The image shows the front cover of a book. The cover is primarily black with a complex marbled pattern. The pattern consists of irregular, interconnected shapes in shades of white, cream, and light brown, set against a dark background. The marbling has a cellular or stone-like appearance. On the left side, there is a white rectangular label with black text. The text on the label is arranged in four lines: 'KE', '72', 'C36', and '18-5' followed by '2-11' on the same line.

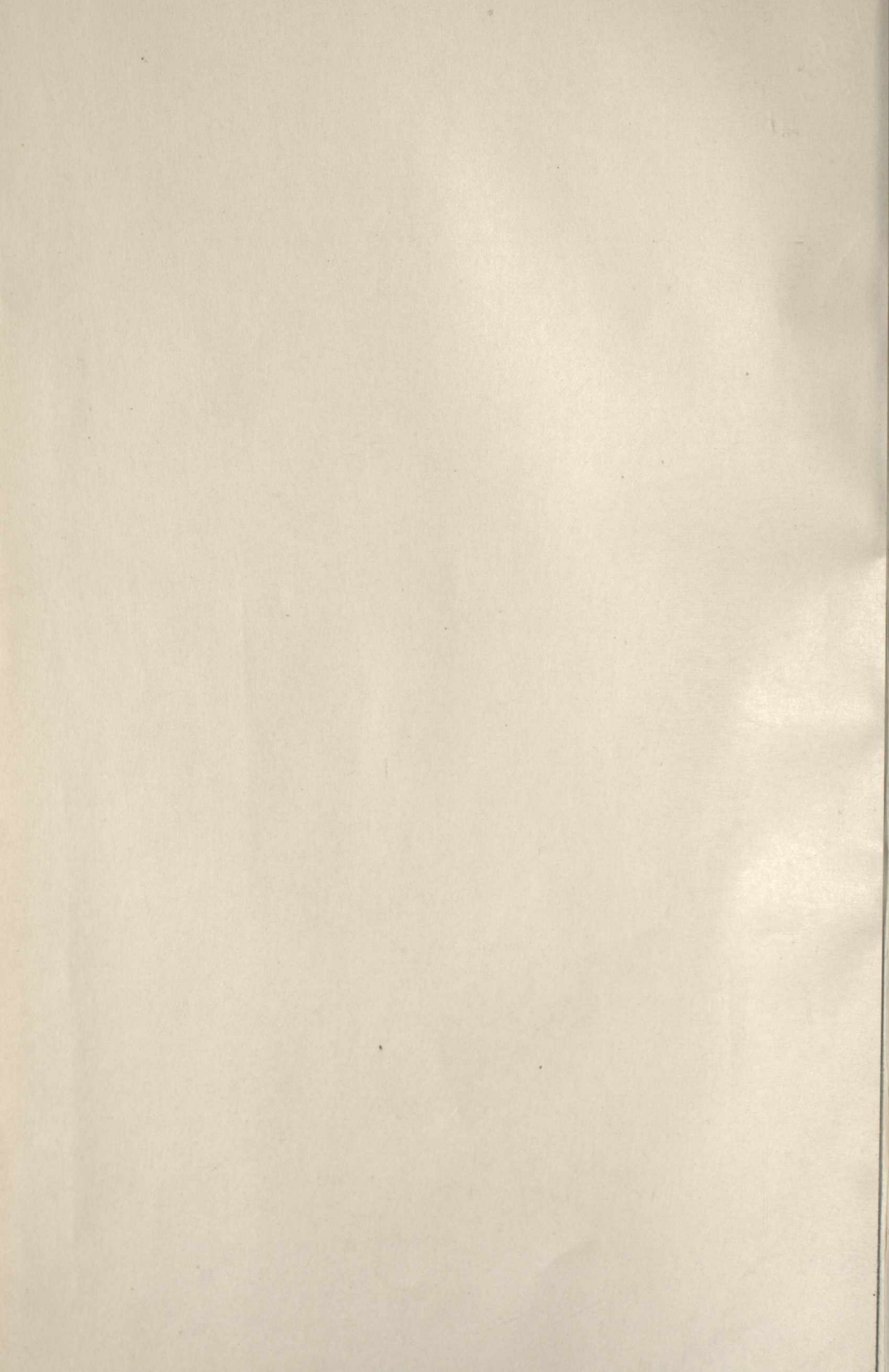
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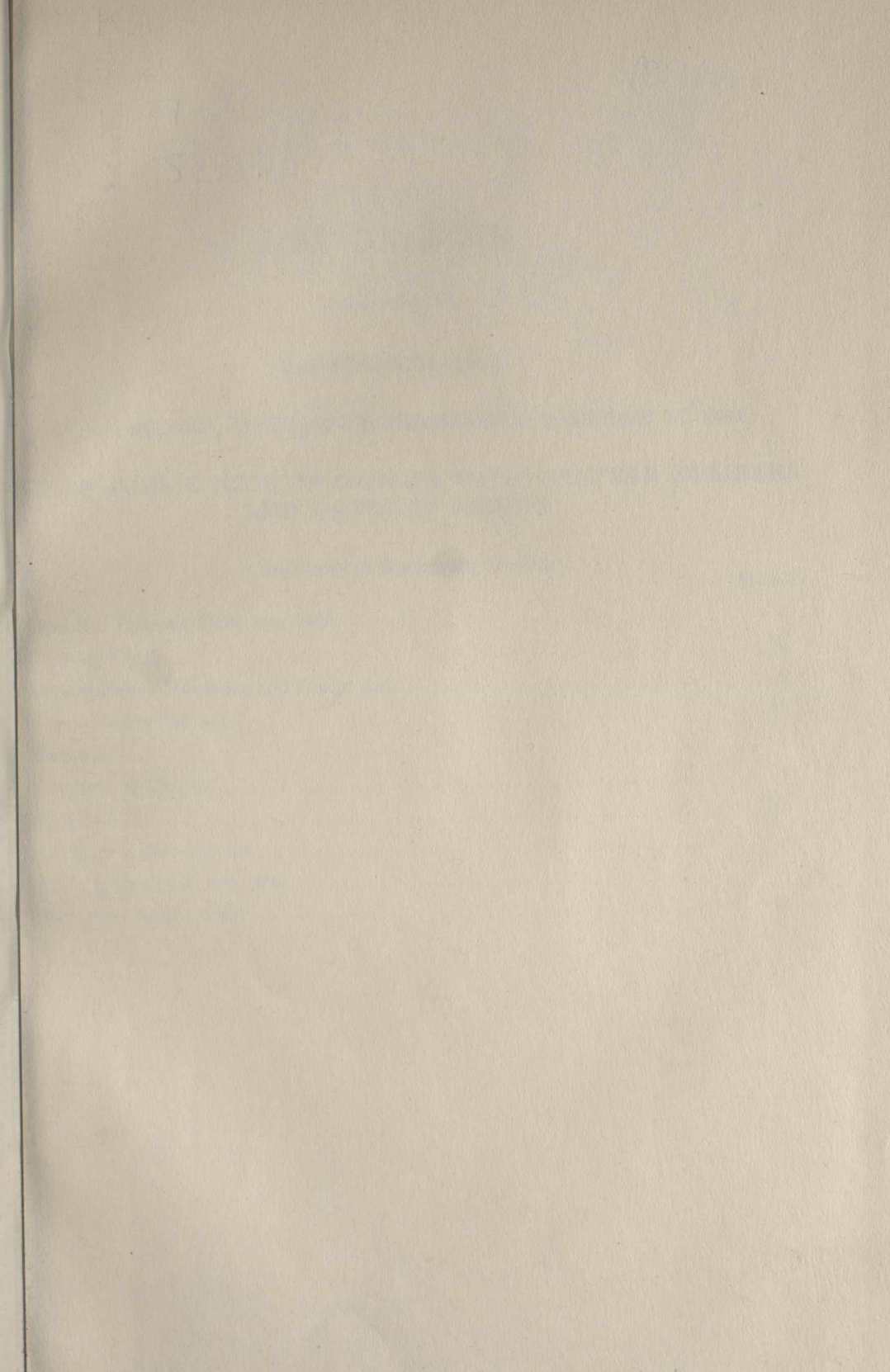
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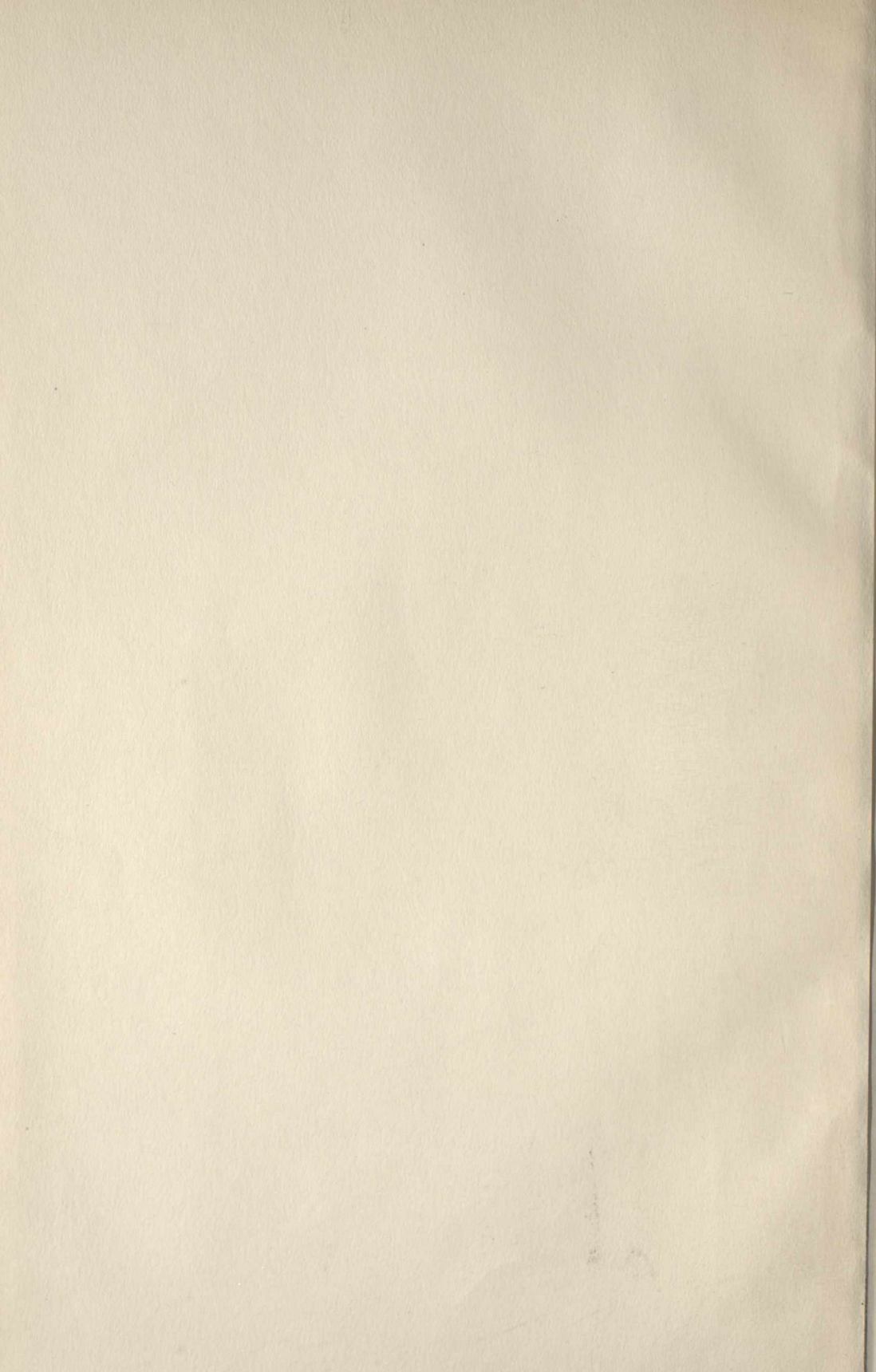
Canada. Laws, Statutes, etc.

