(16) in the case of a direction made

paragraph (7)(e), it determines that

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