

Donald B. Fields fonds

Updated by Alan Doyle (2002)

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Fonds Description

Donald B. Fields fonds. – 1961-1966.

1.6 m of textual material.

Biographical Sketch

Donald B. Fields was a professor of Commerce and Business Administration at the University of British Columbia, retiring in 1984. A specialist in taxation, he served as Research Supervisor overseeing the Personal Tax Project, a component of the Royal Commission on Taxation. The Royal Commission was appointed in September 1962 by Order in Council P.C. a 962-1334, under part 1 of the Inquiries Act and on the recommendation of the Prime Minister.

Scope and Content

The fonds consist of three series: Drafts and working papers directly related to the Royal Commission on Taxation, Drafts and working papers not directly related to the Royal commission on Taxation, and Memorandums, correspondence and background information concerned with the Royal Commission and its Commissioners.

Series Descriptions

Drafts and Working Papers directly related to the Royal Commission on Taxation series. -- 1964-1965.

Series consists of drafts and working papers on a variety of taxation related subjects, including estate tax, tax-exempt status and gift tax, amongst others.

Boxes 1(1-3, 5-14), 2(3-10, 11-14, 16), 3(1-16, 19, 21-23), 4(2, 3, 4-6, 9-14).

Drafts and Working papers not directly related to the Royal Commission on Taxation series. -- 1961-1964.

Series consists of drafts and working papers not produced by the Royal Commission on Taxation.

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Memorandums, correspondence, and background information concerned with the Royal Commission on Taxation and its Commissioners. -- 1962-1966.

Series consists of memorandums, correspondence, background information, and personnel lists related to the Royal Commission on Taxation.

Boxes 1(15-17), 2(1, 15), 4(8).

File List

Box 1

- 1-1 Tax Structure Studies- Personal Taxation: The Concept of Income by D.J. Sherbaniuk (First Draft) (1964)
- 1-2 Deductions Relating to the Earnings of Employment Income by J.G. Smith (First Draft) (1964)
- 1-3 Draft Working Paper on Personal Corporations by E.J. Mockler (1964)
- 1-4 Lump Sum and Fluctuating Incomes- Author unknown (n.d.)
- 1-5 Draft Working Paper on Personal Exemptions by J.G. Smith (1964)
- 1-6/7 Taxation of the Family, with comments (n.d.)
- 1-8 Draft Working Paper on Personal Exemptions by J.G. Smith (1964)
- 1-9 Draft Working Paper on the Aged and Medical Deductions by J.G. Smith (1964)
- 1-10 Working Paper on Taxation of the Family(draft) by Mockler, Smith, Frenette (1964)
- 1-11 Gift Tax (Second draft) by E.J. Mockler and D.B. Fields (1964)
- 1-12 Specific Types of Personal Income (First draft) by D.J. Sherbaniuk, A. Melnyk, and G. Bouchor (1964)
- 1-13 Estate Tax by E.J. Mockler, J.G. Smith, D.B. Fields- with editorial remarks (1964)
- 1-14 The Taxation of Capital Gain by G.R. Conway, J.G. Smith, and Ian Whitcomb (1964)
- 1-15/16 Correspondence, reports, memorandums, and background information (1962-1965)
- 1-17 Correspondence, reports, memorandums, and background information, as well as notes and comments (1963-1966)

Box 2

- 2-1 Notes, comments, short reports, background information (1963-1966)
- 2-2 Tax Structure Research Studies- Structure charts and list of researchers (n.d.)
- 2-3 Exemptions under the Manufacturers Sales Tax- Consumption Goods by C.D.P. Bernier (1964)
- 2-4 Revenue Requirements in Education by Ian M. Drummond (1964)
- 2-5 Taxation of Services by A. Melnyk (1964)
- 2-6 On a Study of Certain Aspects of the Corporate Distribution Problem by Philip, Riddell, Stead, Graham, and Hutchison (1964)
- 2-7 Taxation of Credit Unions and Caisses Populaires by M.W. Vance (1964)