KE  
72  
C36  
165  
2-11









86616  
358

# LIST OF ACTS

2nd SESSION, 1939

FIFTH SESSION, EIGHTEENTH PARLIAMENT, 3 GEORGE VI, 1939

## LIST OF PUBLIC ACTS OF CANADA WITH CHAPTER NUMBERS AND DATES OF ASSENT

ASSENTED TO SEPTEMBER 13, 1939

CHAP.		BILL No
1.	Canadian Patriotic Fund Act, 1939.....	2
2.	Customs Tariff.....	6
3.	Department of Munitions and Suplpy Act.....	5
4.	Excess Profits Tax Act.....	12
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7.	Salaries Act.....	10
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9.	War Appropriation Act, 1939.....	4
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LIST OF ACTS

SEVENTH SESSION, 1933

FIFTH SESSION, EIGHTIETH PARLIAMENT OF GEORGE VI, 1936

LIST OF PUBLIC ACTS OF CANADA WITH CHAPTER NUMBERS  
AND DATES OF ASSENT

As of December 31, 1936

Chapter No.	Act	Date of Assent
1	Canadian Bank Note Act, 1935	1935
2	Customs Act	1935
3	Department of Fisheries and Wildlife Act	1935
4	Income Tax Act	1935
5	Income Tax Act	1935
6	Income Tax Act	1935
7	Income Tax Act	1935
8	Income Tax Act	1935
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97	Income Tax Act	1935
98	Income Tax Act	1935
99	Income Tax Act	1935
100	Income Tax Act	1935



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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 2.**

An Act to incorporate The Canadian Patriotic Fund.

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First reading, September 9, 1939.

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The MINISTER OF PENSIONS AND NATIONAL HEALTH.

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OTTAWA  
J. O. PATENAUDE, I.S.O.  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

THE HOUSE OF COMMONS OF CANADA.

**BILL 2.**

An Act to incorporate The Canadian Patriotic Fund.

Preamble.

