

expenses ; and generally all such charges, if any, not above otherwise specified, as in all cases of English railway companies are usually carried to the debit of revenue, as distinguished from capital account. 42 V., c. 9, ss. 29 *and* 85 ;— 46 V., c. 24, s. 3.

**108.** Every company shall annually prepare returns in accordance with the forms contained in schedule one to this Act, of its capital, traffic and working expenditure, and of all information required, as indicated in the said form, to be furnished to the Minister ; and such returns shall be dated and signed by, and attested upon the oath of the secretary, or some other chief officer of the company, and of the president, or in his absence, of the vice-president or manager of the company :

Annual returns to be prepared.

2. Such returns shall be made for the period included from the date to which the then last yearly returns made by the company extended, or from the commencement of the operation of the railway, if no such returns have been previously made, and, in either case, down to the last day of June in the then current year :

What period to be included.

3. A duplicate copy of such returns, dated, signed and attested in manner aforesaid, shall be forwarded by such company to the Minister within three months after the first day of July in each year :

Duplicate for the Minister.

4. The company shall also, in addition to the information required to be furnished to the Minister, as indicated in the said schedule one, furnish such other information and returns as are, from time to time, required by the Governor in Council :

Further returns when required.

5. Every company which makes default in forwarding such returns in accordance with the provisions of this section, shall incur a penalty not exceeding ten dollars for every day during which such default continues :

Penalty for non-compliance.

6. The Minister shall lay before both Houses of Parliament, within twenty-one days from the commencement of each session thereof, the returns made and forwarded to him, in pursuance of this section. 42 V., c. 9, ss. 30 *and* 33 ;— 44 V., c. 24, ss. 2 *and* 4, *part*.

Returns to be submitted to Parliament.

**109.** Every company shall, weekly, prepare returns of its traffic for the next preceding seven days, in accordance with the form contained in schedule two to this Act, and a copy of such returns, signed by the officer of the company responsible for the correctness of such return, shall be forwarded by the company to the Minister, within seven days from the day in each week up to which the said returns have been prepared ; and another copy of each of such returns, signed by the same officer, shall be posted up by the company within the same delay, and kept posted up for seven days, in some conspicuous place in the most public room in the head office of the company in Canada, and so that the same can be perused

Weekly returns to be prepared and transmitted.

Copy to be posted up.