

## Regulations

The *Income Tax Regulations*, CRC 1978, c 945, are enacted under the authority of ITA section 221, and are promulgated by the Governor General on advice of the Privy Council. Regulations provide a level of detail that is not needed for purposes of the ITA, and usually deal with matters that may need to be changed often or administrative requirements.

Regulations are grouped into parts. The Section numbers are the same as the ITA, but they start at 100 times the part number of the ITA (ie Part XI had regulations 1100-1106).

There are also a number of schedules found at the end of the Regulations.