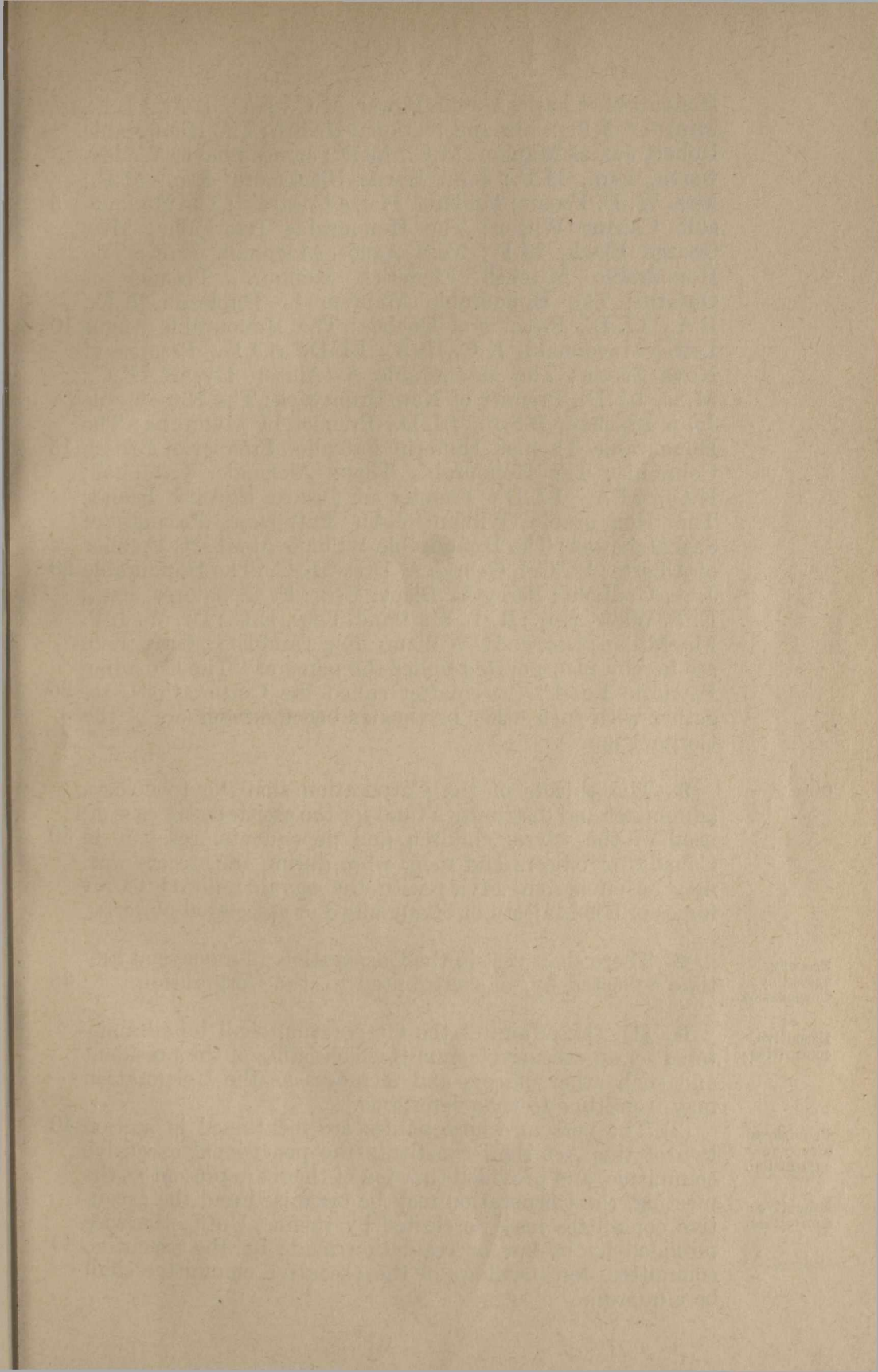
**W**HEREAS it is desirable to provide a fund for the assistance in case of need, of the wives, children and dependents, resident in Canada, of officers and men, who, during the present war, may be on active service with the naval, military or air forces of His Majesty or of any allied or associated power; and whereas money is to be raised for this purpose; and whereas it is desirable to provide for the administration of the same: 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 Canadian Patriotic Fund Act, 1939.*

Incorporation.

**2.** His Excellency The Right Honourable Lord Tweedsmuir, P.C., G.C.M.G., C.H., Governor General; Her Excellency The Right Honourable Lady Tweedsmuir; The Right Honourable William Lyon Mackenzie King, P.C., LL.D., Prime Minister of Canada; The Honourable Albert Matthews, LL.D., Lieutenant-Governor of Ontario; The Honourable Esioff Leon Patenaude, K.C., Lieutenant-Governor of Quebec; The Honourable Robert Irwin, Lieutenant-Governor of Nova Scotia; Colonel the Honourable Murray MacLaren, C.M.G., C.A.M.C., M.D., LL.D., Lieutenant-Governor of New Brunswick; The Honourable William Johnston Tupper, K.C., Lieutenant-Governor of Manitoba; The Honourable Eric Werge Hamber, B.A., Lieutenant-Governor of British Columbia; Colonel the Honourable George DesBrisay DeBlois, Lieutenant-Governor of Prince Edward Island; The Honourable Archibald Peter McNab, Lieutenant-Governor of Saskatchewan; Colonel the Honourable John Campbell Bowen, Lieutenant-Governor of Alberta; The Right Honourable Ernest Lapointe, P.C., K.C., B.A., LL.D., Minister of Justice; Colonel the Honourable James Layton Ralston, K.C., C.M.G., D.S.O., LL.D., Minister of Finance; Major the



Honourable Charles Gavan Power, M.C., K.C., B.A., LL.L., Minister of Pensions and National Health; The Honourable Robert James Manion, M.C., M.D.; James Shaver Woodsworth, Esq., M.P.; John Horne Blackmore, Esq., M.P.; Mrs. W. E. Foster; Madame Pierre Casgrain; The Honourable Cairine Wilson; The Honourable Iva Fallis; Mrs. George Black, M.P.; Miss Agnes Macphail, M.P.; The Honourable Mitchell Frederick Hepburn, Premier of Ontario; The Honourable Maurice L. Duplessis, K.C., B.A., LL.B., Premier of Quebec; The Honourable Angus Lewis Macdonald, K.C., B.A., LL.D., S.J.D., Premier of Nova Scotia; The Honourable A. Allison Dysart, K.C., M.A., LL.D., Premier of New Brunswick; The Honourable John Bracken, B.S.A., LL.D., Premier of Manitoba; The Honourable Thomas Dufferin Pattullo, Premier of British Columbia; The Honourable Thane Alexander Campbell, K.C., M.A., LL.D., Premier of Prince Edward Island; The Honourable William John Patterson, Premier of Saskatchewan; The Honourable William Aberhart, Premier of Alberta; Lt. Col. George A. Drew, K.C.; The Honourable J. A. Godbout; Percy C. Black, Esq.; F. C. Squires, Esq.; E. F. Willis, Esq.; R. L. Maitland, Esq., K.C.; Dr. W. J. P. MacMillan; George H. Williams, Esq.; and E. L. Gray, Esq. are hereby incorporated under the name of "The Canadian Patriotic Fund" (hereinafter called the Corporation), together with such other persons as become members of the Corporation.

Objects.

**3.** The objects of the Corporation shall be to collect, administer and distribute a fund for the assistance in case of need of the wives, children and dependents, resident in Canada, of officers and men, who, during the present war, may be on active service with the naval, military or air forces of His Majesty or of any allied or associated power.

Property vested in Corporation.

**4.** There shall vest in the Corporation all moneys at any time collected by, or contributed to, the Corporation.

Executive committee.

