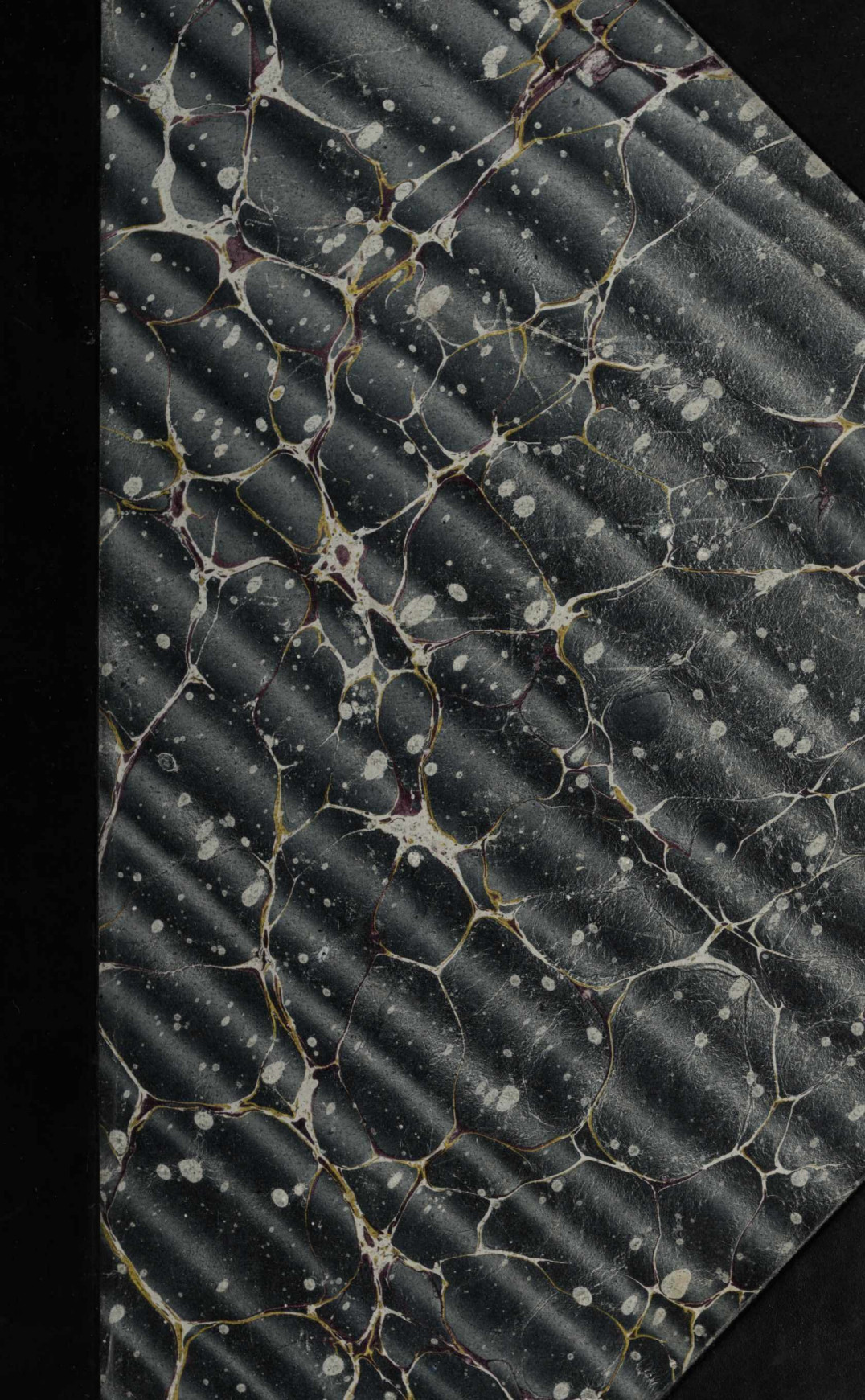

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CANADA
HOUSE OF COMMONS

19th Parliament, 2nd Session
1940-42

BILLS (First Reading)

- Railway Act amdt. (Soldiers' fares).
  Mr. Church C- 2
- Militia Act amdt. (Exemptions).
  Mr. Church C- 3
- National Resources Mobilization Act
  amdt. (Conscientious objectors).
  Mr. Church C- 4
- Migratory Birds Convention Act amdt.
  Mr. Black (Yukon) C- 5
- Alberta Provincial Bank. Mr. Blackmore C- 6
- Divorce Jurisdiction Act amdt.
  Mr. Black (Yukon) C- 7
- Special War Revenue Act amdt. Mr. Ilsley C- 8
- War Exchange Conservation Act. Mr. Ilsley C- 9
- Criminal Code amdt. (Motor vehicle accidents).
  Mr. Church C- 10
- National Bird Day. Mr. MacNicol C- 11
- Precious Metals Marking Act amdt.
  Mr. MacKinnon (Edmonton West) C- 12
- Canadian National Railways (Auditors).
  Mr. Howe C- 13
- Meat and Canned Foods Act amdt.
  Mr. Michaud C- 14
- Railway Act amdt. (Rates on Grain).
  Mr. Reid C- 15
- Export of Game. Mr. Crerar C- 16
- Pension Act amdt. Mr. Mackenzie
  (Vancouver) C- 17
- War Appropriation bill. Mr. Ilsley C- 19
- National Parks Act amdt. Mr. Crerar C- 20
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- Interim supply (one-sixth). Mr. Ilsley C- 22
- City of Ottawa Agreement. Mr. Crerar C- 23
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- Alberta Natural Resources Act amdt. Mr. Crerar C- 60
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- War Charities Act, 1939, amdt. Mr. Gardiner C- 64
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- War Exchange Conservation Act amdt. Mr. Ilsley C- 77
- Excess Profits Tax Act amdt. Mr. Ilsley C- 78
- Dominion Succession Duty Act. Mr. Ilsley C- 79
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- Interim supply bill. Mr. Ilsley C- 91
- Prairie Farm Rehabilitation Act amdt. Mr. Gardiner C- 92
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- Industrial Disputes Investigation Act amdt. Mr. McLarty C- 96
- Yukon Act amdt. Mr. Lapointe (Quebec East) C- 97
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- Labour Department Act amdt. Mr. McLarty C-100
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- Supply bill. Mr. Ilsley C-103
- The Unemployment Insurance Act, 1940. Mr. Bruce C-104

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Second Session, Nineteenth Parliament, 4 George VI, 1940.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to amend the Railway Act.

First reading, November 15th, 1940.

MR. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14370 1940

2nd Session, 19th Parliament, 4 George VI, 1940.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to amend the Railway Act.

R.S., c. 170; 1928, c. 43; 1929, c. 54; 1930, c. 36; 1932-33, c. 47; 1938, cc. 12, 40.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Railway Act*, chapter one hundred and seventy of the Revised Statutes of Canada, 1927, is amended by inserting therein, immediately after section three hundred and forty-six, the following section as section 346A:—

Free transportation for members of the forces.

"**346A.** The officers and men, in uniform, of the military, air and naval forces of Canada shall be entitled to free transportation with their baggage on the trains of the company."

Explanatory Note.

The purpose of this Bill is to amend the Railway Act to provide that members of the forces, when in uniform, may be carried free on railway trains within Canada.

The same principle as herein was set out in a resolution on the Order Paper May 16th last.

In the last war, the railways voluntarily carried men for single fare on week-ends. Now they carry them every day at half rate. The Railway Act does not at present provide for any special concessions to soldiers during the War, nor has the Board of Transport Commissioners power to order any. In view of the fact that so many camps are far away from railways and the distribution of Troops for training spread all over Canada, it is desirable to give soldiers some form of free transportation as a large number have been killed on highways thumbing a ride in many places in Canada while in training.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to amend the Militia Act.

First reading, November 22nd, 1940.

Mr. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
15333 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to amend the Militia Act.

R.S., c 132.

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Exemption from service.

1. Section nine of the *Militia Act*, chapter one hundred and thirty-two of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

"**9.** The following persons only shall be exempt from liability to service in the Militia:—

Members of the King's Privy Council for Canada;
Judges of all courts of justice;
Members of the executive councils of provinces;
Deputy ministers of the federal and provincial governments;
Clergy and ministers of all religious denominations;
Telegraph clerks in actual employment;
Officers and clerks regularly employed in the collection of the revenue;
Wardens and officers of all public prisons and lunatic asylums;
Members of the police force and fire brigade permanently employed in incorporated cities, towns and villages;
Teachers in religious orders;
Persons disabled by bodily or mental infirmity;
The only son of a widow, being her only support;
Pilots and apprentice pilots during the season of navigation."

Explanatory Note

The bill proposes to amend the existing section enumerating the several persons exempted from liability to serve in the Militia, by striking out "Members of the Naval Militia", a non-existent service, "Professors in colleges and universities", and Persons who, from the doctrines of their religion, are averse to bearing arms or rendering personal military service, under such conditions as are prescribed".

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend The National Resources Mobilization Act, 1940.

First reading, November 27, 1940.

Mr. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
15513 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend The National Resources Mobilization Act, 1940.

1940, c. 13.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of *The National Resources Mobilization Act, 1940,* chapter thirteen of the statutes of 1940, is amended by adding thereto the following subsection:—

Limitation of exemption power. R.S., c. 206.

"(2) Notwithstanding the provisions of the *War Measures Act* or any other Act or law, or the provisions of any order or regulation, the powers conferred upon the Governor in Council by subsection one of this section shall not extend to the making of orders and regulations exempting persons, other than those already mentioned in section nine of the *Militia Act,* as persons who shall be exempt from liability to service in the Militia, from liability to personal naval, military or air service, or from any other obligation that might be imposed upon them by virtue of the provisions of subsection one of this section."

R.S., c. 132.

Explanatory Note.

Section two of *The National Resources Mobilization Act, 1940,* which it is proposed to amend by the addition of a subsection preventing the exemption from service of professors in colleges and universities and conscientious objectors, at present reads as follows:—

"2. Subject to the provisions of section three hereof, the Governor in Council may do and authorize such acts and things, and make from time to time such orders and regulations, requiring persons to place themselves, their services and their property at the disposal of His Majesty in the right of Canada, as may be deemed necessary or expedient for securing the public safety, the defence of Canada, the maintenance of public order, or the efficient prosecution of the war, or for maintaining supplies or services essential to the life of the community."

This bill is complementary to and dependent upon the passing of the bill before the House to amend the *Militia Act.*

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to amend the Migratory Birds Convention Act.

First reading, November 28th, 1940.

MR. BLACK (Yukon).

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
15724 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA

BILL 5.

An Act to amend the Migratory Birds Convention Act.

R.S., c. 130; 1932-33, c. 16.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Migratory Birds Convention Act*, chapter one hundred and thirty of the Revised Statutes of Canada, 1927, is amended by adding thereto, immediately after section twelve, the following section as section thirteen:—

Close season.

"**13.** Notwithstanding anything in the Consolidated Ordinances of the Yukon Territory or in any subsequent Public General Ordinance, the close season in the Yukon Territory on the following migratory birds: wild ducks, wild geese, and snipe shall be between the thirtieth day of October and the fifteenth day of August in each year."

Explanatory Note.

The purpose of this Bill is to amend the Migratory Birds Convention Act to have the open season on wild ducks, wild geese, and snipe commence on August 15th instead of September 1st in Yukon Territory. The southern migration of ducks, geese, and snipe from Yukon begins by August 1st and by September 1st they have practically all left the Territory and so residents of Yukon are deprived of the privilege or right of shooting, which rights are granted only to residents of more southerly areas of Canada.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to incorporate The Alberta Provincial Bank.

First reading, December 2, 1940.

(PRIVATE BILL.)

MR. BLACKMORE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16150 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to incorporate The Alberta Provincial Bank.

Preamble.

WHEREAS the province of Alberta acting by and through its Executive Council has by its petition prayed that it be enacted as hereinafter set forth and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

Corporate name.

1. Those persons who are for the time being members of the Executive Council of the province of Alberta are incorporated under the name of "The Alberta Provincial Bank" hereinafter called "the Bank".

Directors.

No remuneration.

No loans to directors.

2. (1) The members of the Executive Council referred to in section one of this Act, shall be the directors of the Bank.

(2) No director shall receive any remuneration for his services as a director.

(3) No director shall be granted any discount or loan by the Bank.

Powers of Lieutenant-Governor in Council.

3. The Lieutenant Governor in Council may—

(a) appoint one of the directors the president and another the vice-president of the Board of Directors of the Bank;

(b) fix the quorum of directors for the purpose of a directors meeting;

1934, c. 24.

(c) subject to the provisions of *The Bank Act*, fix the amount of discounts or loans which may be made to the Government of the province of Alberta, or to any one firm or person or to corporations.

Capital stock.

4. The capital stock of the Bank shall be five hundred thousand dollars.

Explanatory Note.

This is a Bill to incorporate a provincial bank in Alberta. For obvious reasons it is not drafted exactly in the form suggested by section nine of *The Bank Act* and contained in schedule "B" of same.

For the same reasons certain sections of *The Bank Act* are declared in clause seven of this Bill not to apply to The Alberta Provincial Bank. Those sections deal with the requirement of a Treasury Board certificate and generally with stock books, internal regulations, management, qualifications of directors and their election, special general meetings, voting powers, the allotment of capital stock, shares and calls, the transfer and transmission of shares, certain liabilities of shareholders and finally certain offences and penalties respecting the sale and transfer of shares contrary to requirements.

Vested in the Provincial Treasurer.

5. The capital stock of the Bank shall be issued to and vested in the Provincial Treasurer of the province in his official capacity and shall be held by him and his successors in office on behalf of and for the use of the province.

Head-office.

6. The head-office of the Bank shall be in the city of Edmonton in the province of Alberta.

Sections not applicable.

7. The following sections of *The Bank Act* shall not apply to the Bank: sections 12, 13, 14, 15, 16, 18, 20, 21, 22, 23, 24, 25, 26, 30, 31, 33, 35, 36, 37, 38, 39, 40, 41, 42, 43, 44, 45, 46, 47, 48, 49, 50, 52, 54, 130 and 135.

Statement.

8. The statement required to be made by section fifty-three of *The Bank Act* shall be made at such date in each year as may be fixed for that purpose by Order of the Lieutenant Governor in Council, and shall be made to the Lieutenant Governor in Council, and shall be submitted to the Legislative Assembly at the session held next after the date of making such statement and within ten days after the opening of such session.

Powers of shareholders exercised by Lieutenant-Governor in Council.

9. The powers conferred upon the shareholders of the Bank by any provision of *The Bank Act* applicable to the Bank shall be exercised by the Lieutenant Governor in Council, as if the Lieutenant Governor in Council had been named in the said Act in the place and stead of the shareholders.

1924, c. 24 to apply.

10. Save and except to the extent that is otherwise expressly provided by this Act all the provisions of *The Bank Act* shall *mutatis mutandis* apply to the Bank.

Act in force until the 1st July, 1944.

11. This Act shall remain in force until the first day of July in the year one thousand nine hundred and forty-four.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Divorce Jurisdiction Act, 1930.

First reading, December 4, 1940.

Mr. BLACK (Yukon).

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
15963 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Divorce Jurisdiction Act, 1930.

1930, c. 15.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of *The Divorce Jurisdiction Act, 1930*, chapter fifteen of the statutes of 1930, is repealed and the following substituted therefor:—

Divorce jurisdiction in province of married woman's domicile.

"**2.** The court of any province of Canada vested with jurisdiction to grant a divorce *a vinculo matrimonii* shall have jurisdiction to entertain and try an action or other proceeding for divorce *a vinculo matrimonii* at the suit of a married woman domiciled in such province at the time of the commencement of such action or proceeding and on any grounds of entitlement to such divorce provided by the law of the province in which such court is constituted: Provided that she either was before or has been after the passing of this Act deserted by and living separate and apart from her husband for a continuous period of not less than two years prior to the date of the commencement of such action or proceeding."

Explanatory Note.

Section 2 of the Act proposed to be amended by repeal and re-enactment reads as follows:

"**2.** A married woman who either before or after the passing of this Act has been deserted by and has been living separate and apart from her husband for a period of two years and upwards and is still living separate and apart from her husband may, in any one of those provinces of Canada in which there is a court having jurisdiction to grant a divorce *a vinculo matrimonii*, commence in the court of such province having such jurisdiction proceedings for divorce *a vinculo matrimonii* praying that her marriage may be dissolved on any grounds that may entitle her to such divorce according to the law of such province, and such court shall have jurisdiction to grant such divorce provided that immediately prior to such desertion the husband of such married woman was domiciled in the province in which such proceedings are commenced."

The purpose of this amendment is to vest jurisdiction in the divorce courts of the several provinces to try actions for divorce at the suit of a married woman deserted by and living apart from her husband where the woman is *domiciled in the province at the date of the commencement of such action.*

As the law presently stands the woman may bring suit only in the province where the *husband* was domiciled immediately prior to the desertion. This condition of the law works a great hardship on the deserted married woman who by reason of such desertion may have been forced to move to another province from that where the desertion took place. It is unreasonable that she should have to take her action back to the former.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend the Special War Revenue Act.

First reading, December 5th, 1940.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16154 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

R.S., c. 179;
1928, c. 50;
1929, c. 57;
1930, c. 43;
1931, c. 54;
1932, c. 54;
1932-33, c. 50;
1934, c. 42;
1935, c. 33;
1936, c. 45;
1937, c. 41;
1938, c. 52;
1939, c. 52;
1939 (2nd Sess.), c. 8;
1940, c. 41.

BILL 8.

An Act to amend the Special War Revenue Act.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, is amended by repealing Schedule I to the said Act and substituting therefor as Schedule I, the Schedule to this Act.

Coming into force.

Application.

2. This Act shall be deemed to have come into force on the second day of December, one thousand nine hundred and forty, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

Explanatory Notes.

The changes in the Schedule are in conformity with the resolutions as passed by the House.

For purposes of comparison the Schedule as it stands at present is printed on the following pages of the Explanatory Notes.

SCHEDULE

Automobiles.

1. *(a)* Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each, valued at

$900 or less	20%.
Over $900 but not more than $1,200	20% on $900 plus 40% on the amount in excess of $900.
Over $1,200	20% on $900 plus 40% on $300 plus 80% on the amount in excess of $1,200.

(b) Automobiles adapted or adaptable for passenger use with seating capacity for more than ten persons.....5%.

Provided that the tax collected under paragraph *(b)* above shall in no case exceed $250 per automobile;

Provided further that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, servicing, financing, warranty or any other charge contracted for at time of sale, whether charged for separately or not, but not to include heaters or radios;

Provided further that the tax on automobiles shall apply to any such vehicles in transit to dealers or others;

Provided further that the tax shall not apply to automobiles imported under Customs Tariff items 702, 704, 705a, 706, 707 and 708;

Toilet articles, preparations or cosmetics.

2. Articles, materials or preparations of whatever composition or in whatever form, commonly or commercially known as toilet articles, preparations or cosmetics which are intended for use or application for toilet purposes, or for use in connection with the care of the human body, including the hair, nails, eyes, teeth or any other part or parts thereof, whether for cleansing, deodorizing, beautifying, preserving or

N.B.—Schedule I, as it stands at present, reads as follows:—

"SCHEDULE I

1. *(a)* Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each, valued at

$700 or less	10%
Over $700 but not more than $900	10% on $700 plus 20% on the amount in excess of $700.
Over $900 but not more than $1,200	10% on $700 plus 20% on $200 plus 40% on the amount in excess of $900.
Over $1,200	10% on $700 plus 20% on $200 plus 40% on $300 plus 80% on the amount in excess of $1,200.

(b) Automobiles adapted or adaptable for passenger use with seating capacity for more than ten persons.....5%

Provided that the tax collected under paragraph *(b)* above shall in no case exceed $250 per automobile;

Provided further that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, servicing, financing, warranty or any other charge contracted for at time of sale, whether charged for separately or not, but not to include heaters or radios;

Provided further, that the tax on automobiles shall apply to any such vehicles in transit to dealers or others;

Provided further, that the tax shall not apply to automobiles imported:—

(i) Under Customs Tariff items 702, 706, 707 and 708;

(ii) By a *bona fide* settler on a first arrival;

(iii) By a beneficiary resident in Canada, under the terms of a will of a person dying in a foreign country.

2. Articles, materials or preparations of whatever composition or in whatever form, commonly or commercially known as toilet articles, preparations or cosmetics which are intended for use or application for toilet purposes, or for use in connection with the care of the human body, including the hair, nails, eyes, teeth or any other part or parts thereof, whether for

restoring, and to include shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparations.....ten per cent.;

Toilet soaps.

3. Toilet soaps not to include shaving soaps or shaving creams.....five per cent.;

Lighters.

4. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat, n.o.p.....twenty per cent.;

Such devices when combined with pencils, cigarette or other cases, on the combined value.....ten per cent.

Provided that in either case the tax hereby imposed shall not be less than ten cents in respect of each such device.

Cameras, Radios, etc.

5. Cameras, Phonographs, Radio broadcast receiving sets and tubes therefor..twenty-five per cent.

Light fixtures.

6. *(a)* Electric or Gas Light Fixtures and Lamps and shades, globes and reflectors therefor.....twenty-five per cent.;

(b) The following electrical or gas appliances adapted to household use:—Stoves, ranges and heaters; water heaters; refrigerators.....twenty-five per cent.;

(c) The following electrical appliances adapted to household use:—Food choppers and grinders; irons and ironers; washing machines; garbage disposal units; floor waxers and polishers.....twenty-five per cent.;

(d) The following electrical appliances:—Vacuum cleaners and attachments therefor; grills; waffle irons; hot plates; roasters; kettles; chafing dishes; food or drink mixers; juice extractors; coffee makers; toasters of all kinds; portable humidifiers; curling irons or tongs; hair dryers; permanent waving machines; razors and shavers.....twenty-five per cent.

Slot machines.

7. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds.....twenty-five per cent.

cleansing, deodorizing, beautifying, preserving or restoring, and to include shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparations.....ten per cent.;

3. Toilet soaps not to include shaving soaps or shaving creams.....five per cent.;

4. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat, n.o.p.....twenty per cent.;

Such devices when combined with pencils, cigarette or other cases, on the combined value.....ten per cent.

Provided that in either case the tax hereby imposed shall not be less than ten cents in respect of each such device.

5. Cameras, Phonographs, Radio broadcast receiving sets and Tubes therefor.....ten per cent".

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act respecting the Conservation of Exchange.

First reading, December 6, 1940.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16158 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL .

An Act respecting the Conservation of Exchange.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

PART I.

Short title.

1. This Act may be cited as *The War Exchange Conservation Act, 1940.*

Definitions. "Minister". "sterling area".

2. In this Part, unless the context otherwise requires:—

(a) "Minister" means the Minister of National Revenue;

(b) "sterling area" means the territories under the sovereignty, protection, suzerainty or mandate of His Majesty (except Canada, Newfoundland and Hong Kong) and such other territories whether or not under the sovereignty, protection, suzerainty or mandate of His Majesty as may be designated by the Governor in Council.

Prohibited goods.

3. (1) The importation into Canada of any goods enumerated and described in Schedule One to this Act is prohibited except in such cases as the Minister in his discretion deems desirable and under and in accordance with the terms of a permit granted by him: Provided however that this section shall not apply to:—

Goods exempted.

(a) any goods imported from, and being of the growth, produce or manufacture of, any country within the sterling area or Newfoundland, except, at the discretion of the Minister, goods composed wholly or in part of silk;

(b) any goods which on or before the second day of December, 1940, were in transit to Canada.

Minister may exempt any goods for certain periods.

(2) Notwithstanding anything contained in this section, the Minister may, in his discretion, exempt any goods from the operation of the last preceding subsection for such

Explanatory Note.

This Bill is divided into three main parts as follows:—

(a) Part I prohibits the importation into Canada of the goods described in Schedule One except in such cases as the Minister of National Revenue deems desirable and in accordance with the terms of a permit granted by him. The main exceptions to the prohibition are goods imported from any country within the sterling area or Newfoundland. Penalties are prescribed in the Bill in the event of importation of goods into Canada contrary to the provisions of Part I and in the event of persons taking advantage of the prohibition of imports to increase the prices of goods to the consumer or to maintain such prices at levels deemed by the Governor in Council to be higher than should prevail having regard to changes in the cost of production.

(b) Part II provides that the goods described in Schedule Two of the growth, produce or manufacture of the United Kingdom are exempt from the rates of duty set out in Schedule A to the Customs Tariff and in lieu thereof are subject to the rates of duty set out in Schedule Two to this Act.

(c) Part III authorizes the Minister of Finance to enter into agreements with individuals, partnerships or corporations granting them special tax credits and/or special allowances for depreciation or depletion under the Income War Tax Act and The Excess Profits Tax Act. The assistance is only to be given if it is considered necessary in order that an expansion of the exports of the person receiving the assistance may take place or that the exports of such persons may be maintained.

periods of time as he may deem desirable and notice of any such exemption shall be published in the *Canada Gazette* and the exemption shall take effect on and after the date of such publication or any later date fixed in such notice.

Permits.

4. The Minister may provide for different kinds of permits for use in such circumstances as he may determine and may impose conditions on any permit and revoke or amend any permit or any of the conditions thereof at any time.

Importation of prohibited goods.

5. Any goods, the importation of which into Canada is by this Part prohibited shall, unless a permit for their importation has been obtained or such goods have been exempted by the Minister as hereinbefore provided, be deemed to be goods the importation whereof is prohibited by section thirteen of the *Customs Tariff* and any such goods imported shall thereby become forfeited to the Crown and shall be destroyed or otherwise dealt with as the Minister directs; and any person importing any such prohibited goods or causing or permitting them to be imported shall, in addition to any other penalties under the *Customs Act* or the *Customs Tariff*, be liable on summary conviction or on indictment to a fine not exceeding two thousand dollars or to imprisonment for not more than one year, or to both fine and imprisonment.

R.S., c. 44, Forfeiture.

Penalty for importation.

R.S., c. 42. R.S., c. 44.

Power to permit entry, to reduce or remove duties.

6. (1) In the event of any person taking advantage of this Part to increase the prices of goods to the consumer or to maintain the prices of such goods at levels deemed by the Governor in Council to be higher than should prevail, having regard to changes in the cost of production of such goods, the Governor in Council may, in addition to permitting entry of such goods, reduce or remove the duties of customs imposed upon such goods.

Additional duty imposed upon producer taking advantage of this Part.

(2) In the event of any person taking advantage of this Part as aforesaid, the Governor in Council may, for such period of time as he may determine, impose, levy and collect upon all the products of such person or any of them, an excise tax of 25 per cent of the sale price thereof payable by such person at the time of delivery of such goods to the purchaser thereof and the provisions of the *Special War Revenue Act* as to the collection of taxes imposed by Part XIII of the said Act shall be applicable thereto.

R.S., c. 179.

Part II.

Duties of Customs Schedule Two.

7. (1) Goods enumerated and described in Schedule Two to this Act, the growth, produce or manufacture of the United Kingdom, when imported into Canada in a manner and under conditions which entitle such goods to entry

under the British Preferential Tariff of Canada, shall be exempt from the rates of duty set out in Schedule A to the *Customs Tariff* and shall, in lieu thereof, be subject to the rates of duty set out in Schedule Two to this Act.

R.S., c. 44.

Date of coming into force.

(2) This section shall apply to all goods enumerated and described in Schedule Two to this Act imported or taken out of warehouse for consumption on or after the second day of December, 1940, and to goods previously imported for which no entry for consumption was made before the said date.

PART III.

Agreements to grant assistance.

8. The Governor in Council in order to increase Canada's supply of foreign exchange may, on the recommendation of the Minister of Finance, enter into agreements with individuals, partnerships or corporations to grant assistance by way of special tax credits and/or special allowances for depreciation or depletion under the *Income War Tax Act* and *The Excess Profits Tax Act*, if, in the opinion of the Governor in Council, such assistance is necessary in order that an expansion of the exports of any individual, partnership or corporation receiving such assistance may take place or that the exports of any such individual, partnership or corporation are maintained at levels higher than would otherwise obtain. The provisions of any such agreements granting tax credits and/or special allowances for depreciation or depletion shall be effective notwithstanding anything contained in the *Income War Tax Act* and *The Excess Profits Tax Act*.

R.S., c. 97. 1940, c. 42.

PART IV.

Powers of the Governor in Council.

9. (1) The Governor in Council may, from time to time, by order or regulation:—

(a) prescribe the penalties that may be imposed for violations of any orders or regulations made under this Act; and

(b) make provision for any other matters which the Governor in Council deems necessary or desirable to carry out the provisions and intent of this Act.

Publication and effect.

(2) Every order or regulation made by the Governor in Council under the authority of this Act shall be published in the *Canada Gazette* and shall on and after the date of such publication or any later date fixed therein, take effect as if it were enacted by Parliament.

Coming into force.

10. This Act shall be deemed to have come into force on the second day of December, one thousand nine hundred and forty, and to expire on the date of the issue of a proclamation under the *War Measures Act* declaring that a state of war no longer exists or on such earlier date as may be fixed in a proclamation of the Governor in Council.

R.S., c. 206.

SCHEDULE ONE

Tariff Item Number	Description
	PART ONE
20	Cocoa paste or "liquor" and chocolate paste or "liquor", not sweetened, in blocks or cakes.
21	Cocoa paste or "liquor" and chocolate paste or "liquor", sweetened, in blocks or cakes, not less than two pounds in weight.
22	Preparations of cocoa or chocolate in powder form.
23	Preparations of cocoa or chocolate, n.o.p., and confectionery, coated with or containing chocolate.
ex 45	Prepared cereal foods, in packages not exceeding twenty-five pounds weight each.
46	Prepared cereal foods, n.o.p.
65	Biscuits, not sweetened.
66	Biscuits, sweetened.
67	Macaroni and vermicelli, containing no egg or other added ingredients.
78	Florist stock, viz.:—Palms, ferns, rubber plants (Ficus), gladiolus, cannas, dahlias and paeonias.
79	Florist stock, viz.:—Azaleas, rhododendrons, pot-grown lilacs; hydrangeas and other pot-grown plants, n.o.p.; rose stock and other stock for grafting or budding, n.o.p; seedling carnation stock, araucarias, bulbs, corms, tubers, rhizomes and dormant roots, n.o.p.; Dwarf Polyantha rose bushes imported or purchased in bond in Canada by florists for bona fide forcing purposes in their own greenhouses prior to disposal; laurel and holly foliage, natural or preserved, whether in designs or bouquets or not.
79a	Rooted carnation cuttings in their first year of introduction.
79b	Flowers and foliage, natural, cut, whether in designs or bouquets or not, n.o.p.
82(d)	Rosebushes, n.o.p.
82(e)	Trees, shrubs, vines, plants, roots and cuttings, commonly known as florist or nursery stock, n.o.p.
85	Mushrooms and truffles, fresh, dried or otherwise preserved.
89	Vegetables, prepared, in air-tight cans or other air-tight containers: *(a)* Beans, baked or otherwise prepared. *(b)* Corn and tomatoes. *(c)* Peas. *(d)* N.o.p.
90	Vegetables, prepared or preserved: *(a)* Dried, desiccated or dehydrated, including vegetable flour, n.o.p. *(b)* Pickled or preserved in salt, brine, oil or in any other manner, n.o.p. *(c)* Vegetable extracts or juices, liquid mustards, soy and vegetable sauces of all kinds. *(d)* Pastes, hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.
ex 99b	Apples, dried, desiccated, evaporated or dehydrated.
99f	Figs, dried.
ex 99g	Nectarines, pears and peaches, dried, desiccated, evaporated or dehydrated.
ex 101	Mandarins and tangerines.
102	Limes.
103 104	Fruits preserved in brandy, or preserved in other spirits.
104a	Fruit pulp, other than grape pulp, not sweetened, in air-tight cans or other air-tight packages.
105	Fruit pulp, with sugar or not, n.o.p., and fruits, crushed or frozen.
105a	Lemon, orange, grapefruit and citron rinds, sulphured or in brine.
105b	Olives and cherries, sulphured or in brine, not bottled.
105c	Fruits and nuts, pickled or preserved in salt, brine, oil or any other manner, n.o.p.
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats.
105e	Fruits and peels, crystallized, glace, candied or drained; cherries and other fruits o creme de menthe, maraschino or other flavour.
106	Fruits, prepared, in air-tight cans or other air-tight containers: *(a)* Apricots, peaches and pears *(b)* Pineapples *(c)* N.o.p.
107	Preserved ginger.
108	Honey in the comb or otherwise, and imitations thereof.
109	Nuts of all kinds, n.o.p., including shelled peanuts, n.o.p.
114	Nuts, shelled, n.o.p.
121	Fish preserved in oil, n.o.p.
123	Salmon and all other fish, prepared or preserved, including oysters, n.o.p.
123a	Crabs, clams or shrimps in sealed containers.

SCHEDULE ONE—*Continued*

Tariff Item Number	Description
	PART ONE—CONTINUED
124	Oysters, shelled, in bulk.
125 126 127	Oysters, shelled, in cans.
128	Oysters in the shell.
141	Sugar candy and confectionery, n.o.p., including sweetened gums, candied pop-corn, candied nuts, flavouring powders, custard powders, jelly powders, sweetmeats, sweetened breads, cakes, pies, puddings and all other confections containing sugar.
143	Cigars.
143a	Cigarettes.
144	Cut tobacco.
145	Manufactured tobacco, n.o.p., and snuff.
146	Ale, beer, porter and stout, when imported in casks or otherwise than in bottle.
147	Ale, beer, porter and stout, when imported in bottles.
147a	Beverages in the manufacture of which malt, rice or corn is used, when containing not more than two and one-half per centum of proof spirit.
150	Lime juice and fruit juices, fortified with or containing not more than twenty-five per cent of proof spirits.
151	Lime juice and fruit juices, fortified with or containing more than twenty-five per cent of proof spirits.
ex 152	Lime juice, fruit syrups and fruit juices, n.o.p., (but not including grapefruit juice).
153	Lime juice, raw and concentrated, not refined.
ex 156	Gin of all kinds, n.o.p.; whisky and all spirituous or alcoholic liquors, n.o.p.; absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit.
156a	Rum.
160	Alcoholic perfumes and perfumed spirits, bay rum, cologne and lavender waters, lotions, hair, tooth and skin washes, and other toilet preparations containing spirits of any kind:— (a) When in bottles or flasks containing not more than four ounces each. (b) When in bottles, flasks or other packages, containing more than four ounces each.
ex 162	Vermouth.
163	Wines of all kinds, n.o.p., including orange, lemon, strawberry, raspberry, elder and currant wines, containing forty per cent or less of proof spirit, whether imported in wood or in bottles.
165	Champagne and all other sparkling wines.
181a	Pictorial post-cards, greeting cards and similar artistic cards or folders.
ex 184d ex 169 ex 170 ex 171	Periodical publications, unbound or paper bound, consisting largely of fiction or printed matter of a similar character, including detective, sex, western, and alleged true or confession stories, and publications, unbound or paper bound, commonly known as comics, but not including bona fide supplements used with newspapers. Provided, that the decision of the Minister of National Revenue as to whether or not any publication is included in the foregoing description shall be final and conclusive.
194	Playing cards, in packs or in sheet form, n.o.p.; cards and sheets partly lithographed or printed, for use in the manufacture of such playing cards.
195	Paper hanging or wall papers, including borders or bordering.
ex 197 ex 197b ex 198 ex 199 ex 181 ex 509	Towels, napkins, table covers, tray covers and doilies, of paper; fancy shelf and lace papers; paper handkerchiefs; facial tissues and toilet paper, not including such materials in jumbo rolls; cups, dishes or plates, forks, spoons and drinking straws, made of paper, cardboard, or of vegetable fibres; paper envelopes; correspondence and printed letterhead papers, not including plain unprinted typewriter or copying papers; creped tissue paper and manufactures thereof; wrapping paper, including box covering paper and wrappers, printed, embossed or otherwise decorated; Christmas seals, stickers, tags and enclosure cards, printed, embossed or otherwise decorated; card and other games, score reckoners, score pads, tallies and place cards, of paper or cardboard; festivity, carnival and celebration supplies and decorations of paper or cardboard, including costumes, hats, caps, headbands, masks, horns, serpentines and confetti.
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.
233	Pomades, French or flower odours, preserved in fat or oil for the purpose of conserving the odours of flowers which do not bear the heat of distillation, when imported in tins of not less than ten pounds each.

SCHEDULE ONE—*Continued*

Tariff Item Number	Description
	PART ONE—CONTINUED
234	Perfumery, including toilet preparations, non-alcoholic, viz., hair oils, tooth and other powders and washes, pomatums, pastes and all other perfumed preparations, n.o.p., used for the hair, mouth or skin.
284	Drain pipes, sewer pipes and earthenware fittings therefor, chimney linings or vents, chimney tops and inverted blocks, glazed or unglazed, n.o.p.; earthenware tiles, n.o.p.
285	Tiles or blocks of earthenware or of stone prepared for mosaic flooring.
287	All tableware of china, porcelain, semi-porcelain, or white granite, but not to include tea-pots, jugs and similar articles of the type commonly known as earthenware.
288	Stoneware and Rockingham ware and earthenware, n.o.p.
289	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.
323	Silvered glass, bevelled or not and framed or not, n.o.p.
326(ii)	Opal glassware, glass tableware, cut glassware and illuminating glassware, n.o.p.
ex 353 ex 353a	Aluminum foil, including aluminum laminated or combined with paper or paperboard.
362	Articles consisting wholly or in part of sterling or other silverware, n.o.p.; manufactures of gold or silver, n.o.p.
362b	Toilet articles of all kinds, including atomizers, brushes, buffers, button hooks, combs, cuticle knives, hair receivers, hand-mirrors, jewel boxes, manicure scissors, nail files, perfume bottles, puff jars, shoe horns, trays and tweezers, of which the manufactured component material of chief value is sterling silver.
ex 415	Electric vacuum cleaners and attachments therefor.
415a	Refrigerators, domestic or store, completely equipped or not:— (i) Electric. (ii) Other than electric.
ex 415b	Electric washing machines, domestic, with or without motive power incorporated therein.
425	Lawn mowers.
429	Cutlery of iron or steel, plated or not: (c) Penknives, jack-knives and pocket knives of all kinds. (g) Razor blades; razors and complete parts thereof.
433	Baths, bathtubs, basins, closets, lavatories, urinals, sinks, and laundry tubs of iron or steel, coated or not.
ex 438a	Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each.
ex 438g	Motor cycles or side cars therefor.
439	Bicycles and tricycles, n.o.p.
ex 439b	Trailers designed for use with passenger automobiles.
ex 440a	Pleasure boats of all kinds including sail boats, skiffs, row-boats, canoes and launches.
440j	Trawls, trawling spoons, fly hooks, sinkers, swivels, sportsmen's fishing reels, bait, hooks, and fishing tackle, n.o.p.
ex 443	Apparatus designed for cooking or for heating buildings, (but not including parts): (1) For coal or wood (2) For gas (3) For electricity (4) For oil (5) n.o.p.
444b	Lamp shades, n.o.p., and shade holders.
ex 445	Electric light fixtures and appliances, n.o.p., (but not to include such fixtures and appliances specially designed for industrial purposes).
ex 445d	Radio receiving sets and cabinets and chassis therefor.
ex 445j	Electric dry shaving machines for use in removing human hair.
450	Skates of all kinds, roller or other, and parts thereof.
451e	Slide, hookless, or zipper fasteners.
ex 462	Cameras.
465	Signs of any material other than paper, framed or not; letters and numerals of any material other than paper.
468	Bird, squirrel and rat cages, of wire, and metal parts thereof.
ex 475 ex 473a ex 472 ex 180 ex 180d ex 181 *et al*	Printing plates of all kinds, copper or other shells, matrices, positive or negative films, transfers, proofs, illustrations, covers, inserts or other printed matter, for use in connection with the production of the publications covered by Item ex 184d *et al* of this schedule which were not printed in Canada during the three months immediately prior to December 1, 1940.

SCHEDULE ONE—*Continued*

Tariff Item Number	Description
	PART ONE—CONTINUED
508	Mouldings of wood, plain, gilded or otherwise further manufactured.
511	Walking sticks and walking canes, of all kinds; golf clubs and finished parts thereof; skis; racquets and racquet frames and baseball bats; balls of all kinds for use in sports, games or athletics, n.o.p.
511b	Fishing rods.
512	Picture frames and photograph frames, of any material.
514	Coffins and caskets, and metal parts thereof.
515	Show-cases, of all kinds, and metal parts thereof.
518	Billiard tables, with or without pockets, and bagatelle and other game tables or boards, cues, balls, cue-racks and cue-tips.
519	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough.
ex 532	Clothing and wearing apparel, wholly or partially manufactured, composed wholly of cotton, n.o.p.
ex 532 ex 548 ex 555 *et al*	Articles made from woven fabrics and textile manufactures, wholly or partially manufactured, composed wholly or in part of cotton, flax, wool or other textile fibres, as specified, namely: sheets, blankets, quilts, counterpanes, bedspreads, comforters and other bed coverings; hassocks, pillows, cushions, including pin-cushions, filled or not, pillow-cases, cushion covers and similar articles; tablecloths, napkins, tray cloths, dresser scarves, doilies and similar articles; diapers; towels, wash cloths, bath mats, bathroom mats, seat covers, curtains, drapes, window runners, decorative panels and similar articles; automobile rugs, steamer rugs and similar rugs or coverings; canopies, awnings and tents; removable coverings forautomobile and furniture upholstery; textile manufactures composed in part of embroideries or lace.
532a ex 548	Handkerchiefs of cotton, flax or other vegetable fibres.
ex 548	Clothing and wearing apparel, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.
553	Blankets of any material, not to include automobile rugs, steamer rugs, or similar articles.
ex 555	Clothing and wearing apparel, wholly or partially manufactured, composed wholly or in part of wool or similar animal fibres, but of which the component of chief value is not silk nor artificial silk, n.o.p.
560	Woven fabrics wholly or in chief part by weight of silk in the gum, not degummed nor bleached, not less than twenty inches in width, weighing not more than seven pounds for each hundred yards thereof, imported for the purpose of being degummed, dyed and finished in Canada.
560a	Woven fabrics wholly or in part of silk, not to contain wool, not including fabrics in chief part by weight of artificial silk, n.o.p.
560b	Woven fabrics, wholly of silk, twenty-six inches in width, or less, n.o.p.
560d	Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool, exceeding twenty-four inches in width.
560e	Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of silk or artificial silk, but not containing wool, twenty-four inches in width or less, n.o.p.
562	Woven fabrics not exceeding twelve inches in width generally known as "ribbons", whether with cut pile or not, wholly or in part of silk but not containing wool.
564	Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of silk or artificial silk, or both, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories.
565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, n.o.p.
567	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which silk is the component of chief value.
567a	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes.
568	Knitted garments, knitted underwear and knitted goods, n.o.p.
568a	Socks and stockings:— (i) of wool (ii) n.o.p.
568b	Gloves and mitts of all kinds, n.o.p.

SCHEDULE ONE—*Continued*

Tariff Item Number	Description
	PART ONE—CONTINUED
568c	Women's dress gloves of kid, elbow length.
ex 569 (i)	Hats of fur felt or of wool-and-fur felt.
ex 569 (ii)	Hats of wool felt.
ex 569 (v)	Hats, n.o.p. (but not to include distinctive head coverings for use in public services).
569a (i)	Berets of wool, knitted and fulled.
569a(ii)	Caps, bonnets and berets, n.o.p.
569d	Woven fabrics, not exceeding three inches in width, in lengths of not less than eighteen yards, of a class or kind not made in Canada, generally known as "single, double or four shot corded ribbon," imported by manufacturers for use exclusively in their own factories in making the bands on hats or in binding the edge of the hat brim.
578	Regalia, badges and belts of all kinds, n.o.p.
597	Pianofortes and organs.
ex 597a	Musical instruments of all kinds, n.o.p.; phonographs, graphophones and gramophones, n.o.p., (but not including cylinders and records therefor).
ex 598	Brass band instruments, n.o.p.
598a	Brass band instruments, of a class or kind not made in Canada; bagpipes and complete parts thereof.
603	Fur skins wholly or partially dressed, n.o.p.
ex 604	Patent, japanned or enamelled leather and finished upholstery leather.
605a	Genuine pig leathers and genuine Morocco leathers; so-called roller leathers.
611b	Leather garments, lined or unlined.
622	Trunks, valises, hat boxes, carpet bags, tool bags, and baskets of all kinds, n.o.p.
623	Musical instrument cases and fancy cases or boxes of all kinds, portfolios and fancy writing desks, satchels, reticules, card cases, purses, pocket-books, fly books and parts thereof.
624 *et al*	Bead ornaments, and ornaments of alabaster, spar, amber, terra cotta, composition, or other material; fans of all kinds; statues and statuettes of any material, n.o.p.
624a	(i) Dolls; toys of all kinds, n.o.p. (ii) Mechanical toys of metal. (iii) Juvenile construction sets of metal, consisting of various stampings, punched, and connections therefor; parts of the foregoing.
624b	Statues and statuettes of porcelain or earthenware.
625	Caps, hats, muffs, tippets, capes, coats and cloaks of fur, and other manufactures of fur, n.o.p.
629	Umbrellas, parasols and sunshades of all kinds and materials.
634	Feathers and manufactures of feathers, n.o.p.; artificial feathers, fruits, grains, leaves and flowers suitable for ornamenting hats.
634	(ii) Materials, when imported by manufacturers of artificial feathers, fruits, grains, leaves and flowers, for use exclusively in the manufacture of such articles, in their own factories.
647	Jewellery of any material, for the adornment of the person, n.o.p.
648	Precious stones and imitations thereof, not mounted or set; and pearls and imitations thereof, pierced, split, strung or not, but not set or mounted.
648a	Diamonds, unset.
652	Toilet or dressing combs, n.o.p.; fancy combs, not being jewellery.
653	Brushes of all kinds.
655	Pens, penholders and rulers, of all kinds.
ex 655a	Lead pencils.
656	Tobacco pipes of all kinds, pipe mounts, cigar and cigarette cases, cigar and cigarette holders, and cases for the same, smokers' sets and cases therefor, and tobacco pouches.
665	Torpedoes, fire-crackers and fire-works of all kinds.
ex 695a	Paintings in oil or water colours and pastels, valued at not less than twenty dollars each (not to include paintings in oil or water colours and pastels to be used exclusively for printing or lithographic reproduction purposes).
ex 711 ex 362c ex 427 ex 446a *et al*	Goods enumerated hereafter, not including goods entitled to entry under Tariff Items 690a, 700, 700a, 702, 703(a), 704, 705, 706, 707, 708 and 709, namely: Soda fountains; bars; ice-cream cabinets and beverage cabinets; beverage dispensing and mixing equipment; gasoline pumps; Punch boards and pin-ball games; vending machines, games, amusement devices, phonographs, radios, musical instruments, scales, parking meters, locks and lockers, coin-, disc- or token-operated; Cigarette or cigar lighters (but not to include lighters provided for in Tariff Item 438(c)); Air-conditioning units and apparatus designed for household or office use; Electric mixers, ironers and dish-washers, designed for household use;

SCHEDULE ONE—*Continued*

Tariff Item Number	Description
	PART ONE—CONCLUDED
	Cases, boxes, bowls, baskets, bottles, dishes and trays adapted for personal, household or office use, or for the packaging of goods for retail sale, of which the component of chief value is copper, brass, bronze or electro-plated metal, not including industrial containers unsuitable for retail sale;
	Ash trays and receivers; desk sets and bases or holders for blotters, pens or pencils; book-ends; paper weights and paper knives; andirons, screens, tongs and other furnishings for fire-places; door knockers;
	Christmas tree decorations of all kinds, including lights and fittings therefor; vases and jardinieres;
	Precious and semi-precious stones, including pearls, and all imitations or simulations thereof; articles composed wholly or in part of precious or semi-precious stones and imitations or simulations thereof.
	PART TWO
19	Cocoa shells and nibs.
20a	Butter produced from the cocoa bean.
77a	Cocoa beans, not roasted, crushed or ground.
109a	Peanuts, green, in the shell or not further processed than shelled.
142	Tobacco, unmanufactured, for excise purposes under conditions of the Excise Act, subject to such regulations as may be prescribed by the Minister:— (a) Of the type commonly known as Turkish:— (i) Unstemmed. (ii) Stemmed. (b) N.O.P.:— (i) Unstemmed. (ii) Stemmed.
267	Crude petroleum not subjected to any other process than natural weathering and removal of foreign matter and water, when imported by oil refiners to be refined in their own factories:— (i) ·8155 specific gravity (42·0 A.P.I.) or heavier at 60 degrees Fahrenheit. (ii) Lighter than ·8155 specific gravity (42·0 A.P.I.) at 60 degrees Fahrenheit.
267a	Crude petroleum, n.o.p.
267b	Petroleum tops; blends of petroleum tops or petroleum products with crude petroleum; all the foregoing ·7249 specific gravity (63·7 A.P.I.) or heavier, at 60 degrees Fahrenheit, when imported by oil refiners to be refined in their own factories.
268	Natural casinghead, compression or absorption gasoline, lighter than ·6690 specific gravity (80·0 A.P.I.) at 60 degrees Fahrenheit, when imported by refiners of crude petroleum for blending with gasoline wholly produced in Canada.
269	Products of petroleum, n.o.p.:— (i) Lighter than ·8236 specific gravity (40·3 A.P.I.) at 60 degrees Fahrenheit. (ii) ·8236 specific gravity (40·3 A.P.I.) or heavier at 60 degrees Fahrenheit.
269a	Petroleum oil known as engine distillate ·8017 specific gravity (45·0 A.P.I.) or heavier at 60 degrees Fahrenheit.
271	Lubricating oils composed wholly or in part of petroleum:— (a) valued at less than 25 cents per gallon. (b) n.o.p.
272a	Petroleum greases and lubricating greases, n.o.p.
326 (i)	Demijohns or carboys, bottles, flasks, phials, jars and balls, of glass, not cut, n.o.p.; lamp chimneys of glass, n.o.p.; decanters and machine-made tumblers of glass, not cut or decorated, n.o.p.
414	Typewriters and complete parts thereof.
414a	Dictating, transcribing and cylinder shaving machines and complete parts thereof, including cylinders and unfinished wax blanks.
414c	Adding, bookkeeping, calculating and invoicing machines and complete parts thereof, n.o.p.
415d	Sewing machines, with or without motive power incorporated therein; complete parts of sewing machines.
415e	Sewing machine attachments.
434	Locomotives for use on railways, and chassis, tops, wheels and bodies for the same, n.o.p.

SCHEDULE ONE—*Concluded*

Tariff Item Number	Description
	PART TWO—CONCLUDED
434a	Motor rail cars or units for use on railways, and chassis for same; complete parts of the foregoing.
438	Railway cars and parts thereof, n.o.p.
ex 438a	Automobiles and motor vehicles of all kinds, n.o.p., (but not to include passenger automobiles); electric trackless trolley buses; chassis for automobiles and motor vehicles of all kinds.
ex 500	Railway ties.
ex 503	Planks, boards, clapboards, laths, plain pickets and other timber or lumber of hardwood, not further manufactured than sawn or split, whether creosoted, vulcanized, or treated by any other preserving process, or not.
ex 504	Planks, boards and other lumber of hardwood, sawn, split or cut, and dressed on one side only, but not further manufactured.
ex 505	Planks, boards, deals and other lumber of hardwood, not further manufactured than planed, dressed, jointed, tongued or grooved, n.o.p.
505a	Hardwood flooring, tongued and/or grooved, or jointed, viz.:—beech, birch, maple and oak.
507	Single-ply, sliced or rotary-cut veneers of rosewood, mahogany or Spanish cedar, not over five-sixteenths of an inch in thickness, not taped nor jointed.
507a	Single-ply, sliced or rotary-cut veneers of wood, n.o.p., not over five-sixteenths of an inch in thickness, not taped nor jointed.
507b	Veneers of wood of any kind, not over five-sixteenths of an inch in thickness, taped or jointed.
507c	Plywood made of two or more layers of veneer or lumber of wood, glued or cemented together, but not further manufactured.
507d	Veneers, viz.:—Australian blackwood, walnut, silky oak, silkwood, blackbean, maple, Tasmanian myrtle, and eucalyptii, single-ply and not over three thirty-seconds of an inch in thickness.
507e	Plywood made of two or more layers of wood glued or cemented together and faced with metal on one or both sides.
ex 557	Silk cocoons, raw silk, rags and waste of silk, (but not to include material of artificial silk or similar synthetic fibres).
ex 557a	Waste portions of unused fabrics or used garments, wholly of silk, (but not to include material of artificial silk or similar synthetic fibres).
ex 557b	Garnetted material wholly of silk; silk filaments or loose fibres not more advanced than sliver; waste portions of unused silk fabrics n.o.p., (but not to include artificial silk or similar synthetic fibres).
558	Yarns and warps wholly of thrown silk, in the gum, n.o.p.
558a	Rovings, yarns and warps wholly of spun silk, generally known as schappe and bourette, not more advanced than singles, n.o.p.
558c	(i) Rovings, yarns and warps, wholly or in part of silk, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes. (ii) Silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards.
558e	Yarns and warps, wholly of thrown silk in the gum, rovings, yarns and warps, wholly of spun silk, not coloured, imported by manufacturers for use exclusively in their own factories for knitting underwear, for weaving, or for the manufacture of silk thread.
600	Fur tails, in the raw state.
601	Fur skins of all kinds, not dressed in any manner.
602	Astrakhan or Russian hare skins, China goat plates or rugs, and China goat skins, wholly or partially dressed, but not dyed.

SCHEDULE TWO

Tariff Item Number	Description	Rate of Duty
105d	Jellies, jams, marmalades, preserves, fruit butters and condensed mince meats	Free
220	All medicinal, chemical and pharmaceutical preparations, compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences and oils, n.o.p.:—	
	(a) When dry	10 p.c.
	(b) Liquid, when containing not more than two and one-half per centum of proof spirit	10 p.c.
228	Soap powders, powdered soap, mineral soap, and soap, n.o.p.	10 p.c.
281b	Firebrick, n.o.p.	Free
ex 284	Earthenware tiles, n.o.p.	15 p.c.
288	Stoneware and Rockingham ware and earthenware, n.o.p.	10 p.c.
429	Cutlery of iron or steel, plated or not:—	
	(b) Table knives and table forks	10 p.c.
	(e) Spoons	10 p.c.
439	Bicycles and tricycles, n.o.p.	15 p.c.
439a	Articles, of iron or steel, wholly or in part of nickel or electro-plated, when imported by manufacturers of bicycles or tricycles for use exclusively in the manufacture of bicycles or tricycles, in their own factories, under regulations prescribed by the Minister	10 p.c.
445f	Electric dynamos or generators and transformers, and complete parts thereof, n.o.p.	10 p.c.
445g	Electric motors, and complete parts thereof, n.o.p.	10 p.c.
445k	Electric apparatus and complete parts thereof, n.o.p.	10 p.c.
451b	Pins manufactured from wire of any metal, n.o.p.	10 p.c.
519	House, office, cabinet or store furniture of wood, iron or other material, and parts thereof, not to include forgings, castings, and stampings of metal, in the rough	Free
520b	Garnetted material wholly of cotton, obtained by disintegrating yarns or fabrics, prepared for use; cotton wiping rags and wiping waste; waste portions of unused fabrics, machine-cleaned waste, wholly of cotton, n.o.p., not to include remnants nor mill ends	Free
521	Carded sliver wholly of cotton, not bleached, coloured nor impregnated; cotton fibres, bleached or coloured, n.o.p.	Free
522	Rovings, yarns and warps wholly of cotton, not more advanced than singles, n.o.p.	Free
522a	Rovings, yarns and warps wholly of cotton, not more advanced than singles, when imported by manufacturers of knitted goods, to be used in their own factories in the manufacture of knitted goods	Free
522b	Yarns, wholly of cotton, coarser than number forty but exceeding number twenty, not more advanced than singles, when imported by manufacturers for use exclusively in their own factories in the manufacturing of cotton sewing thread and crochet, knitting, darning and embroidery cottons	Free
522c	Rovings, yarns and warps wholly of cotton, including threads, cords and twines generally used for sewing, stitching, packaging and other purposes, n.o.p.; cotton yarns, wholly or partially covered with metallic strip, generally known as tinsel thread	Free
522e	Cotton sewing thread yarn and crochet, knitting, darning and embroidery yarn, in hanks, when imported by manufacturers for use exclusively in their own factories in the manufacturing or spooling of cotton sewing thread and crochet, knitting, darning and embroidery cottons	Free
523	Woven fabrics, wholly of cotton, not bleached, mercerized nor coloured, n.o.p., and seamless cotton bags	Free
523a	Woven fabrics, wholly of cotton, bleached or mercerized, not coloured, n.o.p.	Free
523b	Woven fabrics, wholly of cotton, printed, dyed or coloured, n.o.p.	Free
523e	Woven fabrics wholly of cotton with cut pile, n.o.p.	Free
523i	Filter cloth, wholly of cotton, with cut pile, in the web or made up, imported for use exclusively in mining and metallurgical operations	Free
523j	Shadow cretonnes, wholly of cotton, with printed warp and plain weft	Free
523k	Gabardines, wholly of cotton, with not less than 280 ends and picks of ply yarn per square inch	Free
523l	Woven fabrics, wholly of cotton, composed of yarns of counts of not less than 80 and not more than 99, including all such fabrics in which the average count of the warp and weft yarns is not less than 80 and not more than 99	Free
524a	Fabrics with cut weft pile, wholly of cotton or of cotton and artificial silk.	Free
529	Embroideries, lace, nets, nettings, bobinet, n.o.p., fringes and tassels, wholly of cotton	Free

SCHEDULE TWO—*Concluded*

Tariff Item Number	Description	Rate of Duty
529a	Lace and embroideries, wholly of cotton, not coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories	Free
530	Lace and embroideries, wholly of cotton, coloured, when imported for use exclusively by manufacturers in the manufacture of clothing, in their own factories	Free
531	Knitted fabric wholly of cotton, in the web, imported by manufacturers of rubber boots and shoes for use exclusively in the manufacture of such articles in their own factories	Free
532	Clothing, wearing apparel and articles made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly of cotton, n.o.p.; fabrics wholly of cotton, coated or impregnated, n.o.p.	Free
532a	Handkerchiefs, wholly of cotton	Free
532b	Woven fabric, wholly of cotton, for covering books	Free
533	Sails for boats and ships	Free
ex 536	Batts, batting and wadding of cotton, n.o.p.	Free
548	Clothing, wearing apparel and articles, made from woven fabrics, and all textile manufactures, wholly or partially manufactured, composed wholly or in part of vegetable fibres but not containing wool, n.o.p.; fabrics coated or impregnated, composed wholly or in part of vegetable fibres but not containing silk, artificial silk nor wool, n.o.p.	Free
ex 553	Blankets wholly of cotton, artificial silk, or cotton and artificial silk, but not containing silk or wool	Free
558b	Rovings, yarns and warps wholly of artificial silk or similar synthetic fibres, produced by chemical processes, not more advanced than singles, not coloured, with not more than seven turns to the inch, under such regulations as the Minister may prescribe: (a) Produced from cellulose acetate (b) N.o.p.	Free Free
558d	Rovings, yarns and warps wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, n.o.p., including threads, cords or twist for sewing, embroidering or other purposes, not to contain silk; artificial silk yarns wholly or partially covered with metallic strip, one pound of which shall contain not less than 10,000 yards; under such regulations as the Minister may prescribe:— (a) Produced wholly from cellulose acetate (b) N.o.p.	Free Free
ex 560d	Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of artificial silk, but not containing silk or wool, exceeding twenty-four inches in width	Free
ex 560e	Woven fabrics with cut pile, generally known as velvets and plushes, with pile wholly of artificial silk, but not containing silk or wool, twenty-four inches in width or less, n.o.p.	Free
561	Woven fabrics wholly or in part of artificial silk or similar synthetic fibres, produced by chemical processes, not to contain wool, not including fabrics in chief part by weight of silk, n.o.p.	Free
561a	Fabrics, coated or impregnated, n.o.p.:— (ii) Composed wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes but not containing silk	Free
562a	Woven fabrics not exceeding twelve inches in width, generally known as "ribbons", whether with cut pile or not, wholly or in part of artificial silk or similar synthetic fibres produced by chemical processes, but not containing silk nor wool	Free
ex 564	Woven fabrics, of a kind not made in Canada, wholly, or in chief part, by weight, of artificial silk, imported in the web in lengths of not less than five yards each by manufacturers of neckties, scarves, or mufflers, for use exclusively in the manufacture of such articles in their own factories.	Free
ex 565	Embroideries, lace, braids, cords, chenille, gimp, fringes and tassels, whether containing tinsel or not, nets, nettings and bobinet, of artificial silk or similar synthetic fibres	Free
567a	Clothing, wearing apparel and articles, made from woven fabrics and all textile manufactures, wholly or partially manufactured, n.o.p., of which the component of chief value is artificial silk or similar synthetic fibres produced by chemical processes	Free
ex 568	Knitted garments, knitted underwear and knitted goods, wholly of cotton, artificial silk, or cotton and artificial silk	Free
ex 568a	Socks and stockings:— (ii) n.o.p.	Free
568b	Gloves and mitts of all kinds, n.o.p.	Free
572	Oriental and imitation Oriental rugs or carpets and carpeting, carpets and rugs, n.o.p.	25 p.c.
573	Enamelled carriage, floor, shelf and table oilcloth, linoleum, and cork matting or carpets	10 p.c.
588	Coal, n.o.p., including screenings and coal dust of all kinds	Free

10.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act to amend the Criminal Code.

First reading, February 17, 1941.

Mr. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
15329 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

R.S., c. 36; 1930, c. 11; 1931, c. 28; 1932, cc. 7, 8, 9, 28; 1932-33, cc. 25, 53; 1934, cc. 11, 47; 1935, cc. 36, 56; 1936, c. 29; 1938, c. 44; 1939, c. 30.

An Act to amend the Criminal Code.

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection two of section two hundred and eighty-five of the Criminal Code, Revised Statutes of Canada, 1927, chapter thirty-six, as enacted by section fifteen of the statutes of 1938, chapter forty-four, is repealed and the following substituted therefor:—

Liability of driver of car to stop after accident.

"(2) Whenever, owing to the presence of a motor car on the highway, an accident has occurred to any person or to any horse or vehicle in charge of any person, any person driving the motor car shall be guilty of an offence and liable, either on indictment or on summary conviction to imprisonment for a term of not less than six months and not exceeding twelve months if the said driver fails to stop his car, tender assistance, and give his name and address, and such motor car shall be seized by any peace officer and shall thereupon be forfeited to the Crown to be disposed of as the Attorney General of the province in which such forfeiture takes place may direct."

Explanatory Note

The bill proposes to increase the penalty from "a fine not exceeding five hundred dollars and costs or to imprisonment for a term not exceeding six months" to a term of "not less than six months and not exceeding twelve months", without the option of a fine, and to "seizure and forfeiture" of the driver's car.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

An Act respecting National Bird Day.

First reading, February 17, 1941.

MR. MACNICOL.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
20472 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

HOUSE OF COMMONS OF CANADA.

BILL 11.

An Act respecting National Bird Day.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The National Bird Day Act.*

National Bird Day.

2. Throughout Canada in each and every year, the tenth day of April, being the birthday of Jack Miner, the Canadian and internationally recognized bird lover and conservationist, shall be observed as National Bird Day.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act to amend the Precious Metals Marking Act.

First reading, February 19, 1940.

THE MINISTER OF TRADE AND COMMERCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
12465 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act to amend the Precious Metals Marking Act.

R.S., c. 84; 1928, c. 40; 1929, c. 53; 1934, c. 14; 1935, c. 9; 1937, c. 15.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection seven of section ten of the *Precious Metals Marking Act*, chapter eighty-four of the Revised Statutes of Canada, 1927, as enacted by section seven of chapter fourteen of the statutes of 1934, is repealed and the following substituted therefor:—

Watches.

