

Liability for Tax [SECTION. 2 ITA]

2(1) Tax payable by persons resident in Canada
An income tax shall be paid, as required by this Act, on the taxable income for each taxation year of every person resident in Canada at any time in the year.

248(1) Definition of “taxable income”
“taxable income” has the meaning assigned by subsection 2(2), except that in no case may a taxpayer's taxable income be less than nil;

248(1) Definition of “taxation year”
For the purpose of this Act, a “taxation year” is
(a) in the case of a corporation, a fiscal period, and
(b) in the case of an individual, a calendar year,
and when a taxation year is referred to by reference to a calendar year, the reference is to the taxation year or years coinciding with, or ending in, that year.

248(1) Definition of “corporation”

248(1) Definition of “individual”

248(1) Definition of “person”
“person”, or any word or expression descriptive of a person, includes any corporation, and any entity exempt, because of subsection 149(1), from tax under Part I on all or part of the entity's taxable income and the heirs, executors, liquidators of a succession, administrators or other legal representatives of such a person, according to the law of that part of Canada to which the context extends;

Definition of “resident”
no definition in the ITA ITA 250(3)
deemed resident ITA 250(1), 250 (4)
court cases on residency

255 Definition of “Canada”

2(2) Taxable income
The taxable income of a taxpayer for a taxation year is the taxpayer's income for the year plus the additions and minus the deductions permitted by Division C.

248(1) Definition of “taxable income”
“taxable income” has the meaning assigned by subsection 2(2), except that in no case may a taxpayer's taxable income be less than nil;

248(1) Definition of “taxation year”

248(1) Definition of “taxpayer”
“taxpayer” includes any person whether or not liable to pay tax

248(1) Definition of “person”

56(9) Definition of “income for the year”

2(3) Tax payable by non-resident persons
Where a person who is not taxable under subsection (1) for a taxation year
(a) was employed in Canada,
(b) carried on a business in Canada, or
(c) disposed of a taxable Canadian property,
at any time in the year or a previous year, an income tax shall be paid, as required by this Act, on the person's taxable income earned in Canada for the year determined in accordance with Division D.

248(1) Definition of “employed”

255 Definition of “Canada”

248(1) Definition of “business”

253 Definition of “carried on a business”

disposed 248(1) Definition of “disposition”

248(1) Definition of “taxable Canadian property”

248(1) Definition of “taxable income earned in Canada”

Note:

- A list of definitions could be found under Definition in the Topical index of the ITA
- underlined = definition could be found with the hyperlink on the ITA of the CD-ROM (as mentioned in the requirement question of the assignment) or on CCH Taxworks ITA
- *italics* = definition could be found in the ITA or should be defined