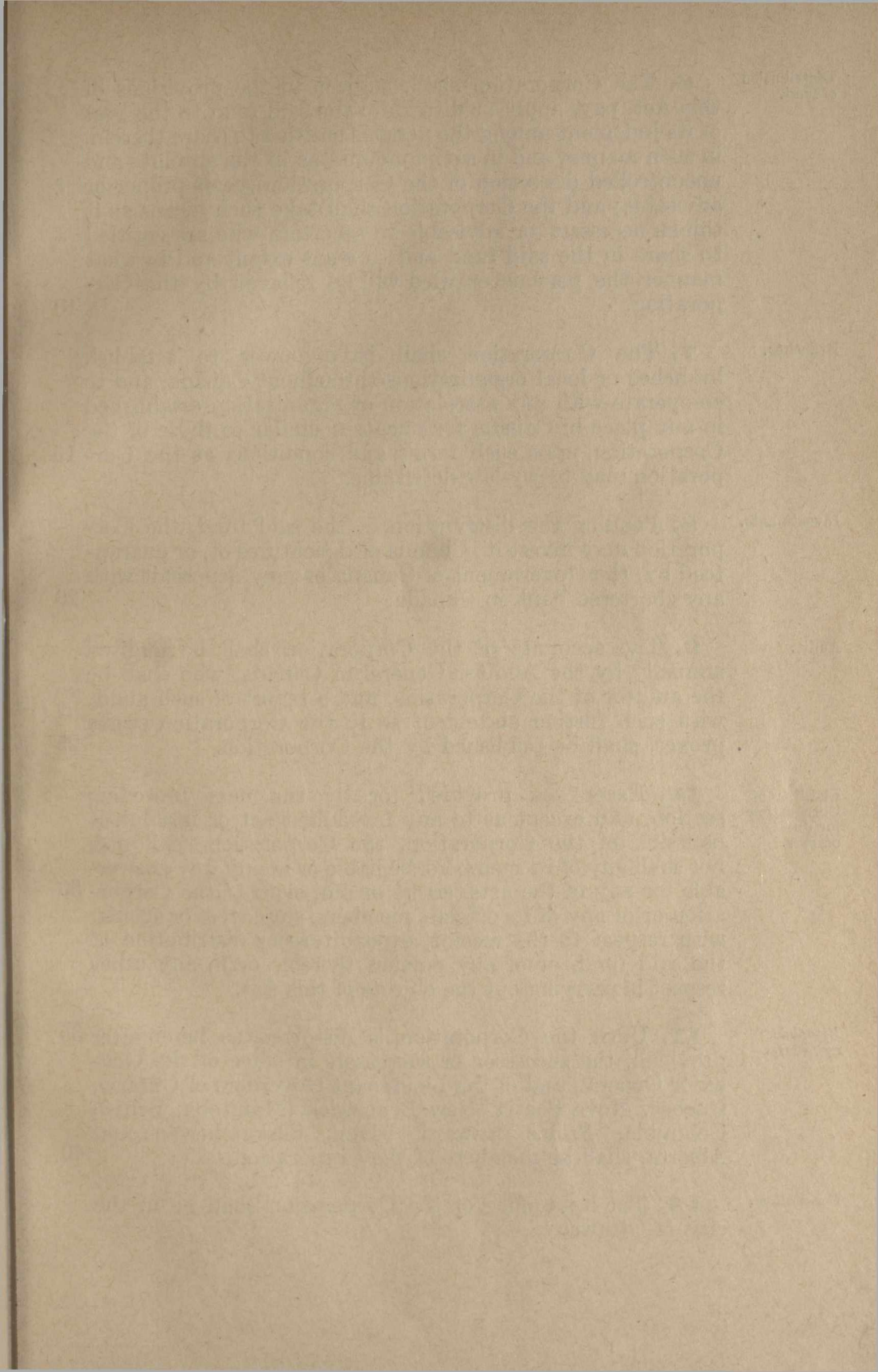
**5.** (1) The affairs of the Corporation shall be administered by an executive committee consisting of the president and such other officers and members as the Corporation may from time to time determine.

Provisional executive committee.

(2) The persons whose names are mentioned in section two of this Act shall constitute the provisional executive committee, and provided that ten of them are present at the meeting, the Corporation may be organized and the executive committee may be elected by them. Until otherwise provided by by-law or regulation made by the executive committee, ten members of the executive committee shall be a quorum.

Executive committee.

Quorum.



Distribution  
of fund.

**6.** The Corporation shall, subject to the provisions of this Act, pay, apply or distribute the said fund to the best of its judgment among the persons entitled to share therein, in such manner and in such amounts as in the absolute and uncontrolled discretion of the Corporation seems proper or advisable; and the Corporation shall take such means as it thinks necessary or advisable to ascertain who are entitled to share in the said fund and to what extent and in what manner the persons entitled will be relieved by the Corporation. 5 10

Branches.

**7.** The Corporation shall have power to establish branches or local organizations throughout Canada, and to co-operate with any association or organization established in any place in Canada for purposes similar to those of the Corporation, upon such terms and conditions as the Corporation may by by-law determine. 15

Investments.

**8.** Pending the distribution of the said fund, the Corporation may invest it in bonds or debentures of, or guaranteed by, the Government of Canada or may deposit it with any chartered bank in Canada. 20

Audit.

**9.** The accounts of the Corporation shall be audited annually by the Auditor General of Canada, who shall be the auditor of the Corporation, and a report of such audit, with such further statement as to the Corporation seems proper, shall be published by the Corporation. 25

Liability of  
Corporation  
for its  
officers.

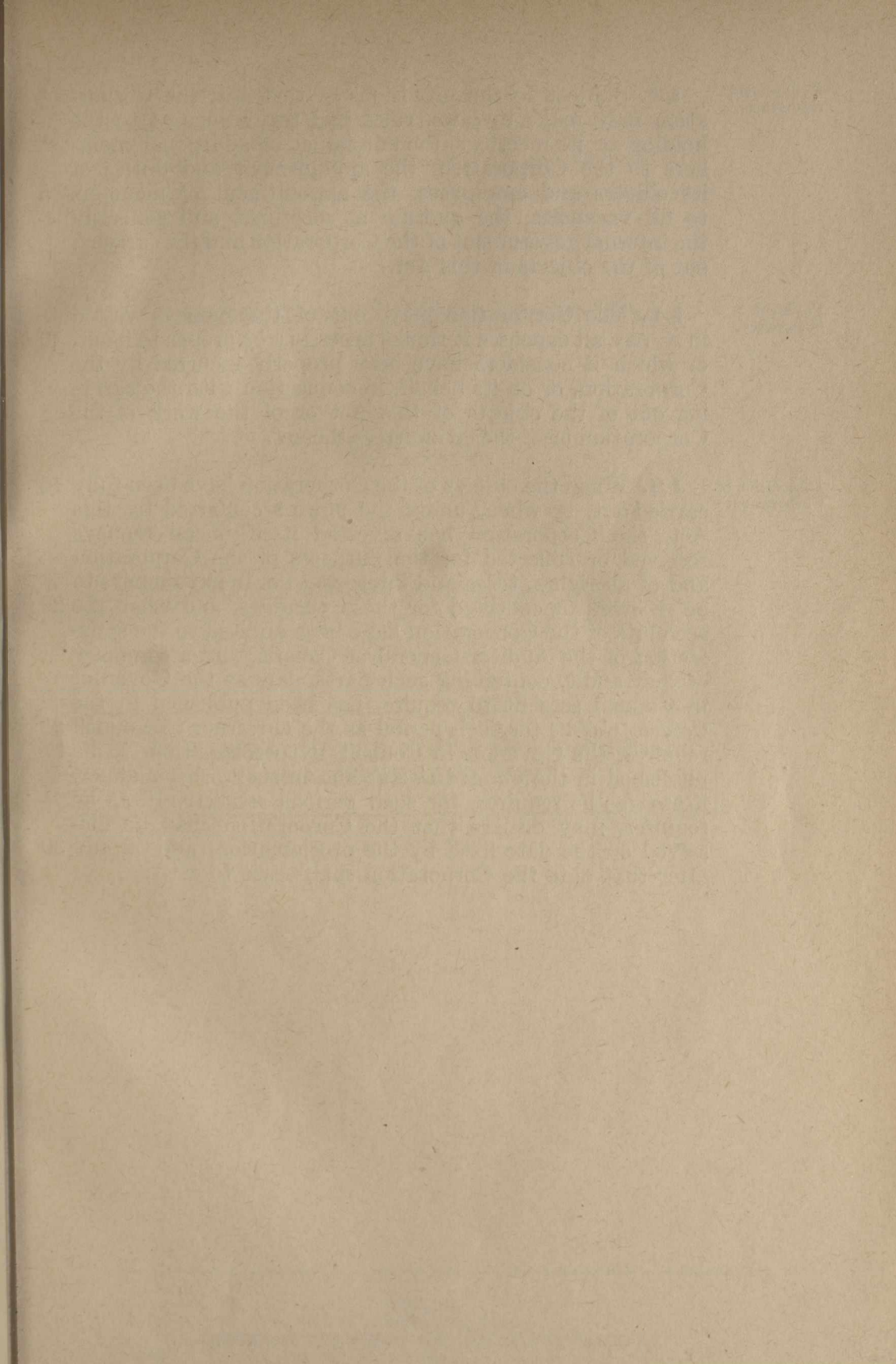
**10.** Except as provided for by the next preceding section, and except as to any fraudulent act or fraudulent omission of the Corporation, the Corporation shall not, nor shall any of its members, be liable or in any way answerable for any of the acts, errors or omissions of the Corporation or of any of its officers, members, employees or agents, with respect to the receipt, expenditure or distribution of the said fund, or of any portion thereof, or in any other respect in carrying out the objects of this Act. 30

*Ex-officio*  
members.