"(7) *(a)* Notwithstanding anything in the last preceding subsection contained, the phrase 'gold filled' or words indicating that the article is gold filled if closely accompanied by words or marks usually employed to indicate the fineness of gold legibly stamped, branded, engraved or imprinted in characters of the same size as those employed in the said phrase or indicative words, may be applied

(i) to any watch case, the back and caps and, if any, the hunting case front of which are made of two sheets of gold of a standard not lower than 10K or of any alloy thereof soldered or brazed to the two sides or surfaces of a sheet of inferior metal, the centre, bezel, pendant, crown and bow of which are made of one sheet of gold of a standard not lower than 10K or of any alloy thereof soldered or brazed to the outer surface of a sheet of inferior metal, the sheet of gold or of this alloy affixed to the outer surface of the back, centre, hunting case front, open face bezel, pendant, crown and bow whereof is not less than 3/1000ths of an inch in thickness and the sheet of gold affixed to the outer surface of the cap and of the hunting bezel whereof is not less than 1/1000ths of an inch in thickness.

Explanatory Notes.

1. When the present subsection seven was drafted, watches were worn in the pocket with the occasional ladies' watch suspended from a chain or a pin. The subsection as presently written was sufficient to adequately control gold filled watch cases of this kind. With many watches now being worn on the wrist, and of recent years being made partly of precious metals and partly of base metals, it is considered that the present section should be amended to control gold filled watch cases of this type.

The present subsection lays down certain specifications as to thickness and quality of gold, also manner of application of this gold in a gold filled watch case. In the proposed amendments, these remain the same, and are not disturbed except that it is not necessary to solder a sheet of gold on the inside of the back of a gold filled bracelet watch case. In this style of case, the movement fits in the back of the case and the inside of the back is not seen nor is it subject to any wear. This amendment also provides that if gold filled or G.F. is stamped on the outer surface of that part of a bracelet watch case that is of that quality, then "Base Metal" shall be applied to that part of this case that is not Gold Filled quality.

This amendment has the entire approval of the Canadian Jewellers' Association Inc.

The underlined words at the end of (7) *(a)* of the Act are left out as now being superfluous.

The subsection proposed to be repealed reads as follows:—

"(7). *(a)* Notwithstanding anything in the next preceding subsection contained, the phrase 'gold filled' or words indicating that the article is gold filled if closely accompanied by words or marks usually employed to indicate the fineness of gold legibly stamped, branded, engraved or imprinted in characters of the same size as those employed in the said phrase or indicative words, may be applied to watch cases, the backs and caps of which are made of two sheets of gold of a standard not lower than 10K or of any alloy thereof soldered or brazed to the two sides or surfaces of a sheet of inferior metal, the centre, bezel, pendant, crown and bow of which are made of one sheet of gold of a standard not lower than 10K or of any alloy thereof soldered or brazed to the outer surface of the sheet of inferior metal, the sheet of gold or of this alloy affixed to the outer surface

(ii) to any bracelet watch case the bezel, centre, lugs or back whereof are made of one sheet of gold of a standard not lower than 10K or of an alloy thereof soldered or brazed to the outer surface of a sheet of inferior metal the sheet of gold or of this alloy being not less than 3/1000ths of an inch in thickness: provided however that words or marks stamped, branded, engraved or imprinted on the case shall be so stamped, branded, engraved or imprinted legibly upon and only upon the outer surface of the part of the case to which such sheet of gold or alloy has been so affixed and the words 'base metal' shall be stamped, branded, engraved or imprinted legibly upon the outer surface of any part to which such sheet has not so been affixed."

2. The said Act is further amended by adding at the end of the said section ten the following subsection, as subsection eight:—

Gold filled articles other than watch cases.

"(8) *(a)* The word 'gold' in any form or combination of words or the phrase 'gold filled' shall not be applied to any part be the same bridge, end-piece, temple, front, frame or centre of any spectacle or eyeglass assembly manufactured in or imported into Canada which part is composed in whole or in part of materials of quality less than that known to the trade as 1/10-12K with allowance of five per centum leeway on assay and wherein the gold is not soldered to or sweated on the base metal and to every such front or frame, as the case may be, centre, end piece or temple so composed of materials of quality of or greater than that known to the trade as 1/10-12K soldered to or sweated on the base metal shall be applied as the sole mark of quality thereon the mark "Gold Filled' or 'G.F.'.

(b) The word 'rolled' in any form or combination of words or the phrase 'rolled plate' shall not be applied to any part be the same bridge, end-piece, temple, front, frame or centre of any spectacle or eyeglass assembly manufactured in or imported into Canada which part is not composed in part of gold and wherein the gold is not soldered to or sweated on the base metal and to every such front or frame, as the case may be, centre, end-piece or temple so composed of materials of quality less than that known to the trade as 1/10-12K soldered to or sweated on the base metal shall be applied the mark 'Rolled Plate' or 'R.P.'.

(c) To every front or frame, as the case may be, centre, end-piece or temple of any spectacle or eyeglass assembly manufactured in or imported into Canada composed in part of gold wherein the gold is not soldered to or sweated on the base metal shall be applied the mark 'Gilt'."

of the back, centre, open face bezel, pendant, crown and bow whereof is not less than 3/1000 of an inch in thickness, and the sheet of gold affixed to the outer surface of the cap and of the hunting bezel whereof is not less than 1/1000 of an inch in thickness, and the thickness of the sheet of gold on the inner surfaces of the backs and caps whereof is of a standard not lower than 10K and soldered or brazed to the sheets of inferior metal.

(b) The word 'gold' or any carat mark or any word indicating gold or its fineness or colourable imitation thereof shall not be applied to any watch cases manufactured in or imported into or offered for sale in Canada of a quality lower than that set forth in paragraph *(a)* of this subsection."

2. The proposed subsection (8) is new.

The present standard for gold filled articles other than watch cases, is 1/20-10K. This is not a high enough quality for spectacles or eyeglass wares, particularly that part which comes in contact with the flesh.

The proposed amendment establishes a minimum standard of 1/10-12K before the article can be stamped Gold Filled. (1/10-12K equals ·0500 ounces of fine gold in one ounce of finished stock as against ·0208 or 1/20-10K.).

If the article is less than 1/10-12K, then a quality mark "Rolled Plate" or "R.P." is used. If the article is of a lesser quality, and the gold applied by any other process, than by soldering or brazing, then the word "Gilt" is used. In the case of Gold Filled and Rolled Plate, the sheet of gold must be soldered to the base metal.

Under this amendment, all spectacle and eyeglass wares must bear a stamp of quality such as "Gold Filled" or "G.F.", "Rolled Plate" or "R.P." or "Gilt".

This amendment has the entire approval of the following Provincial Associations:—

British Columbia Optometric Association.
Alberta Optometric Association Inc.
Saskatchewan Optometric Association.
Manitoba Optometric Society.
The Optometrical Association of Ontario.
Association of Optometrists and Opticians of the Province of Quebec.
New Brunswick Optometrical Society.
Nova Scotia Optometrical Association.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

An Act respecting the appointment of Auditors for National Railways.

First reading, February 19, 1941.

THE MINISTER OF TRANSPORT.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1941

20185

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

An Act respecting the appointment of Auditors for National Railways.

1932-33 c. 33;
1934, c. 3;
1935, c. 1;
1936, c. 21;
1937, c. 3;
1938, c. 3;
1939, c. 2;
1940, c. 4.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Appointment of auditors.

1. Notwithstanding the provisions of section thirteen of *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, as enacted by section three of chapter twenty-five of the statutes of 1936, respecting the appointment of auditors by joint resolution of the Senate and House of Commons, George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1941, to make a continuous audit under the provisions of the said section, of the accounts of National Railways as defined in the said Act.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 14.

An Act to amend the Meat and Canned Foods Act.
(Fish and Shellfish)

First reading, February 19, 1941.

THE MINISTER OF FISHERIES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
20480 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 14.

An Act to amend the Meat and Canned Foods Act.
(Fish and Shellfish)

R.S., c. 77; 1934, c. 38; 1935, c. 31; 1939, c. 19.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada enacts as follows:

1. Paragraph *(d)* of section two of the *Meat and Canned Foods Act*, chapter seventy-seven of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

"Dry Meat."

"*(d)* 'dry meat' means drained meat, that is, the meat after a can which has been processed and allowed to cool thoroughly, is opened and upturned so as to permit free drainage of the liquid therefrom for not less than one minute and not more than one and one-half minutes."

2. Subsection one of section seventeen of the said Act is repealed and the following substituted therefor:

Inspection of fish and sheilfish and canneries.

"**17.** (1) Fish and shellfish intended for canning and the canneries in which fish and shellfish are packed shall be inspected as provided by the regulations.

3. Subsections one and two of section eighteen of the said Act are repealed and the following substituted therefor:

Packs subject to inspection.

"**18.** (1) All fish and shellfish packed in cans shall be subject to such inspection as may be provided by this Act and the regulations made thereunder during the whole course of preparation and packing and thereafter as required by such regulations.

Cans to be labelled.

(2) All such cans shall be labelled with:

Explanatory Notes.

1. Paragraph *(d)* of section two of the *Meat and Canned Foods Act* at present reads as follows:

"*(d)* 'dry lobster meat' or 'dry meat' means drained meat, that is, the meat after a can which has been processed and allowed to cool thoroughly, is opened and upturned so as to permit free drainage of the liquid therefrom for not less than one minute and not more than one and one-half minutes."

It is being amended by omitting the words—" 'dry lobster meat' or".

The purpose of this amendment is to enable the Department of Fisheries to recommend the adoption of regulations for the grading and inspection of canned lobster products that will permit the use of words on labels of canned lobster products that will be interpreted by regulation to mean exactly the same as the words "dry lobster meat" in section 2 *(d)* of the Act but the marketing objection to the use of these words will be removed.

2. Subsection one of section 17 of the Act at present reads as follows:—

"17. All fish and shellfish canneries shall be inspected as provided by the regulations."

The amendment provides for the inspection being extended by regulation to 'fish and shellfish intended for canning' by including such provision in the first paragraph.

3. Section 18 of the Act at present reads as follows:—

"**18.** All fish and shellfish packed in cans shall be subject to such inspection as may be provided by the regulations during the whole course of preparation and packing and at any time thereafter at the cannery or at the warehouse of the first purchaser at his request."

2. All such cans shall be labelled with:

Name and address of packer or dealer.

(*a*) the initials of the christian names, the full surname and address, or, in the case of a firm or corporation, the firm or corporation name and address, of the packer or of a dealer obtaining them from the packer;

True description of contents.

Minimum weight.

(*b*) a true and correct description of the contents of the can, including the vernacular name and the name of the place where the same was packed, in the case of fish the minimum weight in avoirdupois of the contents and in the case of shellfish, unless it is otherwise provided by the regulations, the minimum weight in avoirdupois of the dry meat in the can, plainly printed in a conspicuous manner on each label.

4. Subsection two of section twenty-two of the said Act is repealed and the following substituted therefor:

Confiscation.

(2) Any unsound canned fish or shellfish found during the process of preparing and packing, or at any time thereafter as provided by the regulations, may be seized and confiscated on view by any inspecting officer and dealt with as required by the regulations.

(a) the initials of the christian names, the full surname and address, or, in the case of a firm or corporation, the firm or corporation name and address or the name and address of the packer or of the first dealer obtaining it direct from the packer;

(b) a true and correct description of the contents of the can, including the vernacular name, and in the case of fish the minimum weight in avoirdupois of the contents and in the case of shellfish the minimum weight in avoirdupois of the dry meat in the can, plainly printed in a conspicuous manner, and the name of the place where the same was packed.

(1) The first subsection is being amended to provide for the inspection of canned fish and shellfish as may be required by the Act and the regulations and to make canned fish and shellfish subject to inspection at any time as required by the regulations instead of being subject to inspection only at the cannery or in the hands of the first purchaser at his request.

(2) The changes in subsection two are indicated by under lining on the opposite page.

Paragraph *(a)* is being amended to clarify the wording of the existing paragraph similar to the wording used in paragraph *(a)* of subsection two of section 16 of the Act, which has to do with the marking of packages containing food products other than fish and shellfish to which the provisions of the Act apply.

Paragraph *(b)*, as above stated, is being amended to give authority by regulation for the use of other words than "dry meat" on the labels to describe the weight of contents of cans of shellfish.

The purpose of this amendment is to enable the Department of Fisheries to recommend the adoption of a regulation for the labelling of canned lobster products which are being brought under grading and inspection requirements by regulation during the present year.

4. The words "as provided by the regulations," underlined on the opposite page, are substituted for the words "at the cannery or the warehouse of the first purchaser" which are deleted.

5. Section twenty-three of the said Act is repealed and the following substituted therefor:—

Regulations fixing grades of canned lobster.

"**23.** For the purpose of this Act the grades of canned lobster shall be as designated by regulation and, if the need for such is established to the satisfaction of the Governor in Council, canned lobster shall be classified, inspected and labelled as provided in the regulations."

Imported canned fish to be labelled.

Duty of Customs Officers.

6. Subsection four of section twenty-six of the said Act is repealed and the following substituted therefor:—

"(4) No canned fish or shellfish shall be admitted into Canada by any officer of the Customs unless labelled in accordance with the provisions of this section and labelled to conform to such requirements as the Governor in Council may by regulation prescribe."

7. Subsection three of section twenty-eight of the said Act is repealed and the following substituted therefor:

Canned fruit or vegetables or food to be offered for sale in prescribed containers only.

"(3) All canned fruit or vegetables or products thereof, or any food or food products including canned fish and shellfish which may be named by the Governor in Council, shall be offered for sale only in such cans or other containers as the Governor in Council may by regulations prescribe, and such cans or containers must contain the quality, quantity or weight prescribed by the regulations."

5. Section 23 of the Act at present reads as follows:—

"**23.** There shall be five sizes of cans for canning lobsters.

2. These shall be of the sizes commonly known as three, six, nine, twelve and sixteen ounce cans.

3. The cans of each size in the order named shall each contain not less than three ounces avoirdupois, six ounces avoirdupois, nine ounces avoirdupois, twelve ounces avoirdupois, and sixteen ounces avoirdupois of drained lobster meat.

4. No other size of can shall be used for packing lobsters without first obtaining the written permission of the Minister.

5. Such written permission shall state the minimum amount of drained lobster meat each size of can so authorized shall contain.

6. All cans that do not contain the weight specified for each of the sizes herein named, or that may be hereafter named, may be seized and held by any inspecting officer and disposed of as provided by the regulations."

The purpose of omitting this section is to enable the Department of Fisheries to recommend regulations authorizing the sizes of cans for canning lobsters and other requirements relative to the grading and inspection of canned lobsters. To this end it is proposed that the present Section 23 be replaced by a section that will give authority for the designation by regulation of the grades of canned lobsters and that if the need thereof is established to the satisfaction of the Governor in Council canned lobster shall be classified, inspected and labelled as provided by regulations.

6. The wording of subsection four has been rearranged and the underlined words added thereto.

The purpose of this amendemnt is to require imported cans of fish and shellfish to be labelled to conform to regulations that may be adopted authorizing inspection and labelling requirements for canned lobsters.

7. The underlined words in subsection three of section twenty-eight have been inserted to replace the word "except."

The purpose of this amendment, which includes canned fish and shellfish with the products mentioned under subsection three of section twenty-eight, is to require that canned fish and shellfish shall be offered for sale only in such cans or containers as may be prescribed by regulation and to require that such containers must contain the quality, quantity or weight so prescribed.

This requirement is considered necessary as the grading, inspection and labelling of canned lobster is contemplated with the authority of the regulation.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 15.

An Act to amend the Railway Act (Rates on grain).

First reading, February 21, 1941.

Mr. REID.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1941

20354

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 15.

An Act to amend the Railway Act (Rates on grain).

R.S., c. 170

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Rates on grain and flour moving west.

1. Subsection five of section three hundred and twenty-five of the *Railway Act*, chapter one hundred and seventy of the Revised Statutes of Canada, 1927, is amended by striking out the proviso thereto and substituting the following therefor:—

"Provided that, notwithstanding anything in this subsection contained, rates on grain and flour shall be governed by the provisions of the agreement made pursuant to chapter five of the Statutes of Canada, 1897, but such rates shall apply to all such traffic moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur, and to all such traffic moving westwardly from Fort William, and from all points on all lines of railway west of Fort William, to Vancouver, British Columbia and to ports on the Pacific Coast, over all lines now or hereafter constructed by any company subject to the jurisdiction of Parliament."

Explanatory Notes.

1. Subsection 5 of section 325, to be amended, reads as follows:—

"5. Notwithstanding the provisions of section three of this Act the powers given to the Board under this Act to fix, determine and enforce just and reasonable rates, and to change and alter rates as changing conditions or cost of transportation may from time to time require, shall not be limited or in any manner affected by the provisions of any Act of the Parliament of Canada, or by any agreement made or entered into pursuant thereto, whether general in application or special and relating only to any specific railway or railways, and the Board shall not excuse any charge of unjust discrimination, whether practised against shippers, consignees, or localities, or of undue or unreasonable preference, on the ground that such discrimination or preference is justified or required by any agreement made or entered into by the company: Provided that, notwithstanding anything in this subsection contained, rates on grain and flour shall, on and from the twenty-seventh day of June, one thousand nine hundred and twenty-five, be governed by the provisions of the agreement made pursuant to chapter five of the Statutes of Canada, 1897, but such rates shall apply to all such traffic moving from all points on all lines of railway west of Fort William to Fort William or Port Arthur over all lines now or hereafter constructed by any company subject to the jurisdiction of Parliament."

The amendment is to be made by the insertion in the proviso of the underlined words in the text of the Bill.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 16.

An Act to control the Export of Game.

First reading, March 3, 1941.

MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
17558 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 16.

An Act to control the Export of Game.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The Game Export Act.*

Definitions.

"export permit".

"game".

"game officer".

"Minister".

2. In this Act unless the context otherwise requires—

(a) "export permit" includes any signification of licence to remove game from the province made in writing by an authority thereto competent within the province;

(b) "game" means the carcass or any part of the carcass, including the skin, of any wild animal, domestically raised fur bearing animal, wild fowl or wild bird;

(c) "game officer" means any person appointed to enforce the provisions of this Act and includes any person by this Act declared to be *ex officio* a game officer;

(d) "Minister" means the Minister of Mines and Resources.

Provincial export permit.

3. No person shall knowingly,

(a) take, carry, send, ship, or have in possession for the purpose of taking, carrying, sending or shipping or receive for shipment or transmission beyond the limits of the province within which such game was killed any game except under the authority of an export permit duly issued under the laws of such province;

(b) except as in this Act otherwise provided, have in possession, within Canada beyond the limits of the province within which such game was killed, any game not the subject of an export permit issued as aforesaid.

Markings on outside of container.

4. (1) Every shipment of game out of a province shall be the subject of and accompanied by an export permit issued as aforesaid and, if the game be in a container, there

Explanatory Notes.

The purpose of this Bill is to provide a Dominion Act in aid of provincial game legislation which will prohibit shipments of game out of a province without proper provincial authorization and which by virtue of its being a Dominion law could be applied in any part of Canada with respect to any province. This involves an exercise of the Dominion's jurisdiction in respect of export either from Canada or from one province to another, a subject not within provincial jurisdiction.

The administration of wild life resources rests with provincial and territorial authorities, except that the Dominion Government, under the Migratory Birds Convention Act, makes and enforces regulations for the protection of migratory birds in fulfilment of its obligations under the Migratory Birds Treaty with the United States. All provinces and territories have enacted laws protecting wild life, thus carrying out their administrative responsibilities. It has been possible, however, for a person to violate provincial game laws and avoid payment of provincial royalties by removing the game or fur in his possession to another province. The result has been that the purpose of provincial laws protecting wild life is being defeated and the provinces are being deprived of royalties due to them.

2. In paragraph *(b)* the term "skin" is used in preference to "pelt" or "hide" as clearly including skins of birds as well as the hides and pelts of fur-bearing and other mammals. The hides of domestically-raised fur-bearing animals are subject to provincial royalties on the same basis as wild animals.

3. This covers a shipper or the common carrier as well as any individual attempting to smuggle furs from one province to another.

shall be shown upon the outside of the container such permit and the name and address of the sender as such and a true statement of the contents shall be clearly and legibly marked on the outside of every such container.

Shipping bill.

(2) The statement of contents mentioned in subsection one of this section shall be clearly set forth in the relative shipping bill or manifest.

Oath of game officer.

5. (1) Every game officer shall, before entering upon the duties of his office, take and subscribe an oath in the form following, that is to say:—

"I, A.B.....a.....of.....
do solemnly swear that to the best of my judgment I will faithfully, honestly and impartially fulfil, execute and perform the office and duties of such.....
according to the true intent and meaning of *The Game Export Act*.

So help me God."

Powers of game officer.

(2) Every game officer shall for all the purposes of this Act have anywhere in Canada all the powers of a peace officer or a police constable and be *ex officio* and have the power and authority of a justice of the peace anywhere within the territorial limits of his jurisdiction as a game officer as defined in his appointment.

Other officers *ex officio* game officers.

6. Officers appointed under the game laws of any province, members of the Royal Canadian Mounted Police and of the police force of any province, and officers of customs shall be *ex officio* game officers and as such may exercise the powers and carry out the duties by this Act given to or imposed upon game officers and for the purposes of this Act and within the territory in respect of which they hold office shall have all the powers of a peace officer or a police constable.

Seizures.

7. Any game officer having reason to suspect that the provisions of this Act have been contravened in respect of any game or package, shipment or consignment may seize the same and bring it before a justice of the peace having jurisdiction in the matter.

Search warrant.

8. (1) Any justice of the peace who is satisfied upon oath that there is reasonable ground for believing that there is in any store, shop, warehouse, outhouse, dwelling house, garden, yard, vessel, railway, vehicle, aircraft or other place game kept or concealed contrary to the provisions of this Act may issue a warrant under his hand authorizing some constable or other person named therein to search such place by day or night for such game and to seize and bring it before the justice issuing the warrant or some other justice for the same territorial division to be by him dealt with according to law.

Person in charge of searched place.

(2) The person having authority over or in charge of any such place shall upon request of the person holding any such warrant afford such person every reasonable facility for making such search and seizure.

Justice of peace to issue summons, etc.

9. (1) The justice before whom any such game is brought may receive the information or complaint of the person so bringing the same and issue his summons thereon directed to the person from whose possession such game was taken and do all other acts and matters necessary preliminary to the hearing of such complaint or information.

Forfeiture.

(2) The justice hearing and determining the case if he finds that any provision of this Act has been contravened in respect of the game so brought before him shall declare the same forfeited to His Majesty and shall dispose of the same as he may be directed by the Attorney General of the province from which such game had been or was about to be unlawfully removed.

Information and complaint. R.S. c. 36.

10. Subsection three of section seven hundred and ten of the *Criminal Code* shall not apply to any proceedings in respect of any offence under this Act.

Offence. Penalty.

11. Any person who contravenes any provision of this Act shall be guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars and not less than ten dollars and in default of payment of such fine to imprisonment for a term not exceeding one year unless the fine is sooner paid.

Fines cumulative.

12. Any fine imposed upon a conviction of an offence involving more than a single article of game shall be computed in respect of each such article as though each such article had been the subject of a separate complaint and the fine imposed shall be the sum payable in the aggregate as a result of such computation.

Bringing into force by proclamation.

13. (1) The Governor in Council may as often as occasion requires declare by proclamation that upon and after a day therein named this Act shall be in force in any province in such proclamation designated; and this Act shall upon and after the day named in such proclamation have force and effect within the province or provinces designated therein.

Enforcement or not from time to time.

(2) The Governor in Council may in like manner from time to time declare this Act to be no longer in force in any such province and may again from time to time declare this Act to be in force therein.

Unlawful possession.

(3) Paragraph *(b)* of section three shall be in force throughout Canada whenever this Act is in force in any province.

10. Subsection 3 of section 710 of the Criminal Code reads as follows:

"Every complaint shall be for one matter of complaint only, and not for two or more matters of complaint, and every information shall be for one offence only, and not for two or more offences."

11. The object of this clause is to control adequately large scale illegal operations.

13. The proposal is that action under this clause will be taken only upon request of the province concerned.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 17.

An Act to amend the Pension Act.

First reading, March 3, 1941.

MINISTER OF PENSIONS AND NATIONAL HEALTH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
20299 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 17.

R.S., c. 157; 1928, c. 38; 1930, c. 35; 1931, c. 44; 1932-33, c. 45; 1934, c. 58; 1935, c. 8; 1936, c. 44; 1939, c. 32.

An Act to amend the Pension Act.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Definitions

1. Paragraphs *(i)*, *(j)* and *(p)* of section two of the *Pension Act*, chapter one hundred and fifty-seven of the Revised Statutes of Canada, 1927, and paragraph *(o)* of the said section, as enacted by section two of chapter thirty-eight of the statutes of 1928, are repealed and the following substituted therefor:—

"Member of the forces."

"*(i)* 'member of the forces' means any person who has served in the naval, military or air forces of Canada since the commencement of the great war;

"Military service."

"Service."

"*(j)* 'military service' or 'service' includes naval or air service and means service in the naval, military or air forces of Canada since the commencement of the great war;

"Theatre of actual war."

"*(o)* 'theatre of actual war' means—

(i) in the case of the military or air forces, the British Isles, the zone of the allied armies on the continents of Europe, Asia or Africa or any other place at which the member of the forces has sustained injury or contracted disease directly by a hostile act of the enemy;

(ii) in the case of the naval forces, the high seas or wherever contact has been made with hostile forces of the enemy, or any other place at which the member of the forces has sustained injury or contracted disease directly by a hostile act of the enemy;

"War service."

"*(p)* 'war service' means service in the naval, military or air forces of Canada during the great war, or during the war with the German Reich and its allies, or during any other war in which Canada may hereafter become engaged;"

Explanatory Notes.

The object of this Bill is to make the Pension Act applicable to members of the Canadian Forces serving in the present war and in future wars in which Canada may be engaged. It makes certain changes in principle and provides for some changes in the procedure and administration of the Pension Act.

Section 1.

Paragraphs *(i)* and *(j)* of section two—The only changes in these two paragraphs are indicated by the words underlined, necessitated by the occurrence of another war.

Paragraph *(o)*—The British Isles were not included as a "theatre of actual war" in the great war.

Paragraph *(p)*—This definition is new and is necessary as the present Act deals with service in only one war and the definition is framed so as to cover service in both wars or in any other war in which Canada may hereafter become engaged. The repealed paragraph *(p)* defined the former war and reads as follows:

> "*(p)* 'war' means the Great War waged by the German Emperor and His Allies against His Majesty and His Majesty's Allies; and the period denoted by the term 'the war' is the period between the fourth day of August, one thousand nine hundred and fourteen, and the thirty-first day of August, one thousand nine hundred and twenty-one, both dates inclusive;"

This definition has been repeated *in toto* in the definition of "great war" as defined in the new paragraph *(q)* on page 2.

Definitions.

2. Section two of the said Act is further amended by inserting the following paragraphs after paragraph *(p)* thereof and by re-lettering paragraph *(q)* as paragraph *(s)*:—

"Great war."

"*(q)* 'great war' means the war waged by the German Emperor and His Allies against His Majesty and His Majesty's Allies; and the period denoted by the term 'great war' is the period between the fourth day of August, one thousand nine hundred and fourteen, and the thirty-first day of August, one thousand nine hundred and twenty-one, both dates inclusive;

"War with the German Reich."

"*(r)* 'war with the German Reich' means the war waged by His Majesty and His Majesty's Allies against Germany and Germany's Allies which for the purposes of this Act shall be deemed to have commenced on the first day of September, one thousand nine hundred and thirty-nine, the date or dates, as the case may be, of termination of which will be such date or dates, as may be proclaimed by the Governor in Council;"

3. Paragraph *(b)* of subsection two of section three of the said Act, as enacted by section two of chapter forty-four of the statutes of 1936, is repealed and the following substituted therefor:—

Ad hoc Commissioner.

"*(b)* An *ad hoc* Commissioner who at the time of his appointment is a civil servant shall be given leave of absence, without pay, by his Department, shall be paid as an *ad hoc* Commissioner, and shall enjoy the benefits of section nine A of this Act."

4. Section nine of the said Act, as enacted by section six of chapter forty-five of the statutes of 1932–33, (and re-numbered as such by section twenty-nine of chapter thirty-two of the statutes of 1939 (1st Sess.)) is repealed and the following substituted therefor:—

When pension may be granted.

"**9.** The Governor in Council upon the retirement of any member of the Commission who has served either as a member of the Commission or as a member of the Board of Pension Commissioners for Canada or of the Federal Appeal Board or of the Pension Tribunal during at least twenty years, or who has so served during at least ten years and has reached the age of seventy years, or is physically or mentally incapacitated, and is not entitled to superannuation under the *Civil Service Superannuation Act*, may grant to him a pension for his life not exceeding one-third of the salary to which he was entitled as such member."

R.S., c. 24.

Section **2.**

Paragraph *(q)*—This definition is the same as contained in the present Act for the last war as explained above.

Paragraph *(r)*—This definition is new and defines the present war. The arbitrary date of the 1st of September is taken as the date of commencement of the war for the reason that members of the Canadian forces were placed upon active service upon that date although the actual date upon which Canada entered the war was the 10th day of September.

Section **3.**

Paragraph *(b)*—In the Act to be amended this subsection provides that an *ad hoc* Commissioner shall enjoy the benefits of section ten C of this Act. Section ten C disappeared from the Act in a former amendment.

Section **4.**

Section 9 of the Act as enacted in 1932-33 (then section 10B), provided for service on the Board of Pension Commissioners and Pension Tribunal as well as the Commission to count for consideration and a possible award of pension to retiring members. At that time it was not contemplated that a member of the old Federal Appeal Board should ever be appointed a member of the Commission. This amendment includes service on the Federal Appeal Board. It is only fair that service on that body, as well as the others, should be counted. The present section 9 contains reference to members of the former Pension Appeal Court. As the Appeal Court was abolished under the amendments of 1939, it is suggested that reference to its members is no longer necessary in the Act. For this reason subsection two has been dropped from the section. The section to be repealed reads as follows:

"**9.** (1) The Governor in Council upon the retirement of any member of the Commission, or the Court, who has

5. Subsections one and two of section eleven of the said Act are repealed and the following substituted therefor:—

"**11.** (1) In respect of war service and subject to the exception contained in subsection two of this section:

Disabilities in respect of which pensions claimed.

(a) pensions shall be awarded in accordance with the rates set out in Schedule 'A' to this Act to or in respect of members of the forces when the injury or disease or aggravation thereof resulting in the disability in respect of which the application for pension is made was attributable to or was incurred during such war service;

served upon one or other of such bodies or as a member of the Board of Pension Commissioners for Canada or of the Pension Tribunal, during at least ten years and has reached the age of seventy years, or is physically or mentally incapacitated, and is not entitled to superannuation under the *Civil Service Superannuation Act*, may grant to him a pension for his life not exceeding one-third of the salary to which he was entitled as such member.

(2) For the purpose of this section, service as a judge appointed by the Governor in Council prior to appointment as a member of the Court shall count as service as a member of such court, provided that if any such member would have become entitled to a greater pension or retiring allowance under any other statute if he had continued as such judge during the service on the court, he may be granted such greater pension or retiring allowance in lieu of the pension by this section provided."

Section **5.**

The only changes in these two subsections from those at present in the Act are indicated by the words underlined.

Subsection (1) of section 11 has been amended to make it apply in respect of service during the present war as well as service during the last war. There is a change in that there is a subsection for pensions in respect of disability, and a subsection for pensions in respect of death. There is a change in paragraphs *(a)*, *(b)*, *(c)*, *(d)*, *(f)*, and *(g)* where the words "war service" are substituted for the words "military service during the war" to coincide with the new definitions previously explained.

As it is proposed to restrict the insurance principle to members of the forces who served outside of Canada during the present war, reference has been made to the same in the opening words of subsection (1) of section 11.

Paragraph *(d)* as at present in the Act provides for the application of "the incurred on" principle in respect to disability or death during treatment in the Department of Pensions & National Health hospitals where that treatment followed without interruption, the man's military service during the last war. As it is proposed to take away "the incurred on" principle from members of the forces during their war service in Canada during the present war it is suggested that "the incurred on" principle should only be maintained in respect of hospital treatment for members of the forces who serve outside of Canada during the present

In case of death.

(b) pension shall be awarded in accordance with the rates set out in Schedule 'B' to this Act in respect of members of the forces who have died when the injury or disease or aggravation thereof resulting in death in respect of which the application for pension is made was attributable to or was incurred during such war service;

Pre-enlistment disabilities.

(c) no deduction shall be made from the degree of actual disability of any member of the forces who has served in a theatre of actual war on account of any disability or disabling condition which existed in him at the time he became a member of the forces; but no pension shall be paid for a disability or disabling condition which at such time was wilfully concealed, was obvious, was not of a nature to cause rejection from service, or was a congenital defect;

Applicant not denied because disability did not exist at time of discharge.

(d) an applicant shall not be denied a pension in respect of disability resulting from injury or disease or aggravation thereof incurred during war service or in respect of the death of a member of the forces resulting from such injury or disease or the aggravation thereof solely on the grounds that no substantial disability or disabling condition is considered to have existed at the time of discharge of such member of the forces;

Pension during treatment.

(e) when a member of the forces, who has seen service during the great war, or who has seen service in a theatre of actual war as herein defined, is, upon retirement or discharge from war service, passed directly to the Department of Pensions and National Health for treatment, a pension shall be paid to or in respect of him for disability or death during such treatment;

Disability or death during leave of absence.

(f) no pension shall be paid for disability or death incurred by a member of the forces during leave of absence from military service unless his disability or death was attributable to his military service;

Pension to be continued, increased, decreased or discontinued.

(g) subject to the exception in paragraph *(c)* of this subsection, when a pension has been awarded to a member of the forces who has served in a theatre of actual war, it shall be continued, increased, decreased or discontinued, as the case may be, as if the entire disability had been incurred on service.

war and are discharged directly from their service to such treatment.

The drafting of the proposed paragraph continues "the incurred on" principle with reference to such members of the forces who served in the last war and were directly discharged for treatment to the Department of Pensions and National Health and applies the same principle with reference to members of the forces who serve "in a theatre of actual war" during the present war.

Paragraph *(f)*—Paragraph *(e)* at present reads as follows:—

> "*(e)* when a member of the forces has during leave of absence from military service undertaken an occupation which is unconnected with military service no pension shall be paid for disability or death incurred by him during such leave unless his disability or death was attributable to his military service."

This change was prompted by the fact that air personnel is now given leave to act as instructors to Civilian Clubs.

Award of pension for military service and war service rendered in Canada after the 21st of May, 1940.

"(2) In respect of military service, other than war service, and in respect of war service rendered in Canada on or after the twenty-first day of May, one thousand nine hundred and forty, during the war with the German Reich, pension shall be awarded to or in respect of members of the forces who have suffered disability, in accordance with the rates set out in Schedule A to this Act, and in respect of members of the forces who have died, in accordance with the rates set out in Schedule B to this Act, when the injury or disease or aggravation thereof resulting in disability or death in respect of which the application for pension is made arose out of and was directly connected with such military or war service, as the case may be."

Improper conduct.

6. Paragraphs *(b)* and *(c)* of section twelve of the said Act are repealed and the following substituted therefor:—

"*(b)* that the provisions of this section shall not apply when the death of the member of the forces concerned has occurred on service during the great war prior to the first day of September, one thousand nine hundred and nineteen, or has occurred during service in a theatre of actual war as herein defined.

"*(c)* that in the case of venereal disease contracted prior to enlistment and aggravated during service, pension shall be awarded for the total disability existing at the time of discharge in all cases where the member of the forces saw service in a theatre of actual war, and no increase in disability after discharge shall be pensionable, but, if it subsequently appears upon examination that such disability has decreased in extent, pension shall be decreased accordingly."

When disability pension not to be awarded.

7. Section twelve A of the said Act, as enacted by section eleven of chapter forty-four of the statutes of 1936, and as amended by section eight of chapter thirty-two of the statutes of 1939, is repealed and the following substituted therefor as section thirteen:—

"**13.** (1) In respect of war service during the great war a pension for disability shall not be awarded unless application therefor has been made,

(a) before the first day of July 1936, with respect to a member of the forces who did not serve in an actual theatre of war; or,

Subsection (2)

This subsection takes away the "incurred on" principle in respect of all members of the forces who serve in Canada only after the 21st day of May, 1940. The arbitrary date of the 21st of May has been taken as it was the date of the passage of an Order-in-Council under the War Measures Act which established this principle. Members of the forces who serve in Canada after the aforementioned date during the present war and members of the forces who serve in peace-time shall be entitled to pension if they suffer injury or incur disease which has been directly caused by their service, that is to say, that the injury or disease complained of must have arisen out of and been directly connected with the performance of their military duties.

Section **6.**

The only changes in these two paragraphs from those at present in the Act are indicated by the words underlined.

Paragraph *(b)* in the original legislation was placed there mainly to validate and confirm awards which had already been made in respect of deaths which had occurred during service. The amendment carried on this principle in so far as it refers to deaths which occurred "in a theatre of actual war". If the insurance principle is to be abandoned in respect of death generally on service in Canada, it might be inconsistent to maintain it in respect of deaths "in a theatre of actual war" which are due to improper conduct.

Paragraph *(c)* is a modification of the previous section which provided a fixed pension in respect of pre-enlistment venereal disease aggravated on service based upon the disability at the time of discharge and remaining at the same rate thereafter. The consensus of medical opinion is that this was in accordance with the medical knowledge at that time but since the last war the treatment of these diseases has so improved that in many cases disability can be removed to a great extent and therefore pension should be reduced accordingly.

Section **7.**

The only changes from the section as at present in the Act are indicated by the words underlined.

Subsection (1) is a re-enactment of the present section changed only in wording to maintain its application to the great war in accordance with the change of definition. The words "an actual theatre of war" are substituted for the words "a theatre of actual war".

(b) before the first day of January, 1942, with respect to a member of the forces who saw service in an actual theatre of war, provided always that the Commission may, in its discretion, with respect to this class, grant leave to have the application entertained after the first day of January, 1942.

Application to be made within seven years.

(2) In respect of war service rendered during the war with the German Reich, a pension for disability shall not be awarded unless application therefor has been made within seven years of the date of discharge from the forces."

8. Subsection four of section fourteen of the said Act is repealed and the following substituted therefor:—

Pension in cases of voluntary reversion.

"(4) In cases in which during war service a member of the forces voluntarily reverted from a rank which he held to a lower rank in order to proceed to a scene of hostilities, the pension to or in respect of him shall be awarded in accordance with the rank from which he reverted, except when, previous to the appearance of his injury or disease, he has been promoted to a rank higher than that from which he reverted."

Repeal.

9. Section fifteen of the said Act is repealed.

10. Section eighteen of the said Act is repealed and the following substituted therefor:—

If compensation recoverable from other sources.

"**18.** If a disability or death for which pension is payable is caused under circumstances creating a legal liability upon some person to pay damages therefor, or is caused under circumstances by reason of which compensation is payable under any provincial Workmen's Compensation Act or legislation of a similar character, the Commission for the purpose of determining the amount of pension to be awarded shall take into consideration any award which may be made by way of damages or compensation, and if the capitalized value of such award is less than the capitalized value of the pension which might have been awarded under the provisions of this Act, the Commission may, in its discretion, refuse payment of any pension in respect of a disability or death which is caused under the circumstances aforementioned, when, in its opinion, the person by or on behalf of whom pension is claimed has not taken all reasonable and necessary steps to obtain payment of such damages or compensation."

Subsection (2) is new and applies to service in the present war laying down a period of seven years after the conclusion of the war within which application for pension must be made. It would seem better to lay down this principle of restriction *ab initio* rather than to attempt to do it at some time in the future.

It is to be noted that section 13 of the Act was repealed by chapter thirty-two of the statutes of 1939. Its place can well be taken by section 12 A, which would be numbered 13 upon consolidation.

Section **8.**

The only changes from the subsection at present in the Act are indicated by the words underlined.

The words "Canadian Expeditionary Force" have also been deleted from the present section. This change is necessary as reference in the present legislation was made to the Canadian Expeditionary Force only. The proposed subsection applies to all services and all war services.

Section **9.**

Section 15 will be merged with section 24 as subsection (4), which provides for no deduction from pension.

Section **10.**

This is an entirely new section and has been drafted after taking opinion of the Department of Justice that the section in its present form is unworkable and may possibly be *ultra vires*. Under the present drafting the section will accomplish all that was intended to be accomplished under the old section, namely, that the country should not be compelled to pay full pension in respect of disability or death when damages or compensation are recoverable from other sources in respect of such injury or death. The section proposed to be repealed reads as follows:

"**18.** (1) If a disability or death for which a pension is payable under this Act is caused under circumstances creating a legal liability upon some person to pay damages therefor, the Commission, as a condition to payment of the pension, shall require the pensioner to assign to His Majesty any right of action he may have to enforce such liability of such person or any right which he may have to share in any money or other property received in satisfaction of such liability of such person.

(2) The cause of action so assigned may be prosecuted or compromised by the Commission and any money realized thereon shall be paid into the Consolidated Revenue Fund of Canada.

(3) Any money realized thereon in excess of the capitalized value of the pension awarded and the costs, if any, of the recovery shall be paid to the pensioner."

Compassionate pension, allowance or supplementary award.

11. Section twenty-one of the said Act, as enacted by section ten of chapter thirty-two of the statutes of 1939, is repealed and the following substituted therefor:—

"**21.** (1) The Commission may, on special application in that behalf, grant a compassionate pension, allowance or supplementary award in any case which it considers to be specially meritorious, but in which the Commission has decided that the applicant is otherwise unqualified to receive such an award or supplementary award under this Act.

Amount.

(2) The amount of any compassionate pension, allowance or supplementary award granted under this section shall be such sum as the Commission shall fix, but not exceeding the amount to which the applicant would have been entitled if his entire claim to payment had been upheld."

12. Subsection seven of section twenty-two of the said Act, as enacted by section fourteen of chapter thirty-eight of the statutes of 1928, is repealed and the following substituted therefor:—

Children of deceased pensioner.

"(7) The children of a pensioner who has died and who at the time of his death was in receipt of pension in any of the classes one to eleven mentioned in Schedule A to this Act, or who, except for the provisions of subsection one of section twenty-nine of this Act, would have been in receipt of a pension in one of the said classes, shall be entitled to a pension as if he had died on service whether his death was attributable to his service or not."

13. Subsections nine and ten of section twenty-two of the said Act, as enacted by section thirteen of chapter forty-four of the statutes of 1936, are repealed and the following substituted therefor:—

Pension continued for minor children on death of wife.

"(9) On and after the death of the wife of a pensioner pensioned on account of disability, the additional pension for a married member of the forces may, in the discretion of the Commission, be continued to him for so long as there is a minor child or are minor children of pensionable age, provided there exists a daughter or other person competent to assume and who does assume the household duties and care of the said child or children, and further provided that,

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(a) in cases in which the pensioner in question is pensioned in respect of war service during the great war, such children were born prior to the first day of May, 1933;

Section **11.**

The section to be repealed, at present reads as follows:—

"**21.** (1) The Commission may, on special application in that behalf, grant a compassionate pension or allowance in any case which it considers to be specially meritorious, but in which the Commission has decided that the applicant is not entitled to an award under this Act.

(2) The amount of any compassionate pension or allowance under this section shall be such sum as the Commission shall fix, not exceeding the amount to which the applicant would have been entitled if his right to payment had been upheld."

The Auditor General has questioned the power of the Commission to grant a compassionate pension or allowance in any case where an award is already in payment under this Act. This interpretation would bar any ex-service man from a compassionate pension or allowance who held any entitlement, no matter how small, under the Pension Act, and in the opinion of the Commission would largely destroy the usefulness of this section in so far as it would apply to ex-service men. It is to meet this objection of the Auditor General that the changes in this section have been made.

Section **12.**

Section **22**, subsection (7).

Under this provision children qualify for pension on the same basis that is provided for widows in subsection two of section 32.

Section **13**, Subsection (9)

This refers to payment of additional pension for a housekeeper subsequent to the death of a pensioner's wife. Paragraph *(a)* repeats the restriction providing that the children should be born by the first day of May, 1933. Paragraph *(b)* is new and applies a time limit for the birth of the children, of ten years subsequent to the date of termination of the present war in respect of pensioners of the said war.

Subsection (10)—The same principle and restrictions are also applied to widow's pensions in case of their death.

The subsections proposed to be repealed at present read as follows:—

"(9) On and after the death of the wife of a pensioner pensioned on account of disability, the additional pension for a married member of the forces may, in the discretion of

(b) in cases in which the pensioner in question is pensioned in respect of war service during the war with the German Reich, such children were born upon a date not more than ten years subsequent to the date of the termination of the said war.

Pension continued for minor children on death of widow.

"(10) On and after the death of a widow of a member of the forces who has been in receipt of a pension, the pension for the widow, may, in the discretion of the Commission, be continued for so long as there is a minor child or there are minor children of pensionable age, to a daughter competent to assume and who does assume the household duties and care of the other child or children, provided that in such cases the pension payable for children shall continue, but the rate payable for orphan children shall not apply, and further provided that,

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(a) in cases in which the widow in question was in receipt of pension in respect of war service during the great war, such children were born prior to the first day of May, 1933;

(b) in cases in which the widow in question was in receipt of pension in respect of war service during the war with the German Reich, such children were born upon a date not more than ten years subsequent to the date of termination of the said war."

14. Subsections three and four of section twenty-four of the said Act are repealed and the following substituted therefor:—

Pensions for pulmonary tuberculosis.

"(3) Pensions for disability resulting from pulmonary tuberculosis when during the treatment of a member of the forces the presence of tubercle bacilli has been discovered in the sputum or it has proved that the disease is moderately advanced and clinically active, shall be awarded and continued as follows:—

(a) in the case of a member of the forces who served in a theatre of actual war and whose disease was attributable to, or was incurred, or was aggravated during war service, and in the case of a member of the forces who did not serve in a theatre of actual war whose disease was incurred during war service during the great war, or was incurred during war service in a theatre of actual war during the war with the German Reich, or was incurred during war service in Canada prior to the 21st day of May, one thousand nine hundred and forty, during the war with the German Reich, or, in the case of war service in Canada, on or after the 21st day of May, one thousand nine hundred and forty, during the war with the German

the Commission, be continued to him for so long as there is a minor child or are minor children of pensionable age born prior to the first day of May, 1933, provided there exists a daughter or other person competent to assume and who does assume the household duties and care of the child or children.

(10) On and after the death of a widow of a member of the forces who has been in receipt of a pension, the pension for the widow may, in the discretion of the Commission, be continued for so long as there is a minor child or there are minor children of pensionable age born prior to the first day of May, 1933, to a daughter competent to assume and who does assume the household duties and care of the other child or children, provided that in such case the pension payable for children shall continue, but the rate payable for orphan children shall not apply."

Section **14.**

(3) The changes from the present subsection are indicated by the words underlined.

The subsection at present in the Act provides for special privileges to tubercular pensioners and is necessarily very involved in phraseology. The present Act provides that under certain conditions and on discharge from sanatorium, the following classes of tubercular pensioners shall be awarded one hundred per cent pension:—

(1) Members of the forces who served in a theatre of war and whose disease was incurred on or was aggravated during service;

(2) Members of the forces who did not serve in a theatre of actual war but whose disease was incurred during military service.

It further provides that a pension of ninety per cent under similar circumstances shall be awarded to a member of the forces who did not serve in a theatre of actual war whose disease was aggravated during such service.

The proposed amendment provides that one hundred per cent pension shall be awarded to the following classes:—

All members of the forces whose disease was incurred on or aggravated during war service who,

(a) served in a theatre of actual war in any war;

Reich, and in the case of military service other than war service arose out of and was directly connected with such military or war service, as the case may be, a pension of one hundred per centum shall be awarded as from the date of completion of such treatment and shall be continued without reduction for a period of two years, unless further treatment is required;

(b) in the case of a member of the forces who did not serve in a theatre of actual war whose disease was aggravated during war service during the great war, or was aggravated during war service in a theatre of actual war during the war with the German Reich or was aggravated during war service in Canada prior to the 21st day of May, one thousand nine hundred and forty, during the war with the German Reich, or, in the case of war service in Canada, on or after the 21st day of May, one thousand nine hundred and forty, during the war with the German Reich and in the case of military service other than war service, the aggravation arose out of and was directly connected with such military or war service as the case may be, a pension of ninety per centum shall be awarded as from the date of completion of such treatment and shall be continued without reduction for a period of two years, unless further treatment is required;

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Provided that after the expiry of two years no pension awarded in respect of pulmonary tuberculosis shall be reduced by more than twenty per centum at any one time, nor shall reductions be made at intervals of less than six months; and that the provisions of paragraph *(b)* of this subsection shall not apply if the disease manifested itself within a period of three months after enlistment.

Amount not affected by previous condition in life.

When no deduction from pension.

"(4) The occupation or income or condition in life of a person previous to his becoming a member of the forces shall not in any way affect the amount of pension awarded to or in respect of him. No deduction shall be made from the pension of any member of the forces owing to his having undertaken work or perfected himself in some form of industry."

(b) who did not serve in a theatre of actual war but whose disease was incurred during war service in the great war;

(c) whose disease was incurred during war service in a theatre of actual war during the present war;

(d) whose disease was incurred during service in Canada in the present war prior to the 21st day of May, 1940;

(e) whose disease arose out of and was directly connected with such war service in Canada subsequent to the 21st day of May, 1940.

It further provides that a pension of ninety per cent shall be awarded to the following classes:—

(a) a member of the forces whose disease was aggravated during service in the great war;

(b) was aggravated during service in an actual theatre of war during the present war;

(c) was aggravated during service in Canada prior to the 21st day of May, 1940, during the present war;

(d) whose disease was directly aggravated by service in Canada after the 21st day of May, 1940.

Under this amendment the insurance principle is preserved for all those pensioners who were entitled to it under the old legislation, and in addition to all prospective pensioners with the exception of those members of the forces who, subsequent to the 21st day of May, 1940, served in Canada only during the present war.

(4) The former section 15 and subsection (4) of section 24 deal with the same subjects. It seems advisable to have them both in the same subsection. There is no change in the wording.

15. Subsections one and two of section twenty-six of the said Act are repealed and the following substituted therefor:—

Extra allowance for total disability, when requiring attendance in lower ranks.

"**26.** (1) A member of the forces, holding the rank of Sub-Lieutenant (Naval) or Lieutenant (Militia) or Flying Officer (Air) or a lower rank, who is totally disabled and helpless whether entitled to a pension of class one or a lower class and who is, in addition, in need of attendance, shall be entitled if he is not cared for under the jurisdiction of the Department of Pensions and National Health, to an addition to his pension, subject to review from time to time, of an amount in the discretion of the Commission not less than two hundred and fifty dollars per annum and not exceeding seven hundred and fifty dollars per annum.

Additional allowance in accordance with rank where total disability.

"(2) If such member of the forces holds the rank of Commander and Captain under three years' seniority (Naval) or Lieutenant-Colonel (Militia) or Wing Commander (Air) he shall be entitled to an addition to his pension not exceeding ninety dollars per annum; if he holds the rank of Lieutenant-Commander (Naval) or Major (Militia) or Squadron Leader (Air) to an addition to his pension not exceeding three hundred and ninety dollars per annum, and if he holds the rank of Lieutenant (Naval) or Captain (Militia) or Flight Lieutenant (Air) to an addition to his pension not exceeding six hundred and fifty dollars per annum."

Section **15.**

The only changes in these two subsections from those at present in the Act are indicated by the words underlined. These changes are made for the purpose of adding the appropriate ranks for the Air Services which are not included in the subsections at present.

16. Subsection two of section thirty-two of the said Act, as enacted by section twelve of chapter thirty-two of the statutes of 1939, and subsection four of the said section, are repealed, and the following substituted therefor:—

Widow of a pensioner, entitlement.

"(2) Subject as in this Act otherwise provided, the widow of a member of the forces who was at the time of his death in receipt of a pension in any of the classes one to eleven inclusive mentioned in Schedule A to this Act or who, except for the provisions of subsection one of section twenty-nine of this Act, would have been in receipt of a pension in one of the said classes, shall be entitled to a pension as if he had died on service whether his death was attributable to his service or not,

(a) in case of war service during the great war, if she was married to him prior to the first day of January, 1930;

(b) in case of war service during the war with the German Reich and in case of service other than war service, if she was married to him before he was granted a pension.

Proviso.

Provided that no payments may be made under this subsection from a date prior to that from which pension is payable under the provisions of section thirty-seven of this Act.

Pension to divorced, legally separated woman, etc. awarded alimony.

"(4) A woman who has been divorced, legally separated or separated by agreement from a member of the forces who has died shall not be entitled to a pension unless she was receiving alimony or an alimentary allowance, in which case she shall be entitled, if she is in a dependent condition, to the equivalent of the widow's pension or to the equivalent of the alimony or alimentary allowance which she was receiving, whichever is the smaller in amount."

17. Section thirty-two A of the said Act, as enacted by section nineteen of chapter forty-four of the statutes of 1936, is repealed and the following substituted therefor:—

Pension to widow.

"**32**A. (1) The widow of a member of the forces whose death results from injury or disease or aggravation thereof which was attributable to or was incurred during his war service during the great war, or which was incurred during his war service in an actual theatre of war during the war with the German Reich, or which was incurred during his war service in Canada prior to the twenty-first day of May, one thousand nine hundred and forty, during the war with the German Reich, or which in the case of war service in Canada on and after the twenty-first day of May, one thousand nine hundred and forty, during the war with the German Reich, and in the case of military service other

Section **16.**

Subsection (2).—This subsection is the same as at present in the Act with the exception of the underlined words whereby provision has been made for extending the same benefits to the widow of a member of the forces who serves in the present war and who dies in receipt of fifty per cent pension or over. It is further provided that in order to qualify for such pension the widow must have been married before her husband was granted a pension for the disability from which he died.

The subsection which it is proposed to repeal reads as follows:—

"(2) Subject as in this Act otherwise provided, the widow of a member of the forces who was at the time of his death in receipt of a pension in any of classes one to eleven inclusive mentioned in Schedule A of this Act or who, except for the provisions of subsection one of section twenty-nine of this Act, would have been in receipt of a pension in one of the said classes, shall be entitled to a pension as if he had died on service whether his death was attributable to his service or not, provided that she was married to him prior to the first day of January, 1930, and provided also that no payment shall be made under this subsection prior to the first day of July, 1939."

Subsection 4. The subsection which it is proposed to repeal reads as follows:—

"(4) A woman who has been divorced or legally separated from a member of the forces who has died shall not be entitled to a pension unless she was awarded alimony or an alimentary allowance, in which case she shall be entitled if she is in a dependent condition to the equivalent of the widow's pension or to the equivalent of the alimony or alimentary allowance which was awarded her, whichever is the smaller in amount."

Section **17.**

The changes in this section are indicated by the words underlined.

The section is unchanged by this amendment with respect to widows whose husbands served in the last war. Certain changes have been made in the phraseology of the section in order to take in all classes of widows of members of the forces who serve in the present war owing to the fact that the insurance principle has been restricted to members of the forces who serve in an actual theatre of war. The same principle has been followed with respect to qualification of the widow of a member of the forces who serves in the present war as that which was adopted in 1930 with

than war service, arose out of and was directly connected with such war or military service, shall be entitled to pension,

(a) in case of war service during the great war, if she was married to such member of the forces either before he was granted a pension or before the first day of January, one thousand nine hundred and thirty;

(b) in case of war service during the war with the German Reich and in case of war service other than military service, if she was married to such member of the forces before he was granted a pension.

(2) No payments shall be made under this section from a date prior to that from which pension is payable under the provisions of section thirty-seven of this Act."

18. Section forty-five of the said Act is repealed and the following substituted therefor:—

Supplementary pension on disability of members of H.M.'s forces other than those of Canada to effect equalisation.

"**45.** When a person of the rank of Warrant Officer, or of a higher rank who was domiciled and resident in Canada at the commencement of the great war has been awarded a smaller pension than he would have been entitled to under this Act for a disability incurred during the great war in any of His Majesty's naval, military or air forces other than the naval, military or air forces of Canada, he shall on resuming his residence in Canada and during the continuance of such residence, be entitled to such additional pension as will make the total of the two pensions received by him equal to the pension he would have been awarded in respect to such disability had he been serving in the military service of Canada."

respect to the widow of a member of the forces who served in the last war—namely—that she must have been married to her husband before he was granted a pension.

The section which it is proposed to repeal at present, reads as follows:—

"**32**A. (1) The widow of a member of the forces whose death results from an injury or disease or aggravation thereof which was attributable to or was incurred during his military service shall be entitled to pension if she was married to such member of the forces either before he was granted a pension in respect of such injury or disease or before the first day of January, one thousand nine hundred and thirty.

(2) No payments shall be made under this section from a date prior to that from which pension is payable under the provisions of section thirty-seven of this Act."

Sections **18** and **19.**

The only changes in these two sections are the substitution of the words *great war* instead of *war*. This change is necessary on account of the outbreak of the present war and is made for the purpose of retaining the benefits of the Act with respect to residents of Canada of the rank of Warrant Officer or above, who served with the Imperial Forces, or the Forces of His Majesty's Allies in the last war. The last sentence of section forty-five as drafted aims to have it definitely determined at an early date which rates shall govern in payment of pension.

19. Section forty-six of the said Act is repealed and the following substituted therefor:—

Additional pension to dependents.

"**46.** When a person of the rank of Warrant Officer, or of a higher rank in any of His Majesty's naval, military or air forces other than the naval, military or air forces of Canada, or when a person in the naval, military or air forces of one of His Majesty's Allies who was domiciled and resident in Canada at the commencement of the great war has died during the great war or thereafter as the result of a disability incurred during the great war or demobilization and his widowed mother, mother whose husband is both physically helpless and in a dependent condition, widow or children, have been awarded a smaller pension than they would have been entitled to under this Act in respect of his death, such widowed mother, mother whose husband is both physically helpless and in a dependent condition, widow or children shall be entitled during the continuance of their residence in Canada to such additional pension as will make the total of the two pensions received by them equal to the pension they would have been awarded if the person aforesaid had died in the military service of Canada."

20. The said Act is further amended by inserting immediately after section forty-six thereof, the following section as section 46A:—

Benefits of Act extended.

"**46A.** The benefits of this Act, in so far only as the same or equivalent benefits are not provided under the laws or regulations of the United Kingdom of Great Britain and Northern Ireland, shall be conferred upon all persons resident and domiciled in Canada at the commencement of the war with the German Reich who, subsequent to the first day of September, one thousand nine hundred and thirty-nine, have become members of the naval, military or air forces of the United Kingdom of Great Britain and Northern Ireland, and who, while serving in the said naval, military or air forces during the war with the German Reich, have suffered disability or death in respect of which entitlement to gratuity or pension has been conceded under the laws or regulations of the United Kingdom of Great Britain and Northern Ireland: provided that payments may be made under the provisions of this section only to such persons as are residents of Canada and during the continuance of their residence therein. Such persons shall be required within six months of their resumption of residence in Canada to elect between Canadian rates and the rates governing the pensions awarded them."

Proviso.

Section **20.**

This is a new section and provides for the extension of the benefits of the Pension Act in so far as such benefits are not provided under the laws of Great Britain to all residents of Canada at the commencement of the present war who subsequently serve in the forces of Great Britain and who are granted a pension under the laws of Great Britain in respect of disability or death. Provision is also made that payments only may be made under this section while the beneficiaries thereunder are residents of Canada.

This covers not only the pilots trained under the Joint Air Training Scheme who subsequently serve in the Royal Air Force but also any other Canadian residents who join or are transferred to the Imperial Forces after September 1st, 1939. It does not include individuals who of their own volition went over and joined the Imperial Forces before the outbreak of war. It provides not only for the supplementation of Imperial pensions to Canadian rates but also for the additional benefits which are provided under the Canadian Pension Act but not under the Imperial regulations.

Section repealed.

21. Section fifty-four of the said Act, as enacted by section fifteen of chapter forty-five of the statutes of 1932-33 and amended by section twenty-two of chapter forty-four of the statutes of 1936, is repealed.

Section **21.**

The section proposed to be repealed at present reads as follows:—

"**54.** (1) The Commission shall, on reference by the Chief Pensions Advocate, reconsider all applications which were referred by the Board of Pension Commissioners for Canada to him and the Chief Commission Counsel between the first day of October, 1930, and the third day of August, 1931, which the Chief Pensions Advocate has not notified the Pension Tribunal to be ready for hearing.

(2) With respect to all such applications, now in the hands of the Chief Pensions Advocate, as are not sufficiently prepared to be remitted to the Commission for reconsideration, the Chief Pensions Advocate shall, by notice in writing to the applicant, require him within a period of ninety days after the date of the mailing of such notice to give notice of his intention to submit additional evidence in support of his application or of his desire that his application be reconsidered by the Commission upon the evidence already submitted; and if the applicant fails, within the period so limited, to give such notice, or, having given notice within the period aforesaid of his intention to submit additional evidence, fails within the period of one year thereafter to submit such evidence he shall be deemed to have decided not to proceed with the application and it shall automatically be removed from the lists of the Veterans' Bureau.

(3) Any application for pension heretofore reported by the Chief Pensions Advocate as ready for hearing by the Pension Tribunal, which remains undisposed of shall be heard and disposed of by a quorum of the Commission composed of members who did not originally pass upon the application.

(4) An application heretofore disposed of by the Federal Appeal Board adversely to the applicant may, notwithstanding such disposition, be renewed subject to the provisions of this Act.

(5) With respect to any appeal heretofore taken to the Federal Appeal Board which remains undisposed of the Chief Pensions Advocate shall, by notice in writing, require the applicant within a period of ninety days after the date of such notice, to give notice of his intention to submit additional evidence in support of his application or of his desire that his application be reconsidered by the Commission upon the evidence already submitted; and if the applicant fails, within the period aforesaid to give such notice, or, having given notice within the period aforesaid of his intention to submit additional evidence, fails within the period of one year thereafter to submit such evidence, he shall be deemed to have decided not to proceed with the application and it shall automatically be removed from the lists of the Veterans' Bureau."

22. Subsection one of section fifty-five of the said Act, as enacted by section eighteen of chapter thirty-two of the statutes of 1939, is repealed and the following substituted therefor:—

Sittings of Appeal Boards.

"**55.** (1) For the purpose of hearing applications, Appeal Boards of the Commission, each consisting of two members shall hold sittings at convenient places throughout Canada."

23. The said Act is further amended by inserting immediately after section fifty-five thereof the following section as section 55A:—

In case of disagreement.

"**55A.** If the members of the Commission constituting the Board which heard an application are not in agreement as to the decision which should be pronounced, the Chairman shall delegate another member of the Commission to confer with them and the decision shall be that of a majority of the members of the Board and such other member of the Commission."

Subsection repealed.

24. Subsection two of section fifty-eight of the said Act, as enacted by section twenty of chapter thirty-two of the statutes of 1939, is repealed.

25. The said Act is further amended by inserting immediately after section sixty-one thereof, the following section as section 61A:—

Decision of appeal Board as to interpretation to be final.

"**61A.** An Appeal Board of the Commission specially designated by the Chairman shall have jurisdiction with respect to any question of interpretation of this Act and, on such question, the decision of the Appeal Board of the Commission so designated shall be final."

Subsections 1, 2, 3, 4 and 5 are no longer needed as they deal with matters which have long been terminated and cannot recur.

Section **22.**

The 1939 amendments created the Appeal Boards of the Commission. The subsection to be repealed at present reads as follows:—

"**55.** (1) For the purpose of hearing applications, Appeal Boards of the Commission, each consisting of three members, shall hold sittings at convenient places throughout Canada."

This provision has been in operation for more than a year. Experience does not show any benefit accrues to the applicant from the three man board which would not accrue from hearings before a board of two. More cases can be dealt with if hearings by two Commissioners are restored.

Section **23.**

It is proposed to restore the provision whereby in the event of a difference of opinion between two Commissioners the application was referred by the Chairman to another Commissioner.

24. Subsection two of section fifty-eight of the Act as it stood in 1936 was as follows:—

"(2) If the members of the Commission constituting the quorum which heard an application are not in agreement as to the decision which should be pronounced, the Chairman shall delegate another member of the Commission to confer with them and the decision shall be that of a majority of the members of the Quorum and such member of the Commission."

At present subsection two reads as follows:—

"(2) If, upon any application before an Appeal Board of the Commission, the members of such Board are not unanimous in their opinion as to the decision which ought to be rendered thereon, the decision of the majority shall determine the issue."

Section **25.**

The proposed section sixty-one A vests in an Appeal Board of the Commission some of the powers vested in the Pension Appeal Court by section sixty-five as enacted by section fifteen of chapter forty-five of the statutes of 1932-33, which was as follows:—

26. Section sixty-seven of the said Act, as enacted by section thirty of chapter forty-four of the statutes of 1936, (re-numbered as such by section twenty-nine of chapter thirty-two of the statutes of 1939), is repealed and the following substituted therefor:—

When certain pensions not payable.

