

Majesty until fully paid and satisfied. This was the situation up to the time when the Revised Statutes of Canada, 1927, came into force and effect on February 1, 1928, by proclamation. The effect of the coming into force of the Revised Statutes of Canada, 1927, is set forth in chapter 65 of the Statutes of 1924, being an Act respecting the Revised Statutes of Canada. The said chapter 65 of 1924, after providing for a certified roll of the acts or parts of acts which are to be included in the Revised Statutes of Canada, provides in section 2 for a schedule of repealed enactments as follows:

2. There shall be appended to the said roll a schedule A similar in form to schedule A appended to the Revised Statutes of Canada of 1906; and the commissioners may include in the said schedule all acts and parts of acts which though not expressly repealed, are superseded by the acts so consolidated, or are inconsistent therewith, and all acts and parts of acts which were for a temporary purpose, the force of which is spent.

Then by subsection 2 of section 5 of the said chapter 65 of 1924 there is a provision for the repeal of the enactments contained in the said schedule A on, from and after the date when the Revised Statutes of Canada are proclaimed to have come into effect. Subsection 2 of the said section 5 provides:

5. (2) On, from and after such day, all the enactments in the several acts and parts of acts in schedule A above mentioned shall stand and be repealed to the extent mentioned in the third column of the said schedule A.

In the said schedule A appended to the Revised Statutes of Canada, 1927, the Business Profits War Tax Act, 1916, and all the amendments thereto are noted as "spent" in the third column of the said schedule. Other acts dealing with other subjects which were not repealed or consolidated are noted in the said column of schedule A as "not repealed or consolidated." Other acts which are included in the Revised Statutes of Canada are noted in the said third column as being consolidated. Still other acts which were repealed by enactments of Parliament prior to the coming into force of the Revised Statutes are noted as being repealed by the chapter number of the year of such repeal.

In no case, however, is an act such as the Business Profits War Tax Act, 1916, the force of which was spent in so far as current years' assessments were concerned at the time the Revised Statutes of Canada, 1927, came into force, noted as being repealed in the third column of the said schedule A; but by reason of the provisions of subsection 2 of section 5 of chapter 65 of the 1924 statutes, an act which is noted as being "spent" in the said third column is deemed to be repealed and as no

Hon. Mr. DANDURAND.

longer having any force or effect. I may say that there is some doubt whether an act which is merely described as being "spent" is really repealed, but my own opinion is that it is repealed by being so described in that column.

Apparently it was the intention of Parliament, at least in 1924, to enact that taxes which actually fell due between 1915 and 1920 should remain taxes and be paid. I suggest that it was never contemplated in 1927 that the mere inclusion of this measure in the "spent" column meant that a person who owed taxes due in the period between 1915 and 1920 should not thereafter have to pay those taxes. This Bill revives the Business Profits War Tax Act of 1916 in so far as taxes which fell due during the period between 1915 and 1920 are concerned.

There are two other provisions which relate to those parts of the Business Profits War Tax Act giving a right of appeal to the taxpayer. The procedure for appeal under the Business Profits War Tax Act is very cumbersome. If a matter is at all complicated, as some matters that will have to be dealt with under the Business Profits War Tax Act, 1916, may be, appeals will prove very expensive. The provision in the Business Profits War Tax Act with reference to appeals is for the appointment of a board of referees. Then there are appeals from the decision of that board. The provisions for appeal in the Income War Tax Act are much more direct and much cheaper, both for the Crown and for the appellant, and it was deemed advisable to get rid of this board of referees provision. The referees, I might mention, are appointed by the Government. To conduct an appeal under those provisions the Government has first to appoint a board of referees, who will have to be paid, and they would have to select, I suppose, counsel, who might work for months in conducting the appeal, only to find at the end that there would be another appeal. So this Bill substitutes the appeal procedure of the Income War Tax Act for the appeal procedure in the Business Profits War Tax Act.

These are the reasons why this Bill to revive and amend the Business Profits War Tax Act is introduced. It gives the Government the right to claim whatever it believes is due from defaulters between 1915 and 1920, and to deal with any false statements made by those reporting to the Government.

Hon. Mr. BLACK: May I ask the honourable gentleman whether this Bill is going to Committee of the Whole or to a select committee?

Hon. Mr. DANDURAND: I had thought we could give it third reading. I have the statement of the Law Clerk of the Senate that