**11.** Until the Corporation is dissolved as hereinafter provided, the successor or successors in office of the Governor General, and of the Lieutenant Governors of Ontario, Quebec, Nova Scotia, New Brunswick, Manitoba, British Columbia, Prince Edward Island, Saskatchewan and Alberta, shall be members of the Corporation. 35 40

Head office.

**12.** The head office of the Corporation shall be in the city of Ottawa.



By-laws and regulations.

**13.** Subject to the provisions of this Act, the Corporation may make by-laws, rules and regulations as to the holding of its meetings, the admission of additional members to the Corporation, the appointment and duties of its officers and employees, the appointment of members to fill vacancies, the quorum at meetings, and generally the internal government of the Corporation and the carrying out of the objects of this Act. 5

Payment of expenses.

**14.** The Corporation may, out of the moneys vested in it, pay all expenses it thinks necessary or proper to incur, or which it considers have been properly incurred by the Corporation, or on its behalf, in connection with the carrying out of the objects of this Act or of the work of the Corporation or of the committees thereof. 10

Dissolution of Corporation.

**15.** When the objects of the Corporation have been fully carried out, or when, under the powers conferred by this Act, the Corporation has divested itself of all moneys received or collected for the purposes of the Corporation and of all rights, titles and interests to or in any moneys to be received or collected for those purposes, and when the accounts of the Corporation have been audited to the satisfaction of the Auditor General of Canada, and a summary of that audit, containing such particulars as the Governor in Council sees fit to require, has been published in the *Canada Gazette* for such period as the Governor in Council requires, the Governor in Council, by proclamation, to be published in the *Canada Gazette* and in such other manner, if any, as he requires, for such periods respectively as he requires, may declare that the Corporation shall be dissolved on the date fixed by the proclamation, and on and after that date the Corporation shall cease to exist. 15 20 25 30



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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 6.**

An Act to amend the Customs Tariff.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.

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OTTAWA  
J. O. PATENAUDE, I.S.O.  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY  
1939

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Customs Tariff.

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.

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 Customs Tariff Amendment Act, 1939.*

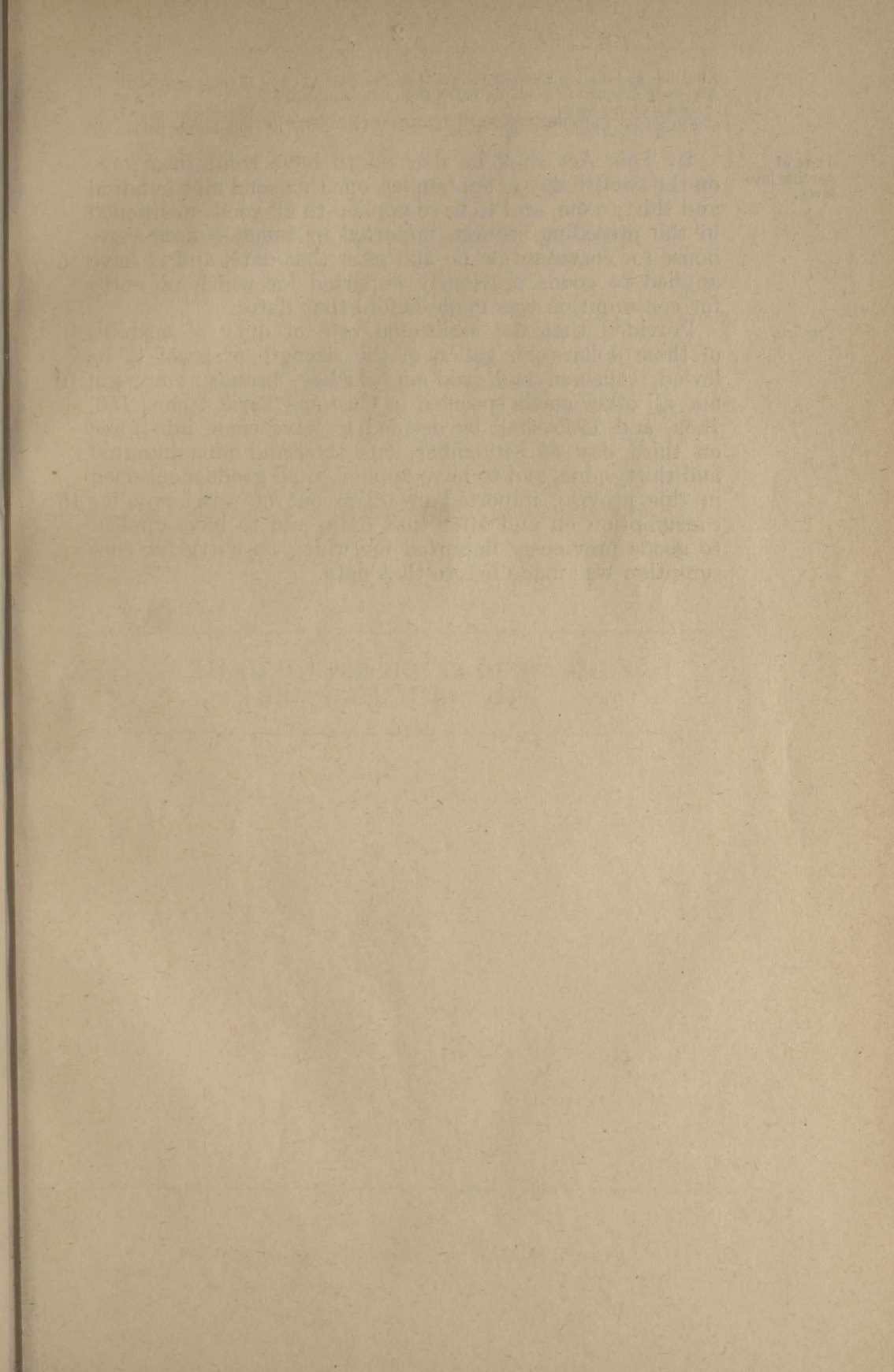
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Schedule A  
 amended.

2. 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, chapter twenty-six of the statutes of 1937 and chapter forty-one of the statutes of 1939 (1st session), is further amended as follows:—

There shall be levied, collected and paid on the following goods, whether dutiable or not dutiable, when imported from any country, the additional rates of duties of Customs hereinafter specified:

Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	\$3.00 per gallon of the strength of proof.
Ale, beer, porter and stout.....	9 cents per gallon.
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.
Manufactured tobacco of all descriptions except cigars, cigarettes, and snuff.....	5 cents per pound.
Cigarettes weighing not more than three pounds per thousand.....	\$1.00 per thousand.
Tea, when the value for duty thereof under the provisions of the Customs Act:	
(a) is less than 35 cents per pound.....	5 cents per pound.
(b) is 35 cents or more but less than 45 cents per pound.....	7½ cents per pound.
(c) is 45 cents or more per pound.....	10 cents per pound.



All goods specified in Customs Tariff Item 25a .....	10 cents per pound
All goods specified in Customs Tariff Item 26 except coffee, roasted or ground .....	10 cents per pound.
Coffee, green, and coffee, roasted or ground .....	10 cents per pound.

Date of  
coming into  
force.

**3.** This Act shall be deemed to have come into force on the twelfth day of September, one thousand nine hundred and thirty-nine, and to have applied to all goods mentioned in the preceding section, 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: 5

Proviso.