"**67.** Notwithstanding anything contained in this or any other Act, no pension or additional pension, awardable or payable under the provisions of this Act, shall be awarded or paid,

(a) in respect of war service during the great war, under Schedule A or Schedule B to this Act to or in respect of any child of a member of the forces or pensioner if such child shall have been born on or after the first day of May, 1933;

(b) in respect of war service during the great war under Schedule A to this Act, to or in respect of the wife of a member of the forces or pensioner, if she shall have been married to him on or after the date aforementioned,

Exception.

unless there is a minor child or there are minor children of the pensioner of pensionable age born of a previous marriage prior to the said date and the said wife assumes the household duties and care of such child or children,

"**65.** (1) The Court shall have jurisdiction in respect to the following matters:—

(a) Any appeal by an applicant from any decision of the Board of Pension Commissioners for Canada, or of the Pension Tribunal or of the Commission or of a quorum thereof, on an application respecting entitlement under any of the provisions of section eleven of this Act;

(b) Any appeal by the Crown from any decision of the Pension Tribunal or of a quorum of the Commission on an application respecting entitlement under any of the provisions of section eleven of this Act;

(c) Any question of interpretation of this Act, or of law arising out of any application which may be referred by the Crown or, by leave of the Court, submitted by any applicant; the procedure on such reference or submission shall be as prescribed by the Court.

(2) Should the Commission consider that an award of entitlement granted by the Federal Appeal Board, the Pension Tribunal, a quorum of the Commission, or the Court should, on the ground of fraud or misrepresentation or the concealment of material facts, be cancelled, it shall refer the case, with all relevant information to the Court, and the Court may thereupon direct an investigation by a quorum of the Commission, after notification to the pensioner, and if the Court is satisfied that the award should be cancelled, it may order cancellation and the recovery of any overpayment which may have been made."

Section **26.**

The only changes in paragraphs *(a)* and *(b)* at present in the section are indicated by the words underlined. These paragraphs are unchanged from those at present in the Act with the exception that they have been restricted in application to the last war. As it is proposed to restrict payments of additional allowances to children born and wives married within ten years of the date of the termination of the present war, paragraphs *(c)* and *(d)* have been added applying the same principles as those set forth in *(a)* and *(b)* precluding the payment of pensions to wives married and children born subsequent to a certain fixed date which was the first day of May, 1933, in the case of the last war and will be a date less than ten years subsequent to the date of termination of the present war in the case of service during the said present war. The principle of continuing the payment of additional allowances for a wife married after the fixed date has been retained in cases where minor children have been born of a previous marriage prior to that date.

when additional pension for a married member of the forces may, in the discretion of the Commission, be awarded or paid during the time such child or children are of pensionable age;

(c) in respect of service during the war with the German Reich under Schedule A or B to this Act, to or in respect of any child of a member of the forces or pensioner if such child shall have been born upon a date more than ten years subsequent to the date of termination of the said war;

(d) in respect of war service during the war with the Germain Reich, under Schedule A to this Act, to or in respect of the wife of a member of the forces or pensioner if she shall have been married to him upon a date more than ten years subsequent to the date of termination of the said war, unless there is a minor child or there are minor children of the pensioner of pensionable age born of a previous marriage upon a date not more than ten years subsequent to the date of the termination of the said war and she assumes the household duties and care of such child or children, when additional pension for a married member of the forces may, in the discretion of the Commission, be awarded or paid during the time such child or children are of pensionable age."

27. Schedules A and B to the said Act are amended by adding the word "Brigadier" after the word "Brigadier-General" in the first columns respectively of the said Schedules; and the said Schedules A and B are further amended by adding thereto in the first columns respectively thereof, after the appropriate naval and military ranks and ratings, ranks and ratings of the Royal Canadian Air Force as set forth hereunder:—

The section proposed to be repealed at present, reads as follows:—

"**67.** Notwithstanding anything contained in this or any other Act, no pension, or additional pension, awardable or payable under the provisions of this Act, shall be awarded or paid,

(a) under Schedule A or Schedule B of this Act, to or in respect of any child of a member of the forces or pensioner, if such child shall have been born on or after the first day of May, 1933;

(b) under Schedule A of this Act, to or in respect of the wife of a member of the forces or pensioner, if she shall have been married to him on or after the date aforementioned, unless there is a minor child or there are minor children of the pensioner of pensionable age born of a previous marriage prior to the said date and she assumes the household duties and care of such child or children, when additional pension for a married member of the forces may, in the discretion of the Commission, be awarded or paid during the time such child or children are of pensionable age."

Section **27.**

The only changes in the present schedules are indicated by the words underlined. The schedules have been amended for the purpose of including the rank of Brigadier and also the various ranks of the Air Force which are not at present included therein.

"SCHEDULE A

Rank or Rating of Member of Forces
Sub-Lieutenant (Naval); Lieutenant (Military); Flying Officer (Air); and all ranks and ratings below.....
Lieutenant (Naval); Captain (Military); Flight Lieutenant (Air).
Lieutenant-Commander (Naval); Major (Military); Squadron Leader (Air).....
Commander and Captain under three years' seniority (Naval); Lieutenant-Colonel (Military); Wing Commander (Air).....
Captain (Naval); Colonel (Military); Group Captain (Air).....
Commodore and higher ranks (Naval); Brigadier-General, Brigadier and higher ranks (Military); Air Commodore and higher ranks (Air)....."

"SCHEDULE B

Rank or Rating of Member of Forces
Sub-Lieutenant (Naval); Lieutenant (Military); Flying Officer (Air); and all ranks and ratings below.....
Lieutenant (Naval); Captain (Military); Flight Lieutenant (Air).
Lieutenant-Commander (Naval); Major (Military); Squadron Leader (Air).....
Commander and Captain under three years' seniority (Naval); Lieutenant-Colonel (Military); Wing Commander (Air).....
Captain (Naval); Colonel (Military); Group Captain (Air).....
Commodore and higher ranks (Naval); Brigadier-General, Brigadier and higher ranks (Military); Air Commodore and higher ranks (Air)....."

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 19.

An Act for granting to His Majesty aid for National Defence and Security.

First reading, March 20, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
20476 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 19.

An Act for granting to His Majesty aid for National Defence and Security.

Preamble.

WHEREAS Canada is at war with the German Reich and Italy; and whereas it is necessary that measures be taken for the common defence and security and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The War Appropriation Act, 1941.*

Appropriation.

2. From and out of the Consolidated Revenue Fund there may be paid and applied beyond the ordinary grants of Parliament, a sum not exceeding one billion three hundred million dollars ($1,300,000,000) towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1942, for:—

(a) the security, defence, peace, order and welfare of Canada;

(b) the conduct of naval, military and air operations in or beyond Canada;

(c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and

(d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war,

Refunds or repayments. 1939, c. 9. (2nd Sess.) 1940, c. 3.

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of *The War Appropriation Act, 1939, The War Appropriation*

Explanatory Notes.

This Bill provides for the payment out of the Consolidated Revenue Fund of a sum not exceeding $1,300,000,000 in addition to the ordinary grants of Parliament towards defraying expenses or making advances or loans incurred or granted by or under the authority of the Governor in Council during the fiscal year ending March 31, 1942, *inter alia* for the security, defence, peace, order and welfare of Canada. Authority is also granted to borrow the sum of $1,300,000,000 for any of the purposes set out in the Bill. Similar Acts (The War Appropriation Act, 1939, (2nd Sess.), and The War Appropriation Act, 1940) were passed at the sessions of Parliament held in 1939 and in 1940.

The requirements of particular services on war account will depend on the course and progress of the war in circumstances which cannot now be foreseen. Therefore, it is clearly unwise to attempt to make specific allocations of the total appropriation to particular services. It is nevertheless desired that Members of Parliament shall have the usual opportunities for discussion of expenditures which may be made under various headings. Accordingly, there is set out below a list of the principal objects of expenditure under the Department of National Defence and a list of the other Departments for which provision for expenditures on war account is now known to be necessary:

Act, 1940, or this Act may, with the approval of the Governor in Council, be re-expended, advanced or loaned for the purposes of this Act.

Government may act as agent.

3. The Government of Canada may act as the agent of the government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Loans authorized.

4. (1) The Governor in Council may, in addition to the the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of one billion three hundred million dollars ($1,300,000,000) as may be required for the purposes of this Act.

Charge on Con. Rev. Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Orders and regulations.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

(a) make provisions for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;

(b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;

(c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies, by purchase or otherwise, for the use of the public service of Canada;

(d) provide for the utilization, control and disposal of equipment, materials and supplies; and

(e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

DEPARTMENT OF NATIONAL DEFENCE

MILITIA SERVICES.

Civilian personnel—salaries and wages.
Pay and allowances Active Army and other personnel charges.
Reserve Army—all expenses.
Construction, repairs and operating expenses of military buildings, works and lands.
Transportation and food supplies.
Stores and Equipment—Unit equipment, personal equipment and ammunition.
Royal Military College—all expenses.
Northwest Territories Radio Services—all expenses.
Sundries.

NAVAL SERVICES.

Civilian personnel—Salaries and wages.
Pay and allowances, R.C.N., and other personnel charges.
Royal Canadian Naval Reserves.
Acquisition, construction and repairs of ships.
Construction, repairs and operating expenses of Naval buildings, works and lands.
Transportation.
Naval stores, armament, equipment and food supplies.
Sundries.

AIR SERVICES.
(Including Air Training Plan.)

Civil personnel—Salaries and wages.
Pay and allowances, R.C.A.F. and attached personnel.
Operating expenses of properties.
Construction of R.C.A.F. and B.C. Air Training Plan, buildings, works and lands.
Transportation.
Stores, equipment and food supplies.
Sundries.

Power to vary orders and regulations.

(2) All orders and regulations of the Governor in Council made hereunder shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

Accounting record of commitments.

6. Upon the Governor in Council making an allotment of any part of the one billion three hundred million dollars ($1,300,000,000) granted by this Act to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

GENERAL ADMINISTRATION.

Civilian Personnel—Salaries and Wages.
Pay and allowances.
Transportation.
Operating expenses of properties.
Construction and repairs.
Stores, equipment and supplies.
Sundries.

OTHER DEPARTMENTS

Agriculture.
Auditor General.
Civil Service Commission.
External Affairs.
Finance.
Fisheries.
Justice.
Labour.
Mines and Resources.
Munitions and Supply.
National Revenue.
National War Services.
Pensions and National Health.
Post Office.
Privy Council.
Public Works.
Royal Canadian Mounted Police.
Secretary of State.
Trade and Commerce.
Transport.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 20.

An Act to amend The National Parks Act.

First reading, March 20, 1941.

THE MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14971 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 20.

An Act to amend The National Parks Act.

1930, c. 33; 1936, c. 43; 1937, c. 35; 1938, c. 35.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Short title.

1. This Act may be cited as *The National Parks Amendment Act, 1941.*

2. Section three of *The National Parks Act,* chapter thirty-three of the statutes of 1930, as amended by section two of chapter thirty-five of the statutes of 1938, is further amended by adding thereto the following subsection:

Prince Albert National Park lands.

"(5) The Prince Albert National Park shall hereafter comprise the lands described in the Schedule to this Act. Any lands formerly within the boundaries of the said Park lying outside the boundaries as herein described are hereby declared to be no longer required for National Park purposes."

Description of lands.

3. The Schedule to the said Act is amended by adding thereto the following description of lands:—

"PRINCE ALBERT NATIONAL PARK.

All those lands and lands covered with water within the Province of Saskatchewan which may be more particularly described as follows:

Commencing at the northeast corner of township 61, range 1, west of the Third Meridian, thence due south along the said Third Meridian to the southeast corner of section 13, township 53, range 1;

Thence westerly along the south boundary of the said section 13 to the southwest corner thereof;

Explanatory Notes.

The purpose of this Bill is the elimination of certain lands now set apart for park purposes and included in Prince Albert National Park, pursuant to the provisions of *The National Parks Act.*

The area to be withdrawn consists of three blocks; the largest, known as Block A, comprising all that tract east of the Third Meridian, and two smaller blocks, B and C, which lie along the southern boundary of the Park. The three blocks comprise an area of approximately 376 square miles.

The cost of patrolling these areas in the interest of fire and game protection has been out of proportion to the value of the land for park purposes; on the other hand such lands have a distinct value for development and settlement.

The department has been in communication with the Government of Saskatchewan, which government has agreed to accept the return of the lands comprised within the three blocks mentioned, and to revest in the Dominion Block C comprising approximately eleven (11) square miles of land with a view to its inclusion in the Little River Indian Reserve in part satisfaction of the claims of various northern bands of Indians who are entitled to further farming lands under Treaty No. 6 and under the Natural Resources Agreement with Saskatchewan.

Thence northerly along the west boundary of the southwest quarter of said section 13 to the northwest corner thereof;

Thence westerly along the north boundary of the south half of sections 14 and 15 to the southeast corner of legal subdivision 10 of said section 15;

Thence northerly along the east boundary of legal subdivisions 10 and 15 to the north boundary of said section 15;

Thence westerly along the north boundary of sections 15, 16, 17 and 18 in the said township and range and continuing westerly along the north boundary of sections or projected sections 13, 14, 15, 16, 17 and 18 in ranges 2, 3 and 4 to the intersection of the north boundary of section 16, township 53, range 4, west of the Third Meridian with the easterly bank of Sturgeon river;

Thence northwesterly along the said easterly bank of the Sturgeon River to its intersection with the east boundary of section 12, township 56, range 6, west of the Third Meridian;

Thence northerly along the east boundary of townships 56, 57, 58, 59, 60 and 61, of the said range 6, to the northeast corner of projected township 61;

Thence due east along the north boundary of projected township 61 in ranges 5 and 4, west of the Third Meridian to the westerly bank of Lavallee Lake;

Thence northerly, southerly and easterly following the sinuosities of the bank of the said lake to the point where it again intersects the said north boundary of projected township 61, range 4;

Thence continuing along the said north boundary of projected township 61, in ranges 4, 3, 2 and 1, west of the Third Meridian to the point of commencement, containing an area of approximately 1494 square miles."

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 21.

An Act to amend The Unemployment Insurance Act, 1940.

First reading, March 24, 1941.

Mr. BRUCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21154 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 21.

An Act to amend The Unemployment Insurance Act, 1940.

1940, c. 44.

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. *The Unemployment Insurance Act, 1940*, chapter forty-four of the statutes of 1940, is amended by inserting therein, immediately after section ninety-three thereof, the following headings and sections:—

"PART V.

"National Health.

Co-operation in matters of Health and Health Insurance.

"**93**A. The duties and powers of the Commission under this Part of this Act shall be exercised, so far as may be found practicable and expedient, in co-operation with any department or departments of the Government of Canada, with the Dominion Council of Health, with any province or any number of provinces collectively, or with any municipality or any number of municipalities collectively, or with associations or corporations.

To collect information and data.

"**93**B. It shall be the duty of the Commission

(a) to assemble reports, publications, information and data concerning any scheme or plan, whether a state, community or other scheme or plan for any group or class of persons, and whether in operation or proposed, in Canada or elsewhere, of providing, on a collective or on a co-operative basis by means of insurance or otherwise, for

(i) medical, dental and surgical care, including medicines, drugs, appliances, or hospitalization, or

(ii) compensation for loss of earnings arising out of ill-health, accident or disease;

Explanatory Notes.

The purpose of this Bill is to provide that the Unemployment Insurance Commission created by *The Unemployment Insurance Act, 1940,* shall co-operate with other authorities in the Dominion or provinces for the purpose of collecting information concerning any plan for providing medical care or compensation in cases of ill-health.

These provisions were found in *The Employment and Social Insurance Act,* chapter thirty-eight of the statutes of 1935. This Act, having been declared to be *ultra vires* by a majority of the Supreme Court, and subsequently by a judgment of the Privy Council, delivered the 28th day of January, 1937, was repealed in 1940 by section 103 of chapter 44 of the statutes of that year, being *The Unemployment Insurance Act, 1940.*

The competency of Parliament to legislate in regard to Unemployment Insurance has been now settled by the amendment to *The British North America Act of 1940.*

It is highly desirable to re-introduce these health provisions into our dominion law.

To make information and data available.

(b) to analyse and make available to any province, municipality, corporation or group of persons desiring to use the information so assembled for the purpose of providing such benefits or any of them; and

To examine and report on proposed scheme.

(c) as far as may be found practicable so to do on request by any province, municipality, corporation or group of persons, to examine and report on any such scheme or plan proposed to be put into effect or in effect at the date of such request, and to afford technical and professional guidance in regard to the establishing, working or reorganization of the scheme or plan.

Proposals to Governor in Council: Special investigation.

"**93**C. The Commission may from time to time submit to the Governor in Council proposals for co-operation by the Dominion in providing any of the benefits enumerated in paragraph *(a)* of the next preceding section of this Act for such action as the Governor in Council is authorized to take, and may undertake special investigations in regard thereto, subject to approval of the Governor in Council concerning the scope and nature of each such investigation."

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 22.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

AS PASSED BY THE HOUSE OF COMMONS, 25th MARCH, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
22997 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 22.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-two, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Short title.

1. This Act may be cited as *The Appropriation Act, No. 1, 1941*.

$37,725,207.65 granted for 1941-42.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole thirty-seven million, seven hundred and twenty-five thousand, two hundred and seven dollars and sixty-five cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, and being one-sixth of the amount of each of the items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-two, as laid before the House of Commons at the present session of Parliament.

Account to be rendered in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 23.

An Act to authorize an Agreement between His Majesty the King and the Corporation of the City of Ottawa.

AS PASSED BY THE HOUSE OF COMMONS, 25th MARCH, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1941

20255

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 23.

1920, c. 15;
1924, c. 59;
1925, c. 21;
1931, c. 43;
1932, c. 11;
1932-33, c. 17;
1934, c. 7;
1935, c. 7;
1936, c. 14;
1937, c. 37;
1938, c. 10;
1939, c. 5;
1940, c. 14.

An Act to authorize an Agreement between His Majesty the King and the Corporation of the City of Ottawa.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Agreement with City of Ottawa extended for one year.

1. The Minister of Public Works may on behalf of His Majesty the King enter into an Agreement with the Corporation of the City of Ottawa, hereinafter called "the Corporation", extending for a period of one year from the first day of July 1940 the provisions of the existing Agreement between His Majesty the King and the Corporation, dated the thirtieth day of March 1920, which last mentioned Agreement, as amended, was extended to the first day of July 1940, under the authority of chapter fourteen of the statutes of 1940.

Explanatory Notes.

The operation of the Agreement with the City of Ottawa of 30th March, 1920, was extended for one year by chapter 59 of the statutes of 1924. The Agreement itself is set out in full as a schedule to chapter 15 of the statutes of 1920.

In chapter 21 of the statutes of 1925, the period of the Agreement was extended for five years to July 1st, 1930, and the Minister was empowered to agree on behalf of His Majesty to pay to the Corporation annually the sum of $100,000.00 during the said period of five years from July 1st, 1925, instead of the annual sum of $75,000.00 as provided for in the said Agreement. By chapter 43 of the statutes of 1931, the period of the Agreement was extended for one year to July 1st, 1931 and has, since that date, been extended annually by Acts of Parliament to July 1st, 1940.

This bill is to extend the Agreement for one year.

24.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 24.

An Act to amend the Indian Act.

First reading, March 27, 1941.

MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23152 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 24.

An Act to amend the Indian Act.

R.S., c. 98; 1930, c. 25; 1932-33, c. 42; 1934, c. 29; 1936, c. 20; 1938, c. 31.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Indian Act*, chapter ninety-eight of the Revised Statutes of Canada, 1927, is amended by inserting immediately after section forty-two thereof, the following section:—

Regulations controlling the buying of wild animals and skins from Indians.

"**42A.** (1) The Governor in Council may make regulations to prohibit and control the buying or otherwise acquiring from any Indian, non-treaty Indian or band or irregular band of Indians any wild animal or the skin or other part of such animal. Without restricting the generality of the foregoing the regulations may prescribe:—

(a) that the Superintendent General or Agent acting on his behalf may issue permits to buy or otherwise acquire any wild animal or parts thereof as aforesaid and may fix the terms upon which such permits may be issued;

(b) that a fine not exceeding five hundred dollars or imprisonment for a term not exceeding six months or both fine and imprisonment may be imposed for any violation of such regulations.

Seizure and forfeiture.

(2) Where the Superintendent General, or Agent acting on his behalf, has reason to believe that the regulations have been contravened in respect of any wild animal or the skin or other part of such animal he may seize such animal or any part or parts thereof wherever found and bring the same before any judge, police or stipendiary magistrate, two justices of the peace or Indian Agent and on proof that such contravention has occurred such animal or part or parts shall be declared forfeited to His Majesty. Any animal or part thereof declared forfeited hereunder shall be disposed of as the Superintendent General may direct.

Explanatory Notes.

Sections 40 and 41 of the Indian Act prohibit the buying or acquiring from any band or irregular band of Indians or from any Indian of any cattle, other animals, grain, root crops or other produce on reserves in the provinces of Manitoba, Saskatchewan or Alberta, or the Northwest Territories without the written consent of the Indian Agent where disposal is to be made to any person other than an Indian of the band, and these sections prohibit any Indian from selling the same to other than a member of the band without a similar consent. Section 45 of the Indian Act controls the bartering with Indians on reserves as aforesaid. These provisions were brought into the Indian Act in 1881, 1882 and 1890 respectively and were restricted to the reserves in the said provinces by reason of the fact that farming operations at that time were confined largely to western Canada.

There is no provision in the Indian Act at present whereby any control is exercised over the trading in fur with Indians on or off reserves. The lack of such control has resulted in unfair dealings with the Indians in this regard. It is, therefore, proposed to give the Governor in Council authority to make regulations prohibiting and controlling the buying or otherwise acquiring from any Indian any wild animal or the skin or other part of such animal, both on or off reserves, in areas throughout the Dominion where circumstances so warrant. In such areas the regulations will authorize the granting of yearly permits to persons to trade with Indians upon such terms and conditions as may be considered necessary.

Territorial application.

(3) Such regulations may from time to time by order of the Superintendent General be declared to apply to any area in the Dominion of Canada and copies of every such order shall be posted in all post offices in or adjacent to the area therein specified.

Revocation.

(4) The Superintendent General may at any time without prior notice revoke any permit issued in accordance with any regulation made under the provisions of this section.

Publication in *Canada Gazette*.

(5) Every order made by the Superintendent General under the provisions of this section shall be published in the *Canada Gazette*.

25.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 25.

An Act for granting to His Majesty aid for National Defence and Security.

First reading, March 31, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23134 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 25.

An Act for granting to His Majesty aid for National Defence and Security.

Preamble.

WHEREAS Canada is at war with the German Reich and Italy; and whereas it is necessary that measures be taken for the common defence and security, and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Short title.

1. This Act may be cited as *The Supplementary 1940 War Appropriation Act.*

Appropriation.

1940, c. 3.

2. From and out of the Consolidated Revenue Fund there may be paid and applied beyond the ordinary grants of Parliament, and the amount granted by *The War Appropriation Act 1940*, a sum not exceeding one hundred and thirty-five million dollars towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1941, for:—

(a) the security, defence, peace, order and welfare of Canada;

(b) the conduct of naval, military and air operations in or beyond Canada;

(c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other manner whatsoever; and

(d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence of the existence of a state of war,

Refunds or repayments, 1939 (2nd Sess.), c. 9; 1940, c. 3.

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of *The War Appropriation Act, 1939, The War Appropriation Act, 1940*, or this Act may, with the approval of the Governor in Council, be re-expended, advanced or loaned for the purposes of this Act.

Explanatory Notes.

The War Appropriation Act 1940 provided for the payment out of the Consolidated Revenue Fund of a sum not exceeding $700,000,000 towards defraying expenses incurred under the authority of the Governor in Council during the fiscal year ending March 31, 1941.

The amount authorized by *The War Appropriation Act, 1940,* will not be sufficient for the payment of all the expenditures falling for payment in the fiscal year ending March 31, 1941.

Accordingly this Supplementary Bill provides for an additional appropriation of $135,000,000.

Government may act as agent.

3. The Government of Canada may act as the agent of the government of any British or foreign country allied with His Majesty for any purpose which, in the opinion of the Governor in Council, will aid directly or indirectly in the prosecution of the war, and any obligations or costs incurred temporarily or assumed by the Government of Canada in the exercise of the powers hereby conferred may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Orders and regulations.

4. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

(a) make provisions for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment;

(b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;

(c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies , by purchase or otherwise, for the use of the public service of Canada;

(d) provide for the utilization, control and disposal of equipment, materials and supplies; and

(e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

Amendment, extension or revocation.

(2) All orders and regulations of the Governor in Council made hereunder shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation.

Accounting record of commitments.

5. Upon the Governor in Council making an allotment of any part of the one hundred and thirty-five million dollars granted by this Act to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 26.

An Act to amend The Trans-Canada Air Lines Act, 1937.

First reading, March 31, 1941.

THE MINISTER OF MUNITIONS AND SUPPLY.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16054 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 26.

An Act to amend The Trans-Canada Air Lines Act, 1937.

1937, c. 43; 1938, c. 15; 1940, c. 17.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph *(c)* of section two of *The Trans-Canada Air Lines Act, 1937*, chapter forty-three of the statutes of 1937, is repealed and the following substituted therefor:—

"current year."

"*(c)* 'current year' means the fiscal year commencing on the first day of April and ending on the thirty-first day of March following, in respect of which a rate is to be fixed pursuant to this Act."

2. Paragraph *(g)* of section two of the said Act, as enacted by section one of chapter seventeen of the statutes of 1940, is repealed and the following substituted therefor:—

"initial period."

"*(g)* 'initial period' means the period of time commencing on the date of the Trans-Canada contract and ending on the thirty-first day of March, 1942."

3. Subsection one of section seventeen of the said Act, as enacted by section two of chapter seventeen of the statutes of 1940, is repealed and the following substituted therefor:—

Fixation of rates.

"**17.** (1) Prior to the first day of April in the year nineteen hundred and forty-two and in every year thereafter while the Trans-Canada contract is in force, the Governor in Council on the joint recommendation of the Minister and the Postmaster General shall, as hereinafter provided, fix the rate or rates for the following current year."

Coming into force.

4. This Act shall be deemed to have come into force on the first day of January, nineteen hundred and forty-one.

Explanatory Notes.

The object of the Bill is to extend for a further period from the 31st December, 1940, to the 31st March, 1942, the initial period during which the rate or rates for the transport of mails shall be fixed by the terms of the contract made between His Majesty the King, represented therein by the Postmaster General, and the Corporation.

The Bill also provides for changing the current year, as defined in the said Act, in respect of which the rate or rates for the transport of mails is to be fixed at the expiry of the initial period, from the calendar year to the Government fiscal year ending the 31st March.

1. Paragraph *(c)* of section 2 of *The Trans-Canada Air Lines Act*, 1937, at present reads as follows:—

"*(c)* 'current year' means the calendar year in respect of which a rate is to be fixed pursuant to this Act;"

2. Paragraph *(g)* of section 2 of the said Act as enacted by chapter 17 of the statutes of 1940, reads as follows:—

"*(g)* 'initial period' means the period of time commencing on the date of the Trans-Canada contract and ending on the thirty-first day of December, 1940;"

3. Subsection (1) of section 17 of the said Act, as amended by chapter 17 of the statutes of 1940, reads as follows:—

"**17.** (1) In the month of January in the year one thousand nine hundred and forty-one and in every year thereafter while the Trans-Canada contract is in force, the Governor in Council on the joint recommendation of the Minister and the Postmaster General, shall, as hereinafter provided, fix the rate or rates for the current year."

57.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 57.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1941.

AS PASSED BY THE HOUSE OF COMMONS, 3rd APRIL, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23156 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 57.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1941.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-one, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Short title.

1. This Act may be cited as *The Appropriation Act, No. 2, 1941.*

$78,744,584.32 granted for 1940-41.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole seventy-eight million, seven hundred and forty-four thousand, five hundred and eighty-four dollars and thirty-two cents towards defraying the several charges and expenses of the public service from the first day of April, one thousand nine hundred and forty, to the thirty-first day of March, one thousand nine hundred and forty-one, not otherwise provided for, set forth in the Schedule to this Act.

Account to be rendered in detail.

3. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE

Based on Further Supplementary Estimates, 1940-41. The amount hereby granted is $78,744,584.32.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1941, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	PRODUCTION SERVICE		
	Health of Animals—		
423	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act—Further amount required.....	39,300 00	
	MARKETING SERVICE		
424	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates—Further amount required.....	3,379 00	
	Special		
425	Prairie Farm Assistance Act—Administration—Further amount required.....	98,675 00	
426	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories—Further amount required...	300,000 00	
			441,354 00
	FINANCE		
427	Departmental Administration—Further amount required.....	25,000 00	
	SUPERANNUATION, RETIREMENT BENEFITS AND SUNDRY PENSIONS		
	Superannuation and Retirement Benefits		
428	Superannuation and Retirement Acts, Administration—Further amount required.....	1,000 00	
	GENERAL		
429	Expenses of completing the work of the Royal Commission on Dominion-Provincial Relations—Further amount required.	27,000 00	
			53,000 00
	LABOUR		
430	Departmental Administration—Further amount required.....	7,700 00	
431	Combines Investigation Act—Further amount required.....	17,000 00	
432	Industrial Disputes Investigation Act—Further amount required.....	20,000 00	
433	Labour Gazette and other publications authorized by the Labour Department Act—Further amount required.....	5,000 00	
			49,700 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LEGISLATION		
	HOUSE OF COMMONS		
434	General Administration—Estimates of the Clerk—Further amount required	8,000 00	
435	Estimates of the Sergeant-at-Arms—Further amount required	63,200 00	
	GENERAL		
436	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate and of the House of Commons who attended the first part of the present Session of an amount representing the actual moving or transportation expenses and reasonable living expenses of such member while on the journey between Ottawa and his place of residence after the adjournment of Parliament on December 6, 1940, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on the said date, or in case any such member did not return to his place of residence during the said recess an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess:—		
	The Senate	5,000 00	
	House of Commons	15,000 00	
			91,200 00
	MINES AND RESOURCES		
	MINES AND GEOLOGY BRANCH		
437	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council—Further amount required		450,000 00
	PENSIONS AND NATIONAL HEALTH		
	PENSIONS BRANCH		
	Services to Veterans and Dependents		
438	Employers' Liability Compensation—Further amount required	15,000 00	
	HEALTH BRANCH		
439	Opium and Narcotic Drugs—Further amount required	15,000 00	
440	Treatment of Sick Mariners—Further amount required	160,000 00	
			190,000 00
	POST OFFICE		
441	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required	149,500 00	
442	Railway Mail Service—Further amount required	593,677 00	
443	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; Issue of Postage Stamps and Postal Notes, including amounts required to pay allowances to Office Appliance Operators, Grade 2, in accordance with regulations approved by Order in Council—Further amount required	39,600 00	
			782,777 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC PRINTING AND STATIONERY		
444	Canada Gazette—Further amount required	12,500 00	
445	Plant—Repairs and Renewals—Further amount required	102,600 00	
446	Revising and printing the Criminal Code, 1927, French	2,172 00	
			117,272 00
	SECRETARY OF STATE		
	PATENT AND COPYRIGHT OFFICE		
447	Patent Record—Further amount required		1,794 00
	TRANSPORT		
	CANALS SERVICE		
448	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations—Further amount required	8,000 00	
	RAILWAY SERVICE		
449	Repairs and expenses in connection with the operation and maintenance of official railway cars under the jurisdiction of the Department—Further amount required	3,400 00	
450	Hudson Bay Railway—To provide for the difference between expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1941—Further amount required	68,000 00	
	Maritime Freight Rates Act—		
451	Additional amount, in excess of the sum of $2,000,000, already appropriated, to authorize and provide for the payment from time to time during the fiscal year 1940–41 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1940 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways	1,128,901 00	
452	Additional amount, in excess of the sum of $800,000 already appropriated, required to provide for payment from time to time during the fiscal year 1940–41 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1940, under the tariffs approved by the following companies: Canada & Gulf Terminal Railway; Canadian Pacific Railway, including: Fredericton & Grand Lake Coal & Railway Company, New Brunswick Coal & Railway Company; Cumberland Railway & Coal Company; Dominion Atlantic Railway, Maritime Coal, Railway & Power Company; Sydney and Louisburg Railway, Temiscouata Railway Company	22,114 00	
			1,230,415 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNMENT OWNED ENTERPRISES		
	SPECIAL		
	DEFICITS		
	CANADIAN NATIONAL RAILWAY COMPANY		
453	Additional amount, in excess of the sum of $15,000,000 already appropriated, required to provide for the payment during the fiscal year 1940–41 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) arising in the calendar year 1940, including such supplementary contribution to the Intercolonial and Prince Edward Island Railways Employees' Provident Fund as may be necessary to provide for payment in full of monthly allowances under the provisions of the Intercolonial and Prince Edward Island Railways Employees' Provident Fund Act, notwithstanding the limitation contained in section four of the said Act, and including such supplementary contribution to the Grand Trunk Railway of Canada Superannuation and Provident Fund as may be necessary to enable payment to be made of monthly allowances under the rules and regulations of the Fund, notwithstanding the limitation contained in section thirteen of chapter sixty-five of the Statutes of Canada, 1874, but not including amounts charged to Proprietor's Equity of the National Railway System as defined in chapter twenty-two of the Statutes of Canada, 1937:— Canadian National Railways, exclusive of Eastern Lines.....$1,476,174 42 Eastern Lines..... 488,869 76	1,965,044 18	
	PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS		
454	Additional amount, in excess of the sum of $327,000 already appropriated, required to provide for the payment during the fiscal year 1940–41 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1940.....	133,773 48	2,098,817 66
	GOVERNOR GENERAL'S WARRANTS, 1939–40		
	As Parliament was not in Session at the end of the fiscal year 1939-40 these items were not voted in the Further Supplementary Estimates for that year in accordance with the usual practice.		
455	To provide additional amount for payment of Employers' Liability Compensation (Governor General's Warrants of October 11, 1939, and January 4, 1940).....	35,000 00	
456	To provide for expenses of administration of the Prairie Farm Assistance Act (Governor General's Warrants of November 22, 1939, and January 10, 1940).....	150,000 00	

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNOR GENERAL'S WARRANTS, 1939-40—*Concluded*		
457	To provide for the purchase and transport of Canadian foodstuffs for the relief of the people of Finland (Governor General's Warrant of January 18, 1940)	100,000 00	
458	To provide for an allowance to Lady Tweedsmuir (Governor General's Warrant of March 14, 1940)	10,000 00	
459	To provide additional amount for construction of Supreme Court Building (Governor General's Warrant of March 18, 1940)	390,000 00	
460	Departmental Administration—Department of Finance—Additional amount required for express on coin shipments (Governor General's Warrant of April 5, 1940)	6,500 00	
	Additional amounts required—Department of Mines and Resources (Governor General's Warrant of April 5, 1940)—		
461	Payments in connection with movements of coal	1,040,000 00	
462	Indian Hospitals and General Care of Indians	200,000 00	
463	Grants to Residential Schools	62,662 86	
464	Additional amount required for Treatment of Sick Mariners (Governor General's Warrant of April 5, 1940)	40,000 00	
465	Additional amount required to provide for Canada's share of the cost of the North Atlantic Ice Patrol (Governor General's Warrant of April 5, 1940)	972 00	
466	Deficit—Prince Edward Island Car Ferry and Terminals (Governor General's Warrant of April 5, 1940)	99,854 05	
467	Additional amount required for *Canada Gazette* (Governor General's Warrant of April 5, 1940)	6,000 00	
468	Additional amount required for Patent Record—Printing of the Record (Governor General's Warrant of April 5, 1940)	4,000 00	
			2,144,988 91
	GOVERNOR GENERAL'S WARRANTS, 1940-41		
469	Expenses for maintenance of essential war services for the first six weeks of the fiscal year 1940-41, Parliament not being called until May 16, 1940 (Governor General's Warrants of April 3, 1940, and April 9, 1940)	71,063,265 75	
470	Expenses of completing the work of the Royal Commission on Dominion-Provincial Relations (Governor General's Warrant of April 9, 1940)	30,000 00	
			71,093,265 75
	Total		78,744,584 32

60.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 60.

An Act to amend the Alberta Natural Resources Act.

First reading, April 7, 1941.

THE MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23872 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 60.

An Act to amend the Alberta Natural Resources Act.

1930, c. 3; 1931, c. 15; 1938, c. 36.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The Natural Resources Transfer (Amendment) Act, 1941.*

Agreement confirmed.

2. The Agreement set out in the Schedule to this Act is confirmed and shall have and take effect according to the respective terms thereof.

Power to grant licence.

3. The Minister of Mines and Resources shall have authority to grant the licence referred to in the said agreement, notwithstanding the provisions of *The National Parks Act*, chapter thirty-three of the statutes of 1930 (First Session).

Explanatory Notes

In 1912 the Calgary Power Company was given the right to construct a dam at the outlet of Lake Minnewanka in Banff National Park with right to store 44,000 acre feet of water. Following the decision to erect a nitrogen plant at Calgary for war purposes the company in November, 1940, applied for permission to increase the water storage capacity to 200,000 acre feet and to construct and operate a hydro-electric plant in the Park for the operation of the nitrogen plant.

As the plans of the power company to develop such additional storage involved the diversion of waters outside the Park boundaries and as the Park was situated within Alberta, the application was submitted to the provincial government who approved of it being granted. The Natural Resources Transfer Agreement does not contemplate developments of this nature being permitted in National Parks and it was deemed advisable to enter into the formal agreement referred to in the schedule hereto.

As it was planned to have the plant of the nitrogen company ready for operation on September 1, 1941, it was therefore of the utmost importance that an adequate supply of electric power be available as soon as possible. To prevent delay in completing the power expansion works, tentative permission was given to the power company under the War Measures Act to commence construction pending and subject to approval by Parliament and the Alberta Legislature.

SCHEDULE.

MEMORANDUM OF AGREEMENT made this twenty-eighth day of March, 1941 A.D.

BETWEEN

The Government of the Dominion of Canada, represented herein by the Honourable Thomas Alexander Crerar, Minister of Mines and Resources

OF THE FIRST PART,

AND

The Government of the Province of Alberta, represented herein by the Honourable Duncan Bruce MacMillan, Minister of Agriculture and in Charge of Water Resources, and the Honourable Nathan Eldon Tanner, Minister of Lands and Mines,

OF THE SECOND PART.

WHEREAS the Agreement entered into between the parties hereto on the 14th day of December, A.D. 1929 (hereinafter referred to as the Natural Resources Transfer Agreement) was duly approved by the Parliament of Canada and the Legislature of the Province, and upon an address to His Majesty from the Senate and House of Commons of Canada, was confirmed and declared to have the force of law by an Act of the Parliament of the United Kingdom of Great Britain and Northern Ireland entitled "The British North America Act, 1930" being chapter twenty-six of the Imperial Statutes, 20-21 George V;

AND WHEREAS by Section 24 of the said Natural Resources Transfer Agreement it was agreed that the provisions of the said Agreement might be varied by an Agreement confirmed by concurrent Statutes of the Parliament of Canada and the Legislature of the Province;

AND WHEREAS the said Natural Resources Transfer Agreement provides that the National Parks listed in the Schedule thereto were to continue to be vested in and administered as such by the Dominion of Canada;

AND WHEREAS the National Parks Act, being Chapter 33 of the Statutes of 1930 provided that the Parks were dedicated to the people of Canada for their benefit, education and enjoyment and that they should be maintained and made use of so as to leave them unimpaired for the enjoyment of future generations, and no exploitation of the land therein for commercial purposes was contemplated;

AND WHEREAS it has been agreed that to meet requirements arising out of the war authority should be granted the Calgary Power Company, Limited, to proceed with the works necessary to increase the storage of water in Lake Minnewanka in Banff National Park and the construction of an electric power plant at Anthracite, also in the said Park, with necessary transmission lines for conveying the electric power so developed for use in the Park and in areas outside the Park;

AND WHEREAS the Governor General in Council by order P.C. No. 7382 of the 13th December, 1940, has signified his approval of the development:

NOW THEREFORE THIS AGREEMENT WITNESSETH THAT:

1. Notwithstanding anything in the said Natural Resources Transfer Agreement contained, the Minister of Mines and Resources of Canada may grant the Calgary Power Company, Limited, the rights as hereinafter enumerated, subject to such terms and conditions as the Governor General in Council may approve and to any rights existing or which may be created under the Irrigation Act, or Part I of the Alberta Water Resources Act;

(a) The right to raise Lake Minnewanka to a full supply level of elevation 4,840 feet above mean sea level (Geodetic datum) or such lesser elevation as may subsequently be determined by the Minister of Mines and Resources as being the economic maximum with the right to store water up to said elevation and use 200,000 acre-feet of the storage so created or such lesser amount as may subsequently be determined by the said Minister as being the economic maximum by the construction of a dam across the Cascade River Valley at or near the outlet of the said Lake;

(b) The right to divert, take and use the water so stored for the power purposes by diverting the same through a canal and conduit down a lateral valley to a power station to be constructed on the Cascade River flat at or near Anthracite, and at that point to return the water by suitable works to the Cascade River;

(c) The right to convey the waters of the Ghost River into Lake Minnewanka through a canal extending from the Park boundary to Lake Minnewanka;

(d) The right to construct transmission lines with the necessary rights-of-way connecting the proposed power station with the existing transmission system of the Company outside the Park and the system now supplying Banff;

(e) The right to sell electric power to residents in Banff townsite and vicinity;

(f) And generally the right to perform such acts in connection with said storage and power development scheme as may be approved from time to time by the Minister of Mines and Resources.

2. The area involved shall continue to be part of the Banff National Park and the Licence for the storage of water and power development shall contain such terms and conditions as may be considered necessary to safeguard, so far as possible, the purpose for which the Park was established.

3. The Licence covering the right to store water and develop power shall be in accordance with and subject to the Dominion Water Power Act and amendments thereto and shall vest in the Licensee all necessary rights and powers provided in said Act to be vested in any person authorized to carry out an undertaking and shall contain provisions to safeguard the interests of present and future holders of water rights below the works.

4. This Agreement is made subject to its being approved by the Parliament of Canada and by the Legislature of the Province of Alberta, and shall take effect on the first day of the calendar month beginning next after its approval as aforesaid, whichever approval, that of the Parliament of Canada or that of the Legislature of the Province, shall be later in date.

IN WITNESS WHEREOF the Honourable Thomas Alexander Crerar, Minister of Mines and Resources, has hereunto set his hand on behalf of the Dominion of Canada and the Honourable Duncan Bruce MacMillan, Minister of Agriculture and In Charge of Water Resources, and the Honourable Nathan Eldon Tanner, Minister of Lands and Mines have hereunto set their hands on behalf of the Province of Alberta.

Signed on behalf of the
Government of Canada by the (sgd) T. A. CRERAR
Honourable Thomas Alexander Crerar,
Minister of Mines and Resources,

In the presence of:
(sgd) C. W. JACKSON

Signed on behalf of the
Government of Alberta by the (sgd) D. B. MACMILLAN

Honourable Duncan Bruce MacMillan

Minister of Agriculture and (sgd) N. E. TANNER
in charge of Water Resources,
and the Honourable Nathan
Eldon Tanner, Minister of
Lands and Mines,

In the presence of:
(sgd) KATHLEEN ROSS,
Witness for Minister of Agriculture.

(sgd) MARY C. LIVINGSTONE,
Witness for Minister of Lands and Mines.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 61.

An Act to amend the Judges Act.

First reading, May 14, 1941.

Mr. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26277 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 61.

An Act to amend the Judges Act.

R.S., c. 105; 1930, c. 27; 1931, c. 37; 1932, cc. 16, 48; 1936, c. 39.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section thirty-seven of the *Judges Act*, chapter one hundred and five of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Judges not to act as Commissioners or arbitrators.

"**37.** (1) No judge mentioned in this Act shall act as commissioner or arbitrator on any commission or inquiry.

Exceptions.

(2) This section shall not extend, nor be deemed to have extended, to judges acting as arbitrators or assessors of compensation or damages under the Railway Act, or any public Act, whether of general or local application, of the Dominion or of any province, whereby a judge is required or authorized to assess or ascertain compensation or damages."

2. The said Act is further amended by adding thereto the following section:—

Judges to be bound by decision of court of final appeal.

"**39.** Notwithstanding the provisions of any law, statute, usage, custom or doctrine of law to the contrary and insofar as it is within the jurisdiction of Parliament to enact, all courts or a judge of any of the courts referred to in this Act, whether such court was constituted or such judge appointed prior to or after the date of the coming into force of this section, shall, when rendering decisions or pronouncing judgment in respect to any question of law competent for such court or judge to decide or pronounce upon, take judicial notice of and be bound by the then last decision or judgment of the Judicial Committee of the Privy Council or other court of final appeal rendered by such court upon or in respect to the application of the same question of law."

Explanatory Notes.

1. The purpose of this clause is to provide that judges be not allowed to serve on commissions outside their judicial duties. At present the judges may act as commissioners or arbitrators or on any commission or inquiry if nominated for that purpose by the Governor in Council. It is estimated that the adminsitration of justice should not be interefered with by appointing to commissions judges whose services are required in the courts.

The only change in the section is made by leaving out certain words which are underlined below.

Section 37 at present reads as follows:—

"37. Unless nominated by the Governor in Council, no judge mentioned in this Act shall act as commissioner or arbitrator on any commission or inquiry.

2. This section shall not extend, nor be deemed to have extended, to judges acting as arbitrators or assessors of compensation or damages under the Railway Act, or any public Act, whether of general or local application, of the Dominion or any province, whereby a judge is required or authorized, without authority from the executive, to assess or ascertain compensation or damages."

The frequency, of recent years, with which judges are drafted for all kinds of such work impairs the efficient administration of justice and causes congestion in the law courts, and, as they are largely only fact finding commissions when appointed, they duplicate the efficient powers and functions of Parliament, of the Committees thereof, and of the many outside Boards of recent innovation in war work, and furthermore they are a costly adjunct to good Parliamentary Government of the people, by the people and for the people, cause delays and interfere with Parliament's right to immediate solution of social and economic problems of urgency to good government, thus a system of "judicial commission government" is slowly being built up in Canada.

2. (1) R.S.C. 1927, chap. 105, is known as "an Act respecting the Judges of the Dominion and Provincial Courts" which includes County Courts. Judges must have been 10 years standing at the Bar when appointed. The Act constitutes or sets up:

(1) The Supreme Court of Canada,
(2) The Exchequer Court,
(3) Local Judges in the Admiralty,
(4) Provincial Superior Courts (organization for provinces).

(2) All judges appointed under this Act, chap. 105 are federal officers. They are also under federal authority, and are paid by the Dominion, and under the authority of Parliament whose authority has been increased by the statute commonly known as the Statute of Westminster and can be removed for cause by an address of both Houses of Parliament.

(3) Under chap. 105 "restrictions and regulations" are placed on Federal Judges regarding residence, travelling allowances, powers, eligibility, retirement, superannuation, removal for cause, and many other regulations. They are sworn to administer the law as they find it, although once appointed they have provincial jurisdiction as well as federal under Section 92 of the British North America Act.

(4) They are subject to all the federal statutes, they are required to interpret all acts passed by the high court of Parliament known as the Parliament and Government of Canada. Some are found not doing this in several cases at present.

(5) Commissioners of Assizes, County Court Judges may act in another county, and the Governor in Council in certain cases can make orders within this Act *re* judicial employment as set out in Section 36, but they are not to act on Commissions, except by Order-in-Council.

(6) It will be seen that while judges when interpreting Section 92 are: provincial officers when appointed, still they are federal officers purely and simply and subject to any enactment of this Parliament and any enactment of the Parliament of Canada, and sworn to enforce it, and the Criminal Code gives them Jurisdiction in Criminal Cases, and Marriage and Divorce are federal except solemnization of marriage.

(7) This proposed Bill adds another clause to the Act namely 39, by which Judges are to be bound by the decision of the Court of Final Appeal, in respect to any question of law competent for such judges to decide, and shall take notice and be bound by the then last decision or judgment of the judicial committee of the provincial, or other Court of Final Appeal rendered by such Court upon or with respect to such application of law.
This amendment is to apply to all the provinces of Canada. Federal authority should be paramount and supreme. One of the cardinal principles of the British constitution is that the Courts are subservient to the Legislature.

(8) The legal maxim or doctrine known as "*stare decisis*" is overruled where inconsistent to this amendment and this bill will be law for all Canada, notwithstanding the provisions of any law, statute, usage, custom, or doctrine of law to the contrary.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 64.

An Act to amend The War Charities Act, 1939.

First reading, May 19, 1941.

THE MINISTER OF NATIONAL WAR SERVICES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26724 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 64.

An Act to amend The War Charities Act, 1939.

1939 (2nd Sess.), c. 10.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Definitions.

1. Section two of *The War Charities Act, 1939*, chapter ten of the statutes of 1939 (Second Session), is repealed and the following substituted therefor:—

"**2.** In this Act,

"Minister".

(a) "Minister" means the Minister of National War Services;

"War Charity Fund".

(b) "War Charity Fund" means any fund having for its object or among its objects, any purpose, charitable or otherwise, arising out of or connected with the war."

Conditional requirements.

2. (1) Section five of the said Act is amended by deleting the words "registered under this Act" from the first line thereof.

(2) Paragraph *(d)* of the said section is repealed and the following substituted therefor:—

Moneys to be paid into separate account.

"*(d)* All moneys received by the War Charity Fund shall be paid into a separate account at such bank or banks as may be specified for such fund in the register."

Explanatory Notes.

1. This Act was administered by the Secretary of State. By Order in Council the administration was transferred to the Minister of National War Services. As this Act is widely distributed, it is felt wise to specifically state in section two the Department presently administering the Act.

The Act presently covers funds raised for charitable war purposes but does not cover funds raised for the purchase of war supplies. It is deemed advisable to enlarge the operation of the Act to cover both and paragraph *(b)* of this section has been recast for the purpose.

2. Subsection one of section three provides an offence for collecting funds or otherwise operating unless first registered. In the administration of the Act cases have arisen where funds have been created without registration and without authorization. Section five only applies to funds which are registered and it is desirable that the same should also be made to apply to funds which are unregistered and thereby operating contrary to law. The proposed amendment provides the additional opportunity of prosecuting those conducting an unregistered fund for failing to comply with the terms of section five.

The relevant parts of section five of the Act read as follows:—

"**5.** Every War Charity Fund registered under this Act shall comply with the following conditions:—

(d) All moneys received by the War Charity Fund shall be paid into a separate account at such bank or banks as may be specified as respects the War Charity Fund in the register;"

The underlined words are deleted.

Reports.

3. Section six of the said Act is amended by adding thereto the following subsection:—

Information and statements to be furnished.

"(2) Every person who, by himself or with others, is in charge of or has the management of any War Charity Fund or has the custody of any moneys collected for or belonging to any such fund, and every bank with which any moneys belonging to any such fund are deposited shall, upon demand by the Minister, furnish to any person appointed by the Minister under subsection one of this section, complete and accurate information and statements, with supporting vouchers audited as the Minister may require, concerning such War Charity Fund or such moneys."

4. Section seven of the said Act is amended by adding thereto the following subsections:—

Assets of Fund for which registration has not been granted vested in board.

"(3) All the moneys and other assets of any War Charity Fund for which the Minister has not granted registration shall become vested in such Charities Co-ordination Board immediately upon the commission of any offence under paragraph *(a)* of subsection one of section three of this Act, with reference to such War Charity Fund, and if any such offence shall have been committed before the first day of June, 1941, such moneys and assets shall be deemed to have been vested in such Charities Co-ordination Board as of the date of the commission of such offence. All moneys and other assets so vested in such Charities Co-ordination Board shall be administered by such Board in such manner as it may recommend to be in the public interest and as the Minister may approve.

Transfer of assets.

"(4) Such Charities Co-ordination Board may require any person or persons having any moneys or other assets which have been vested in it pursuant to the provisions of subsections two or three of this section and any chartered bank in which moneys belonging to or forming part of any such fund are deposited to transfer such moneys or other assets to it."

Unauthorized emblems.

5. Section eleven of the said Act is amended by substituting the word "Minister" for the words "Governor in Council" where they appear in the first line thereof.

3. The proposed new subsection two of section six gives the Administrators of the Act the right to demand the information mentioned therein from the sources mentioned.

4. This gives the Charities Co-ordinating Board the right to secure possession of a fund which has not been registered in accordance with the Act.

5. Section eleven presently reads:—

"**11.** In any case where the Governor in Council has authorized any War Charity Fund to issue and confer any brassard, button, emblem or device, it shall be an offence against this Act for any unauthorized person to manufacture, import into Canada, sell, offer for sale, purchase or wear such brassard, button, emblem or device, or any colourable imitation thereof."

This amendment is purely an administrative matter and avoids the necessity of an Order in Council and authorizes the Minister to administer this section.

Proceedings for offences.

6. Subsection two of section twelve of the said Act is repealed.

6. Section twelve of the Act reads:—

"**12.** (1) Any person guilty of an offence against this Act shall be liable on summary conviction to a fine not exceeding five hundred dollars, or to imprisonment with or without hard labour for a term not exceeding three months.

(2) Proceedings for offences against this Act, other than offences against section two, shall not be instituted except with the consent of the Minister.''

The administration of Justice being in the provinces, prosecutions are carried on by the Attorneys-General of the provinces, either of their own initiative or at the request of the Department. It is felt that this section restricts the right of the Attorney-General to institute proceedings where he deems fit.

75.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 75.

An Act to amend The Excise Act, 1934.

First reading, May 23, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25575 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA

BILL 75.

An Act to amend The Excise Act, 1934.

1934, c.52; 1935, c.29; 1936, c.37; 1938, c. 29; 1939 (1st sess.) c.43; 1939 (2nd sess.) c.5; 1940, c.33.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Definitions "Raw leaf dealer".

Repeal.

"Tobacco packer" defined.

1. Paragraph *(p)* of section seven of *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, as enacted by section one of chapter thirty-three of the statutes of 1940, is repealed and the following substituted therefor:—

(p) 'tobacco packer' means any person who, subject to departmental regulations, by himself or his agent, deals in, prepares, packs or stems Canadian raw leaf tobacco or employs others to do so."

Contravention of Act in other respects.

Penalty.

2. Section one hundred and eight of the said Act is repealed and the following substituted therefor:—

"**108.** Everyone who commits any offence against any of the provisions of this Act, or of any regulation thereunder, which is not hereby declared to be an indictable offence, or who neglects to perform any duty imposed on him by this Act or by any such regulation, for which commission or neglect no penalty is herein specially provided, shall be liable to a penalty not exceeding two hundred dollars and not less than twenty-five dollars, and in default of payment of such penalty shall be imprisoned for a term not exceeding three months and not less than one month."

Sections repealed.

3. Sections two hundred and seventy-one, two hundred and seventy-two and two hundred and seventy-four of the said Act are repealed.

Explanatory Notes

1. In the proposed amendments Canadian raw leaf tobacco will be processed, stamped and sold by licensed tobacco packers (defined in new paragraph *(p)*) and licensed manufacturers exclusively, hence the licensed "raw leaf dealer" will be eliminated.

2. The present section provides no minimum either in amount of fine or term of imprisonment to be imposed in default of payment of the fine. The amendment brings this section into conformity with other penal sections of the revenue laws.

3. The licensed manufacture and sale of common Canada twist, by cultivators, has declined to the point that for several years past there has been only one licence in existence and this for small scale operations. The quantity produced does not warrant the expenditure necessary for proper supervision and since a number of the licensed tobacco manufacturers produce this article along with various other tobacco products it is deemed advisable to discontinue its manufacture by cultivators, thus effecting uniformity and better protection of the revenue. Sections 271, 272 and 274 are therefore no longer required.

4. Sections two hundred and seventy-five, two hundred and seventy-six and two hundred and seventy-seven of the said Act, as enacted by section three of chapter thirty-three of the statutes of 1940, are repealed and the following substituted therefor:—

Licence to carry on business of tobacco packer.

Bond.

"**275.** (1) A licence to carry on the business or trade of a tobacco packer may be granted to any person who has complied with the requirements of this Act, if such person has, jointly with a guarantee company approved by the Minister, entered into a bond to His Majesty in the sum of one thousand dollars.

Bond conditioned for the rendering of accounts, etc.

(2) Such bond shall be conditioned for the rendering of all accounts, inventories, statements and returns prescribed by law, and the payment of all penalties which the person to whom the licence is to be granted becomes liable to pay under this Act, and that such person will faithfully comply with all the requirements of this Act according to their true intent and meaning, as well with regard to such accounts, inventories, statements, returns and penalties, as to all other matter and things whatsoever.

Cost of licence.

"**276.** The person in whose favour such licence is granted shall, upon receiving such licence, pay to the collector the sum of fifty dollars.

Regulations.

"**277.** The Minister may, subject to the provisions of this Act, make such regulations as to him seem necessary for carrying into effect and enforcing the provisions of this Act as regards Canadian raw leaf tobacco:—

(a) for causing accounts to be kept by tobacco packers of all Canadian raw leaf tobacco received by them, and the stemmed and unstemmed leaf subsequently disposed of by them by removal, sale or otherwise;

(b) for the stemming of Canadian raw leaf tobacco and for the disposal of stemmed leaf and of stems and waste;

(c) for the preparing and packing of Canadian raw leaf tobacco and for the disposal of such raw leaf tobacco to persons or firms licensed under this Act who are entitled to receive raw leaf tobacco, or for export;

(d) for the packaging, stamping and disposal of Canadian raw leaf tobacco for consumption;

(e) for providing for any difference in weight occurring in, or resulting from, the operations of handling, storing, preparing, packing, stemming or otherwise treating Canadian raw leaf tobacco;

(f) for the inspection of Canadian raw leaf tobacco on the premises of licensed tobacco packers and the collection of duty thereon, and as is deemed most effective for the prevention of frauds in the payment of such duty."

4. The repealed sections relate to the packaging and stamping of Canadian raw leaf tobacco which will in future be performed by licensed tobacco packers and the entire procedure will be governed by regulations in a manner similar to those governing the manufacture of tobacco.

As previously stated, the licence of a raw leaf tobacco dealer is to be replaced with that of a tobacco packer.

The new section provides uniformity of licence fee as between packers and manufacturers.

By the system of licensing raw leaf tobacco dealers it has been found impossible to ensure collection of the full amount of duties exigible on Canadian raw leaf tobacco when smoked as such. Therefore, this section is deleted and a new system established along lines identical to that governing the manufacture of other tobacco products.

5. The said Act is further amended by inserting therein immediately after section two hundred and seventy-seven as sections two hundred and seventy-eight, two hundred and seventy-nine and two hundred and eighty, the following sections:—

Books to be kept by licensed tobacco packer.

"**278.** Everyone licensed as a tobacco packer shall keep a book or books in a form prescribed by the Commissioner, which book or books shall be supplied by the Department and shall be open at all reasonable hours to the inspection of the collector or other officer; and therein such person shall make day by day such entries as may be required by departmental regulations.

Monthly account.

"**279.** Every tobacco packer shall render monthly to the collector, a just and true account, in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be prescribed by departmental regulations.

Selling, etc. without a licence, or having in possession raw leaf tobacco without requisite stamp. Penalty.

"**280.** (1) Everyone who, except as herein specially provided, without having a licence as by this Act required, disposes of, sells, offers for sale, purchases or has in his possession Canadian raw leaf tobacco without having the requisite stamp affixed and the duty paid thereon is guilty of an indictable offence and liable to a penalty not exceeding two hundred dollars and not less than fifty dollars, and in default of payment of such penalty, to a term of imprisonment not exceeding three months and not less than one month.

Forfeiture.

(2) Any tobacco so found which is not packaged and stamped as by this Act provided shall be forfeited to the Crown and be seized and dealt with accordingly.

Exception.

Growers in possession.

(3) It shall not be deemed an offence against the provisions of this section for a grower to have in possession on his premises tobacco grown by him on his own land or property but such tobacco may only be disposed of, sold or offered for sale by the grower to persons licensed and entitled to receive such tobacco as by this Act and regulations provided."

Sections repealed.

6. Sections two hundred and eighty-four, two hundred and eighty-five and two hundred and eighty-six of the said Act are repealed.

Section 292 repealed.

7. Section two hundred and ninety-two of the said Act, as enacted by section four of chapter thirty-three of the statutes of 1940, is repealed.

5. This new section **278** is comparable to section 263 of the Act, which reads as follows:—

"**263.** Everyone licensed as a tobacco or cigar manufacturer shall keep a book or books in a form prescribed by the Commissioner, which book or books shall be supplied by the Department and shall be open at all reasonable hours to the inspection of the Collector or other officer; and therein such person shall make day by day such entries as may be required by departmental regulations."

This new section **279** is comparable to section 266 of the Act, which reads as follows:—

"**266.** Every tobacco or cigar manufacturer shall render monthly to the collector, a just and true account, in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be prescribed by departmental regulations."

Subsections (1) and (2) of this new section **280** are comparable to section 304, which reads as follows:—

"**304.** (1) Except as herein specially provided, everyone who sells or offers for sale, or, not being a licensed tobacco or cigar manufacturer, has in his possession any kind of manufactured tobacco or cigars, not put up in packages and stamped in accordance with the provisions of this Act, is guilty of an indictable offence and shall incur a penalty not exceeding five hundred dollars and not less than fifty dollars.

(2) Any tobacco or cigars so found, which are not put up in packages and stamped as herein provided, shall be forfeited to the Crown, and shall be seized by any officer and dealt with accordingly."

Subsection (3) permits a grower to have in his possession, on his premises, tobacco grown by him on his own land without his becoming subject to the penalties as provided.

6. Sections two hundred and eighty-four and two hundred and eighty-five relate to stemmers and are to be deleted for the reason that the operation of stemming Canadian raw leaf tobacco will in future be performed under the licence of a tobacco packer.

Section two hundred and eighty-six is deleted for the reason that regulations governing the stemming of tobacco are provided for under the new section 277.

7. The repealed penalty section is being replaced by subsections (1) and (2) of section 280, with a like penalty.

Schedule amended.

8. The Schedule to the said Act, as enacted by section one of chapter five of the statutes of 1939 (2nd session) and amended by section five of chapter thirty-three of the statutes of 1940, is further amended by repealing sections three, four and five thereof and substituting the following therefor:

Beer.

"3. BEER.

Upon all beer or malt liquor:—

(a) brewed in whole or in part from any substance other than malt, per gallon.....thirty-five cents;

(b) imported into Canada and entered for consumption, per gallon.....twelve cents.

Malt.

"4. MALT.

Upon all malt:—

(a) manufactured or produced in Canada and screened (that is, malt from which the coomings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound.....twelve cents;

(b) imported into Canada and entered for consumption, per pound.....twelve cents.

Malt Syrup.

"5. MALT SYRUP.

Upon all malt syrup as defined by paragraph *(c)* of section six of *The Excise Act, 1934*:—

(a) manufactured or produced in Canada, per pound .....eighteen cents;

(b) imported into Canada and entered for consumption, per pound.....thirty cents."

Coming into force.

9. Sections one, three, four, five, six and seven of this Act shall come into force on the first day of October, one thousand, nine hundred and forty-one.

Coming into force.

10. Section eight of this Act, shall be deemed to have come into force on the thirtieth day of April, one thousand, nine hundred and forty-one and to have applied to all goods imported or taken out of warehouse for consumption on and after that date and to have applied on goods previously imported for which no entry for consumption was made before that date.

8. The Schedule to this Act is amended to give effect to the Budget Resolutions of April 29, 1941.

Sections 3, 4 and 5 of the Schedule, to be repealed, at present read as follows:—

"3. BEER.

Upon all beer or malt liquor:—

(a) brewed in whole or in part from any substance other than malt, per gallon.....thirty cents;

(b) imported into Canada and entered for consumption, per gallon.....seven cents.

"4. MALT.

Upon all malt:—

(a) manufactured or produced in Canada and screened (that is, malt from which the coomings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound.....ten cents;

(b) imported into Canada and entered for consumption, per pound.....ten cents;

'5. MALT SYRUP.

Upon all malt syrup as defined by paragraph *(c)* of section six of *The Excise Act, 1934:*—

(a) manufactured or produced in Canada, per pound .....fifteen cents;

(b) imported into Canada and entered for consumption, per pound.....twenty five cents."

