

Deductions.

(5) Every payment made on account of the said special tax shall be deductible from the income of the year in which payment is made for the purpose of determining income liable to income tax other than the special tax imposed by this section.”

5

Taxpayer  
may elect  
to be  
subject to  
Salary  
Deduction  
Act.

2. (1) Every person liable to pay the special tax imposed by this Act may, in lieu of paying such tax, elect in the manner and within the time hereinafter prescribed, to be subject in respect of the salary or pay paid to him by the Dominion of Canada during or in respect of the fiscal year ending the thirty-first day of March, 1936, to the provisions of *The Salary Deduction (Continuance) Act, 1935*; and every person who so elects shall thereupon cease to be liable to pay the said special tax and shall become subject to the provisions of *The Salary Deduction (Continuance) Act, 1935*, which shall apply, mutatis mutandis, to him in respect of the salary or pay so paid to him.

10

15

Manner and  
time of  
election.

(2) Such election shall be made in writing and transmitted by registered post within thirty days after the coming into force of this Act to the Comptroller of the Treasury, Department of Finance, Ottawa; and upon receipt of every election so made, the Comptroller of the Treasury shall cause a true copy thereof to be transmitted forthwith by registered post to the Commissioner of Income Tax.

20  
25

When Act  
comes into  
force.

3. The provisions of this Act shall come into force on the first day of April, 1935.