Provided that the additional rate of duty of customs of three dollars per gallon of the strength of proof to be levied, collected and paid on whiskey, brandy, rum, gin 10 and all other goods specified in Customs Tariff Items, 156, 156a, and 156b shall be deemed to have come into force on third day of September, one thousand nine hundred and thirty-nine, and to have applied to all goods mentioned in this proviso, imported or taken out of warehouse for 15 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.

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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 5.**

An Act respecting a Department of Munitions and Supply.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.

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THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act respecting a Department of Munitions and Supply.

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 Department of Munitions and Supply Act*. 5

INTERPRETATION.

Definitions. **2.** In this Act, unless the context otherwise requires, the expression,

“Defence projects”. (a) “defence projects” means buildings, airdromes, airports, dockyards, roads, defence fortifications or other naval, military or air force works; 10

“Department”. (b) “the Department” means the Department of Munitions and Supply;

“Minister”. (c) “Minister” means the Minister of Munitions and Supply;

“Munitions of war”. (d) “munitions of war” means arms, ammunition, 15 implements of war, military, naval or air stores, or any articles deemed capable of being converted thereinto, or made useful in the production thereof;

“Supplies”. (e) “supplies” includes materials, goods, stores and articles or commodities of every kind including, but 20 not restricting the generality of the foregoing: (i) articles which, in the opinion of the Minister, would be essential for the needs of the Government or of the community in the present war; and (ii) anything which, in the opinion of the Minister, is, or is likely to be, necessary 25 for, or in connection with, the production, storage or supply of any such article as aforesaid.

Establishment of Department.

**3.** (1) There shall be a Department of the Government of Canada to be called the Department of Munitions and Supply over which the Minister of Munitions and Supply 30

#### EXPLANATORY NOTE.

The purpose of this Bill is to establish a Department of Munitions and Supply which shall have authority to mobilize the resources of the nation for the production of munitions and essential supplies and to take such action as may be necessary therefor, and to secure an adequate supply of commodities of all kinds necessary or desirable for the prosecution of the war, and to insure an equitable allotment of such supply among such agencies as may require same, and to control the making of contracts in connection with expenditures therefor.

for the time being appointed by the Governor General by Commission under the Great Seal of Canada shall preside.

Management.

(2) The Minister shall hold office during pleasure and have the management and direction of the Department.

Deputy  
Minister.

4. (1) The Governor in Council may appoint an officer who shall be called the Deputy Minister of Munitions and Supply who shall be the Deputy Head of the Department. 5

Officers, etc.

(2) Such other officers, clerks and servants as are necessary for the proper conduct of the business of the Department shall be appointed or employed by the Minister with the approval of the Governor in Council. 10

Salaries.

(3) The officers, clerks and employees appointed or employed under the provisions of this section shall be paid such salaries or remuneration as the Minister, with the approval of the Governor in Council, may from time to time determine. 15

Powers of  
Minister.

5. (1) The Minister shall have such administrative powers and duties in relation to the supply of munitions and supplies and for the execution and carrying out of defence projects for, during or respecting the present war as may be conferred on him by the Governor in Council, and the Governor in Council may also, if he considers it expedient in connection with the supply of munitions and supplies and the execution and carrying out of defence projects that any powers or duties of a Government department, board or authority, whether conferred by statute or otherwise, should be transferred to or exercised or performed concurrently or otherwise by the Minister, by Order in Council make the necessary provision for such purpose and any Order in Council made in pursuance of this section may include any supplemental provisions which appear necessary for the purpose of giving full effect to such Order in Council. 20 25 30

Amendment  
and repeal.

(2) Any Order in Council made under this section may be varied or revoked by a subsequent Order in Council. 35

Organization  
of resources.

6. The Minister shall examine into and organize the resources of Canada contributory to, and the sources of supply of, munitions of war and supplies and the agencies available for the supply of the same and for the execution and carrying out of defence projects, and shall explore and estimate the needs present and prospective of the Government and the community in respect thereto, and generally take steps to mobilize, conserve and coordinate the economic and industrial facilities available in respect of munitions, supplies and defence projects for the effective prosecution of the present war, and may make use of the services of any board, agency or association in carrying out any of the purposes or provisions of this Act. 40 45





Minister  
may purchase  
supplies, etc.

7. (1) The Minister shall have authority,

(a) To procure, purchase and acquire munitions of war and supplies and to procure the execution and carrying out of defence projects for, during, or respecting the present war, and to enter into contracts therefor; 5

To control  
purchases  
of supplies  
in Canada.

(b) to control or supervise and, if authorized by the Governor in Council, to procure, purchase and acquire and enter into contracts for the procuring, purchasing or acquisition of munitions of war and supplies for any of His Majesty's Governments, or for the government of any allied or associated power. 10

Expenditures  
to be  
authorized  
by O. in C.

(2) Before any contract is entered into by the Minister, authority for the expenditure must be given by Order in Council. This authority may be a general authority for making the expenditures necessary to effect any of the transactions authorized by this Act, or it may be a specific authority approving of the particular transaction, and all Orders in Council granting such authority shall be made on the recommendation of the Minister. 15

Power to  
require  
returns of  
stocks, etc.

8. (1) The Minister may by notice in writing require any person producing, dealing in, or having control of any munitions of war or supplies, to make periodical and other returns, at such times and containing such particulars as may be specified in the notice, as respects— 20

(a) the stocks of munitions of war and supplies for the time being held by him and the quantities of same which by virtue of any contract are to be delivered by or to him and the date of delivery thereof; and 25

(b) the facilities available for producing such munitions of war and supplies or storing stocks thereof. 30

Returns  
by person  
carrying out  
works for the  
public service.

(2) The Minister may by notice in writing require any person executing or carrying out defence projects, or carrying on a business which in the opinion of the Minister is suitable for or can be adapted to executing or carrying out defence projects, to make periodical and other returns, at such times and containing such particulars as may be specified in the notice, as to the facilities available for carrying out such defence projects. 35

