



CHAPTER 23

An Act to amend the Quebec Income Tax Act

[Assented to, the 29th of April, 1941]

HIS MAJESTY, with the advice and consent of the Legislative Council and of the Legislative Assembly of Quebec, enacts as follows:

1. Section 2 of the Quebec Income Tax Act (^{4 Geo. VI, c. 16, s. 2, am.} 4 Geo. VI, George VI, chapter 16) is amended by replacing paragraph 4 thereof by the following:

"4. "Net income" means income as defined by "Net income" the Income War Tax Act (Revised Statutes of Canada, 1927, chapter 97, and its amendments in force on the 1st of December, 1940), after deducting the exemptions and deductions contemplated in the said act, except those contemplated in paragraphs *c*, *d*, *e*, *ee*, *i*, *j* and *n* of the first subsection and in subsections 2 and 3 of section 5 thereof."

2. Section 3 of the said act is replaced by the following section: ^{4 Geo. VI, c. 16, s. 3, replaced.}

"**3.** 1. In order to provide for the exigencies of the public service of the Province, every one of the persons contemplated under section 4 of this act shall pay annually to His Majesty in the rights of the Province a tax equal to the percentage hereinafter fixed of the amount of the tax payable to His Majesty in the rights of the Dominion of Canada by any such person, upon the income during the preceding year, under the Income War Tax Act (Revised Statutes of Canada, 1927, chapter 97, and its amendments in force on the 1st of December, 1940), except Part XV of the said act (National Defence Tax). ^{Income tax.}

Percentage.

2. Such percentage shall be as follows:

- If the net income does not exceed \$4,000., 4%;
- If it exceeds \$4,000. and not \$6,000., 4½%;
- If it exceeds \$6,000. and not \$8,000., 5½%;
- If it exceeds \$8,000. and not \$12,000., 6%;
- If it exceeds \$12,000. and not \$16,000., 6½%;
- If it exceeds \$16,000. and not \$18,000., 7%;
- If it exceeds \$18,000. and not \$25,000., 7½%;
- If it exceeds \$25,000. and not \$30,000., 8½%;
- If it exceeds \$30,000. and not \$35,000., 9%;
- If it exceeds \$35,000. and not \$50,000., 10%;
- If it exceeds \$50,000. and not \$60,000., 10½%;
- If it exceeds \$60,000. and not \$80,000., 11%;
- If it exceeds \$80,000. and not \$95,000., 11½%;
- If it exceeds \$95,000., 12%.

Maximum.

3. The amount of the tax payable annually by any person under this section shall in no case exceed seven thousand dollars.

Persons exempt.

4. The following persons shall be exempt from the tax contemplated by this section:

- a. A married person having a net income of not more than two thousand dollars;
- b. An unmarried person having a net income of not more than one thousand dollars."

4 Geo. VI, c. 16, s. 15, am.

3. Section 15 of the said act is amended by adding to subsection 2 thereof, the following: "He may likewise alter the date on which the tax shall be payable and the date from which interest shall be chargeable in order to conform to similar provisions relating to the Dominion income tax."

Application.

4. This act shall apply to income for the year 1940, to all fiscal periods ending during the said year and to the income for every subsequent year and fiscal period.

Coming into force.

5. This act shall come into force on the day of its sanction.