76.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 76.

An Act to amend the Customs Tariff.

First reading, May 23, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27108 1941

R.S., c. 44; 1928, c. 17; 1929, c. 39; 1930 (1st Sess.), c. 13; 1930 (2nd Sess.), c. 3; 1931, c. 30; 1932, c. 41; 1932-33, cc. 6, 37. 1934, cc. 32, 49; 1935, c. 28; 1936, c. 31; 1937, cc. 25, 26; 1939 (1st Sess.), c. 41; 1939 (2nd Sess.), c. 2; 1940, c. 29.

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 76.

An Act to amend the Customs Tariff.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Schedule A amended.

1. Schedule A to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter forty-one of the statutes of 1932, chapters six and thirty-seven of the statutes of 1932-33, chapters thirty-two and forty-nine of the statutes of 1934, chapter twenty-eight of the statutes of 1935, chapter thirty-one of the statutes of 1936, chapters twenty-five and twenty-six of the statutes of 1937, chapter forty-one of the statutes of 1939 (first session), chapter two of the statutes of 1939 (second session) and chapter twenty-nine of the statutes of 1940, is further amended by striking thereout tariff items 219e, 264, subdivision (ii) of item 409e, 410d, 427f, subdivision *(a)* of item 429, 443a, 476a, 560d, 560e, 569d, subdivision (iii) of item 624a, 634 (ii), 655a, 761, 824, 825, the several enumerations of goods respectively and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in the said schedule the items, enumerations and rates of duty which are specified in the Schedule to this Act.

"Additional" duties amended.

2. Schedule A to the said Act, as amended by *The Customs Tariff Amendment Act*, 1939, chapter two of the statutes of 1939 (second session), is further amended by deleting therefrom the following enumerations of goods and rates of additional duties of customs as enacted by the said Amendment Act:

"Wines of all kinds except sparkling wines, containing not more than forty per cent. of proof spirit.....	7½ cents per gallon.
Champagne and all other sparkling wines.....	75 cents per gallon."

and by substituting therefor the following enumerations of goods and rates of additional duties of customs:—

"Wines of all kinds except sparkling wines, containing not more than forty per cent. of proof spirit.....	32½ cents per gallon.
Champagne and all other sparkling wines.....	$1.25 per gallon."

Date of coming into force.

3. This Act shall be deemed to have come into force on the thirtieth day of April, nineteen hundred and forty-one, and to have applied to all goods mentioned in the preceding section and in the Schedule hereto, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

SCHEDULE

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
199g	Duplex backing papers or wrappers including those printed and/or skived for use in the packaging of photographic roll films; interleaving and wrapping paper, black, green, or red, for packaging flat photographic films and photographic papers; when imported by manufacturers of photographic films and photographic papers for use in their own factories in the packaging of such films and papers.....	5 p.c.	12½ p.c.	35 p.c.
211b	Kyanite, crude or calcined, but not further processed than ground.....	Free	5 p.c.	25 p.c.
219e	Chloropicrin, ethylene oxide, methyl bromide, methyl formate, cyanides, carbon bisulphide, or mixtures containing any of these, for use in combating destructive insects and pests.....	Free	Free	Free
232g	Inedible gelatine, when imported by manufacturers of photographic films, photographic plates and/or photographic paper, for use exclusively in the manufacture of such films, plates and/or paper in their own factories, under such regulations as the Minister may prescribe.....	5 p.c.	12½ p.c.	25 p.c.
	and, per pound	2 cts.	5 cts.	5 cts.
264	Essential oils, natural and synthethic, n.o.p.; essential oils, natural and synthethic, containing other non-alcoholic material, n.o.p., for use in the manufacture of products or preparations for medicinal, flavouring, toilet, or other purposes, under such regulations as the Minister may prescribe.....	Free	7½ p.c.	7½ p.c.
355a	Rods containing 90 per cent or more of nickel, when imported by manufacturers of nickel electrode wire for spark plugs, for use exclusively in the manufacture of such wire for spark plugs in their own factories.....	Free	Free	10 p.c.
409e	(ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; machines and complete parts thereof for making or lidding boxes for fruit or vegetables; egg-graders and egg-cleaners, and complete parts thereof, not including aluminum parts.....	Free	5 p.c.	10 p.c.
410d	Well-drilling machinery and apparatus, and complete parts thereof, for use exclusively in drilling for water, natural gas or oil, or in prospecting for minerals, not to include motive power; machinery and apparatus of a class or kind not made in Canada for maintenance and testing purposes in connection with gas or oil wells; well-packers and complete parts thereof, for oil or gas wells; seamless iron or steel tubing of a class or kind not made in Canada, for use in casing water, natural gas or oil wells.....	Free	Free	Free

SCHEDULE—*Continued*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
427f	Machines for the manufacture of veneers and plywoods, viz.:—veneer clippers, veneer clipper knife jointers, veneer glue spreaders, veneer jointers, veneer lathes and veneer taping machines; complete parts of all the foregoing....	Free	10 p.c.	35 p.c.
429	Cutlery of iron or steel, plated or not: *(a)* Knife blades or blanks, and table forks of iron or steel, in the rough, not handled, ground nor otherwise manufactured; spoon blanks of iron or steel, not further manufactured than stamped to shape; blanks, of iron or steel, for scissors and shears, in the rough, not ground nor otherwise manufactured.....	Free	7½ p.c.	10 p.c.
443a	Ovens, of a class or kind not made in Canada, for use in commercial bakeries; complete parts of the foregoing.....	Free	10 p.c.	30 p.c.
443b	Oven thermostats and automatic oven lighters, for use in the manufacture of apparatus designed for cooking with gas.....	Free	10 p.c.	30 p.c.
476a	Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators and complete parts thereof; infant identification bead sets including cases, and integral parts thereof; electro cardiographs and complete parts thereof, and sensitized film and paper for use therein; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing nor laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister.....	Free	Free	Free
560c	Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of silk or artificial silk, but not containing wool, n.o.p.....	17½ p.c.	32½ p.c.	35 p.c.
597c	Strings for musical instruments.....	10 p.c.	20 p.c.	30 p.c.
624a	(iii) Juvenile construction sets of metal or rubber, consisting of various stampings, punched or moulded, and connections therefor; parts of the foregoing.....	Free	30 p.c.	40 p.c.
655a	Lead pencils and crayons, n.o.p.....	10 p.c.	35 p.c.	35 p.c.
655b	Crayons of chalk or chalk-like material, coloured or not.....	10 p.c.	20 p.c.	35 p.c.
761	Collodion and emulsions thereof, iodizers for collodion, and stripping solutions, when imported for use exclusively by photo-engravers, lithographers, rotogravure printers, or engravers of copper rollers, in their manufacturing operations.....	15 p.c.	17½ p.c.	17½ p.c.
824	Perilla oil and cashew nut shell oil, for use in Canadian manufactures.....	Free	Free	Free

SCHEDULE—*Concluded*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
825	Woven cord tire fabric, wholly or in chief part by weight of artificial silk or similar synthetic fibres, not to contain silk nor wool, coated with a rubber composition, when imported by manufacturers of rubber, to be incorporated by them in pneumatic tires, in their own factories.....	Free	17½ p.c.	25 p.c.
	and, per pound.....		3½ cts.	4 cts.
826	Wire drawing dies in the rough, not being complete parts of machinery, and materials or articles entering into their manufacture.....	Free	10 p.c.	35 p.c.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-4

THE HOUSE OF COMMONS OF CANADA.

BILL 77.

An Act to amend The War Exchange Conservation Act, 1940.

First reading, May 23, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27112 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 77.

An Act to amend The War Exchange Conservation Act, 1940.

1940-41, c. 2.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section seven of *The War Exchange Conservation Act, 1940*, chapter two of the statutes of the present session, is repealed and the following substituted therefor:—

Duties of Customs Schedule Two.

"**7.** (1) Goods enumerated in Schedule Two to this Act, the growth, produce or manufacture of the United Kingdom, when imported into Canada in a manner and under conditions which entitle such goods to entry under the British Preferential Tariff of Canada, shall be exempt from the rates of duty set out in Schedule A to the *Customs Tariff* and shall, in lieu thereof, be free of duties of Customs.

R.S., c. 44.

Discounts under British Preferential Tariff.

(2) Goods enumerated in this subsection (other than those enumerated in Schedule Two to this Act) the growth, produce or manufacture of the United Kingdom, when imported into Canada in a manner and under conditions which entitle such goods to entry under the British Preferential Tariff of Canada, shall be accorded discounts on the amount of duties of customs computed under the British Preferential Tariff as follows:—

Goods enumerated in Items 551, 551a, 552, 553, 554, 554b, 554d, 554e, 555, 568, 568a (i), 611 and 611a of the *Customs Tariff*..	25 per cent.
Goods enumerated in Groups 1, 5, 6, 7, 8, 9, 10, and 11 of the *Customs Tariff* (but not to include goods enumerated in Tariff Items 551, 551a, 552, 553, 554, 554b, 554d, 554e, 555, 568, 568a (i), 611 and 611a, and not to include fabrics composed wholly or in part of silk or goods of any kind in which silk is the component material of chief value).....	50 per cent.

Proviso.

Provided, that the discounts established by this subsection shall be accorded in lieu of, not in addition to, any discount to which the said goods otherwise might be entitled under section five of the *Customs Tariff*."

Items deleted from Schedule I.

2. Part One of Schedule One to the said Act is amended by deleting therefrom Items 560d, 560e, 569d, 624a (iii) and 634 (ii).

Items inserted in Schedule I.

3. (1) Part One of Schedule One to the said Act is further amended by inserting therein the following items and enumerations:—

"ex 28a, ex 29a — Black tea.

ex 506 et al — Games and puzzles; mirror frames.

560c: Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of silk or artificial silk, but not containing wool, n.o.p.

624a (iii): Juvenile construction sets of metal or rubber, consisting of various stampings, punched or moulded, and connections therefor; parts of the foregoing."

Application.

(2) This section shall not apply to goods which on or before the twenty-ninth day of April, 1941, were in Canada or in transit to Canada.

Schedule I further amended.

4. (1) Part Two of Schedule One to the said Act is amended by inserting therein the following Item:—

"ex 711 et al — Vegetable oils provided for in Items ex 208t, 258, 259a, 259b, 262, 266, 276, 276a, 276b, 277, 277a, 278, 278a, 278b, 278c, 278d, 280, ex 711, 824 and 831 of the *Customs Tariff*."

Application.

(2) This section shall not apply to goods which on or before the twenty-ninth day of April, 1941, were in Canada or in transit to Canada.

Schedule II amended.

5. Schedule Two to the said Act is amended by deleting therefrom Tariff Items 220 *(a)* and *(b)*, 228, ex 284, 288, 429 *(b)* and *(e)*, 439, 439a, 445f, 445g, 445k, 451b, ex 560d, ex 560e, 572 and 573, and by inserting therein the following items and enumerations:—

"238e: Regenerated cellulose, and cellulose acetate, transparent, in sheets, not printed, and manufactures of regenerated cellulose or of cellulose acetate, n.o.p. ..... Free

289:	Baths, bathtubs, basins, closets, closet seats and covers, closet tanks, lavatories, urinals, sinks and laundry tubs of earthenware, stone, cement, clay or other material, n.o.p.	Free
326a:	Manufactures of glass, n.o.p.	Free
362c:	Nickel-plated ware, gilt or electroplated ware, n.o.p.	Free
451a (ii):	Needles, of any material or kind, n.o.p.	Free
ex 560c:	Woven fabrics with cut pile, whether or not coated or impregnated, wholly or in part of artificial silk, but not containing silk or wool, n.o.p.	Free"

Coming into force.

6. This Act shall be deemed to have come into force on the thirtieth day of April, 1941, and, subject to the provisions of subsection two of section three and of subsection two of section four of this Act, to have applied to goods imported or taken out of warehouse for consumption on or after that date and to have applied to goods previously imported for which no entry for consumption was made before the said date.

78.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 78.

An Act to amend The Excess Profits Tax Act, 1940.

First reading, May 23, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25922 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 78.

An Act to amend The Excess Profit Tax Act, 1940.

R.S., c. 32.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph *(f)* of subsection one of section two of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, is repealed and the following substituted therefor:—

"profits" in the case of a corporation.

"*(f)* 'profits' in the case of a corporation or joint stock company for any taxation period means the amount of net taxable income of the said corporation or joint stock company as determined under the provisions of the *Income War Tax Act* in respect of the same taxation period, except that if a corporation or joint stock company is subject to the tax imposed by the Second Part of the Second Schedule to this Act, profits shall not include, for the purposes of this Act, any dividends deemed to have been received by such corporation or joint stock company by virtue of section nineteen of the *Income War Tax Act* unless

R.S., c. 97.

(i) the capital of the corporation or joint stock company including capital stock, bonds, debentures and any other securities issued by the said corporation or joint stock company is, to the extent of fifty per centum or more, held by or on behalf of individual holders numbering twenty-five or less, or

(ii) the said corporation or joint stock company is controlled directly or indirectly by any such number of individuals by means of the ownership or control of the majority of the voting stock of the said corporation or joint stock company

and unless the corporation or joint stock company which is being wound up, discontinued or reorganized, within the meaning of section nineteen of the *Income War Tax Act* aforesaid, is likewise controlled in the

Explanatory Notes.

1. This amendment removes from the profits subject to the 75% rate of taxation any constructive dividend received by a corporation as a result of the winding-up, discontinuance of business, or reorganization of another corporation. In order to prevent this exemption being used as a means of avoiding personal income taxes it is restricted to cases where the corporation receiving the dividend or the corporation paying the dividend is held or controlled by more than twenty-five shareholders.

manner described in sub-paragraph (i) or sub-paragraph (ii) hereof by individuals numbering twenty-five or less."

2. Paragraph *(h)* of subsection one of section two of the said Act is repealed and the following substituted therefor:—

"standard period".

"*(h)* 'standard period' means the period comprising the calendar years one thousand nine hundred and thirty-six to one thousand nine hundred and thirty-nine, both inclusive, or such years or parts thereof since the first day of January, one thousand nine hundred and thirty-six, during which the taxpayer was in business:

Proviso.

Provided that where the profits of a taxpayer in any one of such calendar years, after adjustment by the Minister pursuant to section four of this Act, were less than fifty per centum of the average of the profits for the remaining years of the standard period the taxpayer may designate as his standard period the remaining years aforesaid of the standard period, and

Proviso.

Provided further that if the Minister is satisfied that a taxpayer did not actually commence business operations until a date subsequent to the date of the nominal commencement thereof he may fix the date of the actual commencement of business operations as the date of commencement thereof for all purposes under this Act."

3. Paragraph *(i)* of subsection one of section two of the said Act is repealed and the following substituted therefor:—

"standard profits".

"*(i)* 'standard profits' means the average yearly profits of a taxpayer in the standard period in carrying on what was in the opinion of the Minister the same class of business as the business of the taxpayer in the year of taxation or the standard profits ascertained in accordance with section five of this Act:

Proviso.

Provided that for the purpose of this section profits shall be deemed to have accrued on an equal daily basis throughout any fiscal period or portion thereof which is in question; and

Proviso.

Provided further that losses incurred by the taxpayer during the standard period shall not be deducted from the profits in the standard period but the years of losses shall nevertheless be counted in determining the average yearly profits during the said standard period; and

Proviso.

Provided further that a taxpayer's standard profits shall not be deemed to be less than five thousand dollars before any adjustment is made in accordance with the provisions of this Act."

2. This amendment—

(a) redefines 'standard period' to mean the calendar years 1936, 1937, 1938 and 1939. If a fiscal period does not coincide with these calendar years its profits are to be apportioned to the calendar years;

(b) provides for the exclusion of one calendar year in the standard period if the profits of that year were less than 50% of the average of the profits of the other three (or two, if the taxpayer has been in business only three years) standard years;

(c) enables the Minister to designate the actual date of commencement of business operations rather than the formal commencement of business.

3. This redefinition of 'standard profits' effects three changes in the existing definition:

(a) It enables the Minister to decide on the facts whether the business of the taxpayer in the standard period is of the same class as the business of the taxpayer in the taxation year, and

(b) it provides a minimum standard profits of $5,000.00 and

(c) provides for the apportionment of profits to the calendar-year basis in accordance with the amendment to the definition of "standard period".

4. Paragraph *(b)* of subsection one of section four of the said Act is repealed and the following substituted therefor:—

Adjustments to standard profits.

"*(b)* adjust the standard profits

(i) in the case where any alteration in the capital employed since the commencement of the last year or fiscal period of the taxpayer in the standard period has occurred, by adding to or deducting from (accordingly as the capital has been increased or reduced) the standard profits an amount equal to seven and one-half per centum per annum of the amount of the alteration in the capital:

Proviso.

Provided that in the case of a corporation or joint stock company such adjustment may only be made if the alteration in capital was accompanied by an equivalent alteration in capital stock; and,

Proviso.

Provided further that if an increase in capital to the extent of thirty-three and one-third per centum of the capital employed at the commencement of the year or fiscal period of the taxpayer next preceding the taxation year or alternatively to the extent of thirty-three and one-third per centum of the capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period has been so made the taxpayer may apply under section five of this Act to have his standard profits ascertained by the Board of Referees as if he had not been carrying on a business during the standard period;

(ii) in the case where any increase in capital was made during the standard period, by adding to the profits of the standard period or portions thereof, when such additional capital was not employed, an amount equal to seven and one-half per centum per annum of the said additional capital and in the case where any decrease in capital was made during the standard period by deducting from the profits of the standard period or portions thereof during which the capital withdrawn was employed an amount equal to seven and one-half per centum of the said capital withdrawn:

Proviso.

Provided that in the case of any such decrease in the capital of a corporation or joint stock company such adjustment may only be made if the said decrease was accompanied by an equivalent reduction of capital stock."

Repeal.

5. Paragraph *(d)* of subsection one of section four of the said Act is repealed.

4. This amendment alters the basis of adjusting standard profits by reason of changes in capital employed by providing—

(a) a fixed rate of $7\frac{1}{2}\%$ of the capital added or withdrawn;

(b) a basis for taking full cognizance of changes in capital made during the standard period.

A proviso gives the right of applying to the Board for a standard profits as a new business if new capital to the extent of $33\frac{1}{3}\%$ has been added.

5. The paragraph to be repealed reads as follows:—

"*(d)* adjust the standard profits by reference to any increase or decrease in depreciation allowances or other charges to such a basis that the said charges during the standard period are comparable with similar charges during the taxation period."

6. Section five of the said Act is repealed and the following is substituted therefor:—

Ascertainment of standard profits by Board of Referees.

"**5.** (1) If a taxpayer is convinced that his standard profits were so low that it would not be just to determine his liability to tax under this Act by reference thereto because the business is either of a class which during the standard period was depressed or was for some reason peculiar to itself abnormally depressed during the standard period when compared with other businesses of the same class he may, subject as hereinafter provided, compute his standard profits at such greater amount as he thinks just, but not exceeding an amount equal to interest at ten per centum per annum on the amount of capital employed in the business at the commencement of the last year or the fiscal period of the taxpayer in the standard period computed in accordance with the First Schedule to this Act:

Depressed businesses.

Proviso.

Provided that if the Minister is not satisfied that the business of the taxpayer was depressed or that the standard profits as computed by the taxpayer are fair and reasonable he may direct that the standard profits be ascertained by the Board of Referees and the Board shall thereupon, in its sole discretion, ascertain the standard profits at such an amount as the Board thinks just, being however an amount equal to the average yearly profits of the taxpayer during the standard period or to interest at the rate of not less than five nor more than ten per centum per annum on the amount of capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period as computed by the Board in its sole discretion in accordance with the First Schedule to this Act.

Standard profits for new businesses.

(2) If on the application of a taxpayer the Minister is satisfied that the taxpayer was not carrying on business during the standard period or that the profits of the standard period were so low that it would not be just to determine the liability of the taxpayer under this Act by reference thereto because the actual date of commencement of business by the taxpayer or the date of commencement fixed by the Minister pursuant to paragraph *(h)* of subsection one of section two of this Act was subsequent to the thirty-first day of December, one thousand nine hundred and thirty-seven, he may direct that the standard profits be ascertained by the Board and the Board shall in its sole discretion thereupon ascertain the standard profits at such an amount as the Board thinks just, being an amount equal to a return on the capital employed by the taxpayer at the commencement of the first year or fiscal period in respect of which he is subject to taxation under this Act at the rate earned by taxpayers during the standard period in similar circumstances engaged in the same or an analagous class of business, the capital of the taxpayer to be computed by the

6. The re-enactment of section 5 effects the following changes:

(a) It enables taxpayers whose businesses were depressed during the standard period to make a prelimary estimate of their standard profits and so proceed with the filing of their returns and payment of their self-estimated tax. The limitation of a maximum of 10% on capital employed is retained, and the Minister is given the right to refer any case to the Board of Referees where he considers the self-estimated standard profits of the taxpayer to be too high;

(b) the category of new businesses is enlarged to include those where the Minister acting under section 2 of this Bill has determined that the actual business operations of the taxpayer were not commenced prior to January 31st, 1938;

(c) power is given to the Board of Referees to deal with cases of exceptional hardship where a capital standard of earnings is inapplicable;

(d) the provision that the decision of the Board is not operative until approved by the Minister is restated in a separate subsection which also adds a new procedure in cases where the Minister disagrees with the decision of the Board.

Board of Referees in its sole discretion in accordance with the First Schedule to this Act:

New gold mines and oil wells.

Provided, however, that in the case of taxpayers engaged in the operation of gold mines or oil wells which have come into production after January first, one thousand nine hundred and thirty-eight, the amount of standard profits shall be ascertained on the basis of a presumed volume of production during the standard period equal to the volume of production of the taxpayer in the taxation year and a presumed selling price for the product during the standard period equal to the average selling price of the said product during the standard period.

Standard profits for cases where a capital standard is inapplicable.

(3) If on the application of a taxpayer whose business either was depressed during the standard period or was not in operation prior to the first day of January, one thousand nine hundred and thirty-eight, the Minister on the advice of the Board of Referees is satisfied that because,

(a) the business is of such a nature that capital is not an important factor in the earning of profits, or

(b) the capital has become abnormally impaired or due to other extraordinary circumstances is abnormally low

standard profits ascertained by reference to capital employed would result in the imposition of excessive taxation amounting to unjustifiable hardship or extreme discrimination or would jeopardize the continuation of the business of the taxpayer the Minister may direct that the standard profits be ascertained by the Board of Referees and the Board shall in its sole discretion thereupon ascertain the standard profits on such basis as the Board thinks just having regard to the standard profits of taxpayers in similar circumstances engaged in the same or an analagous class of business.

Decisions of Board not final until approved by Minister or by Treasury Board.

(4) Notwithstanding anything contained in this section the decisions of the Board given under subsections one, two and three of this section shall not be operative until approved by the Minister whereupon the said decisions shall be final and conclusive:

Proviso.

Provided that if a decision is not approved by the Minister it shall be submitted to the Treasury Board who shall thereupon determine the standard profits and the decision of the Treasury Board shall be final and conclusive."

7. Paragraph *(b)* of subsection one of section six of the said Act is repealed and the following substituted therefor:—

Inventory reserve.

"*(b)* such reasonable provision as a reserve against future depreciation in inventory values as the Minister in his discretion may allow having regard to a normal

7. This amendment changes the inventory-reserve provision in the following respects:—

(a) The maximum quantity which may be protected is changed from a 'basic quantity' to a 'normal quantity' as indicated by the average quantity on hand during the standard period;

(b) The reserve may provide against a decline in inventory values down to the closing inventory prices of the taxpayer at the end of his 1939 fiscal period, or if that period ended subsequent to August 31st, either his closing 1939 prices or the prices prevailing during the month of August, 1939, whichever the taxpayer chooses.

quantity of stock in trade necessary for the business as indicated by the quantities on hand during the standard period:

Proviso. Provided that no such deduction shall be allowed which provides against a decline in inventory values below the inventory prices of goods on hand either at the end of the fiscal period of the taxpayer ending in the year one thousand nine hundred and thirty-nine or in case the fiscal period of the taxpayer ends after the thirty-first day of August, during the said month of August one thousand nine hundred and thirty-nine, and,

Proviso. Provided further that any reduction in such reserve shall for purposes of taxation under this Act be added to the profits of the year in which such reduction takes place and any portion of such reserve remaining at the end of the year or fiscal period when this Act ceases to apply to the taxpayer shall be available to the taxpayer to meet declines in inventory values during the next following year and if not exhausted by the end thereof the remaining portion shall be added to the taxpayer's profits of the last year or fiscal period when this Act applies to the taxpayer."

8. Paragraph *(c)* of subsection two of section six of the said Act is repealed and the following substituted therefor:—

Inventory reserve. "*(c)* if taxable under the Second Part of the Second Schedule of this Act, such reasonable provision as a reserve against future depreciation in inventory values as the Minister in his discretion may allow having regard to a normal quantity of stock in trade necessary for the business as indicated by the quantities on hand during the standard period:

Proviso. Provided that no such deduction shall be allowed which provides against a decline in inventory values below the inventory prices of goods on hand either at the end of the fiscal period of the taxpayer ending in the year one thousand nine hundred and thirty nine or in case the fiscal period of the taxpayer ends after the thirty-first day of August, during the said month of August one thousand nine hundred and thirty-nine, and,

Proviso. Provided further that any reduction in such reserve shall for purposes of taxation under this Act be added to the profits of the year in which such reduction takes place and any portion of such reserve remaining at the end of the year or fiscal period when this Act ceases to apply to the taxpayer shall be available to the taxpayer to meet declines in inventory values during the next following year and if not exhausted by the end thereof the remaining portion shall be added to the taxpayer's profits of the last year or fiscal period when this Act applies to the taxpayer."

8. This provision is the same as section 7, except that it applies to unincorporated taxpayers.

9. Paragraph *(c)* of section seven of the said Act is repealed and the following substituted therefor:—

Small businesses.

"*(c)* the profits of taxpayers who in the taxation year do not earn profits in excess of five thousand dollars before providing for any payments to proprietors, partners or shareholders by way of salary, interest or otherwise:

Proviso.

Provided that if the tax exigible under this Act reduces the profits of the taxpayer below five thousand dollars in the taxation year, before providing for any payments to proprietors, partners, or shareholders by way of salary, interest or otherwise then to the extent that it would so reduce the profits below five thousand dollars such tax shall not be payable."

10. Section seven of the said Act is amended by adding thereto the following paragraph:—

Diversified Investment Corporations.

"*(f)* the profits of any corporation or joint stock company which throughout the taxation year satisfies the following conditions:

(i) the corporation or joint stock company shall have no outstanding bonds, debentures or other securities evidencing funded indebtedness;

(ii) the capital thereof shall to the extent of eighty per centum or more be invested in stocks, bonds or securities, or held in cash;

(iii) the gross income of the corporation or joint stock company shall to the extent of not less than ninety-five per centum be derived from investments mentioned in sub-paragraph (ii);

(iv) the capital of the corporation or joint stock company shall to the extent of not more than ten per centum thereof be invested in the stocks, bonds or

Proviso.

securities of any one corporation or debtor: Provided however that this restriction shall not apply in the case of investments in the securities of the Dominion of Canada or of any province or municipality in Canada, provided that this condition shall be deemed to be met, for purposes of the 1941 taxation period and fiscal periods ending therein, if satisfied by October first, nineteen hundred and forty-one;

(v) the shares of the corporation or joint stock company shall be held by persons numbering fifty or more of whom none holds more than twenty-five per centum of the whole capital stock, provided that this condition shall be deemed to be met, for purposes of the 1941 taxation period and fiscal periods ending therein, if satisfied by October first, nineteen hundred and forty-one.

(vi) the net income of the said corporation or joint stock company excluding therefrom unsold dividends or interest received otherwise than in cash

9. This amendment adds a proviso to prevent the tax from reducing the profits of a taxpayer below $5,000.00.

10. This exempts the profits of diversified investment corporations if they comply with the requirements of the section.

shall have been distributed within ninety days after the close of the year or fiscal period to the shareholders to the extent of eighty-five per centum or more in each taxation year."

11. Subsection one of section nine of the said Act is repealed and the following substituted therefor:—

Deduction of excess profits taxes paid abroad.

"**9.** (1) A taxpayer shall be entitled to deduct from the tax that would otherwise be payable by him under this Act the amount paid to Great Britain or any of its self-governing dominions or dependencies for excess profits tax in respect of the profits of the taxpayer derived from sources therein, and the amount paid to any foreign country for excess profits tax in respect of the profits of the taxpayer derived from sources therein if such foreign country in imposing such tax allows a similar credit to persons in receipt of profits derived from sources within Canada:

Proviso.

Provided that the Minister may in his discretion allow a taxpayer to deduct from the sum total of his income tax and excess profits tax the sum total of the income tax and excess profits tax paid to Great Britain or to any of its self-governing dominions or dependencies or to any foreign country if such foreign country in imposing such taxes allows a similar credit to persons in receipt of profits derived from sources within Canada".

12. Subsection two of section nine of the said Act is repealed and the following substituted therefor:—

Limitation.

"(2) Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the income tax and excess profits tax otherwise payable under this Act and the *Income War Tax Act* as provided for in the proviso to subsection one hereof as that which the taxpayer's net profits from sources within such country and taxed therein bears to his entire net profits from all sources."

13. The said Act is further amended by adding the following section immediately after section eleven thereof:—

1940 returns.

"**11A.** Notwithstanding the provisions of this Act and the provisions of the *Income War Tax Act* made applicable to the making of returns and the payment of tax under this Act, every person liable to pay excess profits tax in respect of a fiscal period ending in the year one thousand nine hundred and forty prior to the thirty-first day of December of that year may file returns and pay the tax as if such fiscal period ended on the thirty-first day of December, one thousand nine hundred and forty".

14. Paragraph *(b)* of section three of the First Schedule to the said Act is repealed and the following substituted therefor:—

11 and **12.** These sections restate the provision against double taxation with the additional safeguard against double taxation due to the existence of both income taxes and excess profits taxes in most of the countries which give reciprocal allowance with respect to Canadian taxes.

13. This new section implements the procedure outlined on April 8th, 1941, whereby all taxpayers, notwithstanding when their fiscal periods closed, are given the right to file their returns and pay their taxes with respect to their 1940 taxation periods as if their periods ended on December 31st, 1940.

14. This amendment provides for the deduction from the original asset values of the depreciation or the depletion which on the facts can reasonably and properly be said to have been incurred by the taxpayer.

Depreciation and depletion.

"*(b)* A deduction of the total amount of depreciation which, since the first day of January, one thousand nine hundred and seventeen, has been or should have been taken into account in accordance with the practice and regulations of the Income Tax Division of the Department of National Revenue, in ascertaining profit or loss for purposes of the *Income War Tax Act*, plus any accumulated depreciation reserves as at the first day of January, one thousand nine hundred and seventeen, recognized by the Minister for the purposes of the said *Income War Tax Act* and in addition such amount on account of depletion as the Board of Referees deems fair and reasonable."

15. Paragraph *(c)* of section three of the First Schedule to the said Act is repealed and the following substituted therefor:—

Debts and borrowed money.

"*(c)* a deduction of any borrowed money and debts of the taxpayer other than dividends declared but unpaid at the commencement of the taxation period, except the amount of indebtedness represented by income bonds or income debentures, the interest on which is not allowed as a deduction under paragraph *(k)* of subsection one of section six of the *Income War Tax Act* and except the amount of indebtedness represented by a non-interest-bearing advance from a corporation to its subsidiary which the Minister, in his sole discretion, determines to be in the nature of permanently invested capital."

16. Section four of the First Schedule to the said Act is repealed and the following substituted therefor:

Changes in capital during taxation period.

"4. Capital as hereinbefore defined shall be increased or decreased by a portion of any bona fide additions to or reductions of the assets of the business made during the taxation period other than additions or reductions resulting from profits or losses of the said period, such increase or decrease to be made pro rata for the time such additions were employed in or decreases withdrawn from the business, provided however, that dividends paid in cash during such period shall constitute a deduction from the capital employed at the commencement of the said period to the extent of one-half the total amount of dividends paid during the said period."

17. The First Part of the Second Schedule to the said Act is repealed and the following substituted therefor:

"FIRST PART—

Rate of tax on profits.

Twenty-two per centum of the profits of corporations and joint stock companies and fifteen per centum of the profits of all persons other than corporations, before deduction

15. The addition to this paragraph is the provision whereby if the facts so warrant the Minister may recognize as permanently invested capital the amount of capital furnished by a parent to a subsidiary corporation which is of a permanent nature, and non-interest bearing, and otherwise qualifies as invested capital rather than borrowed capital.

16. The amendment to this paragraph is a restriction of the direction that dividends constitute a diminution of capital employed to the extent of one-half thereof to cases where such dividends are paid in cash; stock dividends do not constitute a diminution of capital employed.

therefrom of any tax paid thereon under the *Income War Tax Act.*"

Coming into force.

18. (1) Sections one to nine inclusive, eleven and twelve, fourteen, fifteen and sixteen of this Act shall be applicable to the profits of the nineteen hundred and forty taxation period and of fiscal periods ending therein and of subsequent periods.

(2) Section ten of this Act shall be applicable to the profits of the nineteen hundred and forty-one taxation period and of fiscal periods ending therein and of subsequent periods.

(3) Section seventeen of this Act shall be applicable to the profits of the nineteen hundred and forty-one taxation year and of fiscal periods ending therein and of subsequent years and fiscal periods, provided however that if any fiscal period ends prior to December thirty-first, one thousand nine hundred and forty-one, the twenty-two per centum tax imposed by section seventeen of this Act shall apply to only that portion of the profits of the one thousand nine hundred and forty-one fiscal period which the number of days of such fiscal period in the calendar year one thousand nine hundred and forty-one bears to the total number of days of such fiscal period, and the twelve per centum tax as imposed by the First Part of the Second Schedule to the said Act as enacted by Chapter thirty-two of the statutes of one thousand nine hundred and forty, (second session), shall apply to that portion of the profits in the said fiscal period which the number of days of such fiscal period in the calendar year one thousand nine hundred and forty bears to the total number of days of such fiscal period.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 79.

An Act to authorize the levying of Duties in respect of Successions.

First reading, May 26, 1941.

MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25038 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 79.

An Act to authorize the levying of Duties in respect of Successions.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short Title.

Short title.

1. This Act may be cited as *The Dominion Succession Duty Act.*

Interpretation.

Definitions.

2. In this Act, and in any regulation made thereunder, unless the context otherwise requires,

"Aggregate net value."

(a) "aggregate net value" means the fair market value as at the date of death, of all the property of the deceased, wherever situated, together with the fair market value, as at the said date, of all such other property wherever situated, mentioned and described in section three of this Act, as deemed to be included in a succession or successions, as the case may be, from the deceased as predecessor, after the debts, incumbrances and other allowances are deducted therefrom as authorized by section eight of this Act;

"Child."

(b) "child" means any child of the deceased including any person lawfully adopted while under the age of twelve years by the deceased as his child and any lineal descendant of any such child, provided that such child was under eighteen years of age at the date of the death of the deceased or, at the said date, was dependent upon the deceased for support on account of mental or physical infirmity;

"Commissioner."

(c) "Commissioner" means the Commissioner of Succession Duties;

"Deceased."

(d) "deceased" or "deceased person" means a person dying after the coming into force of this Act;

EXPLANATORY NOTES.

2. *(a)* The initial rates of duty in the First Schedule to the Act are determined by the "aggregate net value", that is, by the fair market value of all properties included in a succession, less debts and funeral expenses.

(b) This definition of "child" is essential so as to clarify its meaning when used in the taxing sections.

(c) It is intended to have the Act administered by the Commissioner of Income Tax under the separate designation of Commissioner of Succession Duties.

(d) The definition of "deceased" is required to show that the Act is only to be applicable to estates of persons dying hereafter.

"Dutiable value."

(e) "dutiable value" means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the exemptions and allowances as authorized by sections seven and eight of this Act and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the exemptions and allowances as authorized by sections seven, eight and nine of this Act;

"Executor."

(f) "executor" means the executor or administrator of a deceased person, and includes an executor *de son tort;*

"Interest in expectancy."

(g) "interest in expectancy" includes an estate, income or interest in remainder or reversion and any other future interest whether vested or contingent, but does not include a reversion expectant on the determination of a lease;

"Minister."

(h) "Minister" means the Minister of National Revenue;

"Personal corporation."

(i) "personal corporation" means a personal corporation as defined in the *Income War Tax Act;*

R.S., c.97

"Predecessor."

(j) "predecessor" means the person dying after the date of the coming into force of this Act from whom the interest of a successor in any property is or shall be derived;

"Property."

(k) "property" includes property, real or personal, movable or immovable, of every description, and every estate and interest therein or income therefrom capable of being devised or bequeathed by will or of passing on the death, and any right or benefit mentioned in section three of this Act;

"Province."

(l) "province" means any province of Canada and includes the Northwest Territories and the Yukon Territory;

"Succession."

(m) "succession" means every past or future disposition of property, by reason whereof any person has or shall become beneficially entitled to any property or the income thereof upon the death of any deceased person, either immediately or after any interval, either certainly or contingently, and either originally or by way of substitutive limitation, and every devolution by law of any beneficial interest in property, or the income thereof, upon the death of any such deceased person, to any other person in possession or expectancy, and also includes any disposition of property deemed by this Act to be included in a succession;

"Successor."

(n) "successor" means the person entitled under a succession.

(e) The definition of "dutiable value" is essential to indicate that each successor is only liable for duty on the individual benefit passing to him.

(f) The executor is made liable for certain of the duties in his representative capacity, and this definition shows the scope of that expression.

(g) The Act gives certain options in the matter of accounting for duty on future interests and hence this definition of such interests.

(h) The Minister of National Revenue will have charge of the administration of the Act.

(i) The expression "personal corporation" occurs in section 3 *(h)* and hence this definition as to what it is intended to cover.

(j) A successor is taxable in respect of benefits derived from a deceased predecessor.

(k) This definition of "property" is essential to show what it includes when used throughout the Act.

(l) Section 6 refers to the provinces, and it is necessary to define the expression as including the Northwest Territories and the Yukon Territory.

(m) The definition of "succession" is the same as that contained in the English Succession Duty Act, 1853. It shows what dispositions and devolutions are taxable.

(n) The "successor" is personally liable for the duties imposed, and it is essential to define the expression.

PART I.

DISPOSITIONS DEEMED TO BE INCLUDED IN A SUCCESSION.

Dispositions deemed to be included.

3. (1) A "succession" shall be deemed to include the following dispositions of property and the beneficiary and the deceased shall be deemed to be the "successor" and "predecessor" respectively in relation to such property:—

Property transferred in contemplation of death.

(a) property and income therefrom voluntarily transferred by grant, bargain or gift, or by any form or manner of transfer made in general contemplation of the death of the grantor, bargainor or donor, and with or without regard to the imminence of such death, or made or intended to take effect in possession or enjoyment after such death to any person in trust or otherwise, or the effect of which is that any person becomes beneficially entitled in possession or expectancy to such property or income;

"*Donatio mortis causa.*"

(b) property taken as a *donatio mortis causa;*

Gifts within limited period.

(c) property taken under a disposition operating or purporting to operate as an immediate gift *inter vivos*, whether by way of transfer, delivery, declaration of trust, or otherwise, made on or after the twenty-ninth day of April, one thousand nine hundred and forty-one, and within three years prior to the death of the deceased;

Gifts with reservation of benefits.

(d) property taken under a gift whenever made of which actual and bona fide possession and enjoyment shall not have been assumed by the donee or by a trustee for the donee immediately upon the gift and thenceforward retained to the entire exclusion of the donor or of any benefit to him, whether voluntary or by contract or otherwise;

Joint property.

(e) property held jointly by the deceased and one or more persons and payable to or passing to the survivor or survivors, except that part of such property which was contributed by the survivor or survivors: Provided that where the joint tenancy or holding is created by a person other than the deceased and the survivor or survivors, such property shall be deemed to have been contributed to equally by the deceased and the survivor or equally by the deceased and each of the survivors;

Proviso.

Settlements.

(f) property passing to a beneficiary upon or in consequence of the death of the deceased, where such property passes under any past or future settlement made by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference

3. This section brings within the ambit of taxation dispositions of the classes of properties mentioned which are not strictly speaking "successions".

Subsections (2) and (3) of the section are aimed at evasions of taxation by way of the artificial creation of debts or extinguishment of debts payable to the deceased.

to death is reserved either expressly or by implication to the settlor or whereby the settlor may have reserved to himself the right, by the exercise of any power, to restore to himself, or to reclaim the absolute interest in such property. The expression "settlement" is to include any trust, whether expressed in writing or otherwise, in favour of any person, and if contained in a deed or other instrument effecting the settlement, whether such deed, or other instrument was made for valuable consideration or not as between the settlor and any other person;

Annuities.

(g) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased;

Insurance.

(h) money received or receivable under a policy of insurance effected by any person on his life, or effected on his life by a personal corporation, whether or not such insurance is payable to or in favour of a preferred beneficiary within the meaning of any statute of any province relating to insurance, where the policy is wholly kept up by him or by such personal corporation for the benefit of any existing or future donee, whether nominee or assignee, or for any person who may become a donee, or a part of such money in proportion to the premiums paid by him or by such personal corporation, where the policy is partially kept up by him or by such personal corporation for such benefit;

Competent to dispose.

(i) property of which the person dying was at the time of his death competent to dispose;

Marriage consideration.

(j) property transferred to or settled on or agreed to be transferred to or settled on any person or persons whatsoever on or after the twenty-ninth day of April, one thousand nine hundred and forty-one, and within three years of the death, by the deceased person, in consideration of marriage;

Partial consideration.

(k) property transferred on or after the twenty-ninth day of April, one thousand nine hundred and forty-one, and within three years prior to the death of the deceased for partial consideration in money or money's worth paid to the transferor for his own use and benefit to the extent to which the value of the property when transferred exceeds the value of the consideration so paid;

Dower and curtesy.

(l) any estate in dower or by the curtesy in any land of the person dying to which the wife or husband of the deceased becomes entitled on the decease of such person.

Gifts by way of creation of burden.

(2) The artificial creation by a person or with his consent of a debt or other right enforceable against him personally or against property of which he was or might be competent to dispose, or to charge or burden for his own benefit, shall be deemed for the purposes of this Act to have been a disposition made by that person, and in relation to such a disposition the expression "property" in this Act shall include the debt or right created.

Gifts by way of release of right.

(3) The extinguishment at the expense of the deceased of a debt or other right shall be deemed for the purposes of this Act to have been a disposition made by the deceased in favour of the person for whose benefit the debt or right was extinguished, and in relation to such a disposition the expression "property" in this Act shall include the benefit conferred by the extinguishment of the debt or right.

When deemed competent to dispose.

4. (1) A person shall be deemed competent to dispose of property if he has such an estate or interest therein or such general power as would, if he were *sui juris*, enable him to dispose of the property and the expression "general power" includes every power or authority enabling the donee or other holder thereof to appoint or dispose of property as he thinks fit, whether exercisable by instrument *inter vivos* or by will, or both, but exclusive of any power exercisable in a fiduciary capacity under a disposition not made by himself, or exercisable as mortgagee.

(2) A disposition taking effect out of the interest of the deceased shall be deemed to have been made by him, whether the concurrence of any other person was or was not required.

Power to charge.

(3) Money which a person has a general power to charge on property shall be deemed to be property of which he has power to dispose.

Property valued at death.

5. (1) Notwithstanding that the value of the property included in a succession to which each heir, legatee, substitute, institute, residuary beneficiary, or other successor is entitled, cannot in any case be determined until the time of distribution, nevertheless, for the purposes of this Act, all such property shall be valued as of the date of death, and each successor shall be deemed to benefit as if such property less the allowances as authorized by section eight of this Act were immediately distributed, and as if each successor benefited accordingly.

Appreciation or depreciation after death not to affect duties.

(2) Subject to the provisions hereinafter in this Act contained as to accounting for and payment of duties upon or in respect of interests in expectancy, the duty payable by each successor shall not be subject to any increase or decrease by reason of appreciation or depreciation in the value of the property included in a succession after

4. This section shows what is meant by the expression "competent to dispose".

5. One feature of the Act is that property is to be valued as at the date of death, and this section is intended to clearly assert that principle.

the date of death or by reason of maladministration or any other cause whatsoever.

"Benefit" and "beneficial interest."

(3) Where in this Act the expressions "benefit" or "beneficial interests" appear, these expressions shall be construed as having reference to the benefit deemed to be ascertained or to be ascertainable in accordance with the provisions of this section.

Duties on successions.

6. Subject to the exemptions mentioned in section seven of this Act, there shall be assessed, levied and paid at the rates provided for in the First Schedule to this Act duties upon or in respect of the following successions, that is to say,—

(a) where the deceased was at the time of his death domiciled in a province of Canada, upon or in respect of the succession to all real or immovable property situated in Canada, and all personal property wheresoever situated;

(b) where the deceased was at the time of his death domiciled outside of Canada, upon or in respect of the succession to all property situated in Canada.

PART II

Exemptions and Allowances.

Exemptions.

7. (1) In determining the dutiable value of any property included in a succession the following exemptions shall be allowed and no duty shall be leviable in respect thereof:—

Benefits to widow not exceeding $20,000.

(a) where the successor is the widow of the deceased, the value of the property up to the amount of twenty thousand dollars, which exemption, however, shall be increased for each child of the deceased,—

(i) by five thousand dollars if such child does not benefit as a result of the death of the deceased;

(ii) by five thousand dollars less the value of any benefit accruing to the child as a result of the death of the deceased;

Benefits to child.

(b) where the successor is a child of the deceased, the value of the property up to the amount of five thousand dollars;

Benefits to child having no surviving parent.

(c) where the successor is a child of the deceased having no surviving parent, the value of the property up to the amount of fifteen thousand dollars, which exemption shall be in addition to the exemption provided for by paragraph *(b)* of this section: Provided, however, that where more than one child is entitled to exemption hereunder the exemption shall be limited to the sum of fifteen thousand dollars divisible amongst such children in proportion to the value of the property included in each succession;

Proviso.

6. The Act makes a distinction between persons dying domiciled in Canada and those domiciled elsewhere. In the latter case, it is only the property in Canada which is taxed.

7. This section indicates the exemptions to be granted in determining "dutiable value".

Subsection (2) provides for proportionate allowance of the exemptions where the deceased dies domiciled outside of Canada.

Subsection (3) shows what exemptions are to be granted where the deceased dies on active service.

Charitable gifts.

(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided that in the case of any property devised or bequeathed by the will of the deceased this exemption shall only apply to an amount not exceeding fifty per centum in the value of such property;

Gifts for public purposes.

(e) where the successor is the Dominion of Canada or any province or political subdivision thereof;

Normal expenditure.

(f) in respect of a gift made by the deceased where the same is proved to have been absolute and to have taken effect in the lifetime of the deceased, to have been part of his ordinary and normal expenditure, and to have been reasonable having regard to the amount of his income and the circumstances under which the gift was made;

Gifts prior to stated date.

(g) in respect of any gift made by the deceased prior to the twenty-ninth day of April, one thousand nine hundred and forty-one;

Where gift tax already paid.

(h) in respect of a gift made by the deceased in his lifetime where gift tax has been paid under the provisions of the *Income War Tax Act*, except to the extent to which duty payable under this Act exceeds the gift tax so paid;

Succession not exceeding $1,000.00.

(i) where the value of the property included in the succession to any one successor does not exceed one thousand dollars.

Proportionate exemptions where deceased domiciled outside of Canada.

(2) In the case of a person dying domiciled outside of Canada, the amount of any exemption under subsection one of this section shall be limited so that it shall be only such proportion of the total exemption as the value of property situated in Canada bears to the total value of the property wherever situated.

Exemptions where person dies on active service.

(3) Where the deceased dies from wounds inflicted, accident occurring, or disease contracted on active service with the Canadian naval, military or air force in or beyond Canada, in such circumstances that if the deceased left a widow she would be entitled to receive a pension in respect of his death under the *Pensions Act*.

R.S., c. 157.

(i) the exemptions granted by paragraphs *(a)*, *(b)* and *(c)* of subsection one of this section shall be increased by fifty per centum; and

(ii) the amount of the duty payable in respect of a succession by any successor coming within the headings Class A and Class B in the First Schedule of this Act shall be reduced to the sum which, if accumulated at compound interest at the rate of three per centum per annum from the date of death with half-yearly rests, would at the expiration of the period of the normal expectation of life of a person of the age of the deceased

at the time of death (calculated in accordance with mortality tables as are approved by the Minister) amount to the duty which would otherwise be payable.

No duty where aggregate net value does not exceed $5,000.

(4) No duty shall be leviable on the death of any predecessor where the aggregate net value does not exceed five thousand dollars.

No duty on insurance policy where domiciled outside of Canada.

(5) No duty shall be leviable in respect of the proceeds of any insurance policy if the assured was at the time of death domiciled outside of Canada.

Allowances in computing aggregate net value and dutiable value.

8. (1) In determining the aggregate net value and dutiable value respectively, an allowance shall be made for debts and encumbrances (including reasonable funeral expenses and Surrogate Court fees, but not including the charges of solicitors): Provided that in determining the dutiable value

(i) any debt or encumbrance charged upon or payable out of property passing to a successor shall be deducted from the value of that property; and

(ii) any debt payable generally out of the estate of the deceased or out of property passing to more than one successor shall be deducted from the value of that property in proportion to the interest of each successor therein.

(2) Notwithstanding anything contained in the last preceding subsection allowance shall not be made,—

Debts without consideration.

(a) for any debt incurred by the deceased or encumbrance created by a disposition made by him unless such debt or encumbrance was created bona fide for full consideration in money or money's worth wholly for the deceased's own use and benefit and to be paid out of his estate;

Guarantee debts.

(b) for any debt in respect whereof there is a right to reimbursement from any other person unless such reimbursement cannot be obtained;

Debts charged on several properties.

(c) more than once for the same debt or encumbrance charged upon the different portions of the estate;

Debts not realizable out of property.

(d) for any debt or encumbrance or portion thereof which by due process of law cannot be realized out of the property of the deceased;

Statute barred debts.

(e) for any statute barred debt which is not actually and bona fide paid;

Expenses of administration.

(f) save as aforesaid, for the expenses of the administration of any property or the execution of any trust created by the deceased;

Duties paid elsewhere.

(g) for any estate, legacy, succession or inheritance duties, or any combination of such duties, paid or payable to any province or to any country outside of Canada.

8. Provides for the debts and other allowances which are to be deducted in determining aggregate net value and dutiable value respectively.

Proportionate allowance of debts.

9. Where the deceased was domiciled outside of Canada at the time of his death any allowance made on account of debts by way of deduction from the value of property situated in Canada, other than debts specifically charged upon the said property, shall be in the proportion that the value of the property situated in Canada bears to the value of the property of the deceased wheresoever situated.

PART III

Charging Provisions.

Initial Duty.

Initial duty dependent on aggregate net value.

10. There shall be assessed, levied and paid to the Receiver General of Canada, upon or in respect of each succession mentioned and described in section six of this Act an initial duty at the rate set forth under the heading "Initial rates dependent on aggregate net value" in the First Schedule to this Act which corresponds to the aggregate net value, in the said Schedule, and the duty so levied shall be payable by each successor in respect of his succession:

Proviso.

Provided that there shall be no duty levied under this section where the aggregate net value exceeds five thousand dollars but does not exceed twenty-five thousand dollars.

Additional Duty

Additional duty.

11. (1) In addition to the duty imposed by section ten of this Act, there shall be assessed, levied and paid upon or in respect of each succession mentioned and described in section six of this Act a duty at the rate set forth in the First Schedule to this Act which corresponds to the dutiable value in the said Schedule, as follows:—

Class A.

(a) under the heading Class A of the said schedule, where the dutiable value exceeds five thousand dollars and where the successor is the widow or child of the deceased;

Class B.

(b) under the heading Class B of the said schedule where the dutiable value exceeds one thousand dollars and where the successor is the grandfather, grandmother, father, mother, husband, son-in-law or daughter-in-law of the deceased or a child of the deceased eighteen years of age or over at the date of the death of the deceased and not dependent, at that date, upon the deceased for support on account of mental or physical infirmity;

9. This section indicates that debts and other allowances are to be proportionately allowed in the case of estates of persons dying domiciled outside of Canada.

10. Provides for the initial rates of duty dependent on aggregate net value.

11. Provides for the additional rates of taxation to be applied to the benefits passing to each successor.

Class C.

(c) under the heading Class C of the said Schedule where the dutiable value exceeds one thousand dollars and where the successor is a lineal ancestor (except a grandfather, grandmother, father or mother), a brother or sister of the deceased or any descendant of a brother or sister, or a brother or sister of the father or mother of the deceased or any descendant of such brother or sister;

Class D.

(d) under the heading Class D of the said Schedule where the dutiable value exceeds one thousand dollars and where the successor is any person in any other degree of consanguinity to the deceased than as mentioned in paragraphs *(a)*, *(b)* and *(c)* of this section, or is a stranger in blood to the deceased.

Persons liable for Duties.

Persons liable.

12. (1) Every successor shall be liable for the duty by this Act levied upon or in respect of the succession to him provided that the duty in respect of any gift or disposition *inter vivos* to a successor shall also be payable by and may be recovered from the executor of the property of the deceased but such liability shall be in his capacity as executor only and for an amount not exceeding the value of the interest of the successor in the property administered by the executor.

(2) Subject to the provisions of subsection one of this section all the duties assessed and levied under this Act shall be payable by and may be recovered from the executor of the property of the deceased, provided that the liability of any executor under this subsection shall be a liability in his capacity as executor only and for an amount not exceeding the value of the property administered by him.

Right of recovery by executor.

13. Every executor who is required to pay duty upon or in respect of the succession to property which is not administered by him or which does not come into his possession or control shall be entitled to recover from the successor liable therefor the duty payable upon or in respect of such succession.

Duty deductible from succession.

14. Every executor who is required to pay duty upon or in respect of the succession to property which is being administered by him shall be entitled to deduct from the amount paid over by him the amount of the duty paid by him or, in the event of the successor being satisfied otherwise than in money paid over by him, to recover from the successor the amount of the duty so paid.

12. This section indicates how far the successors and the executors are to be liable for the duties imposed.

13. Gives the executor a right of recovery from the successor where he pays duties on property which is not administered by him.

14. Provides for the executor deducting duties from the benefits passing to each successor.

PART IV.

STATEMENTS OF VALUE AND RELATIONSHIP.

Filing statement.

15. (1) Every heir, legatee, substitute, institute, or other successor, shall within six months after the death of the deceased or such further time as the Minister, or any officer authorized by him, may allow, and without any notice or demand, make and deliver to the Minister, in such form as he may prescribe, a full, true and correct statement showing:

Inventory.

(a) a full itemized inventory in detail of all the property included in the succession, and the fair market value thereof as of the date of death;

Name of successors.

(b) the successor or successors, their residence, and the degree of relationship, if any, in which they stand to the deceased.

Executor to file statement.

(2) Within six months after the death of the deceased or such further time as the Minister, or any officer authorized by him, may allow, the executor shall make and deliver to the Minister, in such form as he may prescribe, a statement similar to that required by subsection one of this section.

Relief from filing statement.

(3) Where one of the persons mentioned in the two next preceding subsections has made and delivered the statement required thereby, the making and delivering of a statement by any other person shall not be necessary, unless the Minister requires the filing of such other statement within such time as he may designate. Failure to comply with the requirements of the Minister shall render the person so failing liable for the penalty imposed by section fifty-one of this Act.

Property not disclosed.

16. (1) If any person required to file a statement pursuant to section fifteen of this Act omits to disclose any property included in a succession which should have been so disclosed, the person filing the statement shall be liable or pay to the Receiver General of Canada as a penalty an amount equal to one hundred per centum of the amount of the duty levied in respect of the succession to such property, provided that the executor shall only be liable to such penalty if he knowingly omits to make disclosure.

Executor's liability.

(2) This section shall not be construed as providing for a penalty in substitution for any penalties otherwise provided for in this Act.

Demand for information.

17. (1) If the Minister, in order to enable him to make an assessment, or for any other purpose, desires a statement from any person who has not made a statement or any information or additional information from any of the persons mentioned in section fifteen of this Act, he may by registered letter demand from such person such statement, information or additional information.

15. This section indicates the statements which are to be filed by the successors and the executor respectively.

16. Provides for the penalties applicable where properties are not disclosed.

17. Enables the Minister to call for further information when required.

Information to be given within thirty days.

(2) Such person shall deliver to the Minister such information or additional information within thirty days from the date of mailing of such registered letter.

Proof by affidavit.

(3) For the purposes of any proceedings taken under this Act, the facts necessary to establish compliance on the part of the Minister with the provisions of this section as well as default hereunder shall be sufficiently proved in any court of law by the affidavit of the Commissioner or any other responsible officer of the Department of National Revenue.

Copy of letter.

(4) Such affidavit shall have attached thereto as an exhibit a copy or duplicate of the said letter.

Enlarging time for filing statement.

18. The Minister may at any time enlarge the time for making and delivering any statement or statements required by section fifteen of this Act to be so made and delivered.

Production of documents.

19. The Minister may require and demand the production, or the production on oath, by the executor, or by the successor liable for duty under this Act, or by any person having the custody thereof, of any wills, testamentary writings, statements, books of account, or other documents, or of notarial copies of such documents, for the purpose of enabling the Minister to determine the duty or duties payable under this Act, and the same shall be produced within thirty days from the date of mailing of such demand by registered letter.

Inquiry as to property.

20. Any officer of the Department of National Revenue or any other person authorized thereto by the Minister may make such inquiry as such officer or person may deem necessary for ascertaining the property included in a succession, and for the purposes of such inquiry such officer or person shall have all the powers and authority of a commissioner appointed under Part I of the *Inquiries Act*.

R.S., c. 99.

PART V.

Payment of Duties.

Statements examined.

21. The statement or statements made and delivered to the Minister pursuant to section fifteen of this Act shall with all due despatch be checked and examined.

Assessment and notice thereof.

22. (1) After examination of the statement or statements so made and delivered the Minister shall assess the duty or duties payable under this Act and shall send notice of such assessment by registered mail to the executor and such notice shall be deemed to be notice to all persons liable for payment of the duties imposed by this Act.

18. Gives the Minister power to extend the time for filing statements.

19. Enables the Minister to call for the production of documents when required.

20. Provides for formal inquiry being made to ascertain what properties are dutiable.

21. Provides for examination of the statements promptly when delivered.

22. This section provides for assessment of duties and sending notice to the persons liable.

(2) If there is no executor liable or accountable for any duty or duties, notice of assessment shall be sent by registered mail to the successor.

Continuation of liability to duty.

23. Notwithstanding any prior assessment, or if no assessment has been made, the executor and the other person or persons liable for any duties payable under this Act shall continue to be liable for the said duties and to be assessed therefor and the Minister may at any time assess, re-assess, or make additional assessments upon any persons, and in respect of any property the subject-matter of a succession, for duties, interest and penalties.

When duties payable.

24. Unless otherwise herein provided, the duties imposed by this Act shall be due and payable within six months after the death of the deceased, and if the duties or any part thereof are paid within such period no interest shall be chargeable or payable on the amount so paid.

Interest on duties.

25. If the duties mentioned in section twenty-four of this Act, or any part thereof, are not paid within the time provided therein, interest at the rate of five per centum per annum from the date when the same became due and payable, shall be charged and paid on the amount of duty from time to time unpaid.

Security.

26. The Minister may accept security satisfactory to him for payment of the duties within the time or times provided by this Act or within such further time as may be granted by him for payment thereof.

Extension of time for payment.

27. Where the Minister is satisfied that the duty leviable in respect of any succession cannot without excessive sacrifice be raised at once, or for any other reason satisfactory to the Minister, he may allow payment to be postponed for such period, to such extent, and on payment of such interest not exceeding five per centum or any higher interest yielded by the property, and on such terms as the Minister thinks fit.

Interests in expectancy.

28. (1) Where an annuity, term of years, life estate, or income is created by the will of a deceased person, or by any other disposition deemed to be included in a succession, the duty for which any person, who benefits by such annuity, term of years, life estate or income, is liable, shall, unless otherwise provided herein, be paid in four equal annual instalments at the end of one, two, three and four years, respectively, after the death of the deceased.

Interest in expectancy of deceased.

(2) Where the deceased had any interest in expectancy the duty levied on such interest in expectancy or on the successor or beneficiary in respect thereof may be paid as

23. Provides for further assessments being made, if necessary.

24. Prescribes the time when duties are payable.

25. Provides for the rate of interest to be charged on outstanding duties.

26. Enables the Minister to accept security for payment of duties.

27. Enables the Minister to extend the time for payment of duties.

28. Provides how the duties on interests in expectancy may be accounted for.

provided by section twenty-four of this Act or in the manner provided by subsection four or subsection six of this section.

Interest in expectancy created by deceased.

(3) Where any interest in expectancy is created by the will of a deceased person or by any disposition, the duty for which any person who benefits by such interest in expectancy is liable, may be paid as provided by section twenty-four of this Act or in the manner provided by subsection four or subsection six of this section.

Interest in expectancy in possession.

(4) The duty mentioned in subsection two and subsection three of this section if not paid within the time limited by section twenty-four of this Act shall be due when such interest in expectancy falls into possession and shall be paid within three months thereafter on the basis of the fair market value at the date of falling into possession of the property in respect to which such interest in expectancy existed and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

Interest in expectancy before possession.

(5) Notwithstanding the provisions of subsections two, three, four and six of this section, the duty mentioned in subsections two and three of this section may, with the consent of the Minister, be paid after the time provided for by section twenty-four and before such interest in expectancy falls into possession and shall be on the basis of the fair market value of such interest in expectancy ascertained as provided herein, as at the date when such consent is given, and no deduction shall be made for any duty paid on or with respect to any prior interest, income or annuity arising out of the property in respect of which such interest in expectancy exists.

Where interest in expectancy is an annuity, etc.

(6) Where any interest in expectancy is an annuity, term of years, life estate or income, the duty levied on the successor in respect of such interest in expectancy or part thereof, if not sooner paid, shall be paid in four equal instalments at the end of one, two, three and four years, respectively, after the date when such annuity, term of years, life estate or income commenced to be enjoyed.

Interest on instalments of duty.

29. (1) If any instalment of duty mentioned in subsection one of section twenty-eight of this Act, or any part thereof, is not paid within the time limited therein, interest at the rate of five per centum per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

Interest on duty where assessed on interest in expectancy in possession.

(2) If the duty mentioned in subsection four of section twenty-eight of this Act, or any part thereof, is not paid within three months after the interest in expectancy falls

29. Provides as to the interest to be charged on the duties upon interests in expectancy.

into possession, interest at the rate of five per centum per annum from the date of falling into possession shall be charged and paid on the amount from time to time unpaid.

Interest on instalments of duty or annuities, etc.

(3) If any instalment of duty, mentioned in subsection six of section twenty-eight of this Act, or any part thereof, is not paid within the time provided therein, interest at the rate of five per centum per annum from the date when such instalment became payable shall be charged and paid on the amount of such instalment from time to time unpaid.

Accumulation of income.

30. Where the whole or part of the income or interest from property is directed to be accumulated for a period for the benefit of any person or persons or class to whom or to any of whom at the expiration of such period such property passes, or income, or interest, becomes payable, such property shall be deemed for the purposes of this Act an interest in possession on the death of the deceased, and the duty in respect of the succession thereto shall be payable within the time mentioned in section twenty-four of this Act, and, if not paid within that time, shall bear interest as provided by section twenty-five of this Act.

General power of appointment.

31. Where a general power to appoint any property either by instrument *inter vivos*, or by will, or both, is given to any person, the duty levied in respect of the succession thereto shall by payable in the same manner and at the same time as if the property itself had been given, devised or bequeathed, to the person to whom such power is given.

Composition.

32. Where it appears to the Minister that, by reason of the number of deaths or of the complicated or contingent nature of the interest of different persons in property, it is difficult to ascertain exactly the rate or amount of duty payable in respect of the succession, or so to ascertain the same without undue expense in proportion to the value of the property, the Minister, on the application of any person liable for any duty in respect of the succession, and upon his furnishing to the Minister all the information in his power respecting the amount of the property and the several interests therein and other circumstances of the case, may by way of composition for all or any duty payable in respect of the succession assess such sum as, having regard to the circumstances, appears proper, and the Minister may accept payment of the sum so assessed in full discharge of all claims for duty in respect of the succession, and shall give a certificate of discharge accordingly.

