

INFANT DEATHS

Mr. Enfield:

Is any federal assistance being given for research into the causes of infant deaths in Canada?

Mr. Robertson: Yes, under the national health grants program payments have been made on projects approved amounting to over \$52,600.

These research projects include one in Toronto and one in Winnipeg to study the causes of stillbirths and the deaths of newborn infants. The departments of obstetrics and pathology of the University of Toronto, and the research institute of the Hospital for Sick Children are collaborating in the study in Toronto. In Winnipeg the research is under the supervision of the department of pediatrics of the University of Manitoba.

FLUORIDE

Mr. Proudfoot:

Has it been definitely proved that one part per million of fluoride in a water supply will help to prevent tooth decay?

Mr. Robertson: Yes, to the extent of about 65 per cent. This has been proved by research studies carried out in Canada and in the United States, including one conducted by the Department of National Health and Welfare over the past eight years working in co-operation with the departments of health of the province of Ontario, Brant county, Lambton county, and the city of Stratford.

INCOME TAX APPEAL BOARD

Mr. Diefenbaker:

1. How many cases, by provinces, have been heard and decided by the income tax appeal board since its inception?

2. In how many of such cases, by provinces, has the decision been in favour of (a) the Department of National Revenue; (b) the taxpayer?

3. How many of the decisions, by provinces, rendered by the said board in favour of the taxpayer have been appealed to the exchequer court by the Department of National Revenue?

Mr. McCann:

1. Number of appeals heard and decided by the income tax appeal board since its inception—by provinces—

Newfoundland	0
Alberta	126
British Columbia	173
Manitoba	88
New Brunswick	15
Nova Scotia	17
Ontario	410
Prince Edward Island	5
Quebec	293
Saskatchewan	72

Total 1,199

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Questions

2.

(a)	(b)
In favour of Department of National Revenue:	In favour of the taxpayer in whole or in part:

Alberta	92	34
British Columbia	99	74
Manitoba	60	28
New Brunswick	11	4
Nova Scotia	12	5
Ontario	236	174
Prince Edw. Island	3	2
Quebec	166	127
Saskatchewan	43	29
Total:	722	477

Note: In addition to the above, the income tax appeal board has dealt with 633 appeals which have either been withdrawn or in which judgments have been given following consent. These are as follows:

Appeals allowed on consent	Appeals dis- missed on withdrawal
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Alberta	26	30
British Columbia	44	47
Manitoba	9	27
New Brunswick	8	10
Nova Scotia	6	15
Ontario	93	125
Prince Edw. Island	4	5
Quebec	72	73
Saskatchewan	15	24
Total:	277	356

3. Number of appeals, by provinces, in which the decision was in favour of the taxpayer and have been appealed to the exchequer court by the Department of National Revenue:

Alberta	5
British Columbia	11
Manitoba	4
New Brunswick	1
Ontario	44
Quebec	21
Saskatchewan	3

Total: 89

Of these 89 decisions appealed, 24 were later withdrawn by the department.

WESTMINSTER HOSPITAL, LONDON, ONT.—
LANDSCAPING**Mr. White (Middlesex East):**

1. What was the total cost of landscaping the area surrounding the psychiatric wing of Westminster hospital, London, Ontario?

2. Was the contract let by tender, and if so, at what price?