

NOTICE

RE PAYMENT OF INTEREST AND DIVIDENDS

Tax Deduction at the Source

In accordance with the provisions of Section 92 of the Income War Tax Act, deduction at the source at the rate of 7% must be made from any amount liable to be paid on or after 1st September, 1942, to an individual resident of Canada (other than to a person described in sub-section 12 of the said Section) representing—

1. Interest on a fully registered bond, debenture or other similar obligation.
2. Dividend in respect of any share of stock.

The full amount so deducted must be remitted to the Inspector of Income Tax within one week from the interest or dividend due date.

Remittance Forms TD-2, to be used when remitting amounts deducted at source, may be obtained from any Inspector of Income Tax.

There are penalties for failure to deduct or remit.



Dominion of Canada—Department of National Revenue
INCOME TAX DIVISION

HON. COLIN GIBSON, Minister of National Revenue
C. FRASER ELLIOTT, Commissioner of Income Tax

I.T. F2

CONTROL OF MANPOWER

Continued From Page One

essential need. New measures would effect all but the "very old, the very young and the disabled among us."

The new government policy on manpower would be administered without fear or favor regardless of color, creed or race.

Every person must regard his or her service in the light of its essentiality.

Consciousness of danger, the Prime Minister was confident, would increase the readiness of all to accept direction of services—the services of both men and women, both young and old.

Government Determined

The government was determined, Mr. King declared, to make sure that the best and most efficient use was being made of the services of all men and women in some part of war services—the armed forces, the war industries or essential activity.

The Prime Minister admitted the essentiality of maintaining the health and efficiency of the people who were engaged in the war effort. There was the urgent need of armed forces but there was also need of ships, tanks, guns and shells.

The government, Mr. King observed, had immense powers to control and direct the efforts of men and women.

It was necessary to understand what tasks men and women were

most needed for in wartime—for the fighting forces, for the maintenance of navy, army and air force, for the making of machines and munitions, for the provision of clothing, food and shelter, for the care of the sick, for fire protection, for transportation.

Then there was the important question of keeping the services in balance, to decide what proportion of manpower was required in each class. Here was where the Department of Selective Service would come in.

Mr. Mackenzie King then turned to the question of compulsion. Control and direction need not, he believed, be wholly compulsory. Upon those who were willing to serve, compulsion would not be necessary. To those who were not willing, however, it could and would be applied. Voluntary methods were, however, by far the most satisfactory, involving an immense saving in what was known as "red tape." In time of war, compulsion was more necessary, however, than in time of peace.

It must be ascertained, the Prime Minister continued, how many men and women were available and what their capacities were. There must be accurate information on this point. The 1942 registration had been of much value. There had been the recently newly taken records of the unemployment insurance commission. These were being combined and the department was keeping up the information. A

special registration of women would be made. Employees would be asked to make returns on additions and deductions to their staffs since April 1.

Shifting Manpower

The Prime Minister then proceeded to outline plans for the shifting of men and women from non-essential to essential industries and the conservation of manpower for direct war activities. The government had decided that non-essential civilian activities must be met with a minimum use of manpower and materials.

Plans were also being made for the relief of women from domestic duties in order to enter war services.

COTTON COMING UP

Queensland is stepping up cotton acreage from 55,000 to 100,000 in an effort to supply Australian war needs.

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