Value of property.

33. (1) Subject to the provisions of this Act, the fair market value of the property included in any succession for the purpose of duty shall be ascertained by the Minister in such manner and by such means as he thinks fit, and, if

30. Provides for the charging of duty on property at death where the interest therefrom is directed to be accumulated for the benefit of persons to whom the property finally passes.

31. Where a general power of appointment is given to any person, such person is chargeable with duty as if he were the absolute owner.

32. Enables the Minister to accept a sum by way of composition for duties in the circumstances mentioned.

33. Provides for the Minister ascertaining values of property.

he authorizes a person to inspect any property and report to him the value thereof for the purposes of this Act, the person having the custody or possession of that property shall permit the person so authorized to inspect it at such reasonable times as the Minister thinks necessary.

Costs of valuation.

(2) Where the Minister requires a valuation to be made by a person named by him, the reasonable costs of such valuation shall be paid by the Minister.

Valuation of annuities.

34. The value of every annuity, term of years, life estate, income, or other estate, and of every interest in expectancy in respect of the succession to which duty is payable under this Act shall for the purposes of this Act be determined by such rule, method and standard of mortality and of value, and at such rate of interest as from time to time the Minister may decide.

Certificate of discharge.

35. (1) Where there is no duty payable, or where the duty has been paid or secured to the satisfaction of the Minister, he shall, if required by the person liable for the duty, give a certificate to that effect, which shall discharge from any further claim to duty the person liable therefor as mentioned in the certificate.

Certificate after one year.

(2) The Minister shall not be bound to grant such certificate until the expiration of one year from the death of the deceased.

No discharge if fraud.

(3) Such certificate shall not discharge any person from the duty in case of fraud or failure to disclose material facts, and shall not affect the rate of duty payable in respect of property the subject matter of the succession not originally disclosed, and the duty in respect of the succession to such property shall be at such rate as would be payable if the value thereof were added to the value of the property in respect of the succession to which duty has been already accounted for.

Refund of overpayment.

(4) The Minister, upon proof to his satisfaction that an overpayment of duty has been made, may refund the amount of such overpayment, provided no such refund shall be made after the expiration of one year from the receipt by the Minister of an amount purporting to be in full settlement of the duty.

PART VI.

Appeals and Procedure.

Notice of Appeal.

Notice of appeal.

36. (1) Any person who objects to the amount of duty assessed upon or in respect of the succession to property, or who considers that property the subject matter of the

34. Enables the Minister to determine what mortality tables shall be used in determining values.

35. Provides for the furnishing of a Certificate of Discharge where the duties have been paid or secured.

36 to **47.** These sections indicate the procedure to be followed on appeal.

succession has been excessively valued by the Minister, or that he is not liable for the duty assessed, may personally or by his solicitor, within three months after the date of mailing of the notice of assessment provided for in section twenty-two of this Act, serve a notice of appeal upon the Minister.

Notice in writing.

(2) Such notice of appeal shall be in writing and shall be served by mailing the same by registered post addressed to the Minister of National Revenue at Ottawa.

Form of notice of appeal.

(3) Every such notice shall, as closely as may be, follow the form contained in the Second Schedule of this Act, and shall set out clearly the reasons for appeal and all facts relative thereto.

Review of Assessment.

Decision of Minister to affirm or amend.

37. Upon receipt of the said notice of appeal, the Minister shall duly consider the same and shall affirm or amend the assessment appealed against and shall notify the appellant of his decision by registered post.

Notice of Dissatisfaction.

Notice of dissatisfaction with decision of Minister.

38. (1) If the appellant, after receipt of the said decision, is dissatisfied therewith, he may, within one month from the date of the mailing of the said decision, mail to the Minister by registered post, a notice entitled

"The Dominion Succession Duty Act
Notice of Dissatisfaction.

In re the appeal of.....of the.....
of....., in the province of....."

stating that he desires his appeal to be set down for trial.

Statement with notice.

(2) The appellant shall forward therewith a final statement of such further facts, statutory provisions and reasons which he intends to submit to the court in support of the appeal as were not included in the aforesaid notice of appeal, or in the alternative, a recapitulation of all facts, statutory provisions and reasons as the appellant intends to submit to the court in support of his appeal.

Security for Costs.

Security.

39. (1) The party appealing shall thereupon give security for the costs of the appeal to the satisfaction of the Minister in a sum not less than four hundred dollars.

Proceedings voided.

(2) Unless such security is furnished by the party appealing within one month after the mailing of the notice of dissatisfaction the appeal and all proceedings thereunder shall become null and void.

Reply of the Minister.

Decision of Minister upon receipt of statement of facts.

40. Upon receipt of the said notice of dissatisfaction and statement of facts, the Minister shall reply thereto by registered post admitting or denying the facts alleged and confirming or amending the assessment or any amended, additional or subsequent assessment.

Proceedings in the Exchequer Court.

Minister to file documents.

41. (1) Within two months from the date of the mailing of the said reply, the Minister shall cause to be transmitted to the registrar of the Exchequer Court of Canada, to be filed in the said court, copies of the following documents:—

(a) the statement or statements delivered to the Minister under this Act;
(b) the Notice of Assessment appealed;
(c) the Notice of Appeal;
(d) the decision of the Minister;
(e) the Notice of Dissatisfaction;
(f) the reply of the Minister; and
(g) all other documents and papers relative to the assessment under appeal.

Filing further pleadings.

(2) The matter shall thereupon be deemed to be an action in the said Court ready for trial or hearing; Provided, however, that should it be deemed advisable by the Court or a judge thereof that pleadings be filed, an order may issue directing the parties to file pleadings.

Title of cause.

42. All subsequent proceedings shall be entitled "In *re* The Dominion Succession Duty Act, and the appeal of.....of.....in the Province of....." and notice and copies of all further proceedings shall be served upon the Commissioner or other responsible officer personally of the Department of National Revenue at Ottawa.

Conditional limitation of evidence.

43. (1) After an appeal has been set down for trial or hearing as above provided, any fact or statutory provision not set out in the said notice of appeal or notice of dissatisfaction may be pleaded or referred to in such manner and upon such terms as the Court or a judge thereof may direct.

(2) The Court may refer the matter back to the Minister for further consideration.

Exclusive jurisdiction of Exchequer Court.

44. Subject to the provisions of this Act, the Exchequer Court shall have exclusive jurisdiction to hear and determine all questions that may arise in connection with any assessment made under this Act and in delivering judgment

may make any order as to payment of any duty, interest or penalty or as to costs as to the said Court may seem right and proper.

Irregularities not to affect assessment.

45. An assessment shall not be varied or disallowed because of any irregularity, omission or error on the part of any person in the observation of any directory provision up to the date of the issuing of the notice of assessment.

Proceedings in camera.

46. Proceedings before the Exchequer Court hereunder shall be held *in camera* upon request made to the Court by any party to the proceedings.

Right of appeal barred.

47. If a notice of appeal is not served or a notice of dissatisfaction is not mailed within the time limited therefor, the right of the person assessed to appeal shall cease and the assessment shall be valid and binding notwithstanding any error, defect or omission therein or in any proceedings required by this Act.

PART VII.

Prohibitions and Penalties.

Executor not to deliver property until duty paid.

48. Before delivering or transferring any property of the deceased or any interest in such property to any heir, legatee, donee or other successor, the executor shall first pay all the duties assessed and levied under this Act to the extent to which he is liable in his representative capacity or shall furnish security satisfactory to the Minister for the payment of such duties and any executor who acts in contravention of this provision shall be personally liable for the duties, and in addition shall be liable to a penalty equivalent to double the amount of such duties.

Transfer of property without consent of Minister prohibited.

49. (1) On the death of any person, whether he dies domiciled in a province of Canada or elsewhere, unless the consent in writing of the Minister is obtained:—

(a) no bank, trust company, insurance company or other corporation, having its head office, principal place of business, office from which payments are made, register of transfers, or any place of transfer in Canada, shall deliver, assign, transfer, or pay, or permit the delivery, assignment, transfer or payment of:—

(i) any property situated in Canada in which the deceased at the time of his death had any beneficial interest; or

(ii) any money payable as a result of death under any contract of insurance either effected, contracted for or applied for by the deceased, or in which the deceased had at the time of his death any interest,

48. Prohibits the executor under penalty from transferring estate property until duties paid or secured.

49. Prohibits the transfer of properties by banks, trust companies, etc., without the consent of the Minister.

where the deceased was at his death domiciled in one of the provinces of Canada; and

(b) no person in Canada, other than a person acting in the capacity of executor shall deliver, assign, transfer or pay or permit the delivery, assignment, transfer or payment of any property in which the deceased had at the time of his death any beneficial interest.

Insurance $1,500.00 payable without consent.

(2) Notwithstanding anything contained herein, any insurance company may make payment not exceeding one thousand five hundred dollars due under any contract or contracts of insurance mentioned in subsection one of this section without the consent of the Minister providing notice of such payment is transmitted forthwith to the Minister.

Joint moneys $500.00 payable without consent.

(3) Notwithstanding anything contained herein, any one branch of any bank, trust company, insurance company or other corporation or any one person may pay to the survivor one-half or five hundred dollars whichever is the lesser, of the money to which the survivor is entitled in a joint deposit account standing in the name of the deceased and any person, without the consent of the Minister, provided notice of such payment shall be transmitted forthwith to the Minister.

Penalty for contravention.

(4) Every bank, trust company, insurance company, or other corporation, and every other person who fails to comply with this section shall be guilty of an offence, and shall, for each offence, be liable to a penalty of one thousand dollars and an amount not exceeding the amount of duty levied on or with respect to the transmission or disposition of any property dealt with in contravention of this section, but such penalties shall not apply when the Minister is satisfied that the contravention was not wilful and occurred through ignorance of such death.

Safety deposit box not to be opened or removed.

50. (1) Unless the consent thereto in writing of the Minister or his representative is obtained, no person shall,—

(a) permit the opening of any safety deposit box or the removal thereof where such safety deposit box contains any negotiable instrument, certificates representing indebtedness under bond or otherwise or representing any holdings of stock, muniment of title, insurance policy or any other property belonging to a deceased person, or permit the withdrawal from a safety deposit box of anything mentioned in this clause; or

(b) deliver up or part with the possession of any property belonging to a deceased person which is at the time of the death of that person held by him for safe keeping.

50. Prohibits the opening of safety boxes without the consent of the Minister.

Notice of intention to open safety deposit box.

(2) Notice in writing of the intention to open up any such safety deposit box or to withdraw anything therefrom or to deliver up or part with the possession of any property held for safe keeping as aforesaid shall be served on the Minister or his representative at least ten days, or other period to which the Minister may agree, before such opening, withdrawal, delivery or parting with possession is to take place, and the Minister or his representative may attend at the time and place aforesaid and there give a consent in writing thereto, and he may examine the contents thereof, or the Minister may give such consent without so attending and examining as herein provided.

Offence and penalty.

(3) Every person who fails to comply with this section shall be guilty of an offence and shall, for each offence, be liable to a penalty of one thousand dollars, and an amount not exceeding the amount of duty levied on or with respect to the properties contained in the safe, compartment of a safe or vault, or safety deposit box, opened or removed in contravention of this section.

Penalty for failure to deliver statement.

51. (1) Every person failing to deliver the statement required by section fifteen of this Act shall be liable to a penalty of ten dollars for each day of default which elapses after the time limited for delivering such statement: Provided however, that such penalty shall not in any case exceed one thousand dollars.

Proviso.

Penalty for failure to complete information.

(2) Every person failing to complete the information required on the forms prescribed by the Minister for reporting the particulars required by section fifteen of this Act shall be liable to a penalty of ten dollars where the aggregate net value of the property the subject matter of the succession does not exceed fifty thousand dollars, and to a penalty of one hundred dollars where the aggregate net value exceeds fifty thousand dollars.

Default in complying with sections seventeen and nineteen.

52. For every default in complying with the provisions of section seventeen and section nineteen of this Act, the persons in default shall each be liable on summary conviction to a penalty of not less than twenty-five dollars for each day during which the default continues.

False statements.

53. (1) Any person making a false statement in any statement required by section fifteen of this Act, or in the information required by the Minister, shall be liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both such fine and imprisonment.

Information or complaint within three years.

(2) Any information or complaint with respect to any offence against the provisions of this section, whenever the prosecution, suit or proceeding is instituted under the pro-

51. Provides for penalties for failure to deliver the statutory statements.

52. Provides for penalties for failure to furnish information or to produce documents when required.

53. Provides for penalties for the making of false statements.

R.S., c. 36.

visions of the *Criminal Code* relating to summary convictions may be laid or made within three years from the time when the matter of the information or complaint arose.

Secrecy.

54. (1) No person employed in the service of His Majesty shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act.

Penalty.

(2) Any persons violating any of the provisions of this section shall be liable on summary conviction to a penalty not exceeding two hundred dollars.

Information to be laid by Minister.

55. Any information or complaint under this Act may be laid or made by any person authorized thereunto by the Minister.

PART VIII.

Remedies of Crown to Recover Duties.

Duties, etc., a debt due the Crown.

56. All duties, interest, penalties and costs assessed or imposed or ordered to be paid under the provisions of this Act, shall be deemed to be a debt due to His Majesty and shall be recoverable as such in the Exchequer Court of Canada or in any other court of competent jurisdiction in the name of His Majesty or in such other manner as is in this Act provided.

Duties, etc., to be certified by Commissioner.

57. (1) All duties, interest and penalties payable under this Act remaining unpaid, whether in whole or in part, after four months from the date of mailing of the notice of assessment may be certified by the Commissioner.

Recovery in Exchequer Court.

(2) On the production to the Exchequer Court of Canada, such certificate shall be registered in the said Court and shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon as if the certificate were a judgment obtained in the said Court for the recovery of a debt of the amount specified in the certificate, including interest to date of payment as provided for in this Act and entered upon the date of such registration.

Registration affecting executor.

(3) Where a certificate is registered pursuant to subsection two of this section in respect of the liability of an executor, any writ of execution issued under and by virtue of such registration shall be executed only against the property of the deceased being administered by him unless he has been guilty of contravening section forty-eight of this Act in which case it may be executed against property owned by him personally.

54. This section prohibits employees of the Government from disclosing information supplied by a taxpayer.

55. Provides for the Minister authorizing officials to lay information.

56 and **57.** Prescribes the remedies for recovery of duties.

Costs recoverable.

(4) All reasonable costs and charges attendant upon the registration of such certificate shall be recoverable in like manner as if they were part of such judgment.

PART IX.

ADMINISTRATION.

Administration by Minister.

58. (1) The Minister shall have the administration of this Act and the control and management of the collection of the duties imposed hereby, and of all matters incident thereto, and of the officers and persons employed in that service.

Regulations.

(2) The Minister may make any regulations deemed necessary for carrying this Act into effect, and in particular may make regulations:—

(a) prescribing forms and providing for the use thereof;

(b) prescribing the amount, form and manner in which security shall be furnished;

(c) prescribing what rule, method and standard of mortality and of value, and what rate of interest shall be used in determining the value of annuities, terms of years, life estates, income, and interests in expectancy; and

(d) authorizing the Commissioner to exercise such of the powers conferred by this Act, as may, in the opinion of the Minister, be conveniently exercised by the Commissioner.

Office of Commissioner.

59. (1) There shall be an office of Commissioner of Succession Duties, which office shall be held by the person holding the office for the time being of Commissioner of Income Tax.

Appointment of other officers.

(2) The Governor in Council may from time to time appoint such other officers and other persons to carry out this Act or any order in council or regulations made hereunder.

Salaries.

(3) The Governor in Council may assign the name of office of such officers and other persons, and prescribe such salaries or pay for their services and responsibilities as he deems necessary and reasonable, and may appoint the times and manner in which the same shall be paid.

Agreement with provinces as to values, etc.

60. (1) Notwithstanding anything contained in this Act the Governor in Council may enter into an agreement with the Government of any province of Canada for the purpose of obtaining information as to the valuations determined by such province for succession duty purposes and for such other purpose as may be deemed expedient for the administration of this Act.

58. Enables the Minister to make regulations.

59. Provides for the appointment of officers and the payment of salaries.

60. Enables agreements to be entered into with the provinces respecting valuations and other matters affecting administration.

Remuneration for services of province.

(2) The agreement hereinbefore mentioned may be entered into upon such terms and conditions as the Governor in Council shall see fit, and in doing so the Governor in Council may determine the remuneration to be paid to such province in respect of the services to be performed herein.

Provincial affidavits may be accepted where agreement made.

(3) Where an agreement is entered into with any province of Canada as mentioned in the two preceding subsections, the Minister may accept a duplicate of the affidavit of value and relationship filed in such province for succession duty purposes in lieu of the statement to be made and delivered by section fifteen of this Act, provided such duplicate affidavit is delivered within the time prescribed by this Act.

FIRST SCHEDULE.

RATES OF DUTY

Aggregate Net Value		Initial Rates Dependent on Aggregate Net Value	Dutiable Value		Additional Rates Dependent on Dutiable Value			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
$	$	%	$	$	%	%	%	%
—	—	—	1,000	1,800	—	1·0	2·0	2·5
—	—	—	1,800	2,600	—	1·2	2·1	2·6
—	—	—	2,600	3,400	—	1·4	2·2	2·7
—	—	—	3,400	4,200	—	1·6	2·3	2·8
—	—	—	4,200	5,000	—	1·8	2·4	2·9
5,000	6,000	—	5,000	6,000	2·0	2·0	2·5	3·0
6,000	7,000	—	6,000	7,000	2·05	2·1	2·6	3·1
7,000	8,000	—	7,000	8,000	2·1	2·2	2·7	3·2
8,000	9,000	—	8,000	9,000	2·15	2·3	2·8	3·3
9,000	10,000	—	9,000	10,000	2·2	2·4	2·9	3·4
10,000	13,000	—	10,000	13,000	2·25	2·5	3·0	3·5
13,000	16,000	—	13,000	16,000	2·3	2·6	3·1	3·6
16,000	19,000	—	16,000	19,000	2·35	2·7	3·2	3·7
19,000	22,000	—	19,000	22,000	2·4	2·8	3·3	3·8
22,000	25,000	—	22,000	25,000	2·45	2·9	3·4	3·9
25,000	27,000	0·5	25,000	27,000	2·5	3·0	3·5	4·0
27,000	29,000	0·6	27,000	29,000	2·6	3·1	3·6	4·2
29,000	31,000	0·7	29,000	31,000	2·7	3·2	3·7	4·4
31,000	33,000	0·8	31,000	33,000	2·8	3·3	3·8	4·6
33,000	35,000	0·9	33,000	35,000	2·9	3·4	3·9	4·8
35,000	36,500	1·0	35,000	36,500	3·0	3·5	4·0	5·0
36,500	38,000	1·05	36,500	38,000	3·05	3·55	4·1	5·1
38,000	39,500	1·1	38,000	39,500	3·1	3·6	4·2	5·2
39,500	41,000	1·15	39,500	41,000	3·15	3·65	4·3	5·3
41,000	42,500	1·2	41,000	42,500	3·2	3·7	4·4	5·4
42,500	44,000	1·25	42,500	44,000	3·25	3·75	4·5	5·5
44,000	45,500	1·3	44,000	45,500	3·3	3·8	4·6	5·6
45,500	47,000	1·35	45,500	47,000	3·35	3·85	4·7	5·7
47,000	48,500	1·4	47,000	48,500	3·4	3·9	4·8	5·8
48,500	50,000	1·45	48,500	50,000	3·45	3·95	4·9	5·9
50,000	52,500	1·5	50,000	52,500	3·5	4·0	5·0	6·0
52,500	55,000	1·55	52,500	55,000	3·55	4·1	5·1	6·1
55,900	57,500	1·6	55,000	57,500	3·6	4·2	5·2	6·2
57,500	60,000	1·65	57,500	60,000	3·65	4·3	5·3	6·3
60,000	62,500	1·7	60,000	62,500	3·7	4·4	5·4	6·4
62,500	65,000	1·75	62,500	65,000	3·75	4·5	5·5	6·5
65,000	67,500	1·8	65,000	67,500	3·8	4·6	5·6	6·6
67,500	70,000	1·85	67,500	70,000	3·85	4·7	5·7	6·7
70,000	72,500	1·9	70,000	72,500	3·9	4·8	5·8	6·8
72,500	75,000	1·95	72,500	75,000	3·95	4·9	5·9	6·9
75,000	77,500	2·0	75,000	77,500	4·0	5·0	6·0	7·0
77,500	80,000	2·05	77,500	80,000	4·1	5·1	6·1	7·1
80,000	82,500	2·1	80,000	82,500	4·2	5·2	6·2	7·2
82,500	85,000	2·15	82,500	85,000	4·3	5·3	6·3	7·3
85,000	87,500	2·2	85,000	87,500	4·4	5·4	6·4	7·4
87,500	90,000	2·25	87,500	90,000	4·5	5·5	6·5	7·5
90,000	92,500	2·3	90,000	92,500	4·6	5·6	6·6	7·6
92,500	95,000	2·35	92,500	95,000	4·7	5·7	6·7	7·7
95,000	97,500	2·4	95,000	97,500	4·8	5·8	6·8	7·8
97,500	100,000	2·45	97,500	100,000	4·9	5·9	6·9	7·9

FIRST SCHEDULE—*Continued*

Aggregate Net Value		Initial Rates Dependent on Aggregate Net Value	Dutiable Value		Additional Rates Dependent on Dutiable Value			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
$	$	%	$	$	%	%	%	%
100,000	102,500	2·5	100,000	102,500	5·0	6·0	7·0	8·0
102,500	105,000	2·55	102,500	105,000	5·1	6·1	7·1	8·1
105,000	107,500	2·6	105,000	107,500	5·2	6·2	7·2	8·2
107,500	110,000	2·65	107,500	110,000	5·3	6·3	7·3	8·3
110,000	112,500	2·7	110,000	112,500	5·4	6·4	7·4	8·4
112,500	115,000	2·75	112,500	115,000	5·5	6·5	7·5	8·5
115,000	117,500	2·8	115,000	117,500	5·6	6·6	7·6	8·6
117,500	120,000	2·85	117,500	120,000	5·7	6·7	7·7	8·7
120,000	122,500	2·9	120,000	122,500	5·8	6·8	7·8	8·8
122,500	125,000	2·95	122,500	125,000	5·9	6·9	7·9	8·9
125,000	127,500	3·0	125,000	127,500	6·0	7·0	8·0	9·0
127,500	130,000	3·05	127,500	130,000	6·1	7·1	8·1	9·1
130,000	132,500	3·1	130,000	132,500	6·2	7·2	8·2	9·2
132,500	135,000	3·15	132,500	135,000	6·3	7·3	8·3	9·3
135,000	137,500	3·2	135,000	137,500	6·4	7·4	8·4	9·4
137,500	140,000	3·25	137,500	140,000	6·5	7·5	8·5	9·5
140,000	142,500	3·3	140,000	142,500	6·6	7·6	8·6	9·6
142,500	145,000	3·35	142,500	145,000	6·7	7·7	8·7	9·7
145,000	147,500	3·4	145,000	147,500	6·8	7·8	8·8	9·8
147,500	150,000	3·45	147,500	150,000	6·9	7·9	8·9	9·9
150,000	155,000	3·5	150,000	155,000	7·0	8·0	9·0	10·0
155,000	160,000	3·55	155,000	160,000	7·1	8·1	9·1	10·1
160,000	165,000	3·6	160,000	165,000	7·2	8·2	9·2	10·2
165,000	170,000	3·65	165,000	170,000	7·3	8·3	9·3	10·3
170,000	175,000	3·7	170,000	175,000	7·4	8·4	9·4	10·4
175,000	180,000	3·75	175,000	180,000	7·5	8·5	9·5	10·5
180,000	185,000	3·8	180,000	185,000	7·6	8·6	9·6	10·6
185,000	190,000	3·85	185,000	190,000	7·7	8·7	9·7	10·7
190,000	195,000	3·9	190,000	195,000	7·8	8·8	9·8	10·8
195,000	200,000	3·95	195,000	200,000	7·9	8·9	9·9	10·9
200,000	210,000	4·0	200,000	210,000	8·0	9·0	10·0	11·0
210,000	220,000	4·05	210,000	220,000	8·1	9·1	10·1	11·1
220,000	230,000	4·1	220,000	230,000	8·2	9·2	10·2	11·2
230,000	240,000	4·15	230,000	240,000	8·3	9·3	10·3	11·3
240,000	250,000	4·2	240,000	250,000	8·4	9·4	10·4	11·4
250,000	260,000	4·25	250,000	260,000	8·5	9·5	10·5	11·5
260,000	270,000	4·3	260,000	270,000	8·6	9·6	10·6	11·6
270,000	280,000	4·35	270,000	280,000	8·7	9·7	10·7	11·7
280,000	290,000	4·4	280,000	290,000	8·8	9·8	10·8	11·8
290,000	300,000	4·45	290,000	300,000	8·9	9·9	10·9	11·9
300,000	310,000	4·5	300,000	310,000	9·0	10·0	11·0	12·0
310,000	320,000	4·55	310,000	320,000	9·1	10·1	11·1	12·1
320,000	330,000	4·6	320,000	330,000	9·2	10·2	11·2	12·2
330,000	340,000	4·65	330,000	340,000	9·3	10·3	11·3	12·3
340,000	350,000	4·7	340,000	350,000	9·4	10·4	11·4	12·4
350,000	360,000	4·75	350,000	360,000	9·5	10·5	11·5	12·5
360,000	370,000	4·8	360,000	370,000	9·6	10·6	11·6	12·6
370,000	380,000	4·85	370,000	380,000	9·7	10·7	11·7	12·7
380,000	390,000	4·9	380,000	390,000	9·8	10·8	11·8	12·8
390,000	400,000	4·95	390,000	400,000	9·9	10·9	11·9	12·9
400,000	410,000	5·0	400,000	410,000	10·0	11·0	12·0	13·0
410,000	420,000	5·05	410,000	420,000	10·1	11·1	12·1	13·1
420,000	430,000	5·1	420,000	430,000	10·2	11·2	12·2	13·2
430,000	440,000	5·15	430,000	440,000	10·3	11·3	12·3	13·3
440,000	450,000	5·2	440,000	450,000	10·4	11·4	12·4	13·4
450,000	460,000	5·25	450,000	460,000	10·5	11·5	12·5	13·5
460,000	470,000	5·3	460,000	470,000	10·6	11·6	12·6	13·6
470,000	480,000	5·35	470,000	480,000	10·7	11·7	12·7	13·7
480,000	490,000	5·4	480,000	490,000	10·8	11·8	12·8	13·8
490,000	500,000	5·45	490,000	500,000	10·9	11·9	12·9	13·9

FIRST SCHEDULE—*Concluded*

Aggregate Net Value		Initial Rates Dependent on Aggregate Net Value	Dutiable Value		Additional Rates Dependent on Dutiable Value			
Exceeding	Not Exceeding		Exceeding	Not Exceeding	Class A	Class B	Class C	Class D
$	$	%	$	$	%	%	%	%
500,000	525,000	5·5	500,000	525,000	11·0	12·0	13·0	14·0
525,000	550,000	5·55	525,000	550,000	11·1	12·1	13·1	14·1
550,000	575,000	5·6	550,000	575,000	11·2	12·2	13·2	14·2
575,000	600,000	5·65	575,000	600,000	11·3	12·3	13·3	14·3
600,000	625,000	5·7	600,000	625,000	11·4	12·4	13·4	14·4
625,000	650,000	5·75	625,000	650,000	11·5	12·5	13·5	14·5
650,000	675,000	5·8	650,000	675,000	11·6	12·6	13·6	14·6
675,000	700,000	5·85	675,000	700,000	11·7	12·7	13·7	14·7
700,000	725,000	5·9	700,000	725,000	11·8	12·8	13·8	14·8
725,000	750,000	5·95	725,000	750,000	11·9	12·9	13·9	14·9
750,000	775,000	6·0	750,000	775,000	12·0	13·0	14·0	15·0
775,000	800,000	6·05	775,000	800,000	12·1	13·1	14·1	15·1
800,000	825,000	6·1	800,000	825,000	12·2	13·2	14·2	15·2
825,000	850,000	6·15	825,000	850,000	12·3	13·3	14·3	15·3
850,000	875,000	6·2	850,000	875,000	12·4	13·4	14·4	15·4
875,000	900,000	6·25	875,000	900,000	12·5	13·5	14·5	15·5
900,000	925,000	6·3	900,000	925,000	12·6	13·6	14·6	15·6
925,000	950,000	6·35	925,000	950,000	12·7	13·7	14·7	15·7
950,000	975,000	6·4	950,000	975,000	12·8	13·8	14·8	15·8
975,000	1,000,000	6·45	975,000	1,000,000	12·9	13·9	14·9	15·9
1,000,000	1,050,000	6·5	1,000,000	1,050,000	13·0	14·0	15·0	16·0
1,050,000	1,100,000	6·55	1,050,000	1,100,000	13·1	14·1	15·1	16·1
1,100,000	1,150,000	6·6	1,100,000	1,150,000	13·2	14·2	15·2	16·2
1,150,000	1,200,000	6·65	1,150,000	1,200,000	13·3	14·3	15·3	16·3
1,200,000	1,250,000	6·7	1,200,000	1,250,000	13·4	14·4	15·4	16·4
1,250,000	1,300,000	6·75	1,250,000	1,300,000	13·5	14·5	15·5	16·5
1,300,000	1,350,000	6·8	1,300,000	1,350,000	13·6	14·6	15·6	16·6
1,350,000	1,400,000	6·85	1,350,000	1,400,000	13·7	14·7	15·7	16·7
1,400,000	1,450,000	6·9	1,400,000	1,450,000	13·8	14·8	15·8	16·8
1,450,000	1,500,000	6·95	1,450,000	1,500,000	13·9	14·9	15·9	16·9
1,500,000	1,550,000	7·0	1,500,000	1,550,000	14·0	15·0	16·0	17·0
1,550,000	1,600,000	7·1	1,550,000	1,600,000	14·1	15·1	16·1	17·0
1,600,000	1,650,000	7·2	1,600,000	1,650,000	14·2	15·2	16·2	17·0
1,650,000	1,700,000	7·3	1,650,000	1,700,000	14·3	15·3	16·3	17·0
1,700,000	1,750,000	7·4	1,700,000	1,750,000	14·4	15·4	16·4	17·0
1,750,000	1,800,000	7·5	1,750,000	1,800,000	14·5	15·5	16·5	17·0
1,800,000	1,850,000	7·6	1,800,000	1,850,000	14·6	15·6	16·6	17·0
1,850,000	1,900,000	7·7	1,850,000	1,900,000	14·7	15·7	16·7	17·0
1,900,000	1,950,000	7·8	1,900,000	1,950,000	14·8	15·8	16·8	17·0
1,950,000	2,000,000	7·9	1,950,000	2,000,000	14·9	15·9	16·9	17·0
2,000,000	2,100,000	8·0	2,000,000	2,100,000	15·0	16·0	17·0	17·0
2,100,000	2,200,000	8·1	2,100,000	2,200,000	15·1	16·1	17·0	17·0
2,200,000	2,300,000	8·2	2,200,000	2,300,000	15·2	16·2	17·0	17·0
2,300,000	2,400,000	8·3	2,300,000	2,400,000	15·3	16·3	17·0	17·0
2,400,000	2,500,000	8·4	2,400,000	2,500,000	15·4	16·4	17·0	17·0
2,500,000	2,600,000	8·5	2,500,000	2,600,000	15·5	16·5	17·0	17·0
2,600,000	2,700,000	8·6	2,600,000	2,700,000	15·6	16·6	17·0	17·0
2,700,000	2,800,000	8·7	2,700,000	2,800,000	15·7	16·7	17·0	17·0
2,800,000	2,900,000	8·8	2,800,000	2,900,000	15·8	16·8	17·0	17·0
2,900,000	3,000,000	8·9	2,900,000	3,000,000	15·9	16·9	17·0	17·0
3,000,000	3,200,000	9·0	3,000,000	3,200,000	16·0	17·0	17·0	17·0
3,200,000	3,400,000	9·1	3,200,000	3,400,000	16·1	17·0	17·0	17·0
3,400,000	3,600,000	9·2	3,400,000	3,600,000	16·2	17·0	17·0	17·0
3,600,000	3,800,000	9·3	3,600,000	3,800,000	16·3	17·0	17·0	17·0
3,800,000	4,000,000	9·4	3,800,000	4,000,000	16·4	17·0	17·0	17·0
4,000,000	4,200,000	9·5	4,000,000	4,200,000	16·5	17·0	17·0	17·0
4,200,000	4,400,000	9·6	4,200,000	4,400,000	16·6	17·0	17·0	17·0
4,400,000	4,600,000	9·7	4,400,000	4,600,000	16·7	17·0	17·0	17·0
4,600,000	4,800,000	9·8	4,600,000	4,800,000	16·8	17·0	17·0	17·0
4,800,000	5,000,000	9·9	4,800,000	5,000,000	16·9	17·0	17·0	17·0
5,000,000	and over		5,000,000	and over	17·0	17·0	17·0	17·0

SECOND SCHEDULE

In re The Succession Duty Act and.....
(name of appellant)

of the.....of.....(address)

Province of.....

Appellant.

Notice of appeal is hereby given from the assessment bearing date the.....day of..... 19 , wherein a duty (or duties) in the sum of $..... levied in respect of.....

Then follow with,—

1. Full statement of facts;
2. Full statement of reasons for appeal.

Dated this.....day of.....19 .

.....

(Signature.)

87.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 87.

An Act to amend the Income War Tax Act.

First reading, May 28, 1941.

MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27267 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA

BILL 87.

An Act to amend the Income War Tax Act.

R.S., c. 97; 1928, cc. 12, 30; 1930, c. 24; 1931, c. 35; 1932, cc. 43, 44; 1932-33, cc. 14; 15; 41; 1934, cc. 19; 55; 1935, cc. 22; 40; 1936, cc. 6; 38; 1938, c. 48; 1939 (1st Sess.), c. 46; 1939 (2nd sess.), c. 6; 1940, c. 34.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph A of the First Schedule of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as enacted by section one of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:

Rates applicable to all individuals.

"A. RATES OF TAX APPLICABLE TO PERSONS OTHER THAN CORPORATIONS AND JOINT STOCK COMPANIES.

On the first $1,000 of Net Income or any portion thereof in excess of Exemptions, 15 per centum, or

$ 150 upon Net Income of $1,000; and 20 per centum upon the amount by which the income exceeds $1,000 and does not exceed $2,000, or

$ 350 upon Net Income of $2,000; and 25 per centum upon the amount by which the income exceeds $2,000 and does not exceed $3,000, or

$ 600 upon Net Income of $3,000; and 30 per centum upon the amount by which the income exceeds $3,000 and does not exceed $4,000, or

$ 900 upon Net Income of $4,000; and 33 per centum upon the amount by which the income exceeds $4,000 and does not exceed $5,000, or

$ 1,230 upon Net Income of $5,000; and 36 per centum upon the amount by which the income exceeds $5,000 and does not exceed $6,000, or

$ 1,590 upon Net Income of $6,000; and 38 per centum upon the amount by which the income exceeds $6,000 and does not exceed $7,000, or

Explanatory Notes.

1. The new paragraph A provides a new rate of tax applicable to individuals.

$ 1,970	upon Net Income of $7,000; and 40 per centum upon the amount by which the income exceeds $7,000 and does not exceed $8,000, or
$ 2,370	upon Net Income of $8,000; and 42 per centum upon the amount by which the income exceeds $8,000 and does not exceed $9,000, or
$ 2,790	upon Net Income of $9,000; and 44 per centum upon the amount by which the income exceeds $9,000 and does not exceed $10,000, or
$ 3,230	upon Net Income of $10,000; and 47 per centum upon the amount by which the income exceeds $10,000 and does not exceed $15,000, or
$ 5,580	upon Net Income of $15,000; and 50 per centum upon the amount by which the income exceeds $15,000 and does not exceed $20,000, or
$ 8,080	upon Net Income of $20,000; and 53 per centum upon the amount by which the income exceeds $20,000 and does not exceed $30,000, or
$ 13,380	upon Net Income of $30,000; and 55 per centum upon the amount by which the income exceeds $30,000 and does not exceed $40,000, or
$ 18,880	upon Net Income of $40,000; and 57 per centum upon the amount by which the income exceeds $40,000 and does not exceed $50,000, or
$ 24,580	upon Net Income of $50,000; and 59 per centum upon the amount by which the income exceeds $50,000 and does not exceed $75,000, or
$ 39,330	upon Net Income of $75,000; and 63 per centum upon the amount by which the income exceeds $75,000 and does not exceed $100,000, or
$ 55,080	upon Net Income of $100,000; and 67 per centum upon the amount by which the income exceeds $100,000 and does not exceed $150,000, or
$ 88,580	upon Net Income of $150,000; and 70 per centum upon the amount by which the income exceeds $150,000 and does not exceed $200,000, or
$123,580	upon Net Income of $200,000; and 75 per centum upon the amount by which the income exceeds $200,000 and does not exceed $300,000, or
$198,580	upon Net Income of $300,000; and 80 per centum upon the amount by which the income exceeds $300,000 and does not exceed $500,000, or
$358,580	upon Net Income of $500,000; and 85 per centum upon the amount by which the income exceeds $500,000."

2. Paragraph AA of the First Schedule of the said Act, as enacted by section one of chapter forty of the statutes of 1935 and as amended by section three of chapter six of the

2. This is a new rate of tax on investment income.

statutes of 1939 (second session) and by section two of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:

Additional rate of tax on investment income.

"AA. Rate of tax applicable to all persons other than corporations and joint stock companies, in respect of 'investment income' as provided for in this Act.

Surtax.

On investment income in excess of the exemption provided therefor in subsection four of section five of this Act..4 per centum."

3. Paragraph E of the First Schedule of the said Act, as enacted by section two of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:

Rate on "Non-Resident Owned Investment Corporations."

"E. Rate of tax applicable to Non-Resident Owned Investment Corporations:

On the income of a company which elects under subsection four of section nine of this Act.....22½ per centum."

4. Paragraphs *(m)* and *(n)* of section two of the said Act, as enacted by section three of chapter forty of the statutes of 1935, are repealed and the following substituted therefor:—

Earned income.

"*(m)* 'earned income' means salary, wages, fees, bonuses, pensions, superannuation allowances, retiring allowances, gratuities, honoraria, and the income from any office or employment of profit held by any person, and any income derived by a person in the carrying on or exercise by such person of a trade, vocation or calling, either alone or, in the case of a partnership, as a partner actively engaged in the conduct of the business thereof, and includes indemnities or other remuneration paid to members of Dominion, provincial or territorial legislative bodies or municipal councils, but shall not include income derived by way of rents or royalties;

Investment income.

"*(n)* 'investment income' includes any income not defined herein as 'earned income' and also any amount deemed by this Act to be a dividend;"

5. Paragraph *(c)* of section three of the said Act is repealed and the following substituted therefor:—

"*(c)* any payment out of any superannuation or pension fund or plan; and"

6. Subsection one of section five of the said Act is amended by inserting immediately after paragraph *(g)* thereof, the following paragraph:—

Deductions for superannuation or pension fund.

"*(gg)* The amount not exceeding five per centum of any remuneration of any employee or three hundred dollars, whichever is the lesser, which is actually paid by

3. New rate of tax on Non-Resident Investment Corporations.

4.

(m) Heretofore earned income of over $14,000 was regarded as investment income. This recognizes all earned income as such, irrespective of the amount.

5. This renders any payment out of such plan liable to tax.

an employer to an employees' superannuation or pension fund or plan in respect of the service rendered to the employer by any one employee, officer or director, within the taxation year."

7. Paragraph *(j)* of subsection one of section five of the said Act, as enacted by section three of chapter twenty-four of the statutes of 1930, is repealed and the following substituted therefor:—

Donations to charitable organizations by taxpayers other than corporations.

"*(j)* An amount not exceeding ten per centum of the income of any taxpayer, other than a corporation, which amount has been paid by way of donation within the taxation period to and receipted for as such by any charitable organization in Canada operated exclusively as such and not for the benefit or private gain or profit of any person: Provided, however, that the said amount shall be increased to the amount, not exceeding forty per centum of the income of the taxpayer, of the donations of the taxpayer to the fund registered under *The War Charities Act, 1939*, under the name of The Canadian War Services Fund if such donations were subscribed on or before the seventh day of April, one thousand nine hundred and forty-one and paid on or before the thirty-first day of December, one thousand nine hundred and forty-one."

1939 (2nd sess.), c. 10.

8. Subsection one of section five of the said Act is amended by adding immediately after paragraph *(j)* thereof the following paragraph:—

Donations to charitable organizations by corporations.

"*(jj)* An amount not exceeding five per centum of the income of any corporation, which amount has been paid by way of donation within the taxation period to and receipted for as such by any charitable organization in Canada operated exclusively as such and not for the benefit or private gain or profit of any person: Provided, however, that in respect of the year one thousand nine hundred and forty-one and fiscal periods ending therein, the maximum shall be ten per centum, and provided further that the said amount shall be increased to the amount, not exceeding forty per centum of the income of the taxpayer, of the donations of the taxpayer to the fund registered under *The War Charities Act, 1939*, under the name of The Canadian War Services Fund if such donations were subscribed on or before the seventh day of April, one thousand nine hundred and forty-one and paid on or before the thirty-first day of December, one thousand nine hundred and forty-one."

1939 (2nd sess.), c. 10.

Patriotic donations.

9. Paragraph *(n)* of subsection one of section five of the said Act, as enacted by section one of chapter six of the statutes of 1939 (Second Session), is repealed.

7. *(j)* This continues the allowance but makes special provision for contributions to The Canadian War Services Fund.

8. *(jj)* Decreases the allowance for corporations from 10% to 5% for the year 1942.

9. This repeals the 50% deduction in respect to patriotic donations.

10. Subsection four of section five of the said Act, as enacted by section five of chapter forty of the statutes of 1935, is repealed and the following substituted therefor:—

Alternative exemptions from investment income.

"(4) The following income shall not be liable to the additional rate of tax on investment income, namely—

Surtax.

(a) investment income up to fifteen hundred dollars; or

(b) investment income equal in amount to the sum of the exemptions to which the individual is entitled under the provisions of paragraphs *(c)*, *(d)*, *(e)* and *(i)* of subsection one and of subsection two of this section;

whichever amount is the greater."

11. Section five of the said Act is further amended by adding thereto the following subsections:—

Residence of dependents.

"(5) A taxpayer shall not be allowed the exemptions provided in paragraphs *(c)*, *(e)* and *(i)* of subsection one of this section unless the spouse, child, grandchild, parent, grandparent, brother or sister in respect of which the taxpayer claims exemption is resident in Canada or any other part of the territory of the British Commonwealth of Nations, or in a country contiguous to Canada.

Exemption for non-residents.

"(6) A non-resident person who is liable to tax under the provisions of paragraphs *(c)*, *(d)* or *(e)* of subsection one of section nine of this Act shall not be entitled to the exemption provided in paragraph *(c)* of subsection one of this section but shall be entitled to the exemption provided in paragraph *(d)* of subsection one of this section."

12. Subsection one of section seven of the said Act is repealed and the following substituted therefor:—

Deductions of payments under Special War Revenue Act.
R.S., c. 179.

"**7.** (1) A taxpayer shall be entitled to deduct from the tax that would otherwise be payable by him under this Act, the amount paid for corresponding periods under the provisions of Part III of the *Special War Revenue Act*."

13. Subsection one of section eight of the said Act is amended by adding thereto the following proviso:—

Proviso.

"Provided that the Minister may in his discretion allow a taxpayer to deduct from the sum total of his Income Tax and Excess Profits Tax the sum total of the Income Tax and Excess Profits Tax paid to Great Britain or to any of its self-governing Dominions or Dependencies or to any foreign country if such foreign country in imposing taxes in respect of income and excess profits allows a similar credit to persons in receipt of profits derived from sources within Canada."

14. Subsection two of the said section eight of the said Act, as enacted by section nine of chapter forty-six of the statutes of 1939 (First Session), is repealed, and the following substituted therefor:—

10. (4) Exemptions above which the 4% investment income tax applies.

11. Dependents must be residents of Canada, the British Commonwealth or contiguous countries. Formerly the law was not restrictive at all.

12. This removes the mention of "Part II" in this section because Part II of the *Special War Revenue Act* contains the new betting tax.

13 and **14.** To prevent double taxation.

Limitation.

"(2) Such deduction shall not exceed the same proportion of the tax otherwise payable under this Act or the sum total of the Income Tax and Excess Profits Tax otherwise payable under this Act and *The Excess Profits Tax Act, 1940*, as provided for in the proviso to subsection one of this section, as that which the taxpayer's net profits from sources within such country and taxed therein bears to his entire net profits from all sources, without taking into account the exemptions provided by paragraphs *(c)*, *(d)*, *(e)*, *(ee)* and *(i)* of subsection one of section five of this Act and by subsections two and three of the said section five.

1940, c. 32.

15. Subsection one of section 9B of the said Act, as enacted by section eighteen of chapter thirty-four of the statutes of 1940, is amended by adding thereto the following proviso:—

Proviso.

"Provided, however, that no tax hereunder shall be payable if no part of the premium is paid by the Canadian debtor to the creditor."

16. Subsection two of section 9B of the said Act, as enacted by section nine of chapter forty-one of the statutes of 1932-33 and as amended by section five of chapter fifty-five of the statutes of 1934, by section nine of chapter forty of the statutes of 1935, by sections seven and eight of chapter thirty-eight of the statutes of 1936 and by section ten of chapter forty-six of the statutes of 1939 (First Session), is amended by substituting the word "fifteen" for the word "five" in the second line thereof.

17. Subsections three, four and nine of section 9B of the said Act as enacted by section nine of chapter forty-one of the statutes of 1932-33, are repealed and the following substituted therefor:—

Collection and remittance.

"(3) In the case of bearer coupons or warrants, whether representing interest or dividends, the taxes imposed by this section shall be collected by the encashing agent or debtor who shall in the case of the tax imposed by subsection one of this section, withhold five per centum of the obligations, and, in the case of the tax imposed by subsection two of this section, withhold fifteen per centum of the obligation and remit the same to the Receiver General of Canada, provided that any encashing agent so withholding and remitting shall be entitled to recover one hundred per centum of the obligation from the debtor.

Collection and remittance.

"(4) In the case of interest or dividends in respect of fully registered shares, bonds, debentures, mortgages or any other obligations, the taxes imposed by this section shall be collected by the debtor who shall in the case of the tax imposed by subsection one of this section, withhold

15. To provide for no tax if default in payment exists.

16. Increase from five to fifteen per centum in tax against non-residents.

17. Necessitated by the increase in the rate of tax from 5% to 15% on non-residents.

five per centum of the obligation, and, in the case of the tax imposed by subsection two of this section, withhold fifteen per centum of the obligation and remit the same to the Receiver General of Canada."

Creditor to bear the tax.

"(9) Every agreement for payment of interest, dividends, estate or trust income or payments in respect of copyright, copyrighted works or rights to the use of works whether copyrighted or not, without allowing the deduction or withholding of the tax imposed in subsections one or two of this section shall be void."

18. Subsection four of section eleven of the said Act, as enacted by section nineteen of chapter thirty-four of the statutes of 1940, is amended by adding thereto the following paragraph:—

Income capitalized, how taxed.

"*(c)* Income taxable under the provisions of this subsection shall be taxed as if such income were the income of a person other than a corporation, provided that no deduction shall be allowed in respect of the exemptions provided by paragraphs *(c)*, *(d)*, *(e)*, *(ee)* and *(i)* of subsection one of section five of this Act.

19. Subsection two of section eighteen of the said Act is repealed and the following substituted therefor:—

Application.

"(2) This section shall not apply to a loan or advance made by a corporat on in the ordinary course of its business where the lending of money is part of the ordinary business of the company."

20. Paragraph *(b)* of subsection one of section twenty-two A of the said Act, as enacted by section twelve of chapter thirty-eight of the statutes of 1936, is amended by adding thereto the following subparagraph:—

(iii) one-third of the interest (less carrying charges if any) received from any other Canadian debtor."

21. Subsections one, two and five of section twenty-seven of the said Act, as enacted by section twenty-two of chapter thirty-four of the statutes of 1940, are repealed and the following substituted therefor:—

Tax on non-residents.

"**27.** (1) In addition to any other tax imposed by this Act, an income tax of fifteen per centum on non-resident persons is imposed, without any exemption or deduction in respect of the gross amount of all rents, royalties or similar payments for the use in Canada of real or personal property, patents, or for anything used or sold in Canada.

Tax deduction by payor.

"(2) Every person before making any payment by any means whatsoever to or on behalf of a non-resident person on account of any real or personal property let, leased or used in Canada, or on account of royalties, rentals, or similar payments, for the use in Canada of patents or for

18. Any estate that capitalizes accumulated income is to receive no exemption in respect to marital exemptions or dependents.

19. "Lawfully empowered to make loans to its shareholders" has been dropped and the subsection re-worded.

20. This makes the effective tax against Non-Resident Owned Investment Corporations fifteen per centum in respect of Canadian interest.

21. An increase of rates.

anything used or sold in Canada, shall deduct from the moneys in his hands payable to or to be used on behalf of such non-resident person fifteen per centum thereof."

Limitation.

"(5) The provisions of this section shall not apply in the case of any payment received from Canadian sources for anything used or sold in Canada which is subject to the fifteen per centum tax imposed under paragraph *(e)* of subsection two of section nine B of this Act."

22. The said section twenty-seven of the said Act is further amended by adding thereto the following subsection:—

Rentals from real estate taxed on net income basis.

"(7) A non-resident person in receipt of rentals from real estate let, leased or used in Canada may file an Income Tax Return and pay on a net income basis in Canada in respect of the income from such real estate. In such case the tax deducted at the source under subsection two of this section from any payment on account of any real property let, leased or used in Canada shall be allowed as a credit against any tax payable by the non-resident person and any overpayment by reason of such deduction at the source may be refunded."

23. Subsection one of section thirty-three of the said Act is repealed and the following substituted therefor:—

Annual returns.

"**33.** (1) Every person liable to taxation under this Act shall, on or before the thirty-first day of March in each year, without any notice or demand, and any person whether liable to taxation hereunder or not, upon receipt of a notice or demand in writing from the Commissioner of Income Tax or any officer authorized to make such demand, deliver to the Minister a return, in such form as the Minister may prescribe, of his total income during the last preceding year; provided, however, that a member of a partnership or the proprietor of a business whose fiscal period ends after the thirtieth day of November shall deliver his return on or before the thirtieth day of April."

24. Subsection two of section thirty-five of the said Act, as enacted by section twenty-five of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:—

Corporation returns.

"(2) Notwithstanding the provisions of section thirty-three of this Act, a corporation shall make a return within four months from the close of its fiscal period, and the tax shall be computed as if the said fiscal period coincided with the calendar year within which the said fiscal period ends and the provisions of the Act shall *mutatis mutandis* apply."

25. Section forty-eight of the said Act, as enacted by section fifteen of chapter thirty-eight of the statutes of

22. Real estate rentals to be taxed on a net income basis.

23. Change from 30th April to 31st March for the filing of individual income tax returns.

24. All corporations to have four months for the filing of returns.

1936, is amended by adding thereto the following subsections:—

Taxpayers other than corporations.

"(2) Any taxpayer, other than a corporation, may pay the tax in respect of any taxation year by instalments without interest as provided for by subsection one of this section and section forty-nine as follows:—

(i) during each of the last four months of such taxation year an amount equal to one-twelfth of the tax as estimated by the taxpayer to have been payable in respect of the taxation year next preceding the said taxation year first mentioned in this subsection, and

(ii) during each of the first eight months of the taxation year next succeeding the said taxation year first mentioned in this subsection an amount equal to one-eighth of the tax as estimated by the taxpayer to have been payable in respect of the said taxation year first mentioned as aforesaid, after deducting from the tax so estimated to have been payable, the sum of the instalments paid as provided for in sub-paragraph (i) of this subsection.

Corporations.

"(3) Any corporation may pay the tax in respect of any fiscal period by instalments without interest as provided for by subsection one of this section and section forty-nine as follows:—

(i) during each of the last four months of such fiscal period an amount equal to one-twelfth of the tax as estimated by the corporation to have been payable in respect of the fiscal period next preceding the said fiscal period first mentioned in this subsection, and,

(ii) during each of the first eight months of the fiscal period next succeeding the said fiscal period first mentioned in this subsection an amount equal to one-eighth of the tax estimated by the corporation to be payable in respect of the said fiscal period first mentioned as aforesaid after deducting from the tax so estimated the sum of the instalments paid as provided for in sub-paragraph (i) of this subsection.

If not liable for next preceding year.

"(4) In the case of a taxpayer not liable to pay any income tax for the taxation year or fiscal period, as the case may be, next preceding the taxation year or fiscal period in respect of which such taxpayer desires to pay tax by instalments, the first four instalments shall be computed by reference to the income which the taxpayer estimates will have been earned or received in the whole of such taxation year or fiscal period.

If instalment not paid.

"(5) If any monthly instalment is not paid within the month in which it should have been paid the taxpayer shall lose the benefits of subsections two, three and four of this section."

25. Payment of instalments without interest.

26. The schedule of rates at the end of subsection one of section eighty-eight of the said Act, as enacted by section eight of chapter forty-eight of the statutes of 1938, is repealed and the following substituted therefor:—

Gift Tax rates.

"On gifts up to and including $5,000 — 7%

On gifts exceeding

$ 5,000	but not exceeding	$ 10,000	—	8%
$ 10,000	but not exceeding	$ 20,000	—	9%
$ 20,000	but not exceeding	$ 30,000	—	10%
$ 30,000	but not exceeding	$ 40,000	—	11%
$ 40,000	but not exceeding	$ 50,000	—	12%
$ 50,000	but not exceeding	$ 75,000	—	13%
$ 75,000	but not exceeding	$ 100,000	—	14%
$ 100,000	but not exceeding	$ 150,000	—	15%
$ 150,000	but not exceeding	$ 200,000	—	16%
$ 200,000	but not exceeding	$ 250,000	—	17%
$ 250,000	but not exceeding	$ 300,000	—	18%
$ 300,000	but not exceeding	$ 400,000	—	19%
$ 400,000	but not exceeding	$ 500,000	—	20%
$ 500,000	but not exceeding	$ 600,000	—	21%
$ 600,000	but not exceeding	$ 700,000	—	22%
$ 700,000	but not exceeding	$ 800,000	—	23%
$ 800,000	but not exceeding	$1,000,000	—	24%
$1,000,000			—	25%

27. Subsection three of section eighty-eight of the said Act, as enacted by section eighteen of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:—

Date payable.

"(3) The tax shall be paid in full to the Receiver General of Canada on or before the thirty-first day of March next succeeding the year in which the gifts were made; and if not so paid the tax shall bear interest at the rate of eight per centum per annum from the date payable.

Repeal.

28. Paragraph *(e)* of subsection eight of section eighty-eight and subsection nine of section eighty-eight of the said Act, as enacted by section fourteen of chapter forty of the statutes of 1935, are repealed.

29. Subsection two of section ninety of the said Act, as enacted by section seventeen of chapter forty-six of the statutes of 1939 (First Session), is amended by adding thereto the following:—

Machinery or equipment.

"The machinery or equipment referred to herein shall mean only such machinery or equipment as is required to be and is affixed for a permanency within the said period to the business premises of the taxpayer."

30. Subsections one, two, three, five, seven, thirteen and twenty of section ninety-one of the said Act, as enacted

26. New rates of gift tax.

27. Taxes now payable on or before 31st of March instead of 30th April.

28. Removing an exemption from the gift tax.

29. This makes the act conform with the practice.

by section twenty-six of chapter thirty-four of the statutes of 1940, are repealed and the following are substituted therefor:—

To whom applicable.

"**91.** (1) In addition to any other tax imposed by this Act, there shall be levied and paid upon the income of every person described in paragraphs *(a)* to *(e)*, both inclusive, of subsection one of section nine of this Act a tax to be known as the National Defence Tax at the rate

Tax rates.

(a) in the case of a married person whose spouse is resident in Canada or any other part of the territory of the British Commonwealth of Nations or in a country contiguous to Canada, of five per centum if the income exceeds $1,200 per year; and in the case of a husband and wife having each a separate income, of five per centum if the income of each is in excess of $660 per year;

(b) in the case of a single person, or a married person whose spouse is not resident in Canada, or any other part of the territory of the British Commonwealth of Nations or in a country contiguous to Canada, of five per centum if the income exceeds $660 per year and does not exceed $1,200 per year; or of seven per centum if the income exceeds $1,200 per year;

(c) in the case of a widow or widower with a son or daughter resident in Canada or any other part of the territory of the British Commonwealth of Nations or in a country contiguous to Canada, and under twenty-one years of age who is wholly dependent upon such parent for support, or with a son or daughter similarly resident and twenty-one years of age or over likewise so dependent on account of mental or physical infirmity, of five per centum if the income exceeds $1,200 per year;

(d) in the case of an individual who maintains a self-contained domestic establishment and who actually supports therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption, of five per centum if the income exceeds $1,200 per year;

(e) in the case of a minister or clergyman in charge of a diocese, congregation or parish, whose duties require him to maintain, at his own and sole expense, a self-contained domestic establishment, and who employs therein on full time a housekeeper or servant, of five per centum if the income exceeds $1,200 per year;

(f) in the case of income taxable as provided by sub-sections two and four of section eleven of this Act, of seven per centum;

Proviso.

Provided that there shall be allowed a tax credit of four dollars for the year 1940, fourteen dollars for the year 1941

30. New rates of exemptions of National Defence Tax.

and twenty dollars for the year 1942 and each year thereafter for each of the following persons resident inCanada or any other part of the territory of the British Commonwealth of Nations or in a country contiguous to Canada and wholly dependent upon the taxpayer:

(i) a child, grandchild, brother or sister of the taxpayer under twenty-one years of age or if twenty-one years of age or over wholly dependent on account of mental or physical infirmity;

(ii) a parent or grandparent of a taxpayer wholly dependent on account of mental or physical infirmity;

(iii) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the Governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a Government plan,

except one such dependent on whose account the taxpayer is entitled to have the tax calculated as provided in paragraphs *(c)* or *(d)* of this subsection.

Tax not to reduce basic income.

"(2) If the tax exigible under the provisions of this section shall cause the income of a single person or a husband or wife to be reduced below the amount of $660, or in the case of those persons referred to in paragraphs *(a)*, *(c)*, *(d)* and *(e)* of subsection one of this section (except a husband or wife where each have an income in excess of $660) below $1,200, then to the extent that it would so reduce the income of the taxpayer such tax shall not be payable.

Extra tax.

"(3) Taxes imposed by this section which have not been deducted at the source, shall be increased by the following amounts which shall be imposed and collected with the tax:

If the tax is $25.00 but not more than $100.00, by $1.00.

If the tax is more than $100.00, by three per centum of the tax payable."

Deduction by employer.

"(5) Every employer at the time of payment of earnings to an employee shall deduct and collect the tax imposed on the employee under this section in respect of the earnings of the employee paid on or after the first day of July, one thousand nine hundred and forty-one, if the amount paid (including personal and living expenses or the value of subsistence, if any, furnished to the employee as valued by the employer), daily, weekly, monthly or for such other period, is such that if continued for twelve months would cause the annual earnings of the employee to be in excess of the relevant amount mentioned in subsection one of this section."

Deduction from interest and dividends.

"(7) Any person paying interest on bonds, debentures or other like obligations or dividends in respect of shares of stock, irrespective of the amount, to persons registered as the holders of bonds, debentures or like obligations or

shares shall deduct and collect an amount of five per centum from each and every such payment made to residents of Canada on or after the first day of July, one thousand nine hundred and forty-one."

Tax not fully paid by deduction.

"(13) Every person liable to taxation under this section whose tax hereunder has not been fully paid by deduction at the source, shall, on or before the thirty-first day of March in each year, without any notice or demand, deliver to the Minister a return, in such form as the Minister may prescribe, of his total income during the last preceding year and shall pay any tax due at such times and in such manner as in this Act provided."

Deductions.

"(20) Income (except salary or other fixed payments referred to in subsection sixteen hereof) shall for the purposes of this section be subject to the deductions provided by paragraphs *(a)*, *(b)*, *(f)*, *(k)*, *(l)* and *(o)* of subsection one of section five and to the provisions of section six of this Act."

Sections applicable to 1941 period and subsequent periods.

31. Sections one, two, four, five, six, seven, nine, ten, eleven, twelve, seventeen, eighteen, nineteen, twenty, twenty-three, twenty-four and twenty-five of this Act shall be applicable to income of the 1941 taxation period and fiscal periods ending therein and of all subsequent periods.

Idem.

Proviso.

32. Section three of this Act shall be applicable to income of the 1941 taxation period and fiscal periods ending therein and of all subsequent periods: Provided that in the case of a fiscal period ending in the year 1941 prior to the thirty-first day of December, the rate of twenty-two and one-half per centum as provided for in the said section three shall apply to that proportion of the income of such fiscal period which the number of days of the said fiscal period in the year 1941 bears to the total number of days of such fiscal period and the previous rate of nine per centum shall apply to the balance.

Sections applicable to 1940 period and subsequent periods.

33. Sections thirteen and fourteen of this Act shall be applicable to income of the 1940 taxation period and of fiscal periods ending therein and of all subsequent periods.

Sections coming into force on 30th April, 1941.

34. Sections fifteen, sixteen, twenty-one and twenty-two of this Act shall be deemed to have come into force on the thirtieth day of April, 1941, and shall be applicable to all payments on or after the said date.

Sections coming into force on 30th April, 1941.

Proviso.

35. Sections twenty-six, twenty-seven and twenty-eight of this Act shall be deemed to have come into force on the thirtieth day of April, 1941, and shall be applicable to gifts made on or subsequent to the said date: Provided, however, that after apportionment of the exemptions between

31 to **37.** Time of coming into force of the sections of this Act.

gifts prior to and on or subsequent to the thirtieth day of April, 1941, the ascertained rate of tax on the aggregate of the gifts shall be applied on the basis of the rates in force prior to the thirtieth day of April, 1941, in respect of gifts made prior thereto and the rates provided in section twenty-six of this Act ascertained by the same aggregate shall be applied to gifts made on or subsequent to the thirtieth day of April, 1941.

Interpretation.

36. It is hereby declared and enacted that the provisions of subsection two of section ninety of the *Income War Tax Act* shall be read and construed as if the amendment enacted by section twenty-nine of this Act had been contained in the said *Income War Tax Act* since the third day of June, 1939.

Section 30 coming into force on 1st July, 1941. Proviso.

37. Section thirty of this Act shall be deemed to have come into force on the first day of July, 1941, and shall be applicable to all payments on or after the said date: Provided, however, that the rate of National Defence Tax applicable to the total income of any taxpayer for the year 1941 shall be three and one-half per centum wherever five per centum is mentioned, and five per centum wherever seven per centum is mentioned in subsection one of section ninety-one as enacted by section thirty of this Act.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 88.

An Act to amend the Special War Revenue Act.

First reading, May 28, 1941.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26231 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 88.

R.S., c. 179; 1928, c. 50; 1929, c. 57; 1930, c. 43; 1931, c. 54; 1932, c. 54; 1932-33, c. 50; 1934, c. 42; 1935, c. 33; 1936, c. 45; 1937, c. 41; 1938, c. 52; 1939, c. 52; 1939 (2nd Sess.), c. 8; 1940, c. 41; 1940-41, c. 1.

An Act to amend the Special War Revenue Act.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Paragraph *(a)* of section two of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised States of Canada, 1927, as enacted by section one of chapter forty-five of the statutes of 1936, is repealed and the following substituted therefor:—

"Minister".

"*(a)* "Minister" means

(i) in or in relation to Parts I and III the Minister of Finance; and

(ii) in or in relation to Parts II and IV to XV, inclusive, the Minister of National Revenue;"

2. The said Act is further amended by adding, immediately after section four, as Part II the following heading and sections:—

"PART II

TAX ON BETS ON HORSE RACING

Tax on horse race bets.

"**5.** There shall be imposed, levied and collected an excise tax of five per cent. of the total amount of bets made through the agency of a pari-mutuel system on any horse race run at a lawful race meeting payable by the person conducting such race meeting.

Returns.

"**6.** Every person liable for taxes under this Part shall file each day a true return of the total bets made on that day and the amount of tax due by him.

