



for all provinces except Quebec and provincial corporation income taxes for all provinces except Ontario and Quebec. By the end of 1974 all provinces which impose succession duties will be collecting their succession duties themselves.

### 20.6.1 Federal taxes

**Individual income tax.** Personal income tax in Canada is imposed on the basis of residence. Every individual who is resident in Canada at any time during a year is liable for the payment of income tax on all his income. A non-resident is liable for tax only on income from sources in Canada. The term "residence", generally speaking, is the place where a person resides or where he maintains a dwelling ready at all times for his use. There are also statutory extensions of the meaning of "resident" to include a person who has sojourned in Canada for an aggregate period of 183 days in a taxation year, or a person who was during the year a member of the Armed Forces of Canada, or an officer or servant of Canada or of any one of its provinces, or the spouse or dependent child of any such person. The extended meaning of