

Bilaga till motion nr 246

Utdrag ur Canada Income Tax Act 1955.

20/1-54 Section 27, Ss. (1), Para (a)

CHARITABLE DONATIONS.

27. (1) For the purpose of computing the taxable income of a taxpayer for a taxation year, there may be deducted from the income for the year such of the following amounts as are applicable:

(a) the aggregate of gifts made by the taxpayer in the year to charitable organizations in Canada exempt from tax under this Part of paragraph (e) of subsection (1) of section 62, corporations or trusts resident in Canada and exempt from tax under this Part by paragraph (f) or (g) of subsection one of section 62, Her Majesty in right of the provinces and Canadian municipalities, not exceeding

(i) in the case of a corporation, 5 % of its income for the year, and

(ii) in the case of an individual, 10 % of his income for the year

if payment of the amounts given is proven by filing receipts with the Minister.

Nr 247

Av herr Hægglom, om ändring i vissa delar av förordningen angående beräkning av statlig inkomstskatt för ackumulerad inkomst.

(Lika lydande med motion nr 305 i Första kammaren)

Stockholm den 26 januari 1956

Einar Hægglom