Return filed and tax paid.

"**7.** The said return shall be filed and the tax paid on the day on which the bets are made.

Penalty in default of payment.

"**8.** In default of payment of the said tax, or any portion thereof, within the time provided by this Part, or regulations prescribed thereunder, the Minister may close any race meeting and prohibit racing and betting at the place where such default occurred."

EXPLANATORY NOTES.

1. Part II, Tax on bets on horse racing is new and is placed under the administration of the Minister of National Revenue.

2. This is a new tax on horse race betting.

3. Paragraph *(a)* of section thirteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

'British company'.

"*(a)* 'British company' means any corporation incorporated under the laws of the United Kingdom of Great Britain and Northern Ireland or any British Dominion or possession, other than Canada or a province of Canada, for the purpose of carrying on the business of insurance;"

Insurance tax, British or foreign company or exchanges.

4. Subsection one of section sixteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is amended by striking out in the fourteenth line thereof the following words:—

"or of any province thereof."

5. Subsection two of section twenty-five of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Tax on long distance telephone calls.

"(2) Every telephone operator shall pay to the Minister, on the first day of February, May, August and November in each year, a sum equal to ten per cent. of the charge made to the person paying or liable to pay the same in respect of every long distance telephone call costing more than fifteen cents made during the three months ending respectively on the last day of December, March, June and September preceding: Provided that upon long distance telephone calls made from any public pay station, whether

Proviso.

3. Paragraph *(a)* of section 13 reads as follows:—

"*(a)* "British company" means any corporation incorporated under the laws of the United Kingdom of Great Britain and Northern Ireland or any British Dominion or possession other than Canada or a province of Canada, for the purpose of carrying on the business of insurance, and includes any association of persons formed in the said Kingdom or in any such Dominion or possession on the plan known as Lloyds whereby each associate underwriter becomes liable for a stated, limited or proportionate part of the whole amount insured by a policy;"

The vertical line indicates the deleted wording.

4. Subsection 1 of section 16 at present reads as follows:—

"**16.** (1) Every person resident in Canada who, after the thirty-first day of December, 1931, insures or has insured his property situate in Canada in which he has an insurable interest, other than that of an insurer of such property, or renews or has renewed any such insurance, against risks other than marine risks,

(a) with any British or foreign company; or

(b) with any exchange, the chief place of business of which exchange or of its principal attorney-in-fact is situate outside of Canada,

which, on or before the first day of July, 1932, or at the time such insurance is effected or renewed if after the last mentioned date, is not authorized under the laws of the Dominion of Canada or of any province thereof to transact the business of insurance, shall, on or before the first day of March, 1933, and on or before the first day of March in each year thereafter, pay to the Minister, in addition to any other tax payable under any other existing law or statute, a tax of ten per centum of the net premiums paid or payable by such person in respect of such insurance for the next preceding calendar year."

The words underlined have been struck out.

The repealed section presently reads as follows:—

"**5.** Every telephone operator shall pay to the Minister on the first day of February, May, August and November in each year, a sum equal to six per cent. of the charge made to the person paying or liable to pay the same in respect of every long distance telephone call costing more than fifteen cents made during the three months ending respectively on the last day of December, March, June and September preceding: Provided that upon long distance telephone calls made from any public pay station, whether operated by means of automatic slot machines or otherwise, there shall be paid in lieu of the tax otherwise

operated by means of automatic slot machines or otherwise, there shall be paid in lieu of the tax otherwise imposed by this subsection, the sum of five cents for each such call for which a charge of more than twenty-five cents and not more than fifty cents is made, and five cents for each additional charge of fifty cents or any fraction of fifty cents: Provided further that the tax imposed by this subsection shall in no case be greater than fifty cents on any one call."

Proviso.

6. Part V of the said Act, as enacted by section four of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

"PART V

TAX ON TRANSPORTATION TICKETS OR RIGHT OF TRANSPORTATION AND ON SEATS, BERTHS OR OTHER SLEEPING ACCOMMODATION.

Definitions.

"**31.** In this Part, unless the context otherwise requires:—

"Person."

(a) "person" in addition to including any body corporate or politic, shall be deemed to include the officers, clerks and servants employed by the Government of Canada or the Government of any province in connection with the operation of railways, vessels, buses or aircraft;

"Vessel."

(b) "vessel" includes any ship or boat of any kind whatsoever whether propelled by steam or otherwise;

"Bus."

(c) "bus" includes any automotive vehicle of any kind whatsoever adapted or adaptable for passenger use with seating capacity for more than ten persons;

"Aircraft."

(d) "aircraft" means airships designed to be lighter than air and flying machines designed to be heavier than air and, in either case, having means of traction or propulsion."

Tax on railway, vessel, bus and aircraft tickets or right of transportation.

"**32.** (1) Every purchaser of a ticket or right entitling the purchaser to transportation by railway, bus or aircraft to any place in or outside of Canada or by vessel between places in Canada or from a place in Canada and return thereto, shall, in addition to the regular charge for the

imposed by this subsection, the sum of five cents for each such call for which a charge of more than twenty-five cents and not more than eighty cents is made, and five cents for each additional charge of eighty cents for any fraction of eighty cents: Provided further that the tax imposed by this subsection shall in no case be greater than twenty-five cents on any one call."

The underlined words indicate the changes.

6. The tax of ten cents formerly imposed on the purchase of a seat in a pullman or parlour car and the tax of 10% of the purchase price on the purchase of a berth or other sleeping accommodation in a railway train continue to be exigible. The new sections in this Part impose similar taxes not only on the purchase of parlour car seats and sleeping car berths, but also upon the purchase of railway, bus, steamship and aircraft tickets. The machinery for the collection and payment of the tax and the penalties for non-payment or breach of the requirements of the Part has been repeated in substantially the same form with some verbal modifications made in the interest of clarity. The clauses which specifically bind the Crown in this Part exist in the Part repealed.

Section **32.** (1) is new.

ticket or right, pay to the person selling such ticket or right, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to ten per cent. of the said price: Provided that the tax imposed by this section shall not apply on the charge for a ticket or right of transportation, if the regular one way charge for such ticket or right to any place in or outside of Canada is fifty cents or less: Provided further than the said tax shall not apply to members of the naval, military or air forces in uniform, when proceeding on leave.

Proviso.

Proviso.

Tax on pullman seats.

(2) Every purchaser of a seat in a pullman or parlour car shall, in addition to the price paid for such seat, pay to the person selling such seat, for the Consolidated Revenue Fund, ten cents.

Tax on sleeping accommodation.

(3) Every purchaser of a berth in a sleeping car or of other sleeping accommodation on a railway train shall pay to the person selling the berth or other sleeping accommodation, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to ten per cent. of the said price, provided that in no case shall the tax imposed by this subsection be less than twenty-five cents.

Applicative to the Crown.

(4) This section shall apply to the Crown as well in the right of the Dominion as in the right of any province and to any officer, servant, agent or employee thereof.

Collection of tax.

"**33.** It shall be the duty of the person selling such ticket, right, seat, berth or other sleeping accommodation, to collect from the purchaser thereof, for the Consolidated Revenue Fund, the sum payable under this Part.

Monthly returns.

"**34.** (1) The person selling shall make monthly to the Commissioner of Excise, or officer authorized by the Commissioner to receive the same, a return in such form as may be approved by the Minister setting forth the tickets, rights, seats, berths or other sleeping accommodation so sold and the sum received in respect thereof for the Consolidated Revenue Fund.

Delivery and period of returns.

(2) Such return shall be prepared and forwarded by post or delivered on or before the fifth day of the second month after the month during which taxable sales took place and shall be a true return of such taxable sales for the said month. The said return shall be verified by statutory declaration made by the person liable to pay the tax, his attorney or agent.

No taxable sales.

(3) If no taxable sales have been made during the period mentioned in the last preceding subsection, a return verified as therein provided shall be filed, stating that no such taxable sales have been made: Provided the Minister, in his discretion, may waive the requirements of this subsection.

Proviso.

Section **32.** (2) is the same as subsection (1) of section **32** of the Act.

Section **32.** (3) is the same as subsection (2) of section **32** of the Act.

Section **32.** (4) is the same as subsection (3) of section **32** of the Act.

Sections **33** and **34.** (1) are the same as sections **33** and **34** of the Act with the addition of the underlined words.

Section **34.** (1) provides for monthly instead of quarterly returns.

Section **34.** (2) fixes the time and other details of the return.

Section **34.** (3) provides for a return although no taxable sales have been made.

Tax payable with return.

(4) The tax payable for the month covered by the return shall be paid to the Minister at the time of the transmission or delivery of the said return.

One return from company as a whole.

(5) Where the person selling is a body corporate (in this subsection and in subsection six of this section called "the company") it shall make one return for the company as a whole, unless the Minister by regulation prescribes that the return shall be confined to the business of the company within a particular area or district.

Signatures.

(6) The return shall be signed by

(a) the person selling;

(b) in the case of a company, the general manager, manager, or other chief executive officer of the company;

(c) the chief executive officer of the company for the area or district in respect to which the return is made in case the Minister shall have made a regulation prescribing an area or district under subsection four of this section;

(d) the chief executive officer or agent in Canada or in the area or district in Canada prescribed under subsection five of this section in the case of a company incorporated outside of Canada.

Proof of date of mailing.

(7) If any return required by this Part is sent by post, the date appearing by the post office stamp or mark upon the envelope or wrapper enclosing the return shall be taken *prima facie* to be the date upon which the return was sent.

Record and audit.

"**35.** The person selling any ticket, right, seat, berth or other sleeping accommodation shall make and keep a record of the tickets, rights, seats, berths or other sleeping accommodation sold to which this Part applies and of the sums received for the Consolidated Revenue Fund in respect thereof in such form as will enable an audit to be made to the satisfaction of the Minister, of the tickets, rights, seats, berths and other sleeping accommodation sold.

Books, etc., open to inspection.

"**36.** For the purpose of verifying the return or of ascertaining the amount payable to the Minister, the records, books, accounts and vouchers of the person selling shall be open at all reasonable hours to the inspection of any officer or other person authorized by the Minister to inspect the same.

Penalty for neglecting to keep records.

"**37.** Every person selling any ticket, right, seat, berth or other sleeping accommodation who neglects to make and keep a record thereof in such form as is prescribed shall be liable to a penalty not exceeding one thousand dollars.

Section **34.** (4) makes the tax payable with the return.

Section **34.** (5) makes no change.

35. Former section thirty-six. (Section thirty-five is unnecessary and is deleted.) No change except the added underlined words.

36. Former section thirty-seven. Unchanged.

37. Former section thirty-eight. Changes as indicated.

Penalty for neglecting to send returns.

"**38.** Everyone who neglects to send or deliver the return prescribed shall be liable to a penalty not exceeding twenty-five dollars for each and every day during which such neglect continues.

Penalty for false or deceptive statements.

"**39.** Everyone who wilfully makes a false or deceptive statement in the return or in the records, accounts or books from which the return is compiled shall be guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding five years.

Liability of seller of ticket, etc., upon non-compliance with Act.

"**40.** If, by reason of non-compliance with any of the requirements of this Part, any sum of money required by its provision to be collected and paid is not so collected and paid, the person selling the ticket, right, seat, berth or other sleeping accommodation shall nevertheless be liable to pay such sum.

Annual licence.

"**41.** Every person selling any ticket or right entitling the purchaser to transportation by railway, bus, aircraft or vessel upon which taxes are imposed by this Part may be required by the Minister to take out an annual licence, for the purpose of this Part, and the Minister may prescribe a fee therefor, not exceeding two dollars."

7. Subsection two of section seventy-seven A of the said Act, as enacted by section three of chapter forty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Cigarette paper tubes.

"(2) Except as hereinafter provided, every manufacturer and every importer of cigarette paper tubes shall affix to every package of cigarette paper tubes manufactured by him or imported by him into Canada, an excise stamp of the value of ten cents for each one hundred cigarette paper tubes or fraction of one hundred cigarette paper tubes contained in each such package."

8. Subsection three of section eighty of the said Act, as enacted by section four of chapter forty-two of the statutes of 1934, is repealed and the following substituted therefor:—

When taxes not payable.

"(3) Notwithstanding anything in this section contained, the said tax shall not be payable when such goods are exported under regulations prescribed by the Minister, nor in the case of goods purchased or imported by a manufacturer licensed under this Part, which are to be incorporated into and form a constituent or component part of an article or product which is subject to an excise tax under this Part, under regulations prescribed by the Minister."

38. Former section thirty-nine. Unchanged.

39. Former section forty. Unchanged.

40. Former section forty-one. Change as indicated.

41. New.

7. This constitutes an increase in the tax on cigarette paper tubes from five cents to ten cents per 100 or fraction thereof in accordance with the Budget Resolutions of April 29.

8. This section is to permit a manufacturer to purchase goods subject to other excise taxes for incorporation into goods which he manufactures and which are also subject to excise taxes in order to avoid the dual payment of excise tax on the same article. A similar provision already exists in respect of Sales Tax.

9. Subsection one of section eighty-two of the said Act is repealed and the following substituted therefor:—

Playing cards.

"**82.** (1) There shall be imposed, levied and collected, an excise tax on playing cards for every fifty-four cards or fraction of fifty-four in each package, of fifteen cents per pack."

10. Subsection one of section eighty-three of the said Act, as enacted by section one of chapter eight of the statutes of 1939 (2nd Session), is repealed and the following substituted therefor:—

"**83.** (1) There shall be imposed, levied and collected the following excise taxes:—

Wines.

(a) a tax of forty cents per gallon on wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirit;

Sparkling wines.

(b) a tax of two dollars per gallon on champagne and all other sparkling wines."

11. Section ninety-four of said Act, as amended by section eighteen of chapter fifty of the statutes of 1932-33 and by section eleven of chapter forty-two of the statutes of 1934, is repealed and the following substituted therefor:—

Drawback on goods exported.

"**94.** A drawback of ninety-nine per cent. of the taxes imposed by Parts XI, XII and XIII of this Act paid in respect of materials used in, wrought into or attached to goods exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods, may be granted: Provided that payment of a specific sum in lieu of such drawback may be authorized by the Governor in Council in cases where specific rates of drawback of customs duties are granted under the provisions of section two hundred and eighty-six of the *Customs Act*."

Proviso.

R.S., c. 42.

12. Subsection three of section one hundred and twelve of the said Act, as enacted by section twenty-three of chapter fifty of the statutes of 1932–33, is repealed and the following substituted therefor:—

Penalty for tampering with books, accounts, etc.

"(3) Everyone, who with intent to evade the payment of sales tax or any other tax imposed by this Act, destroys, alters or mutilates the records or books of account of any person, firm or corporation liable to pay any taxes imposed by this Act, or makes or is privy to the making of false and fraudulent entries, or omits or concurs in omitting to enter any material particular, in the records or books of account, or returns required to be made by this Act or by any regulation made thereunder, of such person, firm or corporation, is guilty of an offence and shall be liable on summary

9. This constitutes an increase in the tax on playing cards from ten cents to fifteen cents for every package of 54 cards or fraction thereof in accordance with the Budget Resolutions of April 29.

10. This constitutes an increase on wines of all kinds except sparkling wines from fifteen cents per gallon to forty cents per gallon when containing not more than 40 per cent. of proof spirit and an increase on champagne and all other sparkling wines from $1.50 per gallon to $2.00 per gallon in accordance with the Budget Resolutions of April 29.

11. With the imposition of the excise tax on electrical fixtures, etc, last December, the excise tax on gasoline in this budget, and the increased tax on wine, it is necessary to provide for the payment of drawback when any of these are used or consumed in the manufacture of articles exported. Subsection (2) is accordingly deleted.

12. This penalty subsection is tightened up to the extent indicated by the added underlined words. It is to be now read disjunctively instead of conjunctively and the penalty is limited to double the amount of tax evaded instead of double the amount of tax properly payable.

conviction to a penalty of not less than one hundred dollars and not exceeding one thousand dollars and to a further penalty equal to double the amount of the tax evaded or sought to be evaded and in default of payment of the said penalties to imprisonment for a term of not less than three months and not more than twelve months."

13. Part XV of the said Act, as enacted by section sixteen of chapter forty-two of the statutes of 1934, which expired on the thirty-first day of May, 1935, is repealed and the following substituted therefor:—

"PART XV

TAX ON THE PRICE OF ADMISSION TO CERTAIN PLACES OF AMUSEMENT

Interpretation.

"**121.** For the purposes of this Part, unless the context otherwise requires,

"Person liable to pay the tax."

(a) "person liable to pay the tax" means person liable to pay the tax imposed by this Part and includes every owner of a place of amusement, moving picture exhibitor and every organizer, promoter, manager or sponsor of any theatrical performance, exhibition or athletic contest described in the next succeeding paragraph, and any body corporate or association, syndicate, trust or other body and the successors, heirs, executors and administrators thereof, and the curators and assigns or other legal representatives of such person according to the law of that part of Canada to which the context extends;

"Place of amusement."

(b) "place of amusement" includes any theatre, concert hall, room, place, house, hall, tent, building or structure of any kind, or any park or any premises, whether enclosed or not, where any cinematograph or moving picture machine or similar apparatus is operated, or where any theatrical performance, carnival, circus, side show, menagerie, concert, exhibition, horse race or athletic contest is held, staged, or operated, and to which the public is admitted upon payment of an admission price collected through the sale of tickets or otherwise;

"Price of admission."

"Admission price."

(c) "price of admission" includes any entrance, service, exchange or other fee charged to or collected from any person entering a place of amusement; the price of admission for the purpose of calculating the amount of the excise tax imposed, by this Part shall mean the price before any amount payable in respect of the said excise tax or any provincial government or municipal amusement tax is added thereto.

Tax on admission price.

"**122.** (1) There shall be imposed, levied and collected an excise tax of twenty per cent. on the price of admission to any place of amusement, payable by such person mentioned

13. This is a new Part covering the tax on moving pictures and certain other forms of amusement. This Part is to be administered by the Minister of National Revenue.

A tax of 20 per cent. is imposed on the admission price to a place of amusement. This tax is new. The machinery for the collection and payment of the tax and of the penalties for non-payment or breach of the requirements of the Part has been inserted in substantially the same form as that contained in other Parts of the Act especially in Part XIV which pertains to the consumption or sales tax.

Part XV as enacted by Sec. **16** of chapter 42 of the statutes of 1934 expired on the 31st May, 1935, by virtue of a provision in the said part.

in paragraph *(a)* of section one hundred and twenty-one of this Act.

When tax not to apply.

(2) Notwithstanding anything contained in the preceding subsection, the tax imposed by this Part shall not apply on the price of admission to any performance, exhibition or contest held, staged or operated by a religious, charitable, agricultural or educational institution, a board of trade or chamber of commerce, a labour organization or society, a benevolent or fraternal beneficiary society or order, a club, a society or an association organized for social welfare, civic improvement or recreation or for patriotic or other non-profitable purposes, operated exclusively as such, no part of the revenue of which inures to the benefit or private gain of any person as proprietor or member thereof or shareholder therein, or to the person or persons organizing, promoting or managing such performance, exhibition or contest:

Proviso.

Provided that the Minister may, in his discretion, exempt any person from payment of the tax where the sole or chief purpose of the performance, exhibition or contest is in his opinion charitable rather than one of gain or profit to the person or persons organizing, promoting, managing or sponsoring the same.

Annual licence required.

"**123.** Every person liable to pay the tax may be required by the Minister to take out an annual licence, and the Minister may prescribe a fee therefor, not exceeding two dollars.

Penalty for neglect to take out licence.

"**124.** Every person liable to pay the tax who neglects or refuses to take out a licence as provided by the last preceding section shall be liable to a penalty of not less than twenty-five dollars and not more than one hundred dollars.

Week y returns of taxable receipts.

"**125.** (1) Every person liable to pay the tax shall make a weekly return to the Collector of Customs and Excise showing the total amount of his receipts from prices of admission during the preceding week and the tax payable thereon, or if there were no admission receipts during the preceding week, stating that there were no such such admission receipts. The said return shall be verified by statutory declaration made by the person liable to pay the tax, his attorney or agent: Provided the Minister, in his discretion, may waive the requirements of this subsection.

Proviso.

Ministerial discretion.

Date of filing and payment.

(2) The said return shall be filed and the tax paid not later than Wednesday of each week on the paid admissions of the immediately preceding week.

Penalty for not filing returns.

(3) The penalty for failure to file the return required by subsection one of this section within the time required by subsection two hereof, shall be a sum not less than ten dollars and not exceeding one hundred dollars.

Records and books to be kept.

"**126.** Every person liable to pay the tax shall keep records and books of account, in English or French, adequate for the purposes of this Part and the Minister

may prescribe the form of such books or records if in his opinion adequate records are not being kept.

Records, books and accounts to be open to inspection by officers.

"**127.** Every person liable to pay the tax shall, until notified in writing by the Minister that he need no longer do so, retain and keep his records, books, accounts and vouchers which shall be open at all reasonable hours to the inspection of the officers or other persons authorized by the Minister to inspect the same, and where it appears to any such officer or other authorized person during the course of an audit or inspection that there has been a violation of the provisions of this Part, such officer or other authorized person may seize, take away and retain and hold the said records, books, accounts and vouchers until they are produced in any court proceedings.

Penalty for attempt to prevent officers from inspecting books.

"**128.** Anyone who in any way prevents or attempts to prevent any officer or other authorized person from having access to or inspecting any such records and books of account, and any person who, being liable to keep such records and books of account, refuses to produce the same for inspection, shall be liable on summary conviction to a penalty of not less than two hundred dollars and not exceeding two thousand dollars or to imprisonment for any term not exceeding six months, or to both fine and imprisonment.

Assessment where no adequate records kept.

"**129.** If any person liable to maintain records and books of account for the purposes of this Part, has, in the opinion of the Minister, failed to maintain adequate records and books of account, the Minister may assess the tax payable by such person under this Part, and the taxes so assessed shall be deemed to be due and payable forthwith.

Penalty for failure or refusal to keep books.

"**130.** Every person who, having been notified by the Minister in writing to keep records and books of account as provided in this Part, neglects or refuses to keep such records and books of account, shall be liable on summary conviction to a penalty of not less than fifty dollars and not exceeding five hundred dollars, and in default of payment of such penalty, to imprisonment for any term not exceeding six months and not less than one month.

Penalty for failure to pay taxes.

"**131.** Every person liable to pay the tax who neglects, omits or refuses to do so, in addition to any other penalty to which he is subject for any such offence, shall be liable on summary conviction to a penalty of not less than twenty-five dollars and not exceeding one thousand dollars and to a further penalty equal to the amount of the tax properly payable.

Personal liability where offence by incorporated company.

"**132.** Where an incorporated company has been convicted of any offence against any of the provisions of this Part, every officer, director or agent of the company who has directed, authorized, condoned or participated in the commission of the offence, shall be liable to the like penalties as such company and as if he had committed the like offence personally, and he shall be so liable cumulatively with the

company and with such officers, directors or agents of the company as may likewise be liable hereunder."

14. Schedule I of the said Act, as enacted by chapter one of the statutes of 1940-41, is repealed and the following substituted therefor:—

"SCHEDULE I

Automobiles.

1. *(a)* Automobiles adapted or adaptable for passenger use, with seating capacity for not more than ten persons each, valued at

$900 or less	25%.
Over $900 but not more than $1,200	25% on $900 plus 40% on the amount in excess of $900.
Over $1,200	25% on $900 plus 40% on $300 plus 80% on the amount in excess of $1,200.

(b) Automobiles adapted or adaptable for passenger use with seating capacity for more than ten persons.....5%.

Provided that the tax on automobiles shall apply on the total price charged for such automobiles, which price shall include all charges for accessories, optional equipment, servicing, financing, warranty or any other charge contracted for at time of sale, whether charged for separately or not, but not to include heaters or radios;

Provided further that the tax on automobiles shall apply to any such vehicles in transit to dealers or others;

Provided further that the tax shall not apply to automobiles imported under Customs Tariff items 702, 704, 705a, 706, 707 and 708.

Toilet articles, preparations, or cosmetics.

2. Articles, materials or preparations of whatever composition or in whatever form, commonly or commercially known as toilet articles, preparations or cosmetics which are intended for use or application for toilet purposes, or for use in connection with the care of the human body, including the hair, nails, eyes, teeth or any other part or parts thereof, whether for cleansing, deodorizing, beautifying, preserving or restoring, and to include shaving soaps and shaving creams, antiseptics, bleaches, depilatories, perfumes, scents and similar preparations.....twenty-five per cent.

Schedules I, II and III are amended as indicated by the underlined words to give effect to the Budget Resolutions of April 29.

Toilet soaps. 3. Toilet soaps not to include shaving soaps or shaving creams.....five per cent.

Lighters. 4. Devices, commonly or commercially known as lighters, which produce sparks, flame or heat, whether or not in combination with other articles, on the separate or combined value as the case may be.....twenty-five per cent.

Proviso. Provided that in any case the tax hereby imposed shall not be less than ten cents in respect of each such device.

Cameras, radios, etc. 5. Cameras, Phonographs, Record playing devices, Radio broadcast receiving sets and Tubes therefor.....twenty-five per cent.

Light fixtures. 6. *(a)* Electric or Gas Light Fixtures and Lamps and shades, globes and reflectors therefor.....twenty-five per cent.

Electrical or gas appliances. *(b)* The following electrical or gas appliances adapted to household use:—stoves, ranges and heaters; water heaters; refrigerators, including coils, condensing units, cabinets, boxes, evaporators and expansion valves therefor.....twenty-five per cent.

Electrical appliances for household use. *(c)* The following electrical appliances adapted to household use:—food choppers and grinders; irons and ironers; washing machines; vacuum cleaners and attachments therefor; garbage disposal units; floor waxers and polishers.....twenty-five per cent.

Other electrical appliances. *(d)* The following electrical appliances:—grills; waffle irons; hot plates; roasters; kettles; chafing dishes; food or drink mixers; juice extractors; coffee makers; toasters of all kinds; portable humidifiers; curling irons or tongs; hair dryers; permanent waving machines and spacers or clamps, rods and heaters therefor; razors and shavers.....twenty-five per cent.

Slot machines. 7. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds.....twenty-five per cent.

Soft drinks. 8. Beverages consisting of unfermented fruit juices and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale.....twenty-five per cent."

15. Schedule II of the said Act, as enacted by section six of chapter fifty-two of the statutes of 1938 and amended by section three of chapter eight of the statutes of 1939 (2nd session), and further amended by sections twenty-two, twenty-three and twenty-four of chapter forty-one of the statutes of 1940, is further amended by repealing paragraph two thereof and substituting therefor the following paragraph:—

Sugar.

"2. Sugar, etc.:—

(a) Materials enumerated in Custom Tariff items 134, 135, 135*(a)*, 135*(b)*, 139 (except glucose and grape sugar), 140 (except molasses) invert sugar and syrup. . two cents per pound;

(b) Glucose and grape sugar (except when for use exclusively in the manufacture of leather and artificial silk) . . . . . one cent per pound."

16. Schedule II of the said Act is further amended by repealing paragraph four thereof and substituting therefor the following paragraph:—

Carbonic acid gas.

"4. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages . . . . . twenty-five cents per pound."

17. Schedule II of the said Act is further amended by adding at the end thereof as paragraph five the following paragraph:—

Gasoline.

"5. Gasoline . . . . . three cents per Imperial gallon."

18. Schedule III of the said Act as enacted by section seven of chapter fifty-two of the statutes of 1938 and amended by section four of chapter fifty-two of the statutes of 1939 (1st session) and by section four of chapter eight of the statutes of 1939 (2nd session) and by section twenty-five of chapter forty-one of the statutes of 1940, is further amended by striking out in the seventeenth and eighteenth lines following the heading "Farm and Forest," the words:—

"Forest products, when produced and sold by the individual settler or farmer," and substituting therefor the following:—

Forest products.

"Forest products when produced and sold by the individual settler or farmer, but not to include lumber."

Building materials excluded.

19. Schedule III of the said Act is further amended by striking out in the said Schedule, the heading "Building Materials" and all items mentioned under said heading.

Nicotine.

20. Schedule III of the said Act is further amended by substituting for Customs Tariff item 209b the following:—

"209b. Nicotine; salts of nicotine; non-alcoholic preparations containing nicotine in a free or combined state, for dipping, spraying or fumigating, n.o.p."

Spraying, dusting machines, etc.

Fruit and vegetable machines, etc.

Aluminium parts for egg graders.

21. Schedule III of the said Act is further amended by substituting for Customs Tariff item 409e, the following:—

"409e. (i) Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining the maturity of fruit; pruning hooks; pruning shears; animal dehorning instruments; and complete parts of all the foregoing;

(ii) Fruit and vegetable grading, grating, washing and wiping machines and combination bagging and weighing machines, and complete parts thereof; machines for topping vegetables, and machines for bunching and/or tying cut flowers, vegetables and nursery stock, and complete parts thereof; machines and complete parts thereof for making or lidding boxes for fruit or vegetables; egg-graders and egg-cleaners, and complete parts thereof, not including aluminum parts.

(iii) Complete parts of aluminum for egg-graders;"

Glassware and other apparatus, etc., in hospitals.

22. Schedule III of the said Act is further amended by substituting for Customs Tariff item 476a, the following:—

"476a. Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes, and complete parts thereof; infant incubators and complete parts thereof; infant identification bead sets including cases, and integral parts thereof; electro cardiographs and complete parts thereof, and sensitized film and paper for use therein; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing nor laundry machines; all for the use of any public hospital, under regulations prescribed by the Minister."

Coming into force.

23. Sections one, two, three, four, five, seven, eight, nine, ten, eleven, fourteen, and sections sixteen to twenty-two inclusive of this Act shall be deemed to have come into force on the thirtieth day of April, one thousand nine hundred and forty-one, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

Coming into force.

24. Section six of this Act shall be deemed to have come into force on the third day of May, one thousand nine hundred and forty-one, with the exception of the last proviso of subsection one of section thirty-two of the *Special War Revenue Act*, as enacted by the said section six, which shall be deemed to have come into force on the seventeenth day of May, one thousand nine hundred and forty-one.

Coming into force.

25. Section thirteen of this Act shall be deemed to have come into force on the nineteenth day of May, one thousand nine hundred and forty-one, with respect to the tax on the admission price to moving pictures, and, on a date or dates to be fixed by proclamation of the Governor in Council with respect to the tax on the admission price to other forms of amusements.

Coming into force.

26. Notwithstanding the provisions of section twenty-three of this Act, section eight (8.) of Schedule I of the said Act, as enacted by section fourteen of this Act, shall be deemed to have come into force on the twenty-third day of May, one thousand nine hundred and forty-one, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

Coming into force.

27. Paragraph *(a)* of section two (2.) of Schedule II of the said Act, as enacted by section fifteen of this Act, shall be deemed to have come into force on the thirtieth day of April, one thousand nine hundred and forty-one, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

Coming into force.

28. Paragraph *(b)* of section two (2.) of Schedule II of the said Act, as enacted by section fifteen of this Act, shall be deemed to have come into force on the thirty-first day of March, one thousand nine hundred and forty-one, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 91.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

AS PASSED BY THE HOUSE OF COMMONS, 29th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27469 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 91.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-two, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Short title.

1. This Act may be cited as *The Appropriation Act, No. 3, 1941.*

$18,862,603.83 granted for 1941-42.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole eighteen million, eight hundred and sixty-two thousand, six hundred and three dollars and eighty-three cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, and being one-twelfth of the amount of each of the items to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-two, as laid before the House of Commons at the present session of Parliament.

$595,102.58 granted for 1941-42.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole five hundred and ninety-five thousand, one hundred and two dollars and fifty-eight cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted set forth in Schedule A to this Act.

$252,010.83 granted for 1941-42.

4. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor by sections two and three of this Act a sum not exceeding in the whole two hundred and fifty-two thousand, ten dollars and eighty-three cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted set forth in Schedule B to this Act.

Account to be rendered in detail.

5. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the next session of Parliament.

SCHEDULE A

Based on the Main Estimates, 1940-41. The amount hereby granted is $595,102.58, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1942, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
	AGRICULTURE		
	Experimental Farms Service—		
13	Branch Farms and Stations and Illustration Stations		1,300,886 00
	LABOUR		
	Special—		
112	Administration Expenses Generally		148,936 00
	MINES AND RESOURCES		
	Mines and Geology Branch—		
	Bureau of Geology and Topography—		
129	Geological Surveys		256,935 00
130	Topographical Surveys		183,930 00
	ROYAL CANADIAN MOUNTED POLICE		
318	General Administration		216,503 00
319	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally and other incidental expenses		5,034,041 00
			*7,141,231 00

* Net total, $595,102.58.

SCHEDULE B

Based on the Main Estimates, 1940-41. The amount hereby granted is $252,010.83, being one-sixth of the amount of each item in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1942, and the purpose for which they are granted.

No. of Vote	Service	Amount	Total
	LABOUR		
	Employment Offices Co-ordination Act—		
103	Administration		28,185 00
	MINES AND RESOURCES		
	Lands, Parks and Forests Branch—		
	National Parks Bureau—		
143	National Parks and Historic Sites		1,144,380 00
	Special—		
	Lands, Parks and Forests Branch—		
	National Parks Bureau—		
177	National Parks		299,500 00
178	Forest Conservation		40,000 00
			*1,512,065 00

* Net total, $252,010.83.

92.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 92.

An Act to amend The Prairie Farm Rehabilitation Act.

First reading, June 3, 1941.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26772 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 92.

An Act to amend The Prairie Farm Rehabilitation Act.

1935, c. 23; 1937, c. 14; 1939, c. 7.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section ten of *The Prairie Farm Rehabilitation Act*, chapter twenty-three of the statutes of 1935, as enacted by section two of chapter seven of the statutes of 1939, is repealed and the following substituted therefor:—

Minister may undertake projects and schemes and enter into agreements.

"**10.** The Minister may,

(a) subject to section four of this Act, undertake the development, construction, promotion, operation and maintenance of any project or scheme or enter into agreements with any province, municipality or person with respect thereto: provided that if the total amount to be expended under any single project or scheme under this section exceeds five thousand dollars in any fiscal year, the approval of the Governor in Council shall be required;

Proviso.

Payment of administrative expenses.

(b) pay all necessary administrative expenses incurred under the Act and all necessary travelling and living expenses incurred by officials or employees in performance of their duty."

EXPLANATORY NOTE.

The present section reads as follows:

"**10.** The Minister may, subject to section four of this Act and with the approval of the Governor in Council, enter into agreements with any of the provinces of Manitoba, Saskatchewan or Alberta or with any city, town or other municipality within any of the said provinces, or with any person, firm or corporation, with respect to the development, promotion, construction, operation and maintenance of any project or scheme undertaken under and by virtue of this Act or which may be deemed necessary or desirable for the conservation of water."

Under this section minor agreements which, under regular Department procedure, are dealt with administratively are required to be submitted to the Governor in Council.

No provision is made for conducting various types of activity necessary for the purposes of the Act and which are not the subject matter of an agreement.

Sub-clause *(b)* is necessary to provide authority for the payment of administrative, travelling and living expenses.

95.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 95.

An Act to amend The Prairie Farm Assistance Act, 1939.

First reading, June 4, 1941.

THE MINISTER OF AGRICULTURE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27201 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 95.

An Act to amend The Prairie Farm Assistance Act, 1939.

1939, c. 50; 1940, c. 38.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

1. The first six lines of subsection two of section three of *The Prairie Farm Assistance Act, 1939*, chapter fifty of the statues of 1939, as enacted by section two of chapter thirty-eight of the statutes of 1940, are repealed and the following substituted therefor:—

Computation of sum awarded as assistance.

"(2) In an emergency year the Minister may, subject as in this Act provided, award to each farmer resident at November first of such year in a township with respect to which an application by the rural municipality in which such township is located or by the government of the province in the case of other areas, has been made, a sum, by way of assistance, to be computed as follows:— "

2. Subsection two of section four of the said Act, as enacted by section four of chapter thirty-eight of the statutes of 1940, is repealed and the following substituted therefor:—

Sum to be awarded in a crop failure area.

"(2) The Minister may, subject as in this Act provided, award by way of assistance to each farmer resident at November first in an area declared under subsection one hereof to be a crop failure area, a sum of two hundred dollars or a sum not exceeding two dollars and fifty cents per acre with respect to half the cultivated acreage of the farmer not to exceed two hundred acres whichever is the greater."

Regulations *re* substitution.

Repeal.

3. Paragraph *(b)* of section six of the said Act, as enacted by section seven of chapter thirty-eight of the statutes of 1940, is repealed.

Explanatory Notes.

1. The first six lines of subsection two read as follows:—

"(2) In an emergency year the Minister may, subject as in this Act provided, award to each farmer in a township with respect to which an application by the rural municipality in which such township is located or by the government of the province in the case of other areas, has been made, a sum, by way of assistance, to be computed as follows:—"

It is desirable to extend the benefits of the Act to farmers who have resided in the township until the end of the crop season but who may have moved elsewhere before payment of the award.

The only change is made by adding to the subsection the words underlined on the opposite page.

2. The amendment is to accomplish the same purpose under crop failure assistance as is provided under clause one hereof with respect to emergency year assistance.

3. As section seven of the Act which provides for substitution of parts of ineligible townships for parts of eligible townships and which reads as quoted in the notes to clause four hereof, is replaced by a new section seven which does not provide for substitution, it is desirable that this paragraph should be repealed.

4. Section seven of the said Act, as enacted by section eight of chapter thirty-eight of the statutes of 1940, is repealed and the following substituted therefor:—

"**7.** Notwithstanding anything contained in this Act,

Blocks ineligible for award.

(a) where any rectangular block of sections of land having an area of not less than one-quarter of a township within an eligible township and a side of which lies along the boundary of an ineligible township is determined by the Board to have an average yield of fourteen or more bushels of wheat per acre, such block of sections of land shall be ineligible for award;

Blocks eligible.

(b) where any rectangular block of sections of land having an area of not less than one-quarter of a township within an ineligible township and a side of which lies along the boundary of an eligible township is determined by the Board to have an average yield of ten bushels of wheat or less per acre, such block of sections of land shall be eligible for award as though it were a complete township but shall not be included as a township in determining a crop failure area under this Act.

4. The present section seven reads as follows:

"**7.** Notwithstanding anything contained in this Act, in any rural municipality or any other area where one or more townships are found by the Board to be eligible for an award under sections three or four of this Act, and one or more are ineligible, the Minister may, at the request of the rural municipality or, in the case of any other area, of the government of the province, and with the approval of the Board, substitute a part of an ineligible township for a part of an eligible township and eliminate from the eligible township a part thereof equal to or exceeding in cultivated acreage the part substituted as aforesaid and, for the purposes of this Act, such substituted part shall be deemed to be part of an eligible township and such eliminated part shall be deemed to be part of an ineligible township; Provided that no part of a township shall be so substituted unless such part is contiguous to an eligible township or to an eligible part of a township; and provided further that the average yield of wheat in a part of a township substituted as herein provided shall, for the purposes of this Act, be deemed to be the same as the average yield in the township to which such part is added."

While the new section seven retains provision for the exclusion of high yield parts from eligible townships and the addition of low yield parts of ineligible townships, it is not desired that the exclusion or the addition should be on the basis of substitution.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 96.

An Act to amend the Industrial Disputes Investigation Act.

First reading, June 5, 1941.

THE MINISTER OF LABOUR.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27895 1941

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA

BILL 96.

An Act to amend the Industrial Disputes Investigation Act.

R.S., c. 112.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section twelve of the *Industrial Disputes Investigation Act*, chapter one hundred and twelve of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Members not to have pecuniary or other interest.

"**12.** No person shall act as a member of a Board who has any pecuniary interest, direct or otherwise, in the issue of a dispute referred to such Board or who is then acting or has so acted within a period of six months preceding the date of the application for a Board in the capacity of solicitor, legal adviser, counsel or paid agent of either of the parties to the dispute."

Explanatory Note.

Section twelve of the Act presently reads:—

"**12.** No person shall act as a member of a Board who has any direct pecuniary interest in the issue of a dispute referred to such Board."

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 97.

An Act to amend the Yukon Act.

First reading, June 5, 1941.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27465 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 97.

An Act to amend the Yukon Act.

R.S., c. 215; 1940, c. 45.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Yukon Act*, chapter two hundred and fifteen of the Revised Statutes of Canada, 1927, is amended by inserting immediately after section sixty-nine, as section sixty-nine A thereof, the following section:—

Appointment of stipendiary magistrates.

"**69**A. (1) The Governor in Council may appoint such number of persons as stipendiary magistrates, from time to time, as may be deemed expedient.

Powers and authorities.

(2) Every stipendiary magistrate so appointed shall have and may exercise the powers, authorities and functions now vested in the judge of the Court.

Oath of office.

(3) Every stipendiary magistrate shall, previously to entering upon the duties of his office as such stipendiary magistrate take an oath in the form following:—

> I.....do solemnly and sincerely promise and swear that I will duly and faithfully and to the best of my skill and knowledge execute the powers and trust reposed in me as a stipendiary magistrate. So help me God.

Controller to administer oath.

(4) Such oath shall be administered by the Controller of the Yukon Territory."

Explanatory Note.

1. The purpose of this amendment is to meet the situation arising from substantial diminution of the business within the Yukon Territory requiring judicial attention. At present no authority exists for the appointment of a stipendiary magistrate.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 98.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1941, to provide for the refunding of financial obligations and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

AS PASSED BY THE HOUSE OF COMMONS,
6th JUNE, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27410 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 98.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1941, to provide for the refunding of financial obligations and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

1931, cc. 22, 23; 1932, cc. 6, 15, 25, 26; 1932-33, c. 34; 1935, c. 17; 1936, c. 27; 1937, c. 6; 1938, c. 43; 1939, c. 38; 1940, c. 24.

HIS MAJESTY, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1941.*

Power to issue securities for refunding and capital expenditures.

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1941 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures"),—

1937, c. 22.

(a) Retirement of maturing capital obligations, miscellaneous maturing or matured notes and other obligations secured or unsecured and payment of sinking funds, not exceeding $9,378,000;

Explanatory Notes.

This Bill authorizes the Canadian National Railway Company to issue bonds or other securities not exceeding $29,414,206 in principal amount, to provide the amounts necessary to meet capital expenditures during the year 1941 for the retirement of maturing capital obligations, general additions and betterments, and the purchase of new equipment.

The Bill also provides that the Railway Company may issue securities for the purpose of purchasing or refunding unmatured securities of the Railway Company.

The Governor in Council is authorized to guarantee the principal, interest and sinking funds of securities which the Railway Company is authorized to issue under the provisions of the Bill. There is a provision enabling the Minister of Finance, with the approval of the Governor in Council, to make temporary loans to the Railway Company for the purpose of meeting authorized expenditures of the Railway Company and for the purpose of purchasing or refunding securities of the Railway Company. These temporary loans are to be secured by securities which the Railway Company is by the Bill authorized to issue.

The Bill also authorizes the Railway Company to pay supplementary contributions to the Intercolonial and Prince Edward Island Railways Employees' Provident Fund and to the Grand Trunk Railway of Canada Superannuation and Provident Fund.

Finally, as this year there is no specific parliamentary appropriation for deficit account, the Minister of Finance is authorized to make temporary loans for interim deficits which are to be reimbursed from the current revenues of the National Railway System.

(b) Additions and betterments including co-ordination and acquisition of real or personal property, not exceeding $20,036,206 estimated as follows:—

General additions and betterments..		$ 15,691,257
Less: Equipment retirements.....		2,069,257
		$ 13,622,000
New equipment purchases.....	$ 13,270,206	
Acquisition of securities.....	344,000	
	$ 13,614,206	
Less: Available from Depreciation Reserve.....	7,200,000	
		6,414,206
		$ 20,036,206

Proviso. Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of $29,414,206 being the total of the items hereinbefore set out.

Power to issue securities for refunding.

3. Subject to the provisions of this Act and the approval of the Governor in Council, the National Company may issue notes, obligations, bonds, debentures or other securities (herein called "substituted securities") for the purpose of purchasing or refunding any unmatured stocks, notes, obligations, bonds, debentures, and other securities (herein called "original securities") of the National Company or of any one or more of the companies or railways comprised in the said National Railway System, if neither the capital of the debt as shown in the latest balance sheet of the said National Railway System nor the annual charge for interest is thereby increased.

Minister of Finance may make temporary loans for refunding and capital expenditures.

4. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, or for the purpose of purchasing original securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions

of section two of this Act or by substituted securities which the National Company is authorized to issue from time to time under the provisions of section three of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance: Provided, however, that the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of $29,414,206 for the purposes of section two of this Act, and the principal amount of substituted securities which the National Company is authorized to issue for the purpose of section three of this Act.

Proviso.

Issue and guarantee of substituted securities.

5. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Power to aid other companies.

6. The National Company may aid and assist, in any manner, any other or others of the said companies and railways, and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion;

(c) Apply the proceeds of the issue of any substituted securities for the purpose of purchasing or refunding any original securities of the National Company or of any one or more of the companies or railways comprised in said National Railway System;

(d) Make advances for the purpose of purchasing or refunding any original securities of any one or more of the companies or railways comprised in said National Railway System upon or without any security at discretion.

Guarantee.

7. The Governor in Council may authorize the guarantee of the principal, interest and sinking funds (if any) of the securities, and substituted securities which the National Company may make or issue from time to time under the provisions of this Act.

Form and terms of guarantee.

8. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with.

Method of guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees.

Proceeds paid to credit of Minister of Finance in trust.

9. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him.

Application for the release of any part of the proceeds.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, or for the purpose of purchasing or refunding original securities, and the Minister of Transport may in his discretion approve the said applications and, upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly.

Cancellation and cremation of original securities.

10. Original securities coming into the possession of the National Company by means of such purchasing or refunding may be cancelled and cremated in the presence of a representative or representatives of the Minister of Finance and of the National Company and (if desired by them) of any trustees affected, and certificates of such cremation, signed by such representatives, shall be filed with the Minister of Finance, the National Company, and with the trustees (if desired by them) and any such certificate shall be conclusive evidence for all purposes of the cancellation and cremation of the original securities covered thereby.

Contribution to Intercolonial and Prince Edward Island Railways Employees' Provident Fund.

1907, c. 22.

11. The National Company may pay such supplementary contribution to the Intercolonial and Prince Edward Island Railways Employees' Provident Fund as may be necessary to provide for payment in full of monthly allowances under the provisions of *The Intercolonial and Prince Edward Island Railways Employees' Provident Fund Act*, notwithstanding the limitation contained in section four of said Act, and may also pay such supplementary contribution to the Grand Trunk Railway of Canada Superannuation and Provident Fund as may be necessary to enable payment to be made of monthly allowances under the rules and regulations of the Fund, notwithstanding the limitation contained in section thirteen of chapter sixty-five of the statutes of 1874.

Minister of Finance may make temporary loans for interim deficits.

12. In any year in which the estimated revenues of the National Railway System have been considered sufficient to meet all operating and income charges of the said System for such year and no specific parliamentary appropriation for deficit account has therefore been provided, the Minister of Finance, in the event of there being any insufficiency of available revenues to pay such charges as and when due, may, from time to time during such year, with the approval of the Governor in Council, upon applications made by the National Company and approved by the Minister of Transport, place at the disposal of the National Company such amounts as may be necessary to enable the National Company to meet all such charges: Provided all such amounts shall be reimbursed to the Minister of Finance from the annual revenues of the National Railway System in so far as such revenues are sufficient and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

Proviso.

100.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 100.

An Act to amend the Labour Department Act.

First reading, June 6, 1941.

THE MINISTER OF LABOUR.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27863 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 100.

An Act to amend the Labour Department Act.

R.S., c. 111.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection one of section three of the *Labour Department Act*, chapter one hundred and eleven of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

Deputy Minister and Associate Deputy Minister.

"**3.** (1) The Governor in Council may also appoint an officer who shall be called the Deputy Minister of Labour and an officer to be called the Associate Deputy Minister of Labour who shall each hold office during pleasure."

EXPLANATORY NOTE.

Subsection one of section three of the Act presently reads:

"**3.** (1) The Governor in Council may also appoint an officer who shall be called the Deputy Minister of Labour, and shall hold office during pleasure."

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 101.

An Act to amend the Special War Revenue Act.

AS PASSED BY THE HOUSE OF COMMONS,
10th JUNE, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1941

28242

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 101.

R.S., c. 179; 1928, c. 50; 1929, c. 57; 1930, c. 43; 1931, c. 54; 1932, c. 54; 1932-33, c. 50; 1934, c. 42; 1935, c. 33; 1936, c. 45; 1937, c. 41; 1938, c. 52; 1939, c. 52; 1939 (2nd Sess.), c. 8; 1940, c. 41; 1940-41, c. 1.

An Act to amend the Special War Revenue Act.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection three of section eighty of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as enacted by section eight of chapter
of the statutes of 1940-41, is amended by adding thereto the following:—

Exemption not to extend to sugar, etc.

"Provided, however, that the foregoing exemption shall not extend to the goods mentioned in paragraph two of Schedule II to this Act when used in the manufacturing of the goods mentioned in paragraphs two and eight of Schedule I to this Act."

Coming into force.

2. This Act shall be deemed to have come into force on the twenty-third day of May, one thousand, nine hundred and forty-one.

Explanatory Note.

When the Budget Resolutions were introduced, it was the intention to exempt carbonic acid gas when used in the manufacturing of soft drinks, but the exempting section was so drafted that it also exempted sugar, etc., which was not intended. The purpose of this amendment is to make the necessary correction.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 102.

An Act to amend the Senate and House of Commons Act.

AS PASSED BY THE HOUSE OF COMMONS, 12th JUNE, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
28468 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 102.

An Act to amend the Senate and House of Commons Act.

R.S., c. 147; 1931, c. 52; 1932-33, c. 48.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section twelve of the *Senate and House of Commons Act*, chapter one hundred and forty-seven of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Persons on active service during war not ineligible as members.

"**12.** Nothing shall render ineligible, as aforesaid, any person serving in the naval, military or air forces of Canada, or in any other of the naval, military or air forces of the Crown, while such forces are on active service in consequence of any war, and receiving salary, pay or allowance as a member of such forces while on such active service."

Coming into force.

2. This Act shall be deemed to have come into force on the tenth day of September, one thousand nine hundred and thirty-nine.

Explanatory Notes.

1. The purpose of this amendment (indicated by underlining on the opposite page) is to provide that persons serving in the Air Force shall not while on active service be ineligible as members of the House of Commons.

The Act already provides for persons serving in the naval or military forces.

2. A state of war with the German Reich was declared as and from September tenth, 1939.

PARLIAMENT OF CANADA
JOINT DISTRIBUTION OFFICE

1941 JUN 19 AM 10 23

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 103.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

AS PASSED BY THE HOUSE OF COMMONS, 14th JUNE, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
20899 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 103.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1942.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages, that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise provided for, for the financial year ending the thirty-first day of March, one thousand nine hundred and forty-two, and for other purposes connected with the public service: May it therefore please Your Majesty that it may be enacted, and be it enacted by the King's Most Excellent Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, that:—

Short title.

1. This Act may be cited as *The Appropriation Act, No. 4, 1941.*

$163,431,321.01 granted for 1941-42.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole one hundred and sixty-three million, four hundred and thirty-one thousand, three hundred and twenty-one dollars and one cent towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one to the thirty-first day of March, one thousand nine hundred and forty two, not otherwise provided for, and being the amount of each of the items voted, less deductions, set forth in Schedule A to this Act less the amount voted on account of the said items in *The Appropriation Act, No. 1, 1941* and *The Appropriation Act, No. 3, 1941*, passed at the present session of Parliament.

$35,000,000.00 granted for 1941-42.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, a sum not exceeding in the whole thirty-five million dollars towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one, to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, and being the amount of the item voted set forth in Schedule B to this Act.

Supplementary Estimates $48,453,183.14 granted for 1941-42.

4. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole forty-eight million, four hundred and fifty-three thousand, one hundred and eighty-three dollars and fourteen cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-one, to the thirty-first day of March, one thousand nine hundred and forty-two, not otherwise provided for, and being the amount of each of the several items voted, set forth in Schedule C to this Act.

Power to raise loan of $200,000,000 for public works and general purposes.

1931, c. 27.

5. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not to exceed in the whole the sum of two hundred million dollars, as may be required for public works and general purposes, and in addition such sum or sums of money as may be required to pay and redeem treasury bills maturing from time to time.

Chargeable to Consolidated Revenue Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund.

Lapse of prior borrowing powers.

(3) All borrowing powers authorized by section four of chapter forty-seven of the statutes of 1940 which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to be rendered in detail.

6. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament.

SCHEDULE A.

Based on the Main Estimates, 1941-42. The amount hereby granted is $163,431,321.01, being the amount of each of the items in the Estimates as contained in this Schedule, less deduction of $2,500.00 in Resolution No. 137, $7,500.00, Resolution No. 54 and $5,475,000.00, Resolution No. 56; and less the amount voted on account of the said items in *The Appropriation Act, No. 1, 1941*, and *The Appropriation Act, No. 3, 1941*, passed at the present session of Parliament.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1942, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	ADMINISTRATION SERVICE		
1	Departmental Administration	121,925 00	
2	Publicity and Extension Division	109,650 00	
3	Advisory Committee on Agricultural Services	3,000 00	
4	Contributions to Empire Bureaux	33,823 34	
	SCIENCE SERVICE		
5	Science Service Administration	23,517 00	
6	Animal and Poultry Pathology	148,310 00	
7	Bacteriology and Dairy Research	40,497 00	
8	Botany and Plant Pathology	285,097 00	
9	Agricultural Chemistry	99,411 00	
10	Entomology	443,524 00	
	EXPERIMENTAL FARMS SERVICE		
11	Experimental Farms Administration	59,970 00	
12	Central Experimental Farm	588,870 00	
13	Branch Farms and Stations and Illustration Stations	1,300,886 00	
	PRODUCTION SERVICE		
14	Production Service Administration	35,560 00	
	Health of Animals—		
15	Administration of Animal Contagious Diseases Act and Meat and Canned Foods Act	1,652,495 00	
16	Compensation for animals slaughtered	530,000 00	
17	Live Stock and Poultry	707,597 55	
18	Plant Protection	255,873 00	
19	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including grant of $18,900 to Canadian Seed Growers' Association	521,642 00	
20	Grants to Fairs and Exhibitions, in the amounts detailed in the Estimates	65,000 00	
21	Grants to Agricultural organizations, in the amounts detailed in the Estimates	35,500 00	
	MARKETING SERVICE		
22	Marketing Service Administration	95,252 00	
23	Agricultural Economics	97,245 00	
24	Dairy Products	357,082 00	
25	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates	114,864 64	
26	Fruit, Vegetable and Maple Products and Honey, including grant of $5,000 to Canadian Horticultural Council	527,110 00	
27	Live Stock and Live Stock Products	519,037 00	
28	Marketing of Agricultural Products, including temporary appointments that may be required to be made, notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $13,000	25,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE—*Concluded*		
	SPECIAL		
29	Prairie Farm Rehabilitation Act and Water Storage	2,500,000 00	
30	Prairie Farm Assistance Act	500,000 00	
31	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories	1,250,000 00	
32	To provide for assistance for the replacement of maple production equipment	75,000 00	
			13,122,738 53
	AUDITOR GENERAL'S OFFICE		
33	Salaries and Expenses of Office	.....	455,790 00
	CHIEF ELECTORAL OFFICER		
34	Salaries and Expenses of Office	.....	17,665 00
	CIVIL SERVICE COMMISSION		
35	Salaries and Contingencies of the Commission	.....	406,900 00
	EXTERNAL AFFAIRS		
36	Departmental Administration	220,800 00	
37	Representation Abroad—including salaries of High Commissioners, Ministers Plenipotentiary, Consuls, Secretaries and Staff, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments	593,000 00	
38	To provide for hospitality in connection with visitors from abroad	5,000 00	
39	Expenses in connection with the negotiation of treaties	5,000 00	
40	Publications of League of Nations for distribution to Members of Parliament and a grant to the League of Nations Society in Canada	3,000 00	
41	Amount required to meet loss on exchange	97,000 00	
42	A compromise payment in discharge of claim submitted by the Government of the United States of America on behalf of the late Robert Fulton Cutting, Executor of the Estate of McEvers Bayard Brown	3,836 68	
	CANADA'S CONTRIBUTIONS TO MAINTENANCE OF EXTERNAL ORGANIZATIONS		
43	The expenses of the League of Nations for 1941, including Secretariat, International Labour Organization and Permanent Court of International Justice	120,330 00	
44	Portion of expenditure of the Imperial Economic Committee and the Imperial Shipping Committee	4,675 00	
45	Expenses of Wheat Advisory Committee for 1941, Canada's Assessment	1,955 00	
			1,054,596 68
	FINANCE		
46	Departmental Administration	356,425 00	
47	Bank Inspection (Inspector General of Banks' Office)	26,000 00	
48	Royal Canadian Mint, including the Dominion of Canada Assay Office	310,929 00	
	HOUSING BRANCH		
49	National Housing Act, Administration	89,390 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FINANCE—*Concluded*		
	OLD AGE PENSIONS (INCLUDING PENSIONS TO THE BLIND)		
50	Old Age Pensions, including Pensions to the Blind, Administration	42,320 00	
	SUPERANNUATION, RETIREMENT BENEFITS AND SUNDRY PENSIONS		
	Superannuation and Retirement Benefits		
51	Superannuation and Retirement Acts, Administration	31,370 00	
52	Government's contribution to the Superannuation Fund	2,365,000 00	
53	To provide for retiring allowances to former employees of the Department of Public Printing and Stationery	2,500 00	
	Pensions		
54	Banting, Sir Frederick G.	†7,500 00	
	PUBLIC DEBT CHARGES		
55	Commission for payment of interest on public debt, Services of Fiscal Agents, London, English bill stamps, Registrars' Fees, etc.	165,100 00	
	SUBSIDIES AND SPECIAL GRANTS TO PROVINCES		
	Special Grants		
56	New Brunswick	900,000 00	
	Nova Scotia	1,300,000 00	
	Prince Edward Island	275,000 00	
	Manitoba	* 750,000 00	
	Saskatchewan	1,500,000 00	
	British Columbia	750,000 00	
	MISCELLANEOUS GRANTS AND CONTRIBUTIONS		
57	Canadian General Council of the Boy Scouts	9,000 00	
58	Dominion Council of the Girl Guides	4,860 00	
59	Royal Astronomical Society	1,620 00	
60	Royal Canadian Academy of Arts	2,025 00	
61	Royal Society of Canada	4,500 00	
62	To provide for report on cultural conditions in Canada (literature, art, drama, education, etc.)	2,500 00	
63	Federal District Commission— Maintenance and improvement of grounds adjoining Government buildings, Ottawa, and for improvements to the parkway system under the control of the Federal District Commission	133,500 00	
	GENERAL		
64	Tariff Board, including the Dominion Trade and Industry Commission—Payments may be made notwithstanding anything in the Civil Service Act or Regulations	86,000 00	
65	To provide for the expenses of the Comptroller of the Treasury's Office	2,040,457 00	
66	Farmers' Creditors Arrangement Act, 1934, and Municipal Improvements Assistance Act, 1938, Administration	261,000 00	
67	To provide, subject to the approval of the Treasury Board, for salaries, reclassifications and increases	100,000 00	
68	Unforeseen expenses, expenditure thereof to be subject to the approval of the Treasury Board, and a detailed statement to be laid before Parliament within fifteen days of next Session	80,000 00	
			11,596,996 00

† Deduction $7,500.00.
* Deduction $5,475,000.00.

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FISHERIES		
69	Departmental Administration	128,480 00	
70	Fisheries Inspection, including Fishery Officers and Guardians, Fisheries Patrol and Protection Services	767,000 00	
71	Building Fishways and Clearing Rivers	7,000 00	
72	Development of the Deep Sea Fisheries and the Demand for Fish	50,000 00	
73	Salt Fish Board	25,000 00	
74	Fish Culture	190,000 00	
75	Oyster Culture	24,000 00	
76	Fisheries Research Board of Canada	238,000 00	
77	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated Mar. 2, 1923, between Canada and the United States for the preservation of the North Pacific Halibut Fishery	25,000 00	
78	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System	40,000 00	
79	Grant to the United Maritime Fishermen's Association	3,000 00	
80	To provide for transportation, dressing and dyeing, and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the Pelagic Sealing Treaty, 1911	120,000 00	
81	To provide for payment of a bounty for the destruction of Harbour Seals	15,000 00	
	SPECIAL		
82	To provide for the extension of educational work in co-operative producing and selling among fishermen	25,000 00	
83	To provide for assisting the Salt Fish Branch of the Fishing Industry	400,000 00	
			2,057,480 00
	GOVERNOR GENERAL		
84	Office of the Secretary to the Governor General, including allowance of $2,500 per annum to the Secretary to the Governor General	.....	103,780 00
	INSURANCE		
85	Departmental Administration	168,890 00	
86	Expenses of work in the interests of Fire Prevention	10,580 00	
			179,470 00
	JUSTICE		
87	Departmental Administration	154,440 00	
88	Remission Service, including remuneration to members of the Royal Canadian Mounted Police Force (to be expended under Order in Council, and not to exceed $1,600) for assistance to this Service, and an amount of $10,900 to reimburse the Royal Canadian Mounted Police Force the amounts disbursed by them in ordinary pay and allowances to their men on loan to this Service	50,000 00	
89	Administration of Justice— Miscellaneous Expenditure	6,000 00	
90	Expenses of litigated matters	25,000 00	
91	Annual contribution to the Canadian Law Library, London, England	500 00	
	Supreme Court of Canada—		
92	Administration	71,180 00	
	Exchequer Court of Canada—		
93	Administration	34,355 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	JUSTICE—*Concluded*		
	Yukon Territorial Court—		
94	Administration	5,040 00	
95	Payments of gratuities to the widows or to any dependent children, of judges who die while in office	15,000 00	
	PENITENTIARIES BRANCH		
96	Branch Administration	110,350 00	
97	Operation and maintenance of penitentiaries, including administration, construction, purchase of land, supplies, equipment and livestock; maintenance, discharge and transfer of convicts: compensation to discharged convicts permanently disabled while in penitentiaries	2,912,685 00	
	PENSIONS AND OTHER BENEFITS		
98	William Tatton	564 00	
			3,385,114 00
	LABOUR		
99	Departmental Administration	134,543 00	
100	Annuities Act	255,742 00	
101	Combines Investigation Act	45,315 00	
102	Fair Wages and Conciliation	49,155 00	
	Employment Offices Co-ordination Act—		
103	Administration	28,185 00	
104	Industrial Disputes Investigation Act	40,000 00	
105	Labour Gazette and other publications authorized by Labour Department Act	52,010 00	
	Technical Education Act—		
106	Administration	2,300 00	
	Unemployment Insurance Act, 1940—		
107	Administration	4,700,000 00	
108	Government's Contribution	8,000,000 00	
	SPECIAL		
109	To provide for commitments under Relief Settlement Agreements with the Provinces	75,000 00	
110	To provide for contributions to plans for Rehabilitation of Unemployed Higher Age Persons	125,000 00	
111	To provide for Relief Projects (Revote)	2,722,700 00	
112	To provide for Administration Expenses generally, including temporary appointments which may require to be made for such purposes notwithstanding anything contained in the Civil Service Act:—		
	Unemployment Relief and Youth Training $97,936		
	National Registration 33,000		
	Comptroller of the Treasury 18,000		
		148,936 00	
			16,378,886 00
	LEGISLATION		
	THE SENATE		
	The Speaker of the Senate—		
113	Allowance in lieu of Residence	3,000 00	
114	General Administration	203,400 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LEGISLATION—*Concluded*		
	HOUSE OF COMMONS		
	The Speaker of the House of Commons—		
115	Allowance in lieu of Residence	3,000 00	
	The Deputy Speaker of the House of Commons—		
116	Allowance in lieu of Apartments	1,500 00	
117	General Administration—Estimates of the Clerk	486,135 00	
118	Estimates of the Sergeant-at-Arms	211,278 00	
119	Subscriptions to publications of the Empire Parliamentary Association to be distributed to Members of the House of Commons	2,000 00	
	GENERAL		
120	Printing of Parliament, including salaries of staff of the Joint Distribution Office	75,000 00	
	LIBRARY OF PARLIAMENT		
121	General Administration	78,655 00	
	PENSIONS AND OTHER BENEFITS		
122	Pension to the unmarried sister of the late Col. Harry Baker, M.P.	700 00	
			1,064,668 00
	MINES AND RESOURCES		
123	Departmental Administration	155,450 00	
	MINES AND GEOLOGY BRANCH		
124	Branch Administration	29,015 00	
	Bureau of Mines—		
125	Bureau of Mines Administration	26,105 00	
126	Mineral Resources Investigations	394,350 00	
127	Explosives Act	24,970 00	
	Bureau of Geology and Topography—		
128	Bureau of Geology and Topography Administration and Miscellaneous Services	113,435 00	
129	Geological Surveys	256,935 00	
130	Topographical Surveys, including expenses of the Geographic Board of Canada	183,930 00	
131	Drafting and Map Reproduction	122,865 00	
132	National Museum of Canada	56,680 00	
	LANDS, PARKS AND FORESTS BRANCH		
133	Branch Administration	21,250 00	
	Government of the Northwest Territories—		
134	General Administration, operation and maintenance of services, including Wood Buffalo Park	266,655 00	
135	Eastern Arctic Expedition	25,700 00	
	Government of the Yukon Territory—		
136	Administration	41,750 00	
137	Grant to Yukon Council	*50,000 00	
	Dominion Forest Service—		
138	General scientific, economic and administrative services	115,740 00	
139	Forest Experiment Stations	47,140 00	
140	Forest Products Laboratories	144,097 00	

* Deduction, $2,500.00.

