

Recovery of income tax charged on profits not distrainable. ITA67 s494(1) 970.—Where income tax is charged on the profits of royalties, markets or fairs, or on tolls, fisheries or any other annual or casual profits not distrainable, the owner or occupier or receiver of those profits shall be answerable for the income tax so charged, and may retain and deduct that tax out of any such profits.