

Canada Income Tax Law and Policy

Volume 1



THOMSON REUTERS®

© 2004, 2016 Thomson Reuters

NOTICE AND DISCLAIMER: All rights reserved. No part of this publication may be reproduced, stored in a retrieval system, or transmitted, in any form or by any means, electronic, mechanical, photocopying, recording or otherwise, without the prior written consent of the publisher (Thomson Reuters).

Thomson Reuters and all persons involved in the preparation and sale of this publication disclaim any warranty as to accuracy or currency of the publication. This publication is provided on the understanding and basis that none of Thomson Reuters, the author/s or other persons involved in the creation of this publication shall be responsible for the accuracy or currency of the contents, or for the results of any action taken on the basis of the information contained in this publication, or for any errors or omissions contained herein.

No one involved in this publication is attempting herein to render legal, accounting or other professional advice. If legal advice or other expert assistance is required, the services of a competent professional should be sought. The analysis contained herein should in no way be construed as being either official or unofficial policy of any governmental body.

A cataloguing record for this publication is available from Library and Archives Canada.

ISBN 0-88820-135-4

The paper used in this publication meets the minimum requirements of the American National Standard for Information Sciences — Permanence of Paper for Printed Library Materials, ANSI X39.48-1984.

Printed in Canada by Thomson Reuters

TELL US HOW WE'RE DOING
Scan the QR code to the right with your smartphone to send your comments regarding our products and services.
Free QR Code Readers are available from your mobile device app store.
You can also email us at carswell.feedback@thomsonreuters.com



THOMSON REUTERS®

THOMSON REUTERS

One Corporate Plaza
2075 Kennedy Road
Toronto, Ontario
M1T 3V4
www.carswell.com

Customer Relations
Toronto 1-416-609-3800
Elsewhere in Canada/U.S. 1-800-387-5164
Fax 1-416-298-5082
E-mail www.carswell.com/email