

projects. The joint committee's report in reply to this brief stated:

The acute congestion at rush hours would be greatly relieved if the tracks were removed from the Interprovincial Bridge. Adequate approaches to the bridge on both the Ottawa and Hull sides should be constructed at once. An entirely new bridge should be built as soon as possible to take the place of the old bridge.

1960—The Gréber report of 1959 to the National Capital Commission gave the Macdonald-Cartier bridge first priority of the Ottawa river crossings. This location was accepted at the special meeting of April 28, 1960, referred to above, at which the chairman of the National Capital Commission was present.

1964—The Lemieux Island bridge now had top priority as the Macdonald-Cartier bridge was being built.

3. The report on economic prospects, national capital region, prepared by Larry Smith and Company for the National Capital Commission, indicates continuing residential population growth westward on both sides of the river, with most of the growth occurring in Ontario. The report also forecasts residential development east of the existing Ottawa-Hull area.

4. The 1986 population forecasts in the master plan for Hull, Aylmer, Hull South (now Lucerne), Deschenes, and Hull West prepared in 1963 were as follows:

East of Gatineau park: City of Hull, 70,000; Hull West, 8,000; total, 78,000.

West of Gatineau park: Aylmer, 12,000; Deschenes, 2,500; Lucerne, 25,500; total, 40,000.

#### REGULATIONS RESPECTING CONTRACTUAL COMMITMENTS OF CROWN CORPORATIONS

Question No. 283—**Mr. Caouette:**

1. Has the governor in council established any regulations concerning the conditions under which an agency corporation may undertake contractual commitments under section 83 of the Financial Administration Act?

2. What are these regulations?

3. Are there such regulations for proprietary corporations and, if so, what are these regulations?

**Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board):** 1. The governor in council has established regulations under which certain agency corporations may undertake contractual commitments pursuant to section 83 of the Financial Administration Act. Currently, these regulations apply to three agency corporations: the National Capital Commission, the

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National Battlefields Commission and the Northern Canada Power Commission.

2. The government contracts regulations, P.C. 1964-1467, P.C. 1966-533 and P.C. 1967-12.

3. No.

#### INCOME TAX PROCEEDINGS, CANADIAN JAVELIN CO.

Question No. 305—**Mr. Muir (Cape Breton North and Victoria):**

1. Has the income tax division any action or proceeding in the Exchequer Court or before the income tax appeal board in connection with the income tax defaults of (a) John C. Doyle (b) Canadian Javelin Limited (c) subsidiaries of Canadian Javelin Limited?

2. If so, what are the amounts of claims against each of the above?

3. If any (a) decisions (b) settlements have been made in any of the said cases, what is the nature of each?

**Hon. E. J. Benson (Minister of National Revenue and President of the Treasury Board):** 1. (a) Yes. (b) No. (c) No.

2. A writ of extent was issued out of the Exchequer Court of Canada against John C. Doyle on the 8th day of July, 1963, for the sum of \$3,410,130.90. (b) Not applicable. (c) Not applicable.

3. (a) Mr. Doyle appealed to the tax appeal board regarding the assessments against him. The decision rendered on June 6, 1967, by the Chairman, Mr. Cecil L. Snyder, and concurred in by Mr. Maurice Boisvert, member of the board is:

The appeal for the taxation year 1950 is allowed in part and the assessment is varied to add to the appellant's income for 1950 the sum of \$200,000 in place of the sum of \$400,000 assessed by the minister. The assessments levied by the minister of \$160,939.35 and \$183,173.11 for the taxation years 1953 and 1954 respectively are approved and these appeals are dismissed.

The further assessment for the year 1954 of the sum of \$2,080,000 is approved in principle but the assessment is referred back to the minister for reassessment to permit the deduction of approximately \$280,000 incurred by the taxpayer in acquiring the property in Chile wherein the amount of profit derived from this venture is held assessable to income tax.

(b) No settlement has been made by which tax properly assessed has been reduced.