to administer oaths in any legal proceeding, and such half yearly statements shall, in like manner, be sworn to in the form C1 in the said schedule.

Minister or Superinten-

8. The Minister or the Superintendent may, from time to time, make such changes in the form of such statements whether 5 change forms. such changes are of general application or are, in the opinion of the Minister or Superintendent, necessary to meet the circumstances of any particular case, as the Minister or Superintendent may deem best adapted to elicit any information deemed necessary or expedient. \* \* \*

Form of statements during 1910.

9. Subject to any provision of this Act with reference to the preparation and filing of annual or other statements, and subject also to the right of the Minister or the Superintendent to vary the forms thereof, such statement shall, for the business of the year one thousand nine hundred and ten be in the same form as is required 15 at the date of the passing of this Act, and thereafter the schedules to this Act shall come into full force and effect.

Statements by foreign and other companies.

32. Every company incorporated or legally formed elsewhere than in Canada, licensed under this Act, and every company which is subject to the provisions of this Act shall make annual 20 statements of its condition and affairs, at the balancing day of the company in each year, and the form and manner of making such statement shall, as to the Canadian business of such company, be the same, so far as applicable, as is required of Canadian companies; and, as to its general business, shall be in such 25 form as such company is required by law to furnish to the government of the country in which its head office is situated.

Form in case of foreign company.

2. Where such company is not required by law to furnish a statement to the government of the country in which its head office is situate, then such statement, as to its general business, 30 shall be in such form as the company usually submits to its members or shareholders.

I dem.

3. In the event of no such statement being submitted to such members or shareholders, then such statement shall show in concise form the assets and liabilities of the company at such 35 balancing day, and the income and expenditure of the company for the year ending on such balancing day.

To be deposited with Superinten-

4. The annual statements mentioned in the last preceding section, and the statements of Canadian business provided for in this section, shall be deposited in the \*Department\* on the 40 first day of January next following the date at which the condition and affairs of the company are thereby shown, or within two months thereafter.

Forms supplied.

5. The blank forms of the statements of the Canadian business shall be supplied by the Superintendent. 45

Time for depositing.

33. The statement of general business provided for in the last preceding section shall be deposited in the \*Department\* within thirty days after it is required by law to be made to the government of the country in which the head office of the company whose statement it is, is situate, or within thirty days 50 after the submission of the same at the annual meeting of the shareholders or members of the company, whichever date first occurs: Provided that no such statement of general business need be so deposited earlier than the first day of June, nor shall

General statement.