

1958

# THE SENATE OF CANADA



PROCEEDINGS

OF THE

STANDING COMMITTEE

ON

## BANKING AND COMMERCE

To whom was referred the Bill (C-39) intituled: "An Act to amend the  
Income Tax Act".

---

The Honourable **SALTER A. HAYDEN**, Chairman

---

**TUESDAY, AUGUST 26, 1958**

---

**WITNESSES:**

Dr. A. K. Eaton, Assistant Deputy Minister, Taxation Division, Department of Finance; Mr. D. H. Sheppard, Assistant Deputy Minister, Taxation Division, Department of National Revenue; Mr. J. F. Harmer, Assistant Director, Assessments Branch, Taxation Division, Department of National Revenue; Mr. E. S. MacLatchy, Assistant Director, Legal Branch, Taxation Division, Department of National Revenue.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.  
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY  
OTTAWA, 1958