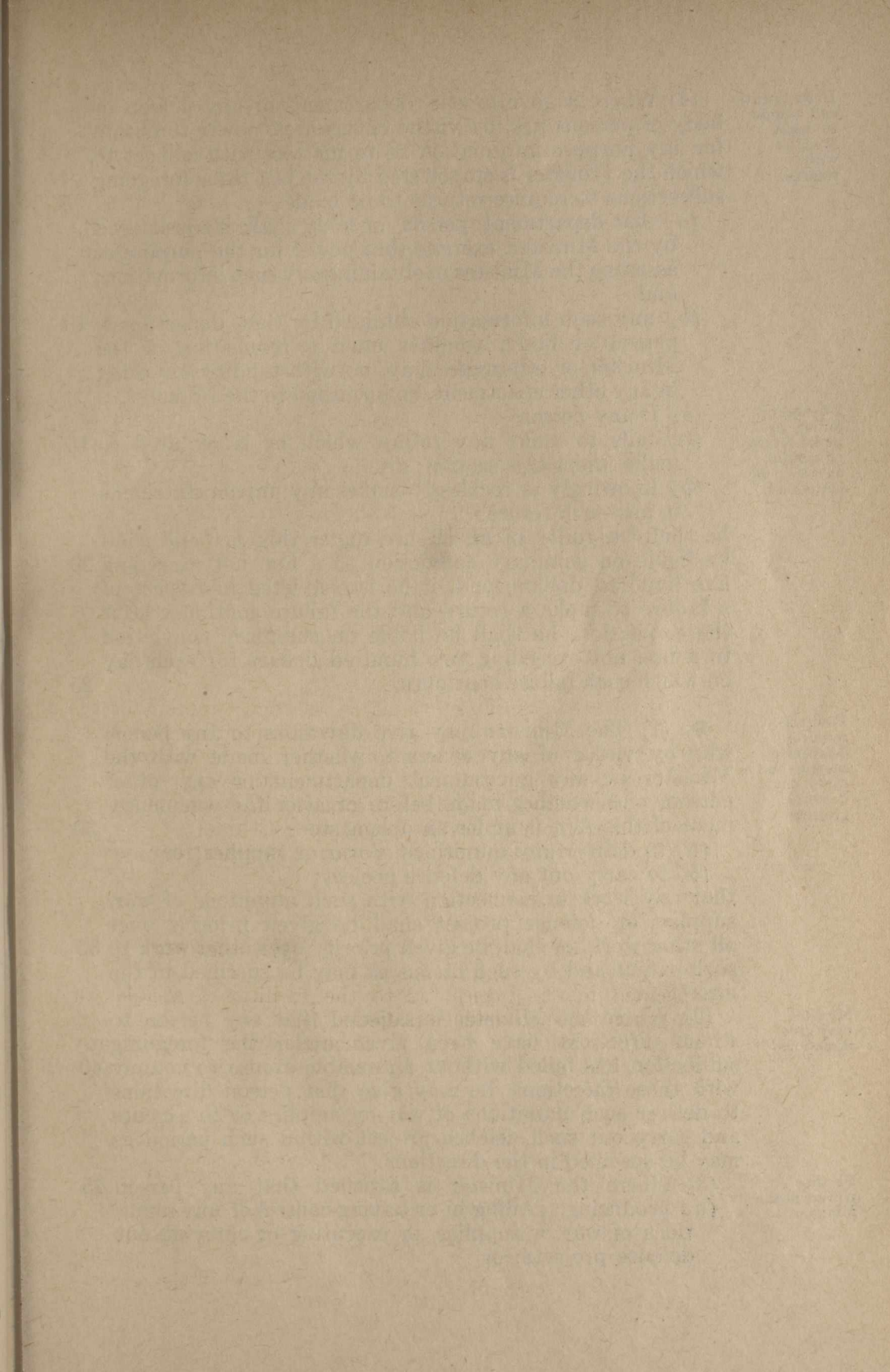
Returns of  
storage of  
supplies.

(3) The Minister may by notice in writing require any person who has under his control accommodation suitable for the storage of any munitions of war or supplies to make periodical and other returns, at such times and containing such particulars as may be specified in the notice, as respects— 40

(a) the nature and extent of that accommodation; 45

(b) the period for which any part of that accommodation is already required and the purpose for which it is required; and

(c) the facilities available for making use of the accommodation. 50



Departments  
and others  
to assist  
Minister  
with  
returns.

(4) Where a government department or any person or body of persons has, by virtue of any Act, power to obtain for any purpose information as to matters with respect to which the Minister is empowered by the last three foregoing subsections to require returns to be made— 5

(a) that department, person or body shall, if so required by the Minister, exercise that power for the purpose of assisting the Minister in obtaining any such information; and

(b) any such information obtained by that department, person or body, whether upon a requisition of the Minister or otherwise, may, notwithstanding anything in any other enactment, be furnished to the Minister. 10

Offence for  
failing to  
make return  
or making  
untrue  
statement.

(5) If any person—

(a) fails to make any return which he is required to make under this section; or 15

(b) knowingly or recklessly makes any untrue statement in any such return;

he shall be guilty of an offence under this Act and shall be liable on summary conviction to a fine not exceeding five hundred dollars, and, if he is convicted in respect of a failure to make a return and the failure continues after the conviction, he shall be liable on summary conviction to a fine not exceeding two hundred dollars for each day on which such failure continues. 20 25

Power to  
require  
delivery of  
supplies and  
carry out  
defence  
projects.

9. (1) The Minister may give directions to any person who by virtue of any contract, whether made with the Minister or any government department or any other person, and whether made before or after the commencement of this Act, is under an obligation— 30

(a) to deliver any munitions of war or supplies; or

(b) to carry out any defence project;

that any work in connection with such munitions of war, supplies or defence project shall be given priority over all other work, or shall be given priority over other work to such extent and by such means as may be specified in the directions. 35

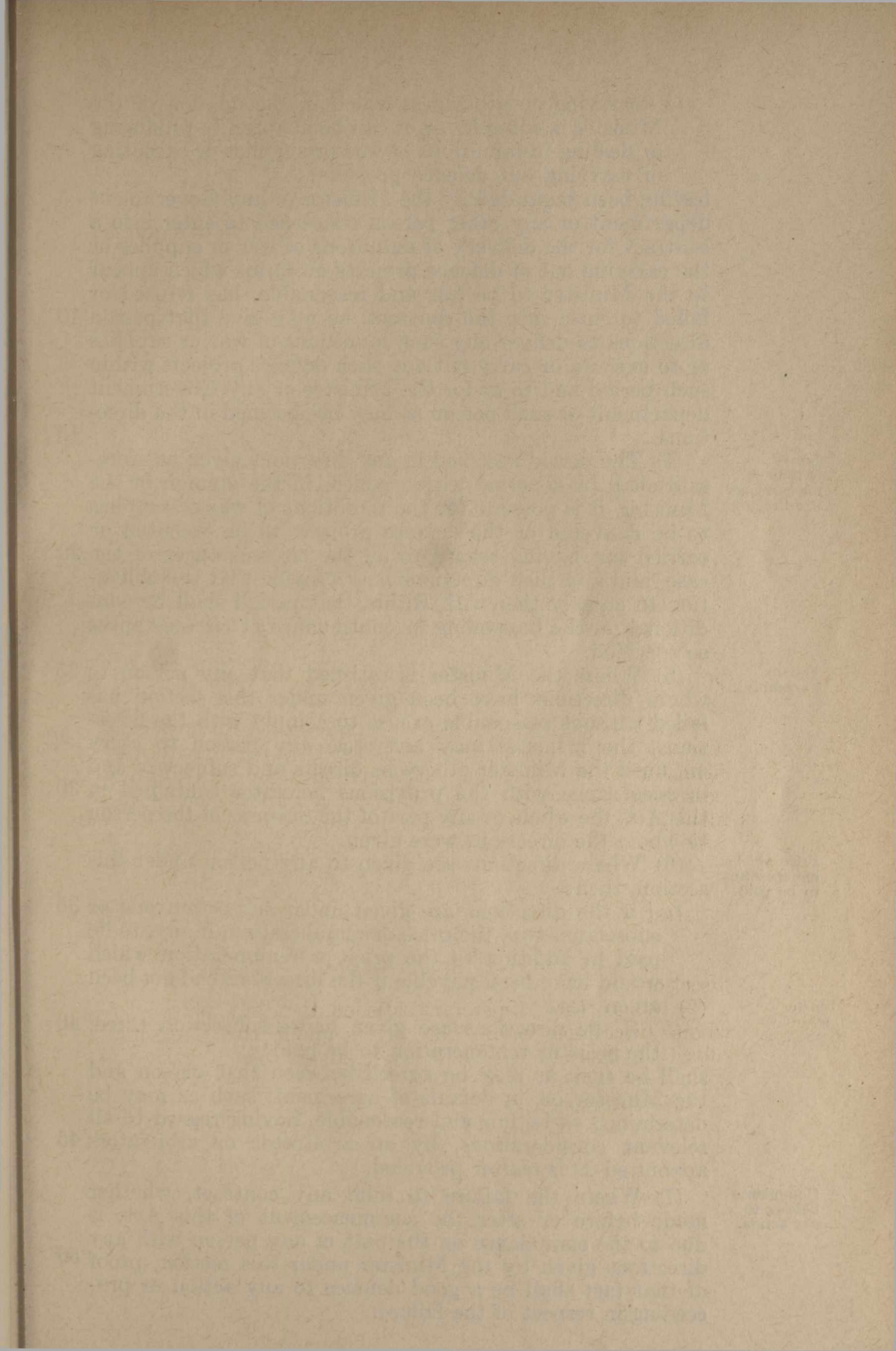
Minister  
may give  
directions.

