

MINUTES OF PROCEEDINGS

TUESDAY, 4th December, 1945.

Pursuant to adjournment and notice the Special Committee appointed to examine into the provisions and workings of the Income War Tax and The Excess Profits Tax Act, 1940, and to formulate recommendations for the improvement, clarification and simplification of the methods of assessment and collection of taxes thereunder, met this day at 10.30 a.m.

Present: The Honourable W. D. Euler, P.C., Chairman, and the Honourable Senators Aseltine, Beauregard, Bench, Buchanan, Campbell, Crerar, Farris, Haig, Hayden, Lambert Léger, McRae, Robertson and Sinclair...15.

In attendance: The Official Reporters of the Senate. Mr. H. H. Stikeman, Counsel to the Committee.

Mr. H. H. Hannam, President and Managing Director, Canadian Federation of Agriculture, Ottawa, Ontario, was heard in explanation of a brief presented on behalf of the Canadian Federation of Agriculture, dealing with the various aspects of the Income Tax Act as applied to farmers, and was questioned by counsel.

Mr. C. Fraser Elliott, C.M.G., K.C., Deputy Minister of National Revenue for Taxation was heard on the subject of "averaging income over a period of years."

Following consideration and discussion of the Order of Reference, it was,—

Resolved,—to report to the Senate recommending—1. That the quorum of the Committee be reduced to five members.

2. That the life of the Committee be continued and that it be authorized to hold meetings and hear witnesses during the recess of Parliament.

3. That the Committee be authorized to adjourn from place to place.

4. That the order of reference of the Senate dated October 24th, 1945, to the Special Committee appointed to examine into the provisions and workings of the Income War Tax Act be amended by adding, after the word "thereunder", in the last line of the first paragraph thereof, the following words:—

"and the provisions of the said Act by redrafting them, if necessary;" and further, by striking out the word "and" after the word "assessment", in the fourth line of the first paragraph thereof, and substituting a comma in lieu thereof.

At 12.40 p.m., the Committee adjourned.