

Income tax

Manufacturing or processing business, changes under Area Development Incentives Act, 349

Income tax and federal-provincial fiscal arrangements

Affidavit of officer of Department re non-receipt of tax, 271-2

Appeals, 271

Armed forces member, transfer of retirement payment, 272

Canada Pension Plan contributions, 269

Cancellation of lease, 269

Clearing of land, etc., 270, 293

Deduction for aunt or uncle, 269

Deduction for niece or nephew, 269

Designated areas and new business, 273

Expenses of representation re business, 269

Income from trust or estate, 272

Investigation of site for business purposes, 270

Landscaping, 293, 296

Limitation on deduction as premium under retirement savings plan, 272

Mining property or interest therein, 294-6

Newspapers and periodicals, non-Canadian, 274-83, 291-2, 296-8, 320

Alberta Press Law, judgment of Sir Lyman Duff, 279

Citizenship requirement of publisher, 275-7

Definition of, 274-5

Freedom of the press, 277, 278-80

'Pressure from Washington', 282-3

Royal Commission on Publications, 276, 280-2, 297

Sanctions, 275, 277-8

Taxing of advertising, 279-80

Time and Reader's Digest, 275-7, 279-80, 291-2, 297-8

Payments from pension fund, etc., limitation, 270-1

Personal income tax, 268-9, 292

Prospector's exemption, 272-3

Residence of Canadian companies, 273

Retirement allowances, conditions of exclusion from income, 269

Tax transfer payments, 271

Trade Union or membership fees, 270

Speakers: Honourable Senators

Brooks, A.J., 297

Flynn, Jacques, 291-3, 297

Grosart, Allister, 293-5

Hayden, Salter A., 268-78, 295-8

O'Leary, M. Grattan, 278-83

Pearson, Arthur M., 293-5

Income Tax and Federal-Provincial Fiscal Arrangements bill C-118. 1r, 268; 2r, 268-83, 291-8; ref to com, 298; authority to print com proceedings, 319; rep of com without amdt, 320; 3r, 320; r.a., 351

Indian Claims, Joint Special Committee

Members

Commons, 268

Senate, 287, 305

Message from Commons, 247