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MINES AND RESOURCES—*Continued*		
	LANDS, PARKS AND FORESTS BRANCH—*Concluded*		
	Dominion Forest Service—*Concluded*		
141	Grant to Canadian Forestry Association	1,620 00	
142	Land Registry, Seed Grain Collections, Administration of Ordnance, Admiralty and Public Lands	53,725 00	
	National Parks Bureau—		
143	National Parks and Historic Sites Services	1,144,380 00	
144	Administration of Migratory Birds Convention Act	48,920 00	
145	Grant to John Thomas (Jack) Miner	2,500 00	
	SURVEYS AND ENGINEERING BRANCH		
146	Branch Administration	21,950 00	
147	Dominion Observatory, Ottawa	95,845 00	
148	Dominion Astrophysical Observatory, Victoria, B.C.	30,880 00	
149	Dominion Water and Power Bureau, including the administration of the Dominion Water Power and Irrigation Acts	203,150 00	
150	Lake of the Woods Control Board	7,685 00	
151	To provide for the expenses incurred under the Agreement between the Dominion, Ontario and Manitoba confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed	18,000 00	
152	Engineering and Construction Service	87,530 00	
153	Geodetic Service	135,840 00	
154	To recoup the Temiskaming and Northern Ontario Railway Commission in connection with their claim for injury to John Hedin	240 00	
155	International Boundary Commission	33,400 00	
	Hydrographic and Map Service—		
156	Hydrographic Service	350,824 00	
157	Legal Surveys and Map Service, including grant of $350 to assist in printing the publication of the Canadian Institute of Surveying	176,430 00	
158	To provide for the payment of fees of the Board of Examiners for Dominion Land Surveyors, of the Secretary and of the Sub-Examiners and for travelling expenses, stationery, printing, rent, etc. (the fees of F. H. Peters, W. M. Tobey and Harry Parry, members of the Board, and A. W. W. Cole, Secretary, are to be paid out of this sum)	850 00	
	INDIAN AFFAIRS BRANCH		
159	Branch Administration	54,800 00	
160	Indian Agencies	654,893 00	
	Reserves and Trusts—		
161	Administration	40,365 00	
	Medical—		
162	Indian Hospitals and General Care of Indians	1,442,217 00	
163	Grants to Hospitals	4,320 00	
	Welfare and Training—		
164	Welfare of Indians	967,374 00	
165	Indian Education	500,616 00	
166	Grants to Residential Schools	1,398,944 00	
167	Grants to Agricultural Exhibitions and Indian Fairs, as detailed in the Estimates	6,870 00	
168	Grant to provide for additional services to Indians of British Columbia	100,000 00	
	IMMIGRATION BRANCH		
169	Administration of the Immigration Act and the Chinese Immigration Act	164,030 00	
170	Field and Inspectional Service, Canada	1,127,515 00	
171	Field and Inspectional Service, Abroad	103,630 00	
172	Relief of Distressed Canadians, Outside Canada	10,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MINES AND RESOURCES—*Concluded*		
	COAL SUBSIDIES AND SUBVENTIONS		
173	Dominion Fuel Board Administration and Investigations	27,415 00	
174	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	4,500,000 00	
	PENSIONS AND OTHER BENEFITS		
175	Mrs. Alice Morson Smith	600 00	
176	Mrs. Elizabeth Swinford	600 00	
	SPECIAL		
	LANDS, PARKS AND FORESTS BRANCH		
	National Parks Bureau—		
177	National Parks	299,500 00	
178	Forest Conservation	40,000 00	
	SURVEYS AND ENGINEERING BRANCH		
179	Development of Tourist Highways	13,000 00	
180	Roads—Improvements to main tourist routes from the International Boundary to Banff, Yoho, Kootenay and Jasper Parks (Revote)	11,000 00	
	INDIAN AFFAIRS BRANCH		
181	Fur conservation, and to authorize, subject to the approval of the Governor in Council, the appointment of such extra temporary officers, clerks and employees as may be necessary for the purpose of this item	100,000 00	
			16,057,525 00
	NATIONAL DEFENCE		
	(OTHER THAN WAR APPROPRIATION)		
	NORMAL SERVICES		
182	Cadet Services	171,500 00	
183	Grants to Military Associations and Institutes, as detailed in the Estimates	11,700 00	
184	Miscellaneous Maintenance and Adjustments—War of 1914-18 (Formerly Adjustment of War Claims)	20,480 00	
185	Battlefields Memorials	14,680 00	
186	Book of Remembrance	6,500 00	
	PENSIONS AND OTHER BENEFITS		
	Civil Pensions—		
187	Robert Allen	269 52	
188	Walter Pettipas	515 90	
189	Florence Walker	360 00	
190	Arnold Truman Townsend	420 00	
191	Michael Mountain	420 00	
192	Mrs. Alice Smuck	480 00	
			227,325 42

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
193	General Administration	991,785 00	
194	Customs Excise Chemical Laboratory	41,995 00	
195	Inspection, Investigation and Audit Services	1,134,530 00	
196	Preventive Service Undervaluation Unit	63,315 00	
197	Ports, Outports and Preventive Stations, including pay for overtime of officers, notwithstanding anything in the Civil Service Act, and temporary buildings and rentals	7,462,960 00	
	INCOME TAX DIVISION		
198	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act	433,580 00	
199	Internal Inspection and Verification	171,040 00	
200	District Offices	2,836,958 00	
	GENERAL		
201	Amount to be paid to the Department of Justice to be disbursed by and accounted for to it for Customs Excise and Income Tax Secret Investigation Services	15,000 00	
			13,151,163 00
	PENSIONS AND NATIONAL HEALTH		
202	Departmental Administration	114,460 00	
	PENSIONS BRANCH		
203	Pensions Branch Administration	885,034 00	
204	Canadian Pension Commission—Administration Expenses	456,000 00	
205	War Veterans' Allowance Board	192,565 00	
	Direct Payments to Veterans and Dependents		
206	European War Pensions	39,600,000 00	
207	War Veterans' Allowances	7,800,000 00	
208	Unemployment Assistance	1,100,000 00	
209	Hospital and Other Allowances	600,000 00	
	Services to Veterans and Dependents		
210	Care of Patients	2,923,028 00	
211	Veterans' Bureau	171,780 00	
212	Employers' Liability Compensation	50,000 00	
213	Grant to Last Post Fund	85,000 00	
214	Grant to Canadian Legion	9,000 00	
	HEALTH BRANCH		
215	Health Branch Administration	49,570 00	
216	Food and Drugs	172,690 00	
217	Opium and Narcotic Drugs	61,065 00	
218	Proprietary or Patent Medicines	14,890 00	
219	Quarantine and Leprosy, including contribution of $1,500 to the International Bureau of Public Health	148,580 00	
220	Laboratory of Hygiene	118,390 00	
221	Immigration Medical Inspection	81,495 00	
222	Child and Maternal Hygiene	24,895 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PENSIONS AND NATIONAL HEALTH—*Concluded*		
	HEALTH BRANCH—*Concluded*		
223	Public Health Engineering	34,920 00	
224	Treatment of Sick Mariners	206,470 00	
225	Industrial Hygiene	11,230 00	
226	Medical Investigations	34,810 00	
227	Venereal Diseases	50,000 00	
228	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates	2,600 00	
	MISCELLANEOUS GRANTS		
	Grant to the:—		
229	Canadian Welfare Council	8,100 00	
230	Canadian National Committee for Mental Hygiene	10,000 00	
231	Health League of Canada	5,000 00	
232	Canadian National Institute for the Blind	18,000 00	
233	L'Association Canadienne Francaise des Aveugles	4,050 00	
234	L'Institut Nazareth de Montreal	4,050 00	
235	Montreal Association for the Blind	4,050 00	
236	Canadian Tuberculosis Association	20,250 00	
237	Victorian Order of Nurses	13,100 00	
238	St. John Ambulance Association	4,050 00	
239	Canadian Red Cross Society	10,000 00	
	PENSIONS AND OTHER BENEFITS		
240	Pensions payable to men on Active Service, Northwest Rebellion, 1885, and General Pensions	18,000 00	
			55,117,122 00
	POST OFFICE		
241	Departmental Administration	552,180 00	
242	Post Offices, including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices	15,115,343 00	
243	Inspection and Investigation	934,255 00	
244	Railway Mail Service	11,113,410 00	
245	Air and Land Mail Services	11,514,882 00	
246	Audit of Revenue, Money Order, Postal Note and Savings Bank Business; issue of Postage Stamps and Postal Notes, including amounts required to pay allowances to Office Appliance Operators Grade 2, in accordance with regulations approved by Order in Council	1,408,700 00	
	PENSIONS AND OTHER BENEFITS		
247	To provide for the payment of compassionate allowances to employees injured while in the performance of their duties, or to other persons injured while performing duties in any way connected with the Postal Service, or in protecting His Majesty's mails, or to the dependents of such employees or other persons who may be killed while so engaged; payments to be made only on the specific authority of the Governor in Council	5,000 00	
			40,643,770 00
	PRIME MINISTER'S OFFICE		
248	Salaries of Staff		51,500 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PRIVY COUNCIL OFFICE		
249	Salaries and Expenses of Office		61,000 00
	PUBLIC ARCHIVES		
250	General Administration and Technical Services		142,970 00
	PUBLIC PRINTING AND STATIONERY		
251	Departmental Administration	39,110 00	
252	Printing, Binding and Distributing the Annual Statutes	8,500 00	
253	Canada Gazette	23,080 00	
254	Plant—Repairs and Renewals	10,000 00	
255	Distribution of Official Documents	44,790 00	
256	Printing and Binding Official Publications for sale and distribution to Departments and the Public	40,000 00	
			165,480 00
	PUBLIC WORKS		
257	Departmental Administration	188,030 00	
	CHIEF ARCHITECT'S BRANCH		
258	Branch Administration	215,280 00	
259	Ottawa—Maintenance and Operation of Dominion Public Buildings and Grounds, including rents, repairs, furniture, heating, etc	2,673,959 00	
260	Maintenance and Operation of Dominion Public Buildings and Grounds, other than at Ottawa, including rents, repairs, furniture, heating, etc	3,478,430 00	
261	Telephone Service at Ottawa	97,000 00	
262	Telephone Service other than at Ottawa	8,000 00	
	Construction, Repairs and Improvements of Public Buildings		
	Maritime Provinces Generally		
263	Dominion Public Buildings—Improvements and repairs	50,000 00	
	Quebec		
264	Dominion Public Buildings—Improvements and repairs	100,000 00	
	Ontario		
265	Dominion Public Buildings—Improvements and repairs	100,000 00	
	Manitoba		
266	Dominion Public Buildings—Improvements and repairs	35,000 00	
	Saskatchewan		
267	Dominion Public Buildings—Improvements and repairs	35,000 00	
	Alberta		
268	Dominion Public Buildings—Improvements and repairs	35,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Continued*		
	CHIEF ARCHITECT'S BRANCH—*Concluded*		
	Construction, Repairs and Improvements of Public Buildings—*Concluded*		
	British Columbia		
269	Dominion Public Buildings—Improvements and repairs	50,000 00	
	Generally		
270	Dominion Immigration Buildings—Repairs, improvements, etc.	35,000 00	
271	Dominion Quarantine Stations—Maintenance and repairs	17,000 00	
272	Experimental Farms and Science Laboratories—Replacements, repairs and improvements to buildings	100,000 00	
273	Flags for Dominion Buildings	2,500 00	
274	Public Buildings Generally—Repairs, alterations, fittings and improvements	200,000 00	
275	Veterans' Hospitals—Repairs, improvements and alterations	60,000 00	
	CHIEF ENGINEER'S BRANCH		
276	Branch Administration	189,570 00	
277	Engineering, including salaries of Engineers, Clerks, etc	490,390 00	
	Dredging		
278	General Superintendence	9,275 00	
279	Maritime Provinces	349,700 00	
280	Ontario and Quebec	259,300 00	
281	Manitoba, Saskatchewan and Alberta	52,400 00	
282	British Columbia	190,000 00	
	Maintenance and Operation of Graving Docks, Locks and Dams, etc.		
283	Champlain Graving Dock	61,380 00	
284	Esquimalt Graving Dock	70,630 00	
285	Lorne Graving Dock	31,740 00	
286	Selkirk—Repair Slip	3,800 00	
287	Locks and Dams	49,174 00	
288	Snagboats	41,600 00	
	Maintenance and Operation of Roads and Bridges		
289	Burlington Channel Bridge	14,700 00	
290	Kingston, La Salle Causeway	15,429 00	
291	New Westminster Bridge	48,174 00	
292	Ottawa—Bridges and Approaches	7,900 00	
293	Generally	19,500 00	
	Construction, Repairs and Improvements—Harbours and Rivers		
	Nova Scotia		
294	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	225,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts
	PUBLIC WORKS—*Continued*		
	CHIEF ENGINEER'S BRANCH—*Concluded*		
	Construction, Repairs and Improvements—Harbours and Rivers—*Concluded*		
	Prince Edward Island		
295	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	55,000 00	
	New Brunswick		
296	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	80,000 00	
	Quebec		
297	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	250,000 00	
	Ontario		
298	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	130,000 00	
	Grand River—Agreed contribution to improvements (Revote $58,000)	118,000 00	
	Port Colborne Breakwater Repairs	26,750 00	
	Manitoba		
299	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	20,000 00	
	Saskatchewan, Alberta and Northwest Territories		
300	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	10,000 00	
	British Columbia and Yukon		
301	Harbours and Rivers Generally—For maintenance of services, no new works to be undertaken	90,000 00	
	TELEGRAPH BRANCH		
302	Branch Administration	27,120 00	
	Telegraph and Telephone Services—Operation and Maintenance		
303	Land and Cable Telegraph Lines—Lower St. Lawrence and Maritime Provinces, including working expenses of vessels for cable work	133,780 00	
304	Alberta and Saskatchewan	87,760 00	
305	Division Superintendent's Office, Vancouver	11,800 00	
306	British Columbia—Northern and Yukon Districts	129,508 00	
307	British Columbia—Vancouver Island District	94,510 00	
308	Telegraph and Telephone Services Generally	5,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	TELEGRAPH BRANCH—*Concluded*		
	Reconstruction, Repairs and Improvements		
309	Maritime Provinces and Lower St. Lawrence	12,000 00	
310	Saskatchewan and Alberta	12,000 00	
311	British Columbia—Northern and Yukon Districts	17,000 00	
312	British Columbia—Vancouver Island District	9,000 00	
	GENERAL		
313	National Gallery of Canada	43,720 00	
314	Miscellaneous works not otherwise provided for, not more than $3,000 to be expended upon any one work	50,000 00	
315	To supplement, on approval of Treasury Board except where less than $200 is required, any of the appropriations of the Department of Public Works	100,000 00	
	SPECIAL		
	CHIEF ARCHITECT'S BRANCH		
	Construction, Repairs and Improvements of Public Buildings		
316	To close out contracts	220,000 00	
	Toronto Postal Station "A" Improvements	36,000 00	
	CHIEF ENGINEER'S BRANCH		
	Construction, Repairs and Improvements of Harbours and Rivers		
317	To close out contracts	357,000 00	
			11,735,809 00
	ROYAL CANADIAN MOUNTED POLICE		
318	General Administration	216,503 00	
319	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses	5,034,041 00	
320	Grant to Chief Constables Association of Canada	500 00	
	PENSIONS AND OTHER BENEFITS		
321	To compensate members of the Royal Canadian Mounted Police for injuries received in the performance of duty	11,749 16	
322	Pensions to Mounted Police, Prince Albert Volunteers and Police Scouts on account of the Rebellion of 1885	83 95	
323	Pensions to families of members of the Mounted Police who have lost their lives while on duty:—		
	Mrs. Mary Emma Bossange	456 25	
	Mrs. Margaret Johnson Brooke	821 25	
	Mrs. Margaret Cox	440 63	
	Mrs. Georgina Harrison	676 50	
	Mrs. Letitia Kennedy	423 50	
	Mrs. Nora Jean Massan	300 00	
	Mrs. Mary Miller	667 38	
	Mrs. Margaret Nicholson	547 50	
	Mrs. Catherine Mildred Ralls	735 25	
	Mrs. Myrtle L. Richards	720 00	
	Mrs. Doris Freda Sampson	816 00	
	Mrs. Amy Lillian Searle	406 98	
	Mrs. Madelaine Mary Shoebotham	810 00	
	Mrs. Eunice Wainwright	602 50	
324	Pension to James Elliott	672 00	
325	Pension to Basil Burke Currie	684 20	
			5,272,657 05

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	SECRETARY OF STATE		
326	Departmental Administration	92,565 00	
327	Naturalization Branch	60,470 00	
328	Companies Branch	45,000 00	
329	Bureau for Translations	308,220 00	
330	Trade Marks Division	25,210 00	
331	Canada Temperance Act	1,500 00	
332	Bankruptcy Act Administration	35,600 00	
	PATENT AND COPYRIGHT OFFICE		
333	Branch Administration	35,075 00	
334	Patent Division	150,800 00	
335	Copyright and Industrial Designs Division	11,105 00	
336	Patent Record	36,320 00	
337	Contribution to the International Office for the Protection of Industrial Property, International Copyright Union Office and Union for the Protection of Literary and Artistic Works	2,000 00	803,865 00
	SOLDIER SETTLEMENT OF CANADA		
338	To provide for the cost of administration of Soldier Settlement and British Family Settlement	578,465 00	
339	To provide for the payment to the Government of the United Kingdom on account of losses under the 3,000 British Family Agreement of August 20, 1924, and the New Brunswick 500 British Family Agreements of August 4, 1927, and August 27, 1935	20,000 00	598,465 00
	TRADE AND COMMERCE		
340	Departmental Administration	126,480 00	
341	Commercial Intelligence Service	746,040 00	
342	Electricity and Gas Inspection Services, including Administration of the Electricity and Fluid Exportation Act	270,905 00	
343	Foreign Tariffs Office	36,890 00	
344	Motion Picture Bureau	159,810 00	
345	Precious Metals Marking Act	12,690 00	
346	Publicity and Advertising in Canada and Abroad other than in the United Kingdom and Europe	54,360 00	
347	Weights and Measures Inspection Service	436,840 00	
348	National Film Board	39,100 00	
	Canada Grain Act—		
349	Administration	104,648 50	
350	Operation and Maintenance, including Inspection, Weighing, Registration, etc	1,564,247 50	
351	Canadian Government Elevators, including equipment	374,702 00	
	Dominion Bureau of Statistics—		
352	Administration	78,990 00	
353	Statistics	934,520 00	
354	Census of Population	2,886,350 00	
	Exhibitions and Publicity—		
355	Exhibitions	112,900 00	
356	Publicity and Advertising in the United Kingdom	45,020 00	
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
357	Administration	9,660 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRADE AND COMMERCE—*Concluded*		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS—*Concluded*		
	Atlantic Ocean		
358	Canada and South Africa, service between	100,000 00	
	Pacific Ocean		
359	British Columbia and South Africa, service between	80,000 00	
	Canada, China and Japan, service between	595,000 00	
	Prince Rupert, B.C., and Queen Charlotte Islands, service between	22,000 00	
	Vancouver and Northern ports of British Columbia, service between	15,000 00	
	Victoria, Vancouver, way ports and Skagway, service between	10,000 00	
	Victoria and West Coast Vancouver Island, service between	10,000 00	
	Local Services		
360	Baddeck and Iona, service between	8,000 00	
	Chester and Tancook Island, winter service between	1,600 00	
	Grand Manan and the Mainland, service between	33,000 00	
	Halifax, Canso and Guysboro, service between	9,000 00	
	Halifax, LaHave and LaHave River ports, service between	1,750 00	
	Halifax, Sherbrooke and Spry Bay, service between	2,900 00	
	Halifax, South Cape Breton, Bras d'Or Lake ports and Bay St. Lawrence, service between	3,000 00	
	Ile-aux-Coudres and Les Eboulements, service between	1,900 00	
	Mulgrave, Arichat and Canso, service between	37,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between	9,500 00	
	Murray Bay and North Shore, winter service between	40,000 00	
	Pelee Island and the Mainland, service between	7,000 00	
	Pictou, Mulgrave and Cheticamp, service between	11,500 00	
	Pictou, Souris and the Magdalen Islands, service between	47,500 00	
	Prince Edward Island and Nova Scotia, service between	30,000 00	
	Quebec, Natashquan and Harrington, service between	85,000 00	
	Quebec, or Montreal and Gaspe, calling at way ports, service between	60,000 00	
	Rimouski and Matane and points on the North Shore of the St. Lawrence, service between	50,000 00	
	Riviere-du-Loup and Tadoussac, and other North Shore ports, service between	14,000 00	
	St. John, Bear River, Annapolis and Granville and other way ports, service between	1,500 00	
	St. John and Bridgetown, service between	800 00	
	St. John and Margaretville and other ports on the Bay of Fundy, service between	2,500 00	
	St. John and Minas Basin ports, service between	5,000 00	
	St. John and St. Andrews, service between	3,000 00	
	St. John, Westport and Yarmouth and other way ports, service between	10,000 00	
	St. John and Weymouth, service between	1,000 00	
	Sydney and Bay St. Lawrence, calling at way ports, service between	22,500 00	
	Sydney and Bras d'Or Lake ports and West Coast of Cape Breton, and Prince Edward Island, service between	22,500 00	
	Sydney and Whycocomagh, service between	16,000 00	
	NATIONAL RESEARCH COUNCIL		
361	Salaries and other expenses of the National Research Council	832,635 00	
			10,196,238 00

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT		
362	Departmental Administration	378,943 00	
	ADMINISTRATION OF THE TRANSPORT ACT		
363	Board of Transport Commissioners for Canada—Administration, Maintenance and Operation	280,760 00	
	AIR SERVICE		
	(Control and supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940.)		
364	Air Service Administration	11,435 00	
	Civil Aviation Division		
365	Control of Civil Aviation, including the administration of the Aeronautics Act and Regulations issued thereunder	245,400 00	
366	Airways and Airports—Construction and improvements, including lighting and radio facilities—Capital	1,231,460 00	
367	Airways and Airports—Operation and maintenance, including lighting, radio and meteorological services	1,729,585 00	
368	Grants for advanced aeronautical instruction, and to Aeroplane Clubs, including grant of $5,000 to the Canadian Flying Clubs Association	13,000 00	
369	To provide for contributions to assist municipalities to improve existing airports, or to provide new airports, and for direct construction works on municipal or government airports serving municipalities, the sites of which have been provided by such municipalities	274,500 00	
	Meteorological Division		
370	Meteorological Service, including an allowance of $400 to L. F. Gorman, Observer at Ottawa	388,040 00	
371	Grant to Kingston Observatory	500 00	
	Radio Division		
372	Administration of the Radio-telegraph Act and Regulations	128,600 00	
373	Radio direction finding stations, radio beacons and radio-telegraph stations, operation and maintenance	626,729 00	
374	Suppression of local electrical interferences	150,000 00	
375	Issue of radio receiving licences—(Transport Department only)	156,406 00	
	CANALS SERVICE		
376	Canals Service Administration	37,810 00	
377	Canals—Operation and maintenance	2,213,669 00	
378	Canals—Improvements (Revote $15,900)	172,600 00	
379	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations	3,000 00	
380	To provide for the carrying out of flow measurements and other expenses connected with the Department's supervision and control over the hydro-electric power development of the Beauharnois Light, Heat and Power Company, Limited	3,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount $ cts.	Total $ cts.
	TRANSPORT—*Continued*		
	MARINE SERVICE		
381	Marine Service Administration	16,675 00	
382	Administration of Floating Equipment	21,915 00	
383	Nautical Service Administration	29,520 00	
384	Marine Service Steamers, including Icebreakers—Maintenance, operation and repairs	1,247,000 00	
385	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to lightkeepers	1,802,560 00	
386	Agencies—salaries and office expenses	259,064 00	
387	Maintenance and repairs to wharves	5,000 00	
388	To provide for breaking ice in Thunder Bay, Lake Superior, and other points deemed advisable in the interests of navigation	30,000 00	
389	To provide for Canada's share of the cost of the North Atlantic Ice Patrol	7,500 00	
390	Administration of Pilotage	194,600 00	
391	Life Saving Service, including rewards for saving life	37,060 00	
392	To provide subsidies for wrecking plants—Quebec and British Columbia	45,000 00	
393	Grants of $200 each to the Royal Arthur Sailors Institutes at Port Arthur, Kingston and Toronto, which provide for medical assistance to and hospitalization for distressed seamen on the Great Lakes	600 00	
394	Miscellaneous services relating to navigation and shipping, including grants towards schools of navigation at Queen's University, $500, Vancouver, B.C., $1,350, and provision to settle claims by the Board of Trade, London, England, for expenses incurred in respect of Canadian distressed seamen of British ships registered out of Canada	46,180 00	
395	Steamship inspection and the carrying out of the provisions of the conventions for the safety of life at sea and load lines	205,325 00	
396	Marine Signal Service	92,960 00	
397	River St. Lawrence Ship Channel—Contract Dredging in the St. Lawrence River and Montreal Harbour, including cost of administration—Capital	1,973,085 00	
398	River St. Lawrence Ship Channel—Operation and maintenance including any portion of contract dredging chargeable to maintenance	174,300 00	
	RAILWAY SERVICE		
399	Repairs and expenses in connection with the operation and maintenance of official railway cars under the jurisdiction of the Department	41,120 00	
400	Hudson Bay Railway—Construction and improvements—Capital	14,000 00	
401	Hudson Bay Railway—To provide for the difference between expenditures for operations and maintenance and revenue accruing from operation during the year ending March 31, 1942, not exceeding	350,000 00	
402	Interest on rails rolled for Canadian National Railways: To provide for payment of interest under the terms and conditions of Orders in Council P.C. 1462 and P.C. 1533 of June 7, 1935, respecting orders of steel rails for the Canadian National Railway Company	2,200 00	
403	Maritime Freight Rates Act— To hereby authorize and provide for the payment from time to time during the fiscal year 1941-42 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the Auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the		

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT—*Continued*		
	RAILWAY SERVICE—*Concluded*		
	tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1941 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways	3,350,000 00	
404	Amount required to provide for payment from time to time during the fiscal year 1941–42 of the difference (estimated by the Board of Transport Commissioners for Canada and certified by the said Board to the Minister of Transport, as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (referred to in Section 9 of the said Act) on all traffic moved during the calendar year 1941, under the tariffs approved by the following companies: Canada & Gulf Terminal Railway, Canadian Pacific Railway, including: Fredericton & Grand Lake Coal & Railway Company, and New Brunswick Coal & Railway Company, Cumberland Railway & Coal Company, Dominion Atlantic Railway, Maritime Coal, Railway & Power Company, Sydney and Louisburg Railway, Temiscouata Railway Company	900,000 00	
	CANADIAN TRAVEL BUREAU SERVICE		
405	To assist in promoting Tourist Business in Canada	500,000 00	
	GOVERNMENT EMPLOYEES' COMPENSATION		
406	Administration of the Government Employees' Compensation Act	21,095 00	
	PENSIONS AND OTHER BENEFITS		
407	Compassionate allowance to John Davidson, formerly lightkeeper at Cape Mudge, B.C.	500 00	
408	Compassionate allowance to recoup the Workmen's Compensation Board of British Columbia in continuation of a pension granted and to be paid by that Board up to the 31st March, 1942, in the sum of $40.00 per month, to the widow of the late E. J. McCoskrie, who was formerly employed as Port Warden at Prince Rupert, B.C., and who was killed while in the performance of his duties	480 00	
409	Amount required to pay pensions of $300 each to former pilots: Alphonse Asselin, Joseph Pouliot, Raoul Lachance, J. H. Talbot, Jules Asselin, Joseph Vezina, Arthur Paquet	2,100 00	
410	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act, so as to make the minimum payment during the period January 1, 1941, to March 31, 1942, the sum of $30.00 per month instead of $20.00 as fixed by the said Act	23,000 00	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	TRANSPORT—*Concluded*		
	SPECIAL		
	CANALS SERVICE		
	Canals Improvements—		
	Old Beauharnois Canal:—		
411	To provide for settlement of the claims of T. C. Gorman Construction Company, Limited, in connection with Contract No. 31659 of 28th December, 1939, for the construction of the Jacques Cartier Street Bridge at Valleyfield, Que., an amount not exceeding	4,900 00	
	MARINE SERVICE		
412	River St. Lawrence Ship Channel—To provide for extension and improvement of Control Weirs—Capital	155,000 00	
413	To provide for the completion of a combination Icebreaker and Service Vessel—Capital (Revote)	80,000 00	
	RAILWAY SERVICE		
414	To provide for the discharge of commitments incurred prior to March 31, 1941, under the authority of Vote No. 456, Schedule "A" to the Appropriation Act No. 3, 1940, respecting highway crossings of railways (Revote)	638,786 22	
			20,316,962 22
	GOVERNMENT OWNED ENTERPRISES		
	NON-ACTIVE ACCOUNTS		
	NATIONAL HARBOURS BOARD		
415	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1941 on any or all of the following accounts:—		
	(a) Retirement of Maturing Debentures—		
	Saint John $ 2,000		
	Quebec 400,000		
		402,000 00	
	(b) Reconstruction and Capital Expenditures—		
	Saint John	3,000 00	
	Generally—Unforeseen	200,000 00	
	CANADIAN NATIONAL (WEST INDIES) STEAMSHIPS, LIMITED		
416	Advances to Canadian National (West Indies) Steamships, Limited, repayable on demand with interest at a rate to be fixed by the Governor in Council upon such terms and conditions as the Governor in Council may determine and to be applied in payment of capital expenditures in connection with vessels under the Company's control during the year ending December 31, 1941	20,000 00	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNMENT OWNED ENTERPRISES—*Concluded*		
	SPECIAL		
	DEFICITS		
	PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS		
417	Amount required to provide for the payment during the fiscal year 1941-42 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company, to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1941	400,000 00	
	NATIONAL HARBOURS BOARD		
418	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficits (after payment of interest due the public but exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1941, in the operation of the Churchill harbour	66,885 00	
419	Advances to National Harbours Board with interest at a rate to be fixed by the Governor in Council for such period and upon such terms and conditions as the Governor in Council may determine, to be applied in payment of deficits resulting from the operations of the Jacques Cartier Bridge	441,125 00	
			1,533,010 00
	LOANS AND INVESTMENTS		
	NATIONAL HARBOURS BOARD		
420	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures during the calendar year 1941 on any or all of the following accounts: Reconstruction and Capital Expenditures— Montreal (Revote $20,000) ..... $405,600 *Less* amount to be expended from Replacement Funds 58,300	347,300 00	
	SOLDIER SETTLEMENT OF CANADA		
421	To provide for Soldier Land Settlement and British Family Settlement net advances	105,000 00	
			452,300 00
	Total		*226,351,245 90

* Net Total, $163,431,321.01.

SCHEDULE B

Based on the Supplementary Estimates, 1941-42. The amount hereby granted is $35,000,000.00, being the amount of the item in the said Estimates as contained in this Schedule.

Sum granted to His Majesty by this Act for the financial year ending 31st March, 1942, and all the purposes for which it is granted.

No. of Vote	Service	Amount
		$ cts.
	AGRICULTURE	
	Special	
422	To provide for payments on reductions in wheat acreages, under conditions prescribed by the Governor in Council, for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.	35,000,000 00

SCHEDULE C

Based on the Further Supplementary Estimates, 1941-42. The amount hereby granted is $48,453,183.14, being the amount of each of the items in the said Estimates as contained in this Schedule.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1942, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	SCIENCE SERVICE		
471	Entomology—Further amount required	12,000 00	
	PRODUCTION SERVICE		
472	Health of Animals— To provide for payment of compensation to owners of animals affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and regulations thereunder, in the amounts detailed in the Estimates	297 31	
	MARKETING SERVICE		
473	Subsidies for Cold Storage Warehouses under the Cold Storage Act, in the amounts detailed in the Estimates—Further amount required (Revote)	12,332 48	
	SPECIAL		
474	Science Service Buildings—To complete construction	13,000 00	
475	To provide for assistance to encourage the improvement of Cheese and Cheese Factories—Further amount required	395,000 00	
			432,629 79
	FINANCE		
476	To provide for compensation to provinces which agree to vacate the personal income and corporation tax fields for the duration of the war, the annual amount thereof being computed in accordance with and subject to the terms and conditions of agreements approved by the Governor in Council and entered into with such provinces by His Majesty the King in the right of Canada represented by the Minister of Finance and on a basis which will produce substantially the equivalent of either— *(a)* The revenues which the province and its municipalities obtained from these sources during the fiscal year ending nearest to December 31, 1940, less the amounts collected after the close of such fiscal year by the province and its municipalities in respect of personal income and corporation taxes levied upon incomes of 1940 or prior years or based upon the status or operations of the taxpayer in 1940 or prior years; or		

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	FINANCE—*Concluded*		
476	*(b)* The net debt service paid by the province during the fiscal year ending nearest to December 31, 1940 (not including contributions to sinking funds) less the revenue obtained from succession duties during that period and less the amounts collected after the close of such fiscal year by the province and its municipalities in respect of personal income and corporation taxes levied upon incomes of 1940 or prior years or based upon the status or operations of the taxpayer in 1940 or prior years		
	and for the payment of fiscal need subsidies to such of said provinces as enter into such agreements and can demonstrate to the satisfaction of the Governor in Council that these are necessary:		
	an amount not exceeding	45,000,000 00	
	GENERAL		
477	To provide for the expenses of the Comptroller of the Treasury's Office—Further amount required	60,000 00	
			45,060,000 00
	INSURANCE		
478	Departmental Administration—Further amount required		2,500 00
	LABOUR		
479	Departmental Administration—Further amount required	7,565 00	
480	Fair Wages and Conciliation—Further amount required	44,620 00	
481	Industrial Disputes Investigation Act—Further amount required	40,000 00	
			92,185 00
	LEGISLATION		
	THE SENATE		
482	To provide for the payment of the full sessional indemnity for the Session of 1941 to Members of the Senate for days lost through absence due to public business, by illness or on account of death. Payments to be made as the Treasury Board may direct	10,000 00	
	HOUSE OF COMMONS		
483	General Administration—Estimates of the Clerk—To provide for expenses of the Special Committee on War Expenditures and to authorize expense allowances to Members during the adjournment of the present Session at the rate of $15 per day for days spent at Ottawa for purposes of the Committee and the payment and acceptance thereof notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendments thereto, such payments to be made as the Commissioners of Internal Economy of the House of Commons direct	25,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LEGISLATION—*Concluded*		
484	To provide for the full sessional indemnity to Members of the House of Commons—days lost through absence caused by illness, official public business, or on account of death during the present Session—notwithstanding anything to the contrary in Chapter 147 of the Revised Statutes, 1927, An Act respecting the Senate and House of Commons, or any amendment thereto. Payments to be made as the Treasury Board may direct	15,000 00	
485	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each member of the Senate and of the House of Commons who attended the first part of the present session, of an amount representing the actual moving or transportation expenses and reasonable living expenses of such member, while on the journey between Ottawa and his place of residence after the adjournment of Parliament on December 6, 1940, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on the said date, or in case any such member did not return to his place of residence during the said recess an amount equivalent to what would have been his travelling expenses if he had returned to his place of residence during the said recess—House of Commons (Revote)	2,000 00	
486	To authorize payment from the Consolidated Revenue Fund to Mrs. Evalyn Margaret McCarthy, daughter of the late Sir Mackenize Bowell, of an annuity at the rate of $1,000, to commence from April 1, 1941, and to continue during her lifetime	1,000 00	
			53,000 00
	MINES AND RESOURCES		
	LANDS, PARKS AND FORESTS BRANCH		
	Government of the Northwest Territories—		
487	To provide for the payment of legal expenses in connection with the Indian-Eskimo Reference	10,000 00	
488	Eastern Arctic Expedition—Further amount required	34,840 00	
	Government of the Yukon Territory—		
489	Administration—Further amount required	4,500 00	
490	Compassionate Grant to Denis Ryan	2,500 00	
	SURVEYS AND ENGINEERING BRANCH		
	Dominion Water and Power Bureau—		
491	To provide for acquiring flowage easements and discharging claims of owners of riparian lands in Ontario below the outlets of Lake of the Woods affected by regulation under the Lake of the Woods Control Board Act (Revote)	2,000 00	
492	To provide for general expenses of the Committee established under P.C. 682 dated February 17, 1941, to report on the conservation of the waters of the St. Mary and Milk Rivers	500 00	
	Hydrographic and Map Service—Legal Surveys and Map Service—		
493	Dominion contribution towards cost of extending the survey of the boundary between Manitoba and Saskatchewan (Provinces concerned to bear two-thirds of total costs)	1,000 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	MINES AND RESOURCES—*Concluded*		
	INDIAN AFFAIRS BRANCH		
	Medical—		
494	Grants to Hospitals—Further amount required	3,580 00	
	Special		
	LANDS, PARKS AND FORESTS BRANCH		
	National Parks Bureau—		
495	National Parks—Further amount required	30,000 00	
	INDIAN AFFAIRS BRANCH		
496	To provide for repairs and improvements to Government Buildings relating to Indian Medical Field Administration (Revote)	7,565 00	
			96,485 00
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
497	General Administration—Further amount required	12,000 00	
498	Inspection, Investigation and Audit Services—Further amount required	162,100 00	
	INCOME TAX DIVISION		
499	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act, and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required	57,710 00	
500	Internal Inspection and Verification—Further amount required	19,980 00	
501	District Offices—Further amount required	304,850 00	
			556,640 00
	PENSIONS AND NATIONAL HEALTH		
502	Departmental Administration—Further amount required	8,000 00	
	PENSIONS BRANCH		
503	Veterans' Welfare Division	8,370 00	
			16,370 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
	Generally		
504	Flags for Dominion Buildings—Further amount required	5,500 00	
	CHIEF ENGINEER'S BRANCH		
	Construction, Repairs and Improvements—Harbours and Rivers		
	NOVA SCOTIA		
505	Dingwall—Improvements	83,300 00	

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	PRINCE EDWARD ISLAND		
506	Souris—Breakwater repairs	29,000 00	
507	Harbours and Rivers Generally— For maintenance of services, no new works to be undertaken —Further amount required	45,000 00	
	NEW BRUNSWICK		
508	Burnt Church—Wharf repairs	18,000 00	
	QUEBEC		
509	Richelieu River (Chambly Basin)—Dredging	17,900 00	
	ONTARIO		
510	Grand River—Agreed contribution to improvements—Further amount required	50,000 00	
	Hamilton—Maintenance Dredging	50,600 00	
	BRITISH COLUMBIA		
511	Zeballos—Extension to wharf and shed	3,300 00	
	Dredging		
512	British Columbia—Further amount required	5,000 00	
	Generally		
513	Protection Works Generally	200,000 00	
514	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1941-42	30,000 00	
	SPECIAL		
	CHIEF ARCHITECT'S BRANCH		
	Construction, Repairs and Improvements of Public Buildings		
515	To close out contracts—Further amount required	370,000 00	907,600 00
	ROYAL CANADIAN MOUNTED POLICE		
516	General Administration—Further amount required	15,836 75	
517	Land Services—Further amount required	475,705 75	
	Compassionate Grants—		
518	Edward Crowell, Wolfville, N.S	5,000 00	
519	Roy Harbottle, Nisku, Alta	56 85	
			496,599 35

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	SECRETARY OF STATE		
520	Bureau for Translations—Further amount required	15,760 00	
	PATENT AND COPYRIGHT OFFICE		
521	Copyright and Industrial Designs Division—Further amount required	5,000 00	20,760 00
	TRADE AND COMMERCE		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
	Local Services		
522	Halifax and Ports in Tor Bay, service between	500 00	
	Halifax and Ports on the West Coast of Cape Breton, service between	3,000 00	
	Mulgrave and Guysboro, calling at intermediate ports, service between—Further amount required	1,000 00	
	SPECIAL		
	NATIONAL RESEARCH COUNCIL		
523	New premises for Annex Laboratories—(Revote)	342,754 00	347,254 00
	TRANSPORT		
	AIR SERVICE		
	(Control and Supervision vested in the Minister of Munitions and Supply by Order in Council P.C. 3076 of 8th July, 1940).		
	Civil Aviation Division		
524	Airways and Airports—Construction and improvements, including lighting and radio facilities—Capital—Further amount required	238,500 00	
	CANALS SERVICE		
525	Canals—Improvements—Further amount required	52,560 00	
526	To provide for expenses in connection with St. Lawrence Ship Canal Surveys and Investigations—Further amount required	23,000 00	
	MARINE SERVICE		
527	Marine Service Steamers, including Icebreakers—Maintenance, operation and repairs—Further amount required	15,000 00	
528	Construction, maintenance and supervision of Aids to Navigation, including salaries and allowances to Lightkeepers—Further amount required	40,000 00	
529	Life Saving Service, including rewards for saving life—Further amount required (Revote)	2,100 00	371,160 00
	Total		48,453,183 14

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to amend The Unemployment Insurance Act, 1940.

First reading, November 6, 1941.

Mr. BRUCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
38123 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to amend The Unemployment Insurance Act, 1940.

1940, c. 44.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. *The Unemployment Insurance Act, 1940,* chapter forty-four of the statutes of 1940, is amended by inserting therein, immediately after section ninety-three thereof, the following headings and sections:—

"PART V.

"NATIONAL HEALTH.

Co-operation in matters of Health and Health Insurance.

"**93**A. The duties and powers of the Commission under this Part of the Act shall be exercised, so far as may be found practicable and expedient, in co-operation with any department or departments of the Government of Canada, with the Dominion Council of Health, with any province or any number of provinces collectively, or with any municipality or any number of municipalities collectively, or with associations or corporations.

To collect information and data.

"**93**B. It shall be the duty of the Commission

(a) to assemble reports, publications, information and data concerning any scheme or plan, whether a state, community or other scheme or plan for any group or class of persons, and whether in operation or proposed, in Canada or elsewhere, of providing, on a collective or on a co-operative basis by means of insurance or otherwise, for

(i) medical, dental and surgical care, including medicines, drugs, appliances, or hospitalization, or

(ii) compensation for loss of earnings arising out of ill-health, accident or disease;

Explanatory Notes.

The purpose of this Bill is to provide that the Unemployment Insurance Commission created by *The Unemployment Insurance Act, 1940,* shall co-operate with other authorities in the Dominion or provinces for the purpose of collecting information concerning any plan for providing medical care or compensation in cases of ill-health.

These provisions were found in *The Employment and Social Insurance Act,* chapter thirty-eight of the statutes of 1935. This Act, having been declared to be *ultra vires* by a majority of the Supreme Court, and subsequently by a judgment of the Privy Council, delivered the 28th day of January, 1937, was repealed in 1940 by section 103 of chapter 44 of the statutes of that year, being *The Unemployment Insurance Act, 1940.*

The competency of Parliament to legislate in regard to Unemployment Insurance has been now settled by the amendment to *The British North America Act of 1940.*

It is highly desirable to re-introduce these health provisions into our dominion law.

To make information and data available.

(b) to analyse and make available to any province, municipality, corporation or group of persons desiring to use the information so assembled for the purpose of providing such benefits or any of them; and

To examine and report on proposed scheme.

(c) as far as may be found practicable so to do on request by any province, municipality, corporation or group of persons, to examine and report on any such scheme or plan proposed to be put into effect or in effect at the date of such request, and to afford technical and professional guidance in regard to the establishing, working or reorganization of the scheme or plan.

Proposals to Governor in Council: Special investigation.

"**93**C. The Commission may from time to time submit to the Governor in Council proposals for co-operation by the Dominion in providing any of the benefits enumerated in paragraph *(a)* of the next preceding section of this Act for such action as the Governor in Council is authorized to take, and may undertake special investigations in regard thereto, subject to approval of the Governor in Council concerning the scope and nature of each such investigation."

THE SENATE OF CANADA

19th Parliament, 2nd Session
1940-41

BILLS (First Reading)

- General Security Insurance Company of Canada	B
- Ukrainian Catholic Mission	C
- Fox divorce bill	D
- Fletcher divorce bill	E
- Ellison divorce bill	F
- Stroud divorce bill	G
- McKay divorce bill	H
- Jospeh divorce bill	I
- Sedlak divorce bill	J
- Goulet divorce bill	K
- Yertaw divorce bill	L
- Cowan divorce bill	M
- Nelson divorce bill	N
- Buckley divorce bill	O
- Thornton divorce bill	P
- Roberts divorce bill	Q
- Wheatley divorce bill	R
- Street divorce bill	S
- Greig divorce bill	T
- Fulford divorce bill	U
- Dupuis divorce bill	V
- Smyth divorce bill	W
- Denenberg divorce bill	X
- Rainville divorce bill	Y
- Consolidated Fire and Casualty Insurance Company	Z
- Ontario and Minnesota Power Company Limited	A^2
- British Columbia Telephone Company	B^2
- Roman Catholic Episcopal Corporation of James Bay	C^2
- Wawanesa Mutual Insurance Company	D^2
- United Grain Growers Limited	E^2
- Bienvenue divorce bill	F^2
- Ladouceur divorce bill	G^2
- Legendre divorce bill	H^2
- Lefebvre divorce bill	I^2
- Harris divorce bill	J^2
- Nevitt divorce bill	K^2
- Gauld divorce bill	L^2

- Piché divorce bill	M^2
- Divorce Jurisdiction Act, 1930	N^2
- Storper divorce bill	O^2
- Hobbs divorce bill	P^2
- Storey divorce bill	Q^2
- Boyer divorce bill	R^2
- Carvey divorce bill	S^2
- Orchin divorce bill	T^2
- Schawl divorce bill	U^2
- Messett divorce bill	V^2
- Roach divorce bill	W^2
- Morphy divorce bill	X^2
- Jackson divorce bill	Y^2
- Slatkin divorce bill	Z^2
- Baboushkin divorce bill	A^3
- Reinblatt divorce bill	B^3
- Evans divorce bill	C^3
- Klein divorce bill	D^3
- Unemployment Insurance Act, 1940	E^3
- Moore divorce bill	F^3
- Weaver divorce bill	G^3
- MacDonald divorce bill	H^3

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL B.

An Act to incorporate General Security Insurance Company of Canada.

Read a first time, Wednesday, 4th December, 1940.

Honourable Senator BEAUREGARD.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14778 1940

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL B.

An Act to incorporate General Security Insurance Company of Canada.

Preamble. WHEREAS the persons hereinafter named have by their petition prayed that it be enacted as hereinafter set forth and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation. **1.** Elie Beauregard, advocate, Armand Daigle, manufacturer, Gordon W. Scott, accountant, and Anselme Samoisette, insurance manager, all of the city of Montreal in the province of Quebec, and John K. Leonard, insurance manager, of the city of Quebec in the said province, together with such persons as become shareholders in the company are incorporated under the name of "General Security Insurance Company of Canada", and in French, "La Sécurité Compagnie d'Assurances Générales du Canada", hereinafter called "the Company".

Provisional directors. **2.** The persons named in section one of this Act shall be the provisional directors of the Company.

Capital stock. **3.** The capital stock of the Company shall be two million dollars.

Subscription before general meeting. **4.** The amount to be subscribed before the general meeting for the election of directors is called shall be one hundred thousand dollars.

Head office. **5.** The head office of the Company shall be in the city of Montreal in the province of Quebec.

Classes of insurance authorized.

6. The Company may undertake, transact and make contracts of insurance for all or any of the following classes of insurance;

(*a*) fire insurance;
(*b*) accident insurance;
(*c*) automobile insurance;
(*d*) aviation insurance;
(*e*) bond insurance;
(*f*) burglary insurance;
(*g*) credit insurance;
(*h*) earthquake insurance;
(*i*) explosion insurance;
(*j*) falling aircraft insurance;
(*k*) forgery insurance;
(*l*) guarantee insurance;
(*m*) hail insurance;
(*n*) inland marine insurance;
(*o*) inland transportation insurance;
(*p*) live stock insurance;
(*q*) machinery insurance;
(*r*) marine insurance;
(*s*) personal property insurance;
(*t*) plate glass insurance;
(*u*) property insurance;
(*v*) sickness insurance;
(*w*) sprinkler leakage insurance;
(*x*) steam boiler insurance;
(*y*) tornado insurance;
(*z*) weather insurance;
(*aa*) insurance against loss of or damage to property caused by vehicles.

Subscription and payment of capital before commencing business.

7. (1) The Company shall not commence any business of insurance until at least four hundred thousand dollars of its capital stock has been *bona fide* subscribed and at least that amount paid thereon. It may then transact the business of fire insurance, falling aircraft insurance, inland marine insurance, inland transportation insurance, personal property insurance, sprinkler leakage insurance, tornado insurance. automobile insurance, earthquake insurance, accident insurance, burglary insurance, guarantee insurance, hail insurance, plate glass insurance, sickness insurance, steam boiler insurance, explosion insurance and insurance against loss of or damage to property caused by vehicles.

Additional amounts for certain classes of business.

(2) The Company shall not commence any of the other classes of business authorized by section six of this Act until the paid capital, or the paid capital together with the surplus, has been increased by an amount or amounts depending upon the nature of the additional class or classes of business as follows, that is to say:—for aviation insurance the said increase shall not be less than twenty thousand dollars; for bond insurance not less than forty thousand

dollars; for machinery insurance not less than twenty thousand dollars; for property insurance not less than twenty thousand dollars; for credit insurance not less than twenty thousand dollars; for forgery insurance not less than twenty thousand dollars; for live stock insurance not less than twenty thousand dollars; for weather insurance not less than fifty thousand dollars; for marine insurance not less than fifty thousand dollars.

(3) Notwithstanding anything to the contrary contained in this section the Company may transact all or any of the classes of insurance business authorized by section six of this Act when the paid capital amounts to at least four hundred thousand dollars and the paid capital together with the surplus amounts to at least six hundred and fifty thousand dollars.

"Surplus" defined.

(4) In this section the word "surplus" means excess of assets over liabilities, including the amount paid on account of capital stock and the reserve of unearned premiums calculated *pro rata* for the unexpired term of all policies of the Company in force.

Transfer of assets.

8. (1) The Company may acquire, by agreement to insure or otherwise, the whole or any part of the rights and property in Canada of the Compagnie d'Assurances Générales contre l'Incendie et les Explosions and the Compagnie d'Assurances Générales Accidents, Vol, Maritimes, Risques Divers, Réassurances and may assume the obligations and liabilities of the Compagnie d'Assurances Générales contre l'Incendie et les Explosions and the Compagnie d'Assurances Générales Accidents, Vol, Maritimes, Risques Divers, Réassurances arising out of their Canadian business and, in the event of such acquisition and assumption, the Company shall perform and discharge all such obligations and liabilities of the Compagnie d'Assurances Générales contre l'Incendie et les Explosions and the Compagnie d'Assurances Générales Accidents, Vol, Maritimes, Risques Divers, Réassurances in respect of the rights and property acquired and arising out of their Canadian business as are not performed and discharged by the Compagnie d'Assurances Générales contre l'Incendie et les Explosions and the Compagnie d'Assurances Générales Accidents, Vol, Maritimes, Risques Divers, Réassurances.

(2) No agreement between the Company and the Compagnie d'Assurances Générales contre l'Incendie et les Explosions and the Compagnie d'Assurances Générales Accidents, Vol, Maritimes, Risques Divers, Réassurances providing for such acquisition and assumption shall become effective until it has been submitted to and approved by the Treasury Board of Canada.

1932, c. 46, to apply.

9. *The Canadian and British Insurance Companies Act, 1932*, shall apply to the Company.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL C.

An Act to incorporate The Ukrainian Catholic Mission of the Most Holy Redeemer.

Read a first time, Wednesday, 5th March, 1941.

Honourable Senator HAYDEN.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
18067 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL C.

An Act to incorporate The Ukrainian Catholic Mission of the Most Holy Redeemer.

Preamble.

WHEREAS the persons hereinafter named have, by their petition, represented that they are members of the Ukrainian province or branch of a religious order or congregation in communion with the Holy See of Rome (hereinafter called "the Order") which has for many years carried on in various provinces of Canada, under the name of "The Ukrainian Catholic Mission of the Most Holy Redeemer" various religious, missionary, educational and charitable works; and that the said Order has been incorporated in the province of Saskatchewan by chapter thirty-six of the statutes of 1917 as The Ruthenian Catholic Mission of the Most Holy Redeemer in the Province of Saskatchewan;

AND WHEREAS the said persons have by their said petition prayed that they may be incorporated for the purposes and in the manner hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

1. Stephen Bachtalowsky, Gregory Shyshkowich, Basil Osadec, John Bala and Nicholas Kopiakiwsky, all of the city of Yorkton, in the province of Saskatchewan, priests and members of the Order, together with such other persons as hereafter become members of the religious order or association hereby incorporated, are incorporated under the name of "The Ukrainian Catholic Mission of the Most Holy Redeemer" (which in the French language may be designated as "La Mission Ukrainienne Catholique du Très Saint Rédempteur"), and are hereinafter called "the Corporation".

Head office.

2. The head office of the Corporation shall be at the city of Yorkton, in the province of Saskatchewan, or at such other place in Canada as may from time to time be determined by its by-laws.

Objects.

3. The objects of the Corporation, which it is hereby empowered to exercise in and through Canada, shall be the maintenance of public worship, the establishment and carrying on of missions, the erection and conduct of schools, seminaries, colleges, halls, churches and other houses of education and of public worship, the establishment and maintenance of orphanages and of public cemeteries attached to houses of public worship under their charge and in general the advancement of religion, education, charity and benevolence.

Only members of the Order are entitled to membership in the Corporation.

4. Only Greek Catholics, who are members of the Ukrainian or Ruthenian province or branch of the Order known as The Congregation of the Most Holy Redeemer, shall be eligible for membership in the Corporation.

Only ordained priests entitled to privileges.

5. Only such members of the Corporation as are duly ordained priests shall be entitled to vote at meetings of, or to hold office in, or otherwise to take part in the government of the Corporation.

Establish branches.

6. The Corporation may, from time to time, establish and maintain in and throughout Canada any number of branches and may appoint, in connection therewith, such subordinate officers with such powers and tenure of office as may be deemed advisable.

Carry on industries.

7. The Corporation may, from time to time, engage in and conduct any industry which seems likely to aid in the execution of the charitable, religious or educational works and objects of the Corporation or any of them.

Application of revenue.

8. The revenues, issues and profits of all property, real and personal, held by the Corporation, shall be appropriated and applied to the maintenance of the Corporation and to the furtherance of the objects thereof.

Amalgamation.

9. The Corporation may amalgamate with, absorb and take over the provincial corporation known as The Ruthenian Catholic Mission of the Most Holy Redeemer in the Province of Saskatchewan, incorporated by chapter thirty-six of the statutes of the province of Saskatchewan of the year 1917, and its assets, duties, obligations and affairs.

Execution of deeds, etc.

10. Unless and until the by-laws of the Corporation otherwise provide, all transfers, deeds, leases and other documents of, to or relating to lands held or acquired by the Corporation shall be executed with the seal of the Corporation attested by the signature of the president, vice-president and secretary or of any two of them.

The estate of the Order vested in the Corporation.

11. All and every the estate and property, both real and personal, belonging to the Order and/or belonging to or hereafter acquired by the members of the Order as such, and all debts, claims and rights whatsoever due to or of the Order or its members in that capacity, shall be and are hereby vested in the Corporation.

Rules of the Order continued.

12. The rules and regulations for the management and governance of the Order shall be and continue to be the by-laws of the Corporation, until amended or repealed.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL D.

An Act for the relief of John Hubert Fox.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14534 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL D.

An Act for the relief of John Hubert Fox.

Preamble.

WHEREAS John Hubert Fox, domiciled in Canada and residing at the city of Sherbrooke, in the province of Quebec, shipper, has by his petition alleged that on the twenty-fifth day of August, A.D. 1926, in the township of Brome, in the district of Bedford, in the said province, he and Thelma Isabel Farnham, who was then of the said township, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between John Hubert Fox and Thelma Isabel Farnham, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said John Hubert Fox may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Thelma Isabel Farnham had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL E.

An Act for the relief of Dorothy Jean Fletcher.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19121 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL E.

An Act for the relief of Dorothy Jean Fletcher.

Preamble.

WHEREAS Dorothy Jean Fletcher, residing at the city of Granby, in the county of Shefford, in the province of Quebec, domestic servant, wife of George Henry Fletcher, janitor, who is domiciled in Canada and residing at the city of Verdun, in the said province, has by her petition alleged that they were married on the nineteenth day of June, A.D. 1926, at the said city of Granby, she then being Dorothy Jean Fletcher, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorothy Jean Fletcher and George Henry Fletcher, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dorothy Jean Fletcher may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said George Henry Fletcher had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL F.

An Act for the relief of Lillian Bald Ellison.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19567 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL F.

An Act for the relief of Lillian Bald Ellison.

Preamble.

WHEREAS Lillian Bald Ellison, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Bertram Ellison, insurance agent, who is domiciled in Canada and residing at the city of Westmount, in the said province, has by her petition alleged that they were married on the ninth day of November, A.D. 1933, at the said city of Westmount, she then being Lillian Bald, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Lillian Bald and Bertram Ellison, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Lillian Bald may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Bertram Ellison had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL G.

An Act for the relief of Clavell Filliter Stroud.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16564 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL G.

An Act for the relief of Clavell Filliter Stroud.

Preamble.

WHEREAS Clavell Filliter Stroud, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, clerk, has by his petition alleged that on the twenty-second day of August, A.D. 1936, at the said city, he and Geraldine Elizabeth Pimm, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Clavell Filliter Stroud and Geraldine Elizabeth Pimm, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Clavell Filliter Stroud may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Geraldine Elizabeth Pimm had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL H.

An Act for the relief of Mary Marion Grey McKay.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16272 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL H.

An Act for the relief of Mary Marion Grey McKay.

Preamble.

WHEREAS Mary Marion Grey McKay, residing at the city of Montreal, in the province of Quebec, wife of Frederick Inglis McKay, mechanic, who is domiciled in Canada and formerly resided at the said city, has by her petition alleged that they were married on the fifteenth day of September, A.D. 1933, at the said city, she then being Mary Marion Grey, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Mary Marion Grey and Frederick Inglis McKay, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Mary Marion Grey may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Frederick Inglis McKay had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL I.

An Act for the relief of Frances Goldberg Joseph.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19129 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL I.

An Act for the relief of Frances Goldberg Joseph.

Preamble.

WHEREAS Frances Goldberg Joseph, residing at the city of Cambridge, in the state of Massachusetts, one of the United States of America, wife of Benjamin Joseph, manufacturer, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the twenty-fourth day of March, A.D. 1920, at the city of Boston, in the state of Massachusetts, one of the United States of America, she then being Frances Goldberg, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Frances Goldberg and Benjamin Joseph, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Frances Goldberg may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Benjamin Joseph had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL J.

An Act for the relief of Alice Weill Sedlak.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16264 1941

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL J.

An Act for the relief of Alice Weill Sedlak.

Preamble.

WHEREAS Alice Weill Sedlak, residing at the city of Montreal, in the province of Quebec, wife of Karl Johann Sedlak, architect, has by her petition alleged that they were married on the seventeenth day of June, A.D. 1930, at the city of Vienna, in Austria, she then being Alice Weill; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expendient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alice Weill and Karl Johann Sedlak, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Alice Weill may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Karl Johann Sedlak had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL K.

An Act for the relief of Marguerite Marie Rita Duchesneau Goulet.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14546 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL K.

An Act for the relief of Marguerite Marie Rita Duchesneau Goulet.

Preamble.

WHEREAS Marguerite Marie Rita Duchesneau Goulet, residing at the city of Montreal, in the province of Quebec, clerk, wife of Joseph Gerard Roger Goulet, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-sixth day of September, A.D. 1936, at the said city, she then being Marguerite Marie Rita Duchesneau, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marguerite Marie Rita Duchesneau and Joseph Gerard Roger Goulet, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marguerite Marie Rita Duchesneau may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Joseph Gerard Roger Goulet had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL L.

An Act for the relief of Edna Irene Yertaw.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19117 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL L.

An Act for the relief of Edna Irene Yertaw.

Preamble.

WHEREAS Edna Irene Yertaw, residing at the city of Kingston, in the province of Ontario, nurse maid, wife of Harold Herbert Yertaw, farmer, who is domiciled in Canada and residing in the township of Hatley, in the county of Stanstead, in the province of Quebec, has by her petition alleged that they were married on the twenty-second day of December, A.D. 1923, in the said township, she then being Edna Irene Poole, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Edna Irene Poole and Harold Herbert Yertaw, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Edna Irene Poole may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Harold Herbert Yertaw had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL M.

An Act for the relief of Gordon Alexander Cowan.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21404 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41

THE SENATE OF CANADA

BILL M.

An Act for the relief of Gordon Alexander Cowan.

Preamble.

WHEREAS Gordon Alexander Cowan, domiciled in Canada and residing at the city of Westmount, in the province of Quebec, cable censor, has by his petition alleged that on the thirtieth day of June, A.D. 1927, at the town of Montreal West, in the said province, he and Marion Turnbull Binns, who was then of the said town, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gordon Alexander Cowan and Marion Turnbull Binns, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gordon Alexander Cowan may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marion Turnbull Binns had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL N.

An Act for the relief of Marion Cameron MacLaurin Nelson.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16276 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL N.

An Act for the relief of Marion Cameron MacLaurin Nelson.

Preamble.

WHEREAS Marion Cameron MacLaurin Nelson, residing at the city of Montreal, in the province of Quebec, dentist's assistant, wife of William Kenneth Nelson, sales manager, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the sixth day of May, A.D. 1929, at the said city, she then being Marion Cameron MacLaurin, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marion Cameron MacLaurin and William Kenneth Nelson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marion Cameron MacLaurin may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William Kenneth Nelson had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL O.

An Act for the relief of Ann Elsie Buckley.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14538 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL O.

An Act for the relief of Ann Elsie Buckley.

Preamble.

WHEREAS Ann Elsie Buckley, residing at the city of Montreal, in the province of Quebec, wife of John Bladon Buckley, secretary, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-seventh day of September, A.D. 1934, at the said city, she then being Ann Elsie Porter, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ann Elsie Porter and John Bladon Buckley, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ann Elsie Porter may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Bladon Buckley had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL P.

An Act for the relief of Kenneth Grier Thornton.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19153 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL P.

An Act for the relief of Kenneth Grier Thornton.

Preamble.

WHEREAS Kenneth Grier Thornton, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, clerk, has by his petition alleged that on the ninth day of October, A.D. 1936, at the city of Westmount, in the said province, he and Dorothy Muriel Beverley, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Kenneth Grier Thornton and Dorothy Muriel Beverley, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Kenneth Grier Thornton may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Dorothy Muriel Beverley had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Hubert Earl Roberts.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14554 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Hubert Earl Roberts.

Preamble.

WHEREAS Hubert Earl Roberts, domiciled in Canada and residing at the city of Charlottetown, in the province of Prince Edward Island, trader, has by his petition alleged that on the sixteenth day of November, A.D. 1926, at the said city, he and Mary Viola Gallant, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Hubert Earl Roberts and Mary Viola Gallant, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Hubert Earl Roberts may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Mary Viola Gallant had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL R.

