

# BILL

No. 10 of 1937 (Third Session)

An Act to amend The Income Tax Act.

(Assented to \_\_\_\_\_, 1937.)

**HIS MAJESTY**, by and with the advice and consent of the Legislative Assembly of the Province of Alberta, enacts as follows:

**1.** This Act may be cited as "*The Income Tax Act Amendment Act, 1937.*"

**2.** *The Income Tax Act*, being chapter 5 of the Statutes of Alberta, 1932, is hereby amended by inserting therein immediately after section 23 the following new section:

"**23a.** Where any person who is not resident in the Province carries on business regularly in the Province through an agent, and where the Superintendent is unable to obtain the information required to compute the net income of that person, he shall be assessed and taxed annually on his gross income as represented by his total sales or receipts within the Province at the rate of two per centum on the amount of the gross income; and the Superintendent shall give a notice of the assessment to the person assessed, fixing a date on which the tax shall be payable."

**3.** The said Act is further amended by striking out section 24 thereof and by substituting therefor the following:

"**24.**—(1) Where any person who is not resident in the Province enters the Province temporarily for the purpose of transacting business for gain, he shall be assessed and taxed on his gross income as represented by his total sales or receipts within the Province, at the rate of two per centum on the amount of the gross income.

"(2) The provisions of this Act as to filing of returns and notice of assessment and as to appeals shall not apply to the tax imposed under this section, but the tax may be assessed and levied by the Superintendent from time to time as the income accrues; and upon being assessed the tax shall be due and payable forthwith."

**4.** This Act shall come into force on the day upon which it is assented to.

FIFTH SESSION  
EIGHTH LEGISLATURE  
1 GEORGE VI  
1937  
(THIRD SESSION)

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Received and read the  
First time.....  
Second time.....  
Third time.....

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HON. MR. LOW.

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EDMONTON:  
A. Shnitka, King's Printer  
1937