

	PAGE
DEDUCTION, allowed on account of amounts paid:	
Under Special War Revenue Act of 1915.	Sec. 4 (5) 27
Under Business Profits War Tax 1916.	Sec. 4 (5) b. 27
From Property Income	21
How to be claimed when Tax deducted at source	Sec. 6 (2) 33
<i>Re</i> Contributions to Patriotic and Canadian Red Cross	24, 25
Of Tax to be made by Trustees	34
Of Taxes from Rents received	20
DEFINITIONS.	Sec. 2 1 & 2
DEPRECIATION, allowance provided for	Sec. 3 (1) (a) 4, 6
DISTRIBUTED or undistributed profit liable to taxation	28
DIVIDENDS,	
Allowance of Normal Tax on	3
Amount received as dividends to be included in assessment	Sec. 3 (1) (d) 4
Cumulative	17
Return of, paid by Companies	Sec. 7 (4) 35
DOMINION WAR LOAN, interest exempt from tax	Sec. 5 (1) 24, 31
EARNINGS, Company's Shareholders assessed on	14
EDUCATIONAL INSTITUTIONS, not liable to Taxation	Sec. 5 (d) 31
EMPLOYERS, to make Returns of Employees liable to taxation	Sec. 7 (4) 34
Not required to deduct tax from salaries	34
ESTATES, Trustees of, to deduct Tax before paying beneficiary	34
EXCEPTED INCOME	Sec. 3 4
EXCHEQUER COURT:	
Appeal from Board of Referees to	Sec. 17 41
To have exclusive jurisdiction to determine all questions	Sec. 18 41
EXECUTORS, to make Annual Returns.	Sec. 7 (3) 34
EXEMPTION FROM TAX	Sec. 3 (1) a, b, c. 4
Depreciation Renewals	4, 25, 32
Dominion War Loan interest	25, 32
How to be claimed when Tax deducted at source	Sec. 6 (2) 33
Incomes not liable to Taxation	Sec. 5 31, 32
Patriotic and Canadian Red Cross	Sec. 3 (1) (c) 4
Payment at source	33
EXHAUSTION OF ASSETS	Sec. 3 (1) (a) 4, 19
EXPENSES, Personal and Living, not to be taken into consideration when determining the Income	Sec. 3 (1) (d) 4