

NOTES

- (1) For a list of witnesses appearing before the Sub-Committee see Appendix A.
- (2) References are to the issue and page number of the Minutes of Proceedings and Evidence of the Sub-Committee on the Taxation of Visual and Performing Artists and Writers. An "A" indicates an appendix to the Minutes.
- (3) See *Alan R. Needham v. Minister of National Revenue*, 74 D.T.C. 1057 (T.R.B.). In this case the taxpayer was a writer.
- (4) See *Schip v. M.N.R.*, 83 D.T.C. 190 (T.R.B.). Schip was a fine art photographer.
- (5) Revenue Canada, Taxation, publishes Interpretation Bulletins for the guidance of taxpayers. The Bulletins have no legal status but do set out the department's view of the correct interpretation of the *Income Tax Act* and the jurisprudence.
- (6) The criteria, including sources, have been included in chart form as Appendix B.
- (7) *R. v. Matthews*, 74 D.T.C. 6193 (F.C.T.D.).
- (8) IT-312, May 3, 1976.
- (9) Mr. Donald Whitton, First Vice-President, Organization of Canadian Symphony Musicians, 10:12.
- (10) *Ibid.*, 10:13.
- (11) In 1983, this rate applied to taxpayers with taxable incomes over \$56,592.00.