

Table of Contents

Foreword		v
----------------	--	---

	Page	Problem No.
PROBLEMS		
1 - Introduction	1	1-1 to 1-5
2 - Liability for tax and rules for computing income	2	2-1 to 2-11
3 - Administration	7	3-1 to 3-8
4 - Income from an office or employment	9	4-1 to 4-10
5 - Miscellaneous sources of income and deductions	16	5-1 to 5-8
6 - Taxable income of individuals	23	6-1 to 6-6
7 - Income tax payable by individuals	28	7-1 to 7-7
8 - Deferred income plans	38	8-1 to 8-11
9 - Income from a business or property	46	9-1 to 9-15
10 - Capital cost allowance	57	10-1 to 10-15
11 - Capital gains	66	11-1 to 11-17
12 - Gifts, attribution rules and death	78	12-1 to 12-10
Summary Problems	87	1 to 6
13 - Corporations	102	13-1 to 13-26
14 - Partnerships	125	14-1 to 14-10
15 - Trusts	134	15-1 to 15-9
16 - Non-residents	141	16-1 to 16-9
17 - Rollover, reorganization and winding-up	149	17-1 to 17-31
18 - Purchase and sale of a business	175	18-1 to 18-6
20 - Consumption taxes	181	19-1 to 19-12
SOLUTIONS		
1 - Introduction	184	1-1 to 1-5
2 - Liability for tax and rules for computing income	185	2-1 to 2-11
3 - Administration	192	3-1 to 3-8
4 - Income from an office or employment	196	4-1 to 4-10
5 - Miscellaneous sources of income and deductions	203	5-1 to 5-8
6 - Taxable income of individuals	210	6-1 to 6-6
7 - Income tax payable by individuals	216	7-1 to 7-7
8 - Deferred income plans	222	8-1 to 8-11
9 - Income from a business or property	232	9-1 to 9-15
10 - Capital cost allowance	245	10-1 to 10-15
11 - Capital gains	258	11-1 to 11-17
12 - Gifts, attribution rules and death	276	12-1 to 12-10
Summary Problems	289	1 to 6
13 - Corporations	308	13-1 to 13-26
14 - Partnerships	341	14-1 to 14-10
15 - Trusts	352	15-1 to 15-9
16 - Non-residents	359	16-1 to 16-9
17 - Rollover, reorganization and winding-up	368	17-1 to 17-31
18 - Purchase and sale of a business	413	18-1 to 18-6
20 - Consumption taxes	420	20-1 to 20-12