- 2-8 The Incidence of Taxes and Public Expenditures in the Canadian Economy by W. Irvin Gillespie (1964)
- 2-9 Taxation of Co-operatives by M.W. Vance (1964)
- 2-10 Dual Rate, Associated Corporation, Small Business, by J.J. Whitcomb, R.E. Berney, J.A. Cunliffe (1964)
- 2-11 Fishing Industry by A.E.J. Thompson, J.A. Cunliffe
- 2-12 Personal Tax Structure by C. Frenett, D.B. Fields (Second draft) (1964)
- 2-13 Personal Saving and Investment by E.J. Mockler (1964)
- 2-14 A draft outline of the Final Report (Copy Number 10) (1965)
- 2-15 Tentative Agenda- Meeting of the Commissioners ((1963)
- 2-16 Concept of Business Income by A.G. Martin, R.W. Davis, R. Farano, D. Covert, M. Clay (1964)

Box 3

- 3-1 Corporate Accumulation by Mr. King (1964)
- 3-2 Double Taxation of Corporate Income by W.E. Goodlet (1964)
- 3-3 International Investments, Regulation Direct Controls, and Taxation by Host Countries by C.E. Forget (1964)
- 3-4 Tax Conventions Final Report by C.D. Covert (1964)
- 3-5 Taxation of the Petroleum Industry in Canada by M.W. Vance (1964)
- 3-6 Report on Study of Partnership- Touche, Ross, Bailey, and Grant, by E.J. Newman (1964)
- 3-7 Exemptions from the Manufacturer's Sales Tax- Production Goods by C.D.P. Bernier (1964)
- 3-8 Investment Companies under Section 69 of the Income Tax Act by R.M. King (1964)
- 3-9 Survey of Corporations by F.H. Leacy, P.H. Williams (1964)
- 3-10 Mining Report by D.Y. Timbrell, H. Anson-Cartwright (1964)
- 3-11 Capital Cost Allowance by A.E.J. Thompson, R.W. Davis (1964)
- 3-12 The Logic of Personal Income- Tax Exemptions by J. Wiseman (1964)
- 3-13 Agriculture by A.E.J. Thompson, J.A. Cunliffe (1964)
- 3-14 Corporate Accumulation and Distributions by R.M. King (1964)
- 3-15 International transaction by G.E. Hay (1964)
- 3-16 Business Losses by R. Farano (1964)
- 3-17 Study III - Canadian Business and Employment Income of Non-Residents by G.E. Hay (n.d.)
- 3-18 Sources of Sales and Excise Tax Revenues by M. Bourgeois (1964)
- 3-19 Cyclical Aspects of Canada's Foreign Trade and Implications for Economic Stabilization by T. Russel Robinson (1964)

- 3-20 Report to the Minister of Finance by the Special Committee on Corporate Taxation Memo Copy Number 23 (Secret) (n.d.)
- 3-21 Tax Exempt Organization by Ian Whitcomb (1964)
- 3-22 The Incidence of Taxes and Public Expenditures in the Canadian Economy - Chapters 1 and 2 by W. Irwin Gillespie (1964)
- 3-23 Undistributed Income and Corporate Amalgamation by J.I.M. Whitcombe (1964)

Box 4

- 4-1 The Individual Income Tax by Richard Goode (1964)
- 4-2 Life Insurance by R.W. Davis (1964)
- 4-3 Factors Influencing the Capital Expenditures of the Largest Canadian Corporations by J. Helliwell (1964)
- 4-4 International Transactions - Study I- Residence Rules by M.Clay , G.E. Hoy (1964)
- 4-5 International Transactions - Study II- Foreign Sources of Income by M.Clay, G.E. Hoy (1964)
- 4-6 Tax Structure Study - Petroleum Industry by M.W. Vance (1964)
- 4-7 Taxation of Income and Wealth (for staff distribution only) by D.G. Hartle (1964)
- 4-8 Tax Consequence Area (various papers) (1964)
- 4-9 The Political Economy of Federalism: A Survey and Proposal by J. Wiseman (1964)
- 4-10 The Feasibility of a Canadian Federal Retail Sales Tax by A. Tarasofsky (1964)
- 4-11 Revised chapter outline for Final Report - Volume III - Taxation of Income and Wealth, Determination of Business Income by A.E.J. Thompson (1964)
- 4-12 Tax Structure Studies - Business Income Taxation Capital Cost Allowances by A.E.J. Thompson, R.W. Davis (1964)
- 4-13 Estate Tax by E.J. Mockler, J.G. Smith, D.B. Fields (1964)
- 4-14 Gift Tax by E.J. Mockler, D.B. Fields (1964)