

Dependent
child.

(3) For the purpose of the deduction for a child under paragraph (c) of subsection (1), it shall be assumed, unless the contrary is established, that an illegitimate child was wholly dependent on his mother and that any other child was wholly dependent on his father.

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Limitation
on deduction
in respect of a
child.

(4) A taxpayer who is entitled to a deduction under paragraph (a) of subsection (1) by reason of having a dependent as described therein may not make a deduction under paragraph (c) or (d) of subsection (1) in respect of the same dependent unless the dependent is his child and he employs a full-time servant in a self-contained domestic establishment where he supports the child.

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Alimony
case.

(5) Where a taxpayer is entitled to a deduction in computing his income for a taxation year under paragraph (j) of subsection (1) of section 11 in respect of a payment for the maintenance of a spouse or child, the spouse or child shall, for the purposes of paragraph (a) or (c) of subsection (1) of this section, be deemed not to be the spouse or child of the taxpayer.

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Estate or
trust.

(6) No deduction may be made under this section from the income of a trust or estate.

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26. For the purpose of computing the taxable income of a taxpayer for a taxation year there may be deducted from the income for the year such of the following amounts as are applicable:—

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Charitable
gifts.

(a) the aggregate of gifts made by the taxpayer in the year to organizations operated in Canada exclusively for charitable purposes not exceeding

(i) in the case of a corporation, 5% of its income for the year, and

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(ii) in the case of an individual, 10% of his income for the year;

Medical
expenses.

(b) an amount equal to that portion of medical expenses in excess of 4% of the taxpayer's income incurred and paid either by the taxpayer or his legal representatives

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(i) within a period of 12 months ending in the year and not included in the calculation of a deduction for medical expenses under this Act for a previous year, or

(ii) in the event of the death of the taxpayer, within a period of 12 months commencing in the year and not included in the calculation of a deduction for medical expenses under this Act for a previous year,

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if payment was made

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(iii) to a medical practitioner, dentist or nurse qualified to practise under the laws of the place where the expenses were incurred or a public or licensed private hospital in respect of a birth in the family of, illness of or operation on the taxpayer, his

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