

The agent in Canada of anyone resident outside Canada must make a return of any income collected for such non-resident; but such income is not made subject to tax merely because an agent in Canada was employed to collect it.

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## STUDY THE ACT ITSELF.

Every citizen should carefully study the law, which is given in full on pages 13 to 30; but its main features, so far as they have not already been described, are made clear in these answers to questions:—

### *WHO COMES UNDER THE LAW?*

Everyone with \$1,000 a year (or \$2,000 if he or she is married) who ordinarily resides in Canada, or has lived in Canada 183 days during the year, or is employed or carries on business in Canada, or is paid for services rendered in Canada (but, in this last case, only on the income so earned). For exceptions, see pages 21 and 22.

### *HOW MUCH IS THE TAX?*

The Normal Tax is 4% on incomes up to \$6,000, and 8% on incomes exceeding that figure. Then there is a Surtax on incomes over \$5,000, and this rises by regular steps from 1% on the first \$1,000 over the \$5,000 mark to 65% on anything over \$1,000,000. Also 5% of the combined Normal Tax and Surtax is payable on any net taxable income of \$5,000 or more. (See pages 16 to 19.)

### *CITIZENS MUST APPLY FOR FORMS.*

Individuals must not wait till some official sends them forms to fill up. The law insists that they get them for themselves. Forms may be obtained from the Inspector of Taxation for the district, or from a Post-Office.