An Act for the relief of Annie Elizabeth Cunningham Wheatley.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19145 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL R.

An Act for the relief of Annie Elizabeth Cunningham Wheatley.

Preamble.

WHEREAS Annie Elizabeth Cunningham Wheatley, residing at the city of Montreal, in the province of Quebec, machine operator, wife of Leonard Wheatley, salesman, who is domiciled in Canada and residing at the city of Westmount, in the said province, has by her petition alleged that they were married on the eighteenth day of November, A.D. 1933, at the said city of Montreal, she then being Annie Elizabeth Cunningham, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Annie Elizabeth Cunningham and Leonard Wheatley, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Annie Elizabeth Cunningham may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Leonard Wheatley had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL S.

An Act for the relief of Dorothy Theresa Downard Street.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19384 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL S.

An Act for the relief of Dorothy Theresa Downard Street.

Preamble.

WHEREAS Dorothy Theresa Downard Street, residing at the town of St. Lambert, in the county of Chambly, in the province of Quebec, telephone operator, wife of William Lorne Street, salesman, who is domiciled in Canada and residing in the township of Greenfield Park, in the said county and province, has by her petition alleged that they were married on the fifth day of June, A.D. 1926, in the said county, she then being Dorothy Theresa Downard, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorothy Theresa Downard and William Lorne Street, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dorothy Theresa Downard may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William Lorne Street had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL T.

An Act for the relief of John Greig.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
20285 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL T.

An Act for the relief of John Greig.

Preamble.

WHEREAS John Greig, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, boiler maker, has by his petition alleged that on the twenty-third day of August, A.D. 1924, at the city of Verdun, in the said province, he and Ruth Jones, who was then of the said city of Verdun, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between John Greig and Ruth Jones, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said John Greig may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Ruth Jones had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL U.

An Act for the relief of Lloyd Charles Edward Francis Fulford.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19149 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL U.

An Act for the relief of Lloyd Charles Edward Francis Fulford.

Preamble.

WHEREAS Lloyd Charles Edward Francis Fulford, domiciled in Canada and residing at the city of Westmount, in the province of Quebec, claims manager, has by his petition alleged that on the twenty-fourth day of July, A.D. 1923, at the city of Montreal, in the said province, he and Ethel Isabel Feild, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Lloyd Charles Edward Francis Fulford and Ethel Isabel Feild, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Lloyd Charles Edward Francis Fulford may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Ethel Isabel Feild had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL V.

An Act for the relief of Joseph Gaston Yvano Rene Dupuis.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16268 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL V.

An Act for the relief of Joseph Gaston Yvano Rene Dupuis.

Preamble.

WHEREAS Joseph Gaston Yvano Rene Dupuis, domiciled in Canada and residing at the city of Quebec, in the province of Quebec, physician, has by his petition alleged that on the fourteenth day of September, A.D. 1933, at the city of Montreal, in the said province, he and Jeanne Bousquet, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Joseph Gaston Yvano Rene Dupuis and Jeanne Bousquet, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Joseph Gaston Yvano Rene Dupuis may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Jeanne Bousquet had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL W.

An Act for the relief of Audrey Alexine Stephenson Smyth.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14562 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL W.

An Act for the relief of Audrey Alexine Stephenson Smyth.

Preamble.

WHEREAS Audrey Alexine Stephenson Smyth, residing at the city of Montreal, in the province of Quebec, beautician, wife of Desmond Humphreys Smyth, university professor, who is domiciled in Canada and formerly resided at the said city, has by her petition alleged that they were married on the eighteenth day of May, A.D. 1929, at the said city, she then being Audrey Alexine Stephenson, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Audrey Alexine Stephenson and Desmond Humphreys Smyth, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Audrey Alexine Stephenson may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Desmond Humphreys Smyth had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL X.

An Act for the relief of Lillian Shapiro Denenberg.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19141 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL X.

An Act for the relief of Lillian Shapiro Denenberg.

Preamble.

WHEREAS Lillian Shapiro Denenberg, residing at the city of Montreal, in the province of Quebec, wife of David Denenberg, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighteenth day of October, A.D. 1936, at the said city, she then being Lillian Shapiro, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Lillian Shapiro and David Denenberg, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Lillian Shapiro may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said David Denenberg had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Y.

An Act for the relief of David Rainville.

Read a first time, Wednesday, 26th March, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21420 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Y.

An Act for the relief of David Rainville.

Preamble.

WHEREAS David Rainville, domiciled in Canada and residing at the city of Hull, in the province of Quebec, baker, has by his petition alleged that on the twenty-third day of July, A.D. 1928, at the said city, he and Mercedès Dupuis, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between David Rainville and Mercedès Dupuis, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said David Rainville may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Mercedès Dupuis had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Z.

An Act respecting Consolidated Fire and Casualty Insurance Company.

Read a first time, Thursday, 27th March, 1941.

Honourable Senator McGUIRE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
22611 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Z.

An Act respecting Consolidated Fire and Casualty Insurance Company.

Preamble. 1930, c. 61.

WHEREAS Consolidated Fire and Casualty Insurance Company has by its petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1930, c. 61.

1. Section six of chapter sixty-one of the statutes of 1930 is repealed and the following substituted therefor:—

Classes of insurance authorized.

"**6.** The Company may undertake, transact and make contracts of insurance for all or any of the following classes of insurance:—

(*a*) fire insurance;
(*b*) accident insurance;
(*c*) aircraft insurance;
(*d*) automobile insurance;
(*e*) boiler insurance;
(*f*) credit insurance;
(*g*) earthquake insurance;
(*h*) explosion insurance;
(*i*) falling aircraft insurance;
(*j*) forgery insurance;
(*k*) guarantee insurance;
(*l*) hail insurance;
(*m*) impact by vehicles insurance;
(*n*) inland transportation insurance;
(*o*) limited hail insurance;
(*p*) live stock insurance;
(*q*) marine insurance;
(*r*) personal property insurance;
(*s*) plate glass insurance;
(*t*) real property insurance;
(*u*) sickness insurance;

Explanatory Notes.

This Company was incorporated by Statutes of Canada 1930, Chapter 61.

In specifying its powers, various classes of insurance were described in its Statute according to existing classifications. Its main business was fire insurance but it obtained immediate authorization to carry on accident insurance, automobile insurance, explosion insurance, guarantee insurance, plate glass insurance, sickness insurance, sprinkler leakage insurance and tornado insurance. It was also given power to carry other classes of insurance which it did not intend to immediately carry on and other capital qualifications would be required under the Statute to commence the business of certain of these classes of insurance such as hail insurance.

Since the incorporation of the Company, classes of insurance have somewhat changed and fire policies are now commonly written to include damage to the property insured caused by earthquake, falling aircraft and hail as well as damage caused by vehicles. The main purpose of the present amendment is to permit the Company on its present capitalization to insure against the said hazards in addition to those now authorized by the present Act.

In addition, the Bill authorizes the transaction of certain other classes which the Company may hereafter wish to transact as shown in section 6 of the Bill and prescribes in section 7 the additional capital to be provided in that event.

The present section six reads as follows:—

"**6.** The Company may make contracts of insurance of all classes other than life insurance including the following:—

(a) fire insurance;
(b) accident insurance;
(c) automobile insurance;
(d) bond insurance;
(e) credit insurance;
(f) guarantee insurance;
(g) burglary insurance;
(h) plate glass insurance;
(i) sickness insurance;
(j) sprinkler leakage insurance;
(k) explosion insurance;
(l) tornado insurance;
(m) hail insurance;
(n) steam boiler insurance;

(v) sprinkler leakage insurance;
(w) theft insurance;
(x) weather insurance;
(y) windstorm insurance.

2. Subsections one and two of section seven of the said Act are repealed and the following substituted therefor:—

Subscription and payment of capital before commencing business.

"(1) The Company shall not commence any business of insurance until at least five hundred thousand dollars of its capital stock have been *bona fide* subscribed and at least one hundred and ninety thousand dollars paid thereon. It may then commence the business of fire insurance, accident insurance, automobile insurance, earthquake insurance, explosion insurance, falling aircraft insurance, guarantee insurance, impact by vehicles insurance, limited hail insurance, plate glass insurance, sickness insurance, sprinkler leakage insurance and windstorm insurance.

Additional amounts for certain classes of business.

(2) The Company shall not commence the other classes of business authorized by section six of this Act or any of them, in addition to the classes mentioned in subsection one of this section, until the unimpaired paid capital, or the unimpaired paid capital, together with the surplus, has been increased by an amount or amounts dependent upon the nature of the additional class or classes of business as follows, that is to say: for aircraft insurance twenty thousand dollars; for boiler insurance ten thousand dollars; for credit insurance twenty thousand dollars; for forgery insurance ten thousand dollars; for hail insurance fifty thousand dollars; for inland transportation insurance ten thousand dollars; for live stock insurance twenty thousand dollars; for marine insurance fifty thousand dollars; for personal property insurance ten thousand dollars; for real property insurance twenty thousand dollars; for theft insurance twenty thousand dollars; for weather insurance fifty thousand dollars."

(o) inland and ocean marine insurance;
(p) inland transportation insurance;
(q) earthquake insurance;
(r) forgery insurance."

The present subsections one and two of section seven read as follows:—

"**7.** (1) The Company shall not commence any business of insurance until at least five hundred thousand dollars of its capital stock have been *bona fide* subscribed and at least one hundred and ninety thousand dollars paid thereon. It may then commence the business of fire, accident, automobile, explosion, guarantee, plate glass, sickness, sprinkler leakage and tornado insurance.

(2) The Company shall not commence the other classes of business authorized by section six of this Act or any of them, in addition to the classes mentioned in subsection one of this section, until the unimpaired paid capital, or the unimpaired paid capital, together with the surplus, has been increased by an amount or amounts dependent upon the nature of the additional class or classes of business as follows, that is to say: for bond insurance twenty thousand dollars; for credit insurance twenty thousand dollars; for burglary insurance twenty thousand dollars; for hail insurance fifty thousand dollars; for steam boiler insurance ten thousand dollars; for inland transportation insurance ten thousand dollars; for earthquake insurance twenty thousand dollars; for forgery insurance ten thousand dollars."

The names of the classes of insurance have been changed throughout to conform to the recent definitions set out in the Schedule to the Regulations under section 2. (2) of *The Canadian and British Insurance Companies Act, 1932*, as amended, and the classes have been arranged in alphabetical order.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL A[2].

An Act respecting The Ontario and Minnesota Power Company Limited.

Read a first time, Thursday, 27th March, 1941.

Honourable Senator PATERSON.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21185 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL A[2].

An Act respecting The Ontario and Minnesota Power Company Limited.

Preamble.

WHEREAS The Ontario and Minnesota Power Company Limited, a company incorporated by letters patent under the great seal of the province of Ontario, dated the thirteenth day of January, one thousand nine hundred and five, under The Ontario Companies Act, being chapter one hundred and ninety-one of the Revised Statutes of Ontario, 1897, has by its petition represented that it is being amalgamated, under the provisions of The Companies Act, being chapter two hundred and fifty-one of the Revised Statutes of Ontario, 1937, with Kenora Paper Mills, Limited, The Fort Frances Pulp and Paper Company Limited, The Keewatin Lumber Company, Limited and The Keewatin Power Company Limited;

1905, c. 139.

And whereas under the provisions of chapter one hundred and thirty-nine of the statutes of Canada, 1905, *An Act respecting the Ontario and Minnesota Power Company, Limited*, certain rights, powers and privileges are conferred upon the said Company;

And whereas the said Company has by its petition prayed that it be enacted as hereinafter set forth and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1905, c. 139 to apply to corporation.

1. Chapter one hundred and thirty-nine of the statutes of 1905 shall extend to and its provisions shall apply to, and the rights, powers and privileges and obligations thereunder conferred or imposed on the said Company shall enure to the benefit of and be binding upon the corporation formed by the amalgamation of the said Company with Kenora Paper Mills, Limited, The Fort Frances Pulp and Paper Company Limited, The Keewatin Lumber Company, Limited and The Keewatin Power Company Limited.

Explanatory Notes

The Ontario and Minnesota Power Company Limited was given certain rights with regard to power on the Rainy River by a 1905 statute of Canada 4-5 Edward VII, c. 139.

The company is a subsidiary of Minnesota and Ontario Paper Company and is about to be amalgamated with four other subsidiaries of that company. Provision for the amalgamation is made in the plan of reorganization of the parent company which is effective February 28, 1941. Under the amalgamation the financial structure of the five companies will be considerably simplified and one operating organization will carry on all the undertakings of the five companies.

All five subsidiaries being amalgamated are incorporated under The Companies Act (Ontario) and the amalgamation is being effected under that Act which provides that the rights and liabilities of the amalgamating companies shall extend to the company formed by the amalgamation.

The purpose of this Bill is simply to ensure that the rights and obligations of The Ontario and Minnesota Power Company Limited under the 1905 statute will extend to the amalgamated company.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL B[2].

An Act respecting British Columbia Telephone Company.

Read a first time, Thursday, 27th March, 1941.

Honourable Senator FARRIS.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23144 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL B[2].

An Act respecting British Columbia Telephone Company.

Preamble.
1916, c. 66.

WHEREAS British Columbia Telephone Company was duly incorporated by an Act of the Parliament of Canada, chapter sixty-six of the statutes of 1916, under the name of "Western Canada Telephone Company", which name has been changed to that of "British Columbia Telephone Company" pursuant to the provisions of section fifteen of the said Act and with the approval of the Secretary of State of Canada, and

WHEREAS British Columbia Telephone Company has presented a petition praying that the said Act be amended so that it may be empowered to increase its capital stock and be further empowered as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Subsection two of section five of the said Act is repealed and the following is substituted therefor:—

Rights of holders.

"(2) Holders of preference shares shall not have any right of voting at meetings of the Company except the right to attend and vote at general meetings on any question directly affecting any of the rights or privileges attached to such shares, and then there shall be one vote per share, but no change in the rights or privileges shall be made unless the holders of seventy-five per cent of the preference shares agree to same, and ownership of ordinary or preference or preferred shares shall qualify any person to be a director of the Company."

2. Section five of the said Act is further amended by adding thereto as subsection three thereof the following:—

Redemption of preference or preferred shares.

"(3) Subject to the provisions of this Act, the Company may issue preference or preferred shares which are, or which

Explanatory Notes.

The purpose of the Bill is to obtain an increase of capital from $10,000,000.00 to $20,000,000.00. All the capital as now authorized has been issued in taking care of the growth of the Company over the past twenty-five years since its incorporation in 1916, and the increase to $20,000,000.00 is necessary for further large capital expenditures which will be required on the company properties to provide facilities adequate for the needs of the province of British Columbia, having regard particularly to the rapid development of the lower mainland and Vancouver Island.

The other amendments requested herein are largely for the purpose of clarification and modernization of the Act of incorporation of the Company.

1. Subsection two of section five of the Act reads at present as follows:

"(2) Holders of preference shares shall not have any right of voting at meetings of the Company except the right to attend and vote at general meetings on any question directly affecting any of the rights or privileges attached to such shares, and then there shall be one vote per share, but no change in the rights or privileges shall be made unless the holders of seventy-five per cent of the preference shares agree to same, and such shares shall not qualify any person to be a director of the Company."

2. Subsection three of section five is new. The purpose of this subsection is to enable the Company to redeem preference shares issued as redeemable shares. It is framed on section 46 of the English Companies Act, 1929, but, in addition to permitting redemption of preferred shares out of profits, also permits capital to be repaid on redemption provided that, in the latter case, proceedings for reduction of capital are carried out and for that purpose the reduction of capital provisions contained in Part I of the Companies Act are made to apply.

are to be, at the option of the Company, liable to be redeemed, provided that:—

(a) to the extent that any redemption of preference or preferred shares shall be made otherwise than out of the profits of the Company ordinarily available for dividend, the provisions of *The Companies Act, 1934*, Part I, relating to the reduction of the share capital of a company, shall apply, and such redemption shall be carried out only after compliance with such provisions, and the Secretary of State may issue a certificate confirming the reduction on such terms and conditions as he thinks fit in lieu of supplementary letters patent provided for under said provisions;

Part I of 1934, c. 33 to apply.

(b) no preference or preferred shares shall be redeemed unless they are fully paid and no premium shall be payable on the redemption of such shares except out of profits which would otherwise have been available for dividend;

(c) subject to the provisions of this section the redemption of preference or preferred shares, heretofore or hereafter issued by the Company, may be effected in accordance with the terms on which such shares are or have been issued by the Company;

(d) where in pursuance of this section the Company has redeemed any preference or preferred shares or is about to redeem any such shares out of the proceeds of an issue of shares to be made for the purpose of such redemption, it shall have power to issue shares up to the par amount of the shares redeemed or to be redeemed as aforesaid, as if the same had never been issued."

3. Section six of the said Act is repealed and the following is substituted therefor:—

Increase of capital stock.

"**6.** (1) The capital stock of the Company may be increased from time to time by such amounts as the directors consider requisite for the due carrying out of the objects of the Company, such increase to be effected by resolution of the directors by and with the consent of a majority of two-thirds in value of the ordinary shareholders present or represented by proxy at any annual general meeting or at any special general meeting of the ordinary shareholders called for that purpose: Provided that the total capital stock of the Company, including the present authorized stock, shall not exceed twenty million dollars.

Proviso.

Disposition of capital stock subject to approval of

(2) The Company shall not have power to make any issue, sale or other disposition of its capital stock or any part thereof, without first obtaining the approval of The

3. Section six of the Act reads at present as follows:

"**6.** After ninety per cent of the capital stock has been issued and fifty per cent paid thereon the capital stock of the Company may be increased from time to time by such amounts as the shareholders deem necessary for the proper extension of the undertaking of the Company, such increase to be effected by resolution of the directors by and with the consent of a majority of two-thirds in value of the ordinary shareholders present or represented by proxy at any annual general or at any special general meeting of the ordinary shareholders called for that purpose: Provided that the total capital of the Company including the present authorized stock shall not exceed ten million dollars."

Subsection two of section six is new. A similar provision is contained in Chap. 93, 19-20 Geo. V, 1929—An Act respecting The Bell Telephone Company of Canada.

Board of Transport Commissioners.

Board of Transport Commissioners for Canada of the amount, terms or conditions of such issue, sale or other disposition of such capital stock."

4. Section thirteen of the said Act is repealed and the following is substituted therefor:—

Number of directors.

"**13.** Notwithstanding the provisions of section one hundred and forty-nine of *The Companies Act, 1934*, chapter thirty-three of the statutes of 1934, and amendments thereto, the number of the directors shall be not less than three nor more than eleven, one or more of whom may be paid directors and a majority of whom shall be a quorum."

5. Paragraph (i) of section sixteen of the said Act is repealed and the following is substituted therefor:—

Investments.

"*(i)* invest and deal with any of the moneys (including moneys held by the Company to the credit of any of its reserves) of the Company not immediately required for the purposes thereof, upon such securities as trustees may under the laws of the province of British Columbia invest in; and may subscribe for, take or otherwise acquire and hold shares and securities of any other company which furnishes facilities for electrical transmission, either by wire or otherwise, of communications or intelligence by sound or signal or otherwise and all or substantially all of whose property or business is located in the province of British Columbia, in such manner as the directors may think fit, and from time to time vary or realize any such investments;"

6. Section sixteen of the said Act is further amended by adding thereto as paragraph *(l)* the following:—

Wireless services. 1938, c. 50.

"*(l)* subject to the provisions of *The Radio Act, 1938*, chapter fifty of the statutes of 1938, and of any other statute of Canada relating to radio and radio broadcasting and to the regulations made thereunder, the Company may operate wireless telephone and radiotelephone services and services for the transmission of sound, pictures, writing, or signals by means of any device, apparatus, system or method of whatsoever nature, whether now in existence or which may be discovered or developed in the future: Provided that the Company shall not have the power to engage in the business of transmitting messages by telegraph within the meaning of the *Telegraphs Act*, chapter one hundred and ninety-four of the Revised Statutes of Canada, 1927."

Proviso.

R.S. 1927, c. 194.

4. Section thirteen of the Act reads at present as follows:

"**13.** The number of the directors shall be not less than three nor more than nine, one or more of whom may be paid directors and a majority of whom shall be a quorum."

Section 149 of the Companies Act reads as follows:

"**149.** The affairs of the Company shall be managed by a board of not more than nine and not less than three directors."

5. Paragraph *(i)* of section sixteen reads at present as follows:

"*(i)* invest and deal with any of the moneys (including moneys held by the Company to the credit of any of its sinking funds) of the Company not immediately required for the purposes thereof, upon such securities as trustees may under the laws of the province of British Columbia invest in, and in such manner as they may think fit, and from time to time vary or realize such investments;"

6. Paragraph *(l)* of section sixteen is new. The purpose of this provision is to remove any doubt as to the Company's power under its original charter to use the new invention of radio in conjunction with its business, and otherwise to broaden the Company's powers in order that it may furnish remote communities with radiotelephone service where wired facilities are impracticable, and generally to conduct a communication business through employment of electrical agencies.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL C2.

An Act to incorporate The Roman Catholic Episcopal Corporation of James Bay

Read a first time, Thursday, 27th March, 1941.

Honourable Senator COTÉ.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
18599 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL C².

An Act to incorporate The Roman Catholic Episcopal Corporation of James Bay

Preamble.

WHEREAS a petition has been presented praying that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

Corporate name.

1. The Right Reverend Henri Belleau and his successors, being Vicars Apostolic of the Vicariate Apostolic of James Bay in communion with the Roman Catholic Church, are incorporated under the name of "The Roman Catholic Episcopal Corporation of James Bay" and, in the French language, "La Corporation Episcopale Catholique Romaine de la Baie James" hereinafter called "the Corporation" with all powers and privileges contained in section thirty of chapter one of the Revised Statutes of Canada, 1927.

Property of Corporation.

2. All lands, tenements, hereditaments and property, real and personal, now or hereafter belonging to and used, held, occupied and possessed or enjoyed by the said Right Reverend Henri Belleau or his church, in communion with the Roman Catholic Church, or by the Corporation, and which are situate within the said Vicariate Apostolic of James Bay, are declared to be vested in the Corporation, for the general uses and purposes thereof, subject however to all existing rights of property therein and to all liens and encumbrances thereon had or held by or vested in any person or body politic other than the said Right Reverend Henri Belleau.

Conveyances to the Corporation.

3. Any person, body politic or episcopal corporation in whom or in whose name any lands, tenements or hereditaments, or other property, real or personal, are now or shall or may be hereafter vested, in trust or otherwise, for the

benefit of the Roman Catholic Church within the said Vicariate, may grant, convey, assign or transfer by deed or otherwise in the usual way according to the law of the province or district in which the same may be situate, the said lands, tenements, hereditaments and other property, real and personal, of every nature and kind whatsoever, to the Corporation, for the uses and purposes thereof, subject however to all lawful charges and liens thereon and subject also to the provisions of the laws of the respective provinces or districts wherein such property is situated.

Power to hold property.

4. The Corporation may take, hold, receive and possess any real or personal property, notes, bonds, mortgages and agreements or other obligations for the payment of money by virtue of any purchase, agreement, voluntary conveyance, or of any last will or testament of any person whatsoever, subject however to the laws of the respective provinces or districts wherein such property is situated: Provided that the annual revenue of the real property held by or in trust for the Corporation shall not exceed fifty thousand dollars.

Power to alienate property.

5. The Corporation may sell, exchange, alienate, let, demise, lease or otherwise dispose of any property real or personal, belonging to or vested in the Corporation and also, subject to this Act, purchase and acquire other property, real or personal, for the use and purposes of the Corporation.

Manner of alienation of property.

6. The said Vicar Apostolic of the Vicariate of James Bay for the time being may in the name of the Corporation make or execute any deed, conveyance, demise, release or assignment of the whole or any part of the real estate acquired or held by the Corporation with the consent in writing of two clergymen to be selected by the said Vicar Apostolic; and all such selections and such consent shall appear upon the face of the deed or other instrument in writing intended to be executed by the Corporation and shall be testified to by the said Vicar Apostolic and two other clergymen as aforesaid being made parties to and signing and sealing all such deeds or other instruments in writing as consenting parties thereto respectively.

Vacancy, absence or incapacity.

7. In case of any vacancy occurring in the said Vicariate or in case the Vicar Apostolic for the time being shall from absence, sickness, infirmity or any other cause become incapable or incapacitated to perform his duties in the said Vicariate, then the member of his clergy who, according to Canon Law, is selected to administer the Vicariate shall, during such vacancy, absence, sickness, infirmity or incapacity, have the same powers as are by this Act conferred upon the said Vicar Apostolic.

Act to apply to diocese.

8. Whenever the said Vicariate or any part thereof is erected into a diocese the incorporation hereby enacted shall thereupon apply to such diocese and the Bishop thereof and his successors for the time being in communion with the Roman Catholic Church shall be deemed to be and to constitute The Roman Catholic Episcopal Corporation of James Bay, or, in the French language, La Corporation Episcopale Catholique Romaine de la Baie James, being the Corporation hereby created, and shall have and possess under the said corporate name all the powers, rights, and privileges and be subject to the same restrictions and limitations in respect thereof as are contained in this Act.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL D[2].

An Act respecting The Wawanesa Mutual Insurance Company.

Read a first time, Thursday, 27th March, 1941.

Honourable Senator HAIG.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23148 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL D[2].

An Act respecting The Wawanesa Mutual Insurance Company.

Preamble. 1929, c. 85.

WHEREAS The Wawanesa Mutual Insurance Company, a company incorporated by chapter eighty-five of the statutes of 1929, has by its petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1934, c. 73 repealed.

1. Chapter seventy-three of the statutes of 1934, *An Act respecting The Wawanesa Mutual Insurance Company*, is repealed.

1929, c. 85.

2. Section four of chapter eighty-five of the statutes of 1929, *An Act to incorporate The Wawanesa Mutual Insurance Company*, is repealed and the following substituted therefor:—

Classes of insurance authorized.

"**4.** The Company may make contracts for any of the following classes of insurance:—

(a) fire insurance;
(b) accident insurance;
(c) aircraft insurance;
(d) automobile insurance;
(e) boiler insurance;
(f) credit insurance;
(g) earthquake insurance;
(h) explosion insurance;
(i) falling aircraft insurance;
(j) forgery insurance;
(k) guarantee insurance;
(l) hail insurance;
(m) impact by vehicles insurance;
(n) inland transportation insurance;

The purpose of this Bill is as follows—

1. to repeal c. 73 of the statutes of 1934, which has never been brought into force;
2. to authorize the Company to make contracts for additional classes of insurance;
3. to alter the voting power of holders of automobile policies; and
4. to clarify the wording of the present section eleven of the Act of incorporation, *re* winding-up.

Explanatory Notes

(Chapter 73 of the Statutes of 1934 has never been brought into force.)

The present section four reads as follows—

"**4.** The Company may make contracts for any of the following classes of insurance:—

(a) fire insurance;
(b) automobile insurance;
(c) plate glass insurance;
(d) sprinkler leakage insurance;
(e) hail insurance;
(f) guarantee insurance;
(g) bond insurance;
(h) burglary insurance;
(i) accident insurance;
(j) sickness insurance;
(k) explosion insurance;
(l) tornado insurance;

upon the cash premium or upon the mutual system, but except as hereinafter provided, the amount of insurance written in any year on the cash premium system shall not exceed one-half of the amount written during the said year on the mutual system, nor shall the amount of insurance in force at any time on the cash premium system exceed one-half of the amount in force at the said time on the mutual system."

(The underlined classes of insurance on the opposite page are proposed to be added.)

(*o*) live stock insurance;
(*p*) marine insurance;
(*q*) personal property insurance;
(*r*) plate glass insurance;
(*s*) real property insurance;
(*t*) sickness insurance;
(*u*) sprinkler leakage insurance;
(*v*) theft insurance;
(*w*) weather insurance;
(*x*) windstorm insurance;

upon the cash premium or the premium note system, but except as hereinafter provided the amount of insurance written in any year on the cash premium system shall not exceed one-half of the amount written during the said year on the premium note system, nor shall the amount of insurance in force at any time on the cash premium system exceed one-half of the amount in force at the said time on the premium note system."

3. Section nine of the said Act is repealed and the following substituted therefor:—

Votes.

"**9.** (1) At all meetings of the Company each holder of a policy issued by the Company (other than a holder of a policy insuring a motor vehicle) who is not in default in respect of his cash premium or any assessment on his premium note, shall have one vote for each one thousand dollars of insurance provided in his policy; and each holder of a policy issued by the Company insuring one or more motor vehicles, who is not in default in respect of his cash premium, shall have one vote for each motor vehicle insured in such policy.

(2) Any member who ceases to hold a valid policy shall thereupon cease to be a member."

4. Section eleven of the said Act is repealed and the following substituted therefor:—

Winding-up.

"**11.** In the event of the winding-up of the Company if the assets on hand at the date of winding-up exclusive of the unearned portion of the premium notes of the policyholders on the premium note system are insufficient to pay all the liabilities of the Company in full, an assessment shall be made on the said policyholders in respect of their premium notes to an amount not exceeding the unpaid balance of such notes."

"**9.** At all meetings of the Company each policy-holder who is not in default in respect of his cash premium or any assessment on his premium note shall have one vote for each one thousand dollars of insurance provided in his policy."

(Holders of automobile policies to have one vote for each motor vehicle insured.)

"**11.** In the event of the winding-up of the Company if the assets on hand at the date of winding-up exclusive of the unearned portion of the premium notes of the policy-holders on the mutual system (premium note system) are insufficient to pay all the liabilities of the Company in full, an assessment shall be made on the said policy-holders in respect of their premium notes to an amount not exceeding the unpaid balance of such notes."

(Correction necessary—as "Policyholders on the mutual system" might be taken to mean all members of a mutual company.)

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41

THE SENATE OF CANADA

BILL E[2].

An Act respecting United Grain Growers Limited.

Read a first time, Thursday, 27th March, 1941.

HONOURABLE SENATOR BUCHANAN.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21886 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL E[2].

An Act respecting United Grain Growers Limited.

Preamble.

1911, c. 80; 1915, c. 73; 1917, c. 79; 1918, c. 74.

WHEREAS United Grain Growers Limited has by its petition prayed that the statutes under which it is constituted, namely chapter eighty of the statutes of 1911, chapter seventy-three of the statutes of 1915, chapter seventy-nine of the statutes of 1917 and chapter seventy-four of the statutes of 1918, may be amended as hereinafter set out;

AND WHEREAS such a by-law as the Company was authorized to pass by section six of chapter seventy-nine of 1917 was brought into effect in the year 1917, since which year the annual and other general meetings of the Company have been composed of delegates as in the said section set out: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada enacts as follows:—

Division of shares.

1. (1) Notwithstanding anything in the hereinbefore recited statutes or in Part III of *The Companies Act, 1934*, but subject as hereinafter provided, the Company may divide its shares into two or more classes and require the holders of such shares to surrender the same in return for the issue to them respectively of new shares and rights to fractions thereof equal in par value to the shares surrendered and of such class or classes and in such proportions of each class as the Company may direct.

By by-law.

(2) The powers aforesaid may be exercised by the enactment by the directors of the Company of a by-law in accordance with the terms of a resolution approved by at least two-thirds of the delegates present at a general or special meeting duly called for the purpose of considering such resolution and held either before or after the passing of this Act.

General Note.

The main purpose of the Bill is to permit the equitable operation of the principle which has governed the company since its inception, namely, the principle that its business should be controlled by farmers actually engaged in farming. By 1911, c. 80, by which the company was incorporated, only "farmers or owners or lessees of farms and the wives of such persons" were eligible to hold shares in the company otherwise than in cases authorized by a two-thirds vote at a shareholders' meeting (s. 6); no shareholder was entitled to hold more than forty shares (s. 5); and each shareholder had only one vote no matter how many shares stood in his name (s. 8). The limitation on the number of shares a shareholder might hold was increased to one hundred by 1917, c. 79, s. 4, and by the same statute power was given to the company to substitute for a general shareholders' meeting a meeting of delegates chosen by local groups of shareholders, each delegate being entitled to one vote (s. 6). Apart, however, from the exceptional cases provided for in section 6 of 1911, c. 80, no transfer of shares held by farmers and their wives can be made to non-farmers. This restriction on transfers has seriously affected the value of shares belonging to farmers who have died or have ceased during their lives to be actually engaged in farming. The result has been an increasing proportion of the total capital of the company in fact the property of non-farmers whether registered as owners of the shares or not and consequently of persons who are not entitled to take part in the direction of the business of the company. The provisions of the Bill are chiefly directed to the correction of the situation thus created by permitting the creation of two classes of shares, one in the nature of preference shares on the ownership of which there is no occupational limitation but which do not entitle the holders to take part in the management of the company, and the other in the nature of common shares capable of being held only by farmers and carrying the right to take part in the election of delegates and to act as delegates.

Sec. **1.**

This section confers a general power upon the directors under proper safeguards to make the proposed division of shares into classes.

Characteristics of new shares.

2. (1) To any of the classes of new shares created as aforesaid there may by the by-law be attached special rights, and upon any class there may thereby be imposed special restrictions or limitations, in respect, in either case, of priority in the event of a winding-up, of the payment of dividends, of the qualifications of holders or transferees, of the right of holders to take part in the selection of delegates or to act as delegates or otherwise.

Redemption of certain shares.

(2) Any shares to which there is attached any preference in the event of a winding-up or in respect of dividends may by the by-law be made subject to a right in the Company to redeem such shares on such terms as may be specified therein.

Shareholdings of delegates, etc.

3. The directors of the Company may by by-law enacted in accordance with a resolution approved as provided in section one of this Act:—

(a) specify the number, class and par value of shares required to be held by any person in order to qualify him to act as a delegate;

(b) limit the number of shares of any class or of all classes together which may be held by any shareholder.

Limitation of shareholdings.

4. Nothing in the by-law contained shall relieve any class of new shares, to the ownership of which there is attached the right to take part in the selection of delegates or the right to act as delegate, from the restrictions specified in the provisions set out in the Schedule hereto.

Customers' dividends.

5. Subsection two of section seventeen of the said chapter eighty of the statutes of 1911, as enacted by section six of chapter seventy-three of the statutes of 1915, is repealed and the following substituted therefor:—

"(2) The directors of the Company may from time to time, if so empowered by a resolution adopted at a general meeting of the Company held either before or after the passing of this Act, direct that out of any moneys available for the payment of dividend in the financial year, and after provision has been made for the payment of such dividend, if any, as is payable in respect of any shares entitled to a preference by way of dividend, there may be distributed such an amount or amounts as the directors may determine among the persons in either or both of the classes hereinafter defined and in the proportions hereinafter specified, namely:—

(a) among the persons who, during a period of twelve months specified in the resolution and terminating in the financial year, have sold and delivered to the Company grain of the kind or kinds specified in the resolution in a quantity above a defined minimum, the

Sec. **2.**

This section specifies the nature of the differences which may be made between different classes of shares. According to the plan proposed and approved at a meeting of delegates subject to the necessary legal powers being obtained there would be two classes of shares, one having a par value of five dollars capable of being owned only by farmers and carrying the right to vote for delegates, and the other having a par value of twenty dollars capable of being held by anyone and entitled to a preference dividend at 5% but not carrying voting rights, these shares being subject to redemption by the company at the market price not exceeding twenty-four dollars.

Sec. **3.**

This section gives authority for fixing the number of shares to be held by delegates and limiting the number of shares of any class to be held by any one shareholder. According to the plan proposed delegates would be required to hold at least one share of each of the two classes and single holders would be limited to holding 250 shares of the first class and 25 of the second.

Sec. **4.**

Under this section the limitations in the original statute, 1911, c. 80, ss. 6 and 8, of the right to own shares of the second class to farmers and their wives would be maintained as also the provision that no shareholder should in any case have more than one vote.

Sec. **5.**

By s. 17 (2) of the original Act and the subsection substituted for it by 1915, c. 73, s. 6, provision was made for the payment of customers' dividends. By this section the nature of these dividends is defined more satisfactorily than under that enacted in 1915, and certain limitations on the payment of customers' dividends are imposed in order to protect the shares entitled to a preferential dividend.

distribution to be made in proportion to the amounts of such grain so sold or delivered by the distributees respectively, and

(b) among the persons, who, during a like period, have purchased co-operative supplies from the Company to a value above a defined minimum, the distribution to be made in proportion to the amounts paid by the distributees respectively for the co-operative supplies purchased by them, provided, however, that the amount allocated for distribution to purchasers who have purchased co-operative supplies shall not exceed the net profits earned by the Company which have arisen during the financial year from the sale of co-operative supplies."

Dividends payable.

6. (1) Any dividend or any part of any dividend may be directed to be paid to the distributees in fully paid-up shares in the Company if the payment thereof in such manner has been authorized by a resolution approved at a general or special meeting of the Company.

(2) When any dividend is directed to be paid by the distribution of shares, any fractional amount less than the par value of one share shall not be payable.

Acquisition of shares.

7. (1) In order so far as possible to ensure that shares in the Company to the ownership of which there is attached the right to take part in the selection of delegates or the privilege of acting as delegate shall not by devolution or otherwise become vested in persons disentitled to exercise the rights aforesaid, the directors of the Company shall have power to acquire such shares subject to the provisions in this section contained.

Price payable.

(2) The amount which the Company may pay for such shares shall not exceed the amount fixed from time to time by resolution adopted at a general meeting, and shall in no case exceed an amount equal to four-fifths of a sum certified by the auditor of the Company as being the amount which, if the Company had been wound up at the end of the last completed financial year, would in his opinion have become payable to shareholders in respect of such shares.

Resale.

(3) The directors may resell any shares acquired as aforesaid at such price as they see fit, subject to any limitation imposed from time to time upon their powers in this regard by a resolution adopted at a general meeting of the Company.

Limitation of purchases.

(4) No shares shall be acquired under this section so as to increase the number of shares acquired and not resold hereunder beyond one-tenth of all the outstanding shares of the same class.

Sec. **6.**

This is a new provision conferring power to pay dividends in shares in order to avoid the depletion of the company's cash resources, but at the same time to maintain the balance of the respective interests in the company.

Sec. **7.**

This section is designed to meet a difficulty with respect to the share holdings of farmers which inevitably follows upon the death of farmer shareholders or a change of occupation on their part. Under its provisions the company is given a strictly limited power to acquire and resell such shares and thus maintain a stable market for them.

Future changes in constitution.

8. (1) If pursuant to a resolution adopted by at least two-thirds of the delegates present at any general meeting of the Company duly called for the purpose of considering such resolution, the directors present a petition to the Governor in Council through the Secretary of State for a division or consolidation of the shares in the Company or for any alteration in the constitution of general meetings or the mode of electing the delegates or directors or the qualification of delegates or directors, the Governor in Council may approve of the prayer of the said petition, subject as hereinafter provided.

(2) Approval shall not be given to any such resolution if the carrying out of the proposals therein contained would adversely affect the security enjoyed by holders of shares to the ownership of which there is not, as a result of anything done under this Act, attached a right to take part in the selection of delegates or to act as delegate.

(3) Upon the approval of the prayer of any such petition by the Governor in Council the same shall have force and effect as if provision accordingly were herein contained, notwithstanding anything in any of the Acts herein recited or referred to.

SCHEDULE

Section 6 of chapter eighty of the statutes of 1911, as amended by section 6 of chapter seventy-nine of the statutes of 1917.

Section 8 of chapter eighty of the statutes of 1911, subject to the operation of the by-law authorized by section 6 of chapter seventy-nine of the statutes of 1917.

Sec. **8.**

This section is designed to avoid the necessity of the company coming to Parliament in order to make such further changes in its constitution as may appear necessary and desirable and to confer power to make such changes upon the Secretary of State in a manner analogous to that which would be followed if the company was incorporated by letters patent under the *Companies Act.*

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL F[2].

An Act for the relief of Hortense Bienvenue.

Read a first time, Tuesday, 1st April, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21392 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL F[2].

An Act for the relief of Hortense Bienvenue.

Preamble.

WHEREAS Hortense Bienvenue, residing at the city of Ottawa, in the province of Ontario, stenographer, wife of Georges Bienvenue, civil servant, who is domiciled in Canada and residing at the city of Quebec, in the province of Quebec, has by her petition alleged that they were married on the twelfth day of September, A.D. 1921, at the village of La Patrie, in the district of St. Francis, in the province of Quebec, she then being Hortense Gobeil, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Hortense Gobeil and Georges Bienvenue, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Hortense Gobeil may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Georges Bienvenue had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL G[2].

An Act for the relief of Evelyn May Gray Ladouceur.

Read a first time, Tuesday, 1st April, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21388 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL G[2].

An Act for the relief of Evelyn May Gray Ladouceur.

Preamble.

WHEREAS Evelyn May Gray Ladouceur, residing at the city of Westmount, in the province of Quebec, Burroughs operator, wife of Hector Wallace Ladouceur, store manager, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the fifteenth day of March, A.D. 1928, at the said city of Montreal, she then being Evelyn May Gray, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Evelyn May Gray and Hector Wallace Ladouceur, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Evelyn May Gray may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Hector Wallace Ladouceur had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL H².

An Act for the relief of Marie Jeanne Germaine Grenier Legendre.

Read a first time, Tuesday, 1st April, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14542 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL H².

An Act for the relief of Marie Jeanne Germaine Grenier Legendre.

Preamble.

WHEREAS Marie Jeanne Germaine Grenier Legendre, residing at the town of Amos, in the province of Quebec, press feeder, wife of Joseph Wilfrid Legendre, labourer, who is domiciled in Canada and residing at the town of Rouyn, in the said province, has by her petition alleged that they were married on the sixteenth day of January, A.D. 1929, at the said town of Amos, she then being Marie Jeanne Germaine Grenier, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Jeanne Germaine Grenier and Joseph Wilfrid Legendre, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Jeanne Germaine Grenier may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Joseph Wilfrid Legendre had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL I².

An Act for the relief of Marie Adeline Alice Miron Lefebvre.

Read a first time, Tuesday, 1st April, 1941.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
16280 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL I[2].

An Act for the relief of Marie Adeline Alice Miron Lefebvre.

Preamble.

WHEREAS Marie Adeline Alice Miron Lefebvre, residing at the city of Montreal, in the province of Quebec, milliner, wife of Leonide Lefebvre, otherwise known as Lionel Lefebvre, commercial traveller, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-sixth day of April, A.D. 1923, at the said city, she then being Marie Adeline Alice Miron, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Adeline Alice Miron and Leonide Lefebvre, otherwise known as Lionel Lefebvre, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Adeline Alice Miron may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Leonide Lefebvre, otherwise known as Lionel Lefebvre, had not been solemnized.

55

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL J[2].

An Act for the relief of Helenorah Keturah Donowa Harris.

AS PASSED BY THE SENATE, 2nd APRIL, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19135 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL J[2].

An Act for the relief of Helenorah Keturah Donowa Harris.

Preamble.

WHEREAS Helenorah Keturah Donowa Harris, residing at the city of Montreal, in the province of Quebec, domestic servant, wife of William Charles Harris, carpenter, who is domiciled in Canada and formerly resided at the said city, has by her petition alleged that they were married on the twenty-ninth day of May, A.D. 1918, at the said city, she then being Helenorah Keturah Donowa, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Helenorah Keturah Donowa and William Charles Harris, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Helenorah Keturah Donowa may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William Charles Harris had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL K[2].

An Act for the relief of Henry John Barrington Nevitt.

AS PASSED BY THE SENATE, 2nd APRIL, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19574 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL K².

An Act for the relief of Henry John Barrington Nevitt.

Preamble.

WHEREAS Henry John Barrington Nevitt, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, electrical engineer, has by his petition alleged that on the twenty-ninth day of November, A.D. 1935, at the said city, he and Marie Françoise Lenoir, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Henry John Barrington Nevitt and Marie Françoise Lenoir, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Henry John Barrington Nevitt may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie Françoise Lenoir had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL L[2].

An Act for the relief of Pauline Myrle Barr Gauld.

AS PASSED BY THE SENATE, 3rd APRIL, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21410 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL L[2].

An Act for the relief of Pauline Myrle Barr Gauld.

Preamble.

WHEREAS Pauline Myrle Barr Gauld, residing at the city of Vancouver, in the province of British Columbia, wife of John Edgar Gauld, manager, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the twenty-sixth day of September, A.D. 1925, at the village of Port Perry, in the province of Ontario, she then being Pauline Myrle Barr, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Pauline Myrle Barr and John Edgar Gauld, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Pauline Myrle Barr may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Edgar Gauld had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL M².

An Act for the relief of Marie Alice Veillet Piché.

AS PASSED BY THE SENATE, 3rd APRIL, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
14696 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL M[2].

An Act for the relief of Marie Alice Veillet Piché.

Preamble.

WHEREAS Marie Alice Veillet Piché, residing at the city of Montreal, in the province of Quebec, dairy manager, wife of Elzéar Piché, marble cutter, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighteenth day of June, A.D. 1917, at the said city, she then being Marie Alice Veillet, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Alice Veillet and Elzéar Piché, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Alice Veillet may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Elzéar Piché had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL N².

An Act to amend The Divorce Jurisdiction Act, 1930.

Read a first time, Wednesday, 14th May, 1941.

Honourable Senator COPP.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26728 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL N2.

An Act to amend The Divorce Jurisdiction Act, 1930.

1930, c. 15.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section two of *The Divorce Jurisdiction Act, 1930*, chapter fifteen of the statutes of 1930, is repealed and the following substituted therefor:—

Divorce jurisdiction in province in which married woman resides.

"**2.** The court of any province of Canada vested with jurisdiction to grant a divorce *a vinculo matrimonii* shall have jurisdiction to entertain and try an action or other proceeding for divorce *a vinculo matrimonii* at the suit of a married woman residing in such province at the time of the commencement of such action or proceeding and on any grounds of entitlement to such divorce provided by the law of the province in which such court is constituted: Provided that she either was before or has been after the passing of this Act deserted by and living separate and apart from her husband for a continuous period of not less than two years prior to the date of the commencement of such action or proceeding."

Explanatory Note.

Section 2 of the Act proposed to be amended by repeal and re-enactment reads as follows:

"**2.** A married woman who either before or after the passing of this Act has been deserted by and has been living separate and apart from her husband for a period of two years and upwards and is still living separate and apart from her husband may, in any one of those provinces of Canada in which there is a court having jurisdiction to grant a divorce *a vinculo matrimonii*, commence in the court of such province having such jurisdiction proceedings for divorce *a vinculo matrimonii* praying that her marriage may be dissolved on any grounds that may entitle her to such divorce according to the law of such province, and such court shall have jurisdiction to grant such divorce provided that immediately prior to such desertion the husband of such married woman was domiciled in the province in which such proceedings are commenced."

The purpose of this amendment is to vest jurisdiction in the divorce courts of the several provinces to try actions for divorce at the suit of a married woman deserted by and living apart from her husband where the woman is residing in the province at the date of the commencement of such action.

As the law presently stands, the woman may bring suit only in the province where the husband was domiciled immediately prior to the desertion. This condition of the law works a great hardship on the deserted married woman who by reason of such desertion may have been forced to move to another province from that where the desertion took place. It is unreasonable that she should have to take her action back to the former.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL O[2].

An Act for the relief of Gertrud Kohn Storper.

Read a first time, Wednesday, 14th May, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21400 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL O[2].

An Act for the relief of Gertrud Kohn Storper.

Preamble.

WHEREAS Gertrud Kohn Storper, residing at the city of Montreal, in the province of Quebec, wife of Dunziu Storper, merchant, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the twenty-sixth day of June, A.D. 1938, at the city of Vienna, in Austria, she then being Gertrud Kohn, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gertrud Kohn and Dunziu Storper, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gertrud Kohn may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Dunziu Storper had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL P2.

An Act for the relief of Frederick William James Hobbs.

Read a first time, Wednesday, 14th May, 1941.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
19157 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL P2.

An Act for the relief of Frederick William James Hobbs.

Preamble.

WHEREAS Frederick William James Hobbs, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, assistant manager, has by his petition alleged that on the nineteenth day of February, A.D. 1932, at the city of Quebec, in the said province, he and Dolores Evangeline Guilmette, who was then of the said city of Quebec, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Frederick William James Hobbs and Dolores Evangeline Guilmette, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Frederick William James Hobbs may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Dolores Evangeline Guilmette had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Q[2].

An Act for the relief of Vivienne Rhodes Whitaker Storey.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23176 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Q[2].

An Act for the relief of Vivienne Rhodes Whitaker Storey.

Preamble.

WHEREAS Vivienne Rhodes Whitaker Storey, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Leonard Alexander Storey, teletype operator, who is domiciled in Canada and residing at the city of Verdun, in the said province, has by her petition alleged that they were married on the nineteenth day of April, A.D. 1934, at the said city of Montreal, she then being Vivienne Rhodes Whitaker, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Vivienne Rhodes Whitaker and Leonard Alexander Storey, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Vivienne Rhodes Whitaker may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Leonard Alexander Storey had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL R[2].

An Act for the relief of Dora Lemisch Boyer.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21414 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL R².

An Act for the relief of Dora Lemisch Boyer.

Preamble.

WHEREAS Dora Lemisch Boyer, residing at the city of Montreal, in the province of Quebec, hat trimmer, wife of Israel Boyer, iron worker, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the fifteenth day of August, A.D. 1920, at the city of Lydovitch, in the province of Minsk, Poland, she then being Dora Lemisch, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dora Lemisch and Israel Boyer, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dora Lemisch may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Israel Boyer had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL S2.

An Act for the relief of Muriel Mary Murphy Carvey.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21426 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL S[2].

An Act for the relief of Muriel Mary Murphy Carvey.

Preamble.

WHEREAS Muriel Mary Murphy Carvey, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Roderick Alphonsus Patrick Carvey, salesman, who is domiciled in Canada and residing at the city of Outremont, in the said province, has by her petition alleged that they were married on the seventeenth day of September, A.D. 1934, at the said city of Outremont, she then being Muriel Mary Murphy, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Muriel Mary Murphy and Roderick Alphonsus Patrick Carvey, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Muriel Mary Murphy may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Roderick Alphonsus Patrick Carvey had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL T2.

An Act for the relief of Eileen Henrietta Seville Orchin.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23164 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL T[2].

An Act for the relief of Eileen Henrietta Seville Orchin.

Preamble.

WHEREAS Eileen Henrietta Seville Orchin, residing at the city of Lachine, in the province of Quebec, stenographer, wife of Joseph Orchin, electrical inspector, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the thirteenth day of July, A.D. 1940, at the said city of Lachine, she then being Eileen Henrietta Seville, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Eileen Henrietta Seville and Joseph Orchin, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eileen Henrietta Seville may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Joseph Orchin had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL U2.

An Act for the relief of Edythe Gertrude Dover Schawl.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21754 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL U².

An Act for the relief of Edythe Gertrude Dover Schawl.

Preamble.

WHEREAS Edythe Gertrude Dover Schawl, residing at the town of Cornwall, in the province of Ontario, wife of Isidore Schawl, cutter, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the eighteenth day of October, A.D. 1939, at the said city of Montreal, she then being Edythe Gertrude Dover, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Edythe Gertrude Dover and Isidore Schawl, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Edythe Gertrude Dover may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Isidore Schawl had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL V2.

An Act for the relief of Agnes Mary Johnson Messett.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
25196 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL V[2].

An Act for the relief of Agnes Mary Johnson Messett.

Preamble.

WHEREAS Agnes Mary Johnson Messett, residing at the city of Montreal, in the province of Quebec, bookkeeper, wife of John Patrick Messett, chocolate mixer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-sixth day of November, A.D.1924, at the said city, she then being Agnes Mary Johnson, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Agnes Mary Johnson and John Patrick Messett, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Agnes Mary Johnson may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Patrick Messett had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL W2.

An Act for the relief of Manson Wilton Roach.

AS PASSED BY THE SENATE, 20th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23168 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL W².

An Act for the relief of Manson Wilton Roach.

Preamble.

WHEREAS Manson Wilton Roach, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, buyer, has by his petition alleged that on the thirtieth day of August, A.D. 1930, at the city of Hamilton, in the province of Ontario, he and Bertha Mae Stapley, who was then of the said city of Hamilton, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Manson Wilton Roach and Bertha Mae Stapley, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Manson Wilton Roach may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Bertha Mae Stapley had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL X[2].

An Act for the relief of Elizabeth (Elspeth) Brown Rattray Selkirk Morphy.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26385 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL X[2].

An Act for the relief of Elizabeth (Elspeth) Brown Rattray Selkirk Morphy.

Preamble.

WHEREAS Elizabeth (Elspeth) Brown Rattray Selkirk Morphy, residing at the city of Verdun, in the province of Quebec, wife of Lawrence Mansfield Morphy, importer, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the nineteenth day of February, A.D. 1938, at the said city of Montreal, she then being Elizabeth (Elspeth) Brown Rattray Selkirk, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elizabeth (Elspeth) Brown Rattray Selkirk and Lawrence Mansfield Morphy, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elizabeth (Elspeth) Brown Rattray Selkirk may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Lawrence Mansfield Morphy had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Y².

An Act for the relief of Stanley Jackson.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26550 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Y[2].

An Act for the relief of Stanley Jackson.

Preamble.

WHEREAS Stanley Jackson, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, journalist, has by his petition alleged that on the second day of November, A.D. 1932, at the city of Ottawa, in the province of Ontario, he and Janet Naomi Turner, who was then of the said city of Ottawa, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Stanley Jackson and Janet Naomi Turner, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Stanley Jackson may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Janet Naomi Turner had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Z².

An Act for the relief of Vera Black Slatkin.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23172 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL Z2.

An Act for the relief of Vera Black Slatkin.

Preamble.

WHEREAS Vera Black Slatkin, residing at the city of Montreal, in the province of Quebec, wife of Alfred Slatkin, mechanical engineer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fifth day of April, A.D. 1933, at the said city, she then being Vera Black, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Vera Black and Alfred Slatkin, her husband, is hereby dissolved and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Vera Black may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Alfred Slatkin had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL A3.

An Act for the relief of Stella Cohen Baboushkin.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1418 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL A3.

An Act for the relief of Stella Cohen Baboushkin.

Preamble.

WHEREAS Stella Cohen Baboushkin, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Hyman Baboushkin, machine operator, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the second day of June, A.D. 1925, at the said city, she then being Stella Cohen, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Stella Cohen and Hyman Baboushkin, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Stella Cohen may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Hyman Baboushkin had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL B[3].

An Act for the relief of Kate Abramovitch Reinblatt.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21749 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL B3.

An Act for the relief of Kate Abramovitch Reinblatt.

Preamble.

WHEREAS Kate Abramovitch Reinblatt, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Samuel Reinblatt, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fourth day of April, A.D. 1927, at the said city, she then being Kate Abramovitch, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Kate Abramovitch and Samuel Reinblatt, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Kate Abramovitch may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Samuel Reinblatt had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL C3.

An Act for the relief of Dora Catherine Sullivan Evans.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21398 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL C3.

An Act for the relief of Dora Catherine Sullivan Evans.

Preamble.

WHEREAS Dora Catherine Sullivan Evans, residing at the city of Montreal, in the province of Quebec, wife of John Joseph Evans, railway yardman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the nineteenth day of January, A.D. 1916, at the said city, she then being Dora Catherine Sullivan, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dora Catherine Sullivan and John Joseph Evans, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dora Catherine Sullivan may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Joseph Evans had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL D[3].

An Act for the relief of Ilona Klein, otherwise known as Eleanor Klein.

AS PASSED BY THE SENATE, 27th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
21386 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL D3.

An Act for the relief of Ilona Klein, otherwise known as Eleanor Klein.

Preamble.

WHEREAS Ilona Klein, otherwise known as Eleanor Klein, residing at the city of Montreal, in the province of Quebec, wife of Louis Klein, baker, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-first day of October, A.D. 1928, at the said city, she then being Ilona Klein, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ilona Klein and Louis Klein, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ilona Klein may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Louis Klein had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL E[3].

An Act to amend The Unemployment Insurance Act, 1940.

Read a first time, Tuesday, 27th May, 1941.

Honourable Senator HAIG.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
27473 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL E[3].

An Act to amend The Unemployment Insurance Act, 1940.

His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1940, c. 44.

1. *The Unemployment Insurance Act, 1940*, chapter forty-four of the statutes of 1940, is amended by inserting therein, immediately after section ninety-three thereof, the following headings and sections:—

"PART V.

"National Health.

Co-operation in matters of Health and Health Insurance.

"**93**A. The duties and powers of the Commission under this Part of this Act shall be exercised, so far as may be found practicable and expedient, in co-operation with any department or departments of the Government of Canada, with the Dominion Council of Health, with any province or any number of provinces collectively, or with any municipality or any number of municipalities collectively, or with associations or corporations.

To collect information and data.

"**93**B. It shall be the duty of the Commission

(a) to assemble reports, publications, information and data concerning any scheme or plan, whether a state, community or other scheme or plan for any group or class of persons, and whether in operation or proposed, in Canada or elsewhere, of providing, on a collective or on a co-operative basis by means of insurance or otherwise, for

(i) medical, dental and surgical care, including medicines, drugs, appliances, or hospitalization, or

(ii) compensation for loss of earnings arising out of ill-health, accident or disease;

Explanatory Notes.

The purpose of this Bill is to provide that the Unemployment Insurance Commission created by *The Unemployment Insurance Act, 1940*, shall co-operate with other authorities in the Dominion or provinces for the purpose of collecting information concerning any plan for providing medical care or compensation in cases of ill-health.

These provisions were contained in *The Employment and Social Insurance Act*, chapter thirty-eight of the statutes of 1935, which Act was declared *ultra vires* of the Dominion Parliament by a majority of the Supreme Court of Canada, and subsequently by a judgment of the Judicial Committee of the Privy Council, delivered the 28th day of January, 1937.

The competency of the Dominion Parliament to legislate in regard to Unemployment Insurance having been settled by an amendment to *The British North America Act* in 1940, *The Unemployment Insurance Act, 1940*, chapter 44 of the statutes of that year, was enacted.

The Act of 1940 repealed the 1935 enactment and re-enacted many of its provisions but did not include those respecting National Health.

To make information and data available.

(b) to analyse and make available to any province, municipality, corporation or group of persons desiring to use the information so assembled for the purpose of providing such benefits or any of them; and

To examine and report on proposed scheme.

(c) as far as may be found practicable so to do on request by any province, municipality, corporation or group of persons, to examine and report on any such scheme or plan proposed to be put into effect or in effect at the date of such request, and to afford technical and professional guidance in regard to the establishing, working or reorganization of the scheme or plan.

Proposals to Governor in Council: Special investigation.

"**93**C. The Commission may from time to time submit to the Governor in Council proposals for co-operation by the Dominion in providing any of the benefits enumerated in paragraph *(a)* of the next preceding section of this Act for such action as the Governor in Council is authorized to take, and may undertake special investigations in regard thereto, subject to approval of the Governor in Council concerning the scope and nature of each such investigation."

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL F3.

An Act for the relief of Leonard Moore.

AS PASSED BY THE SENATE, 28th MAY, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
23160 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL F3.

An Act for the relief of Leonard Moore.

Preamble.

WHEREAS Leonard Moore, domiciled in Canada and residing at the city of Sherbrooke, in the district of St. Francis, in the province of Quebec, sales manager, has by his petition alleged that on the twenty-eighth day of July, A.D. 1924, at the said city, he and Anna Marie Ange Dupuis, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Leonard Moore and Anna Marie Ange Dupuis, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Leonard Moore may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Anna Marie Ange Dupuis had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL G3.

An Act for the relief of Dorrien Edson Weaver.

AS PASSED BY THE SENATE, 2nd JUNE, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
24013 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL G[3].

An Act for the relief of Dorrien Edson Weaver.

Preamble.

WHEREAS Dorrien Edson Weaver, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, office clerk, has by his petition alleged that on the twentieth day of November, A.D. 1937, at the city of Westmount, in the said province, he and Dorothy Cameron Turner, who was then of the said city of Westmount, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorrien Edson Weaver and Dorothy Cameron Turner, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dorrien Edson Weaver may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Dorothy Cameron Turner had not been solemnized.

Second Session, Nineteenth Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL H[3].

An Act for the relief of David MacDonald.

AS PASSED BY THE SENATE, 2nd JUNE, 1941.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
26029 1941

2nd Session, 19th Parliament, 4-5 George VI, 1940-41.

THE SENATE OF CANADA

BILL H[3].

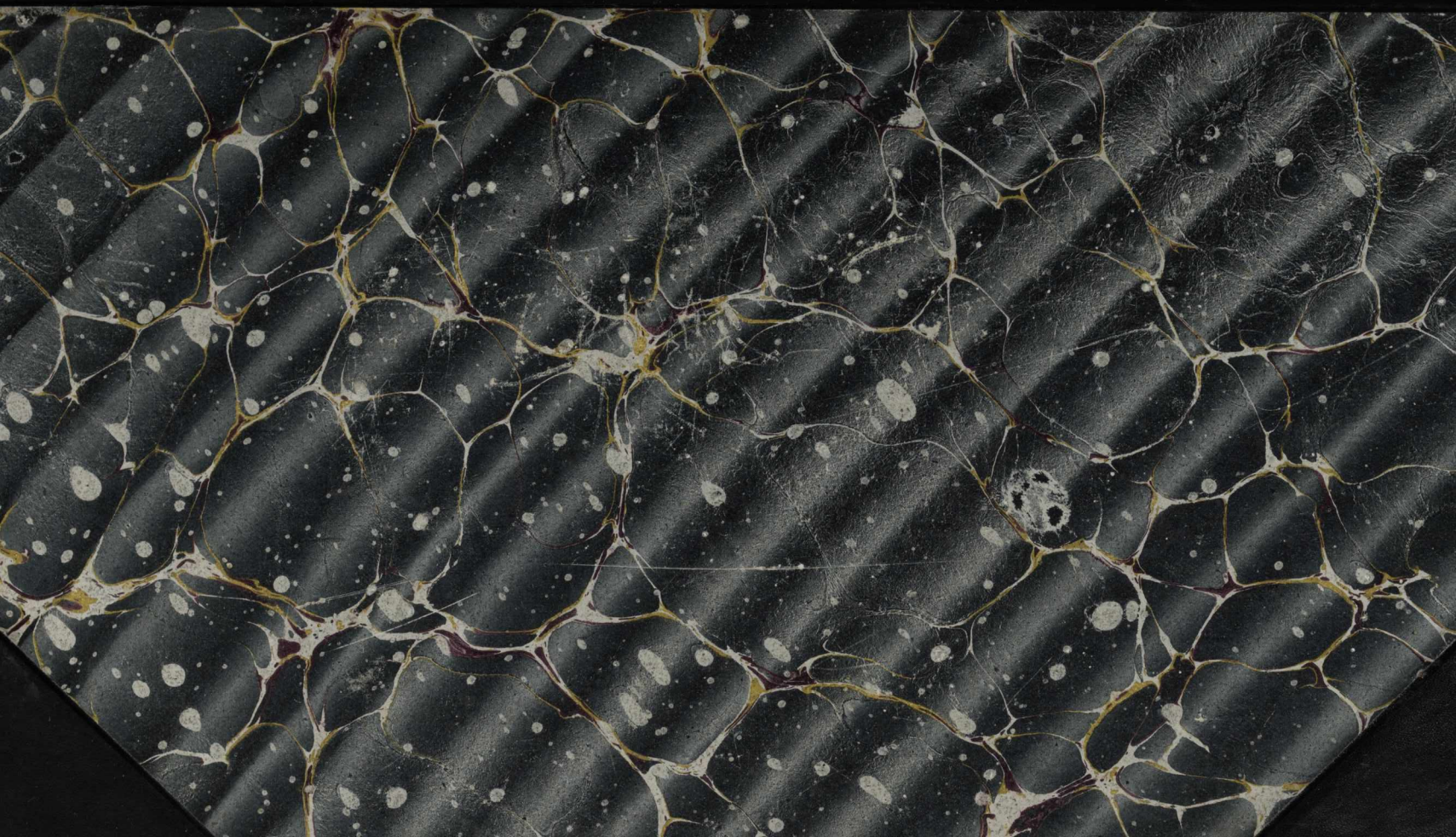
An Act for the relief of David MacDonald.

Preamble.

WHEREAS David MacDonald, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, janitor, has by his petition alleged that on the twenty-sixth day of January, A.D. 1921, at the said city, he and Esther Dorothy Southwick, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between David MacDonald and Esther Dorothy Southwick, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said David MacDonald may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Esther Dorothy Southwick had not been solemnized.