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Note: References are to sections of the *Income Tax Act*. “Reg.” references are to the *Income Tax Regulations*. “Reg. Sch. II:Cl.” are references to the capital cost allowance Classes in Schedule II of the *Income Tax Regulations*, reproduced at the end of the *Regulations*. “ITAR” references are to the *Income Tax Application Rules*, reproduced after the text of the *Income Tax Act*.

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