

MINUTES OF PROCEEDINGS

TUESDAY, 11th December, 1945.

Pursuant to adjournment and notice the Special Committee appointed to examine into the provisions and working of the Income War Tax Act 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 Beauregard, Bench, Buchanan, Campbell, Crerar, Haig, Hayden, Lambert, Léger, McRae, Robertson, Sinclair and Vien.

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

Senator the Honourable A. N. McLean presented a brief and was questioned by counsel.

Professor J. L. McDougall, M.A., Queen's University, Kingston, Ontario,—
and

Mr. G. S. Thorvaldson, K.C., Winnipeg, Manitoba, representing the Income Tax Payers Association, were heard.

At 1 p.m., the Committee adjourned to the rising of the Senate, 12th December, instant.

Attest:

R. LAROSE,
Clerk of the Committee.