1976

c 81 The Income Tax Amendment Act, 1976 (No. 2)

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CHAPTER 81

An Act to amend The Income Tax Act

Assented to December 16th, 1976

HER MAJESTY, by and with the advice and consent of the Legislative Assembly of the Province of Ontario, enacts as follows:

1. Clause h of subsection 3 of section 3 of The Income Tax Act, s.3 (3) (h), being chapter 217 of the Revised Statutes of Ontario, 1970, as re-enacted by the Statutes of Ontario, 1975 (2nd Session), chapter 16, section 1, is repealed and the following substituted therefor:


2. Clause b of subsection 2 of section 6b of the said Act, as s.6b (2) (b), amended re-enacted by the Statutes of Ontario, 1973, chapter 153, section 2 and amended by 1975, chapter 16, section 3, is further amended by striking out “or by paragraphs c, e, f, g and h of subsection 1 of section 110 of that Act” in the third, fourth and fifth lines.

3. This Act shall be deemed to have come into force on the 1st commencement day of January, 1976 and applies to the 1976 and subsequent taxation years.

4. This Act may be cited as The Income Tax Amendment Act, Short title 1976 (No. 2).