Income Tax Act (R.S.C. (Revised Statutes of Canada), 1985, c. 1 (5th Supp.))

Act current to 2026-07-21 and on 2026-06-18.

Tax payable by persons resident in Canada

2 (1) 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.

Taxable income

(2) 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.

Tax payable by non-resident persons

(3) Where a person who is not taxable under subsection 2(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.

[NOTE: Application provisions are not included in the consolidated text; see relevant amending Acts and regulations.] ; 1970-71-72, c. 63, s. 1 “2”; 1984, c. 1, s.1; 1985, c. 45, s. 1.

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