(2) Where the Minister is satisfied that any person to whom directions have been given under the foregoing subsection has failed without reasonable excuse to comply with those directions, he may give that person directions to deliver such munitions of war or supplies or to execute and carry out such defence project within such period as may be specified in the directions. 40

Further  
powers of the  
Minister.

(3) Where the Minister is satisfied that any person 45

(a) producing, dealing in or having control of any munitions of war or supplies, or executing or carrying out defence projects; or



(b) carrying on a business which in the opinion of the Minister is suitable for or can be adapted to producing or dealing in munitions of war or supplies or executing or carrying out defence projects;

having been requested by the Minister or any Government department or any other person concerned to enter into a contract for the delivery of munitions of war or supplies or the carrying out of defence projects on terms which appear to the Minister to be fair and reasonable, has refused or failed to enter into the contract, he may give that person directions to deliver any such munitions of war or supplies or to execute or carry out any such defence projects within such period and to or for the Minister or any Government department or such person as may be specified in the directions.

Limit  
of time  
for carrying  
out direction.

(4) The period specified in any directions given as aforesaid shall be a period within which, in the opinion of the Minister, it is possible for the munitions of war or supplies to be delivered or the defence projects to be executed or carried out having regard to all the circumstances of the case, and any such directions may provide that the obligation to comply therewith within that period shall be conditional on the happening or continuance of circumstances so specified.

Failure  
to comply.

(5) Where the Minister is satisfied that any person to whom directions have been given under this section has failed without reasonable excuse to comply with the directions, the Minister may authorize any person to carry on, until the Minister otherwise directs and subject to and in accordance with the provisions hereafter contained in this Act, the whole or any part of the business of the person to whom the directions were given.

Price or  
remuneration  
to be paid.

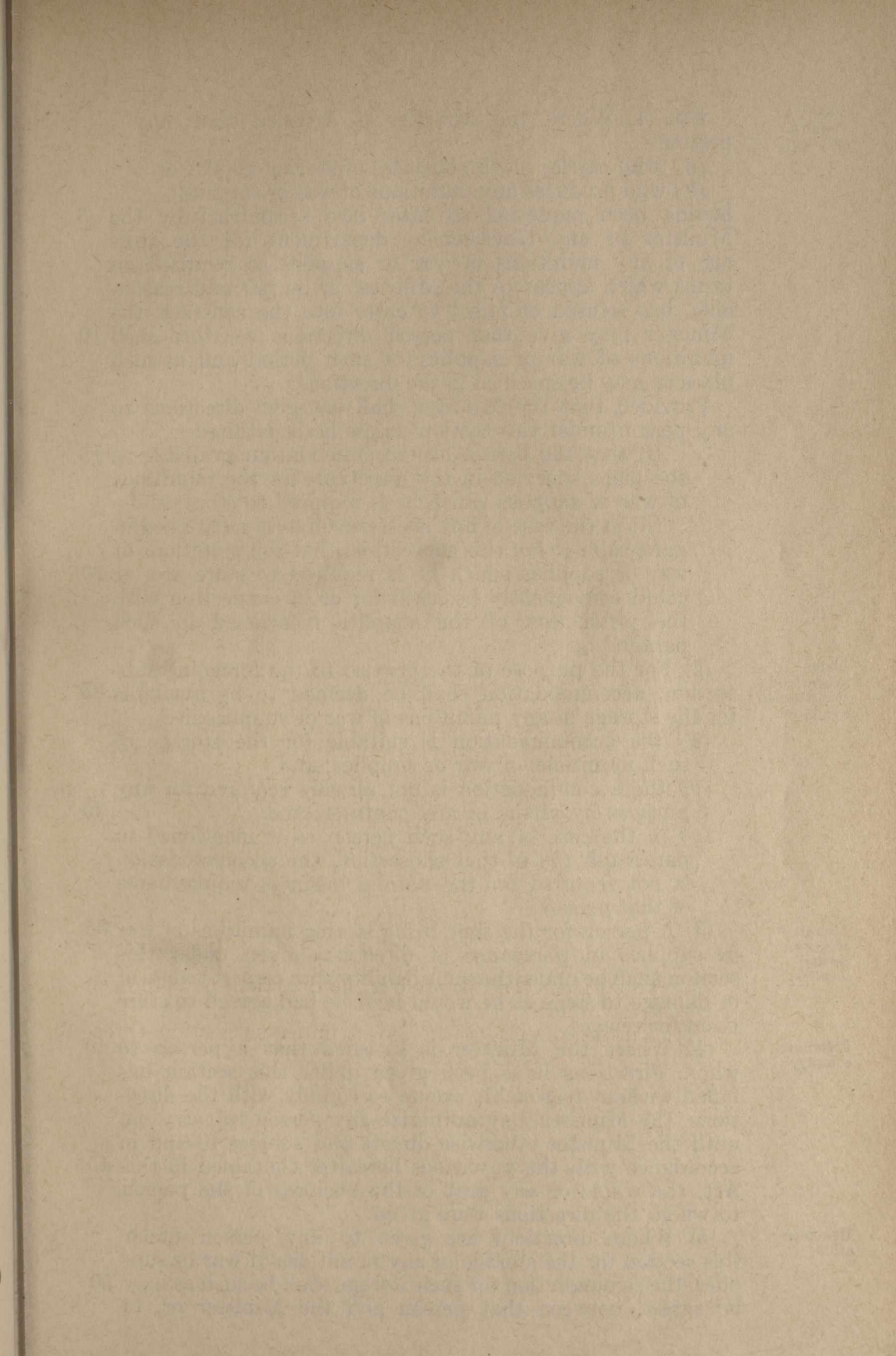
(6) Where directions are given to any person under this section, then—

(a) if the directions are given under subsection one or subsection two, the price or remuneration, if any, to be paid in addition to the price or remuneration which would have been payable if the directions had not been given; and

(b) if the directions are given under subsection three, the price or remuneration to be paid; shall be such as may be agreed between that person and the Minister, or, in default of agreement, such as may be determined to be fair and reasonable, having regard to all relevant considerations, by an arbitrator or arbitrators appointed as hereafter provided.

Compliance  
defence to  
any action.

(7) Where the failure to fulfil any contract, whether made before or after the commencement of this Act, is due to the compliance on the part of any person with any directions given by the Minister under this section, proof of that fact shall be a good defence to any action or proceeding in respect of the failure.



Power to  
require  
storage.

10. (1) Where the Minister is satisfied that any person—

(a) who carries on the business of storing goods; or

(b) who produces any munitions of war or supplies;

having been requested to enter into a contract by the 5  
Minister or any Government department for the stor-  
age of any munitions of war or supplies so required on  
terms which appear to the Minister to be fair and reason-  
able, has refused or failed to enter into the contract, the  
Minister may give that person directions to store such 10  
munitions of war or supplies for such period and at such  
place as may be specified in the directions:

Provided that the Minister shall not give directions to  
any person under this section unless he is satisfied—

(i) that the person has accommodation available at 15  
the place specified in the directions for the munitions  
of war or supplies which he is required to store; and

(ii) in the case of any such person as is mentioned in  
paragraph (b) of this subsection, that the munitions of  
war or supplies which he is required to store are, or 20  
could conveniently be, used for or in connection with  
the production of the supplies mentioned in such  
paragraph.

When  
accommoda-  
tion deemed  
available.

(2) For the purpose of the proviso to the foregoing sub-  
section, accommodation shall be deemed to be available 25  
for the storage of any munitions of war or supplies if—

(a) the accommodation is suitable for the storage of  
such munitions of war or supplies; and

(b) the accommodation is not already required for any  
purpose by virtue of any contract; and 30

(c) in the case of any such person as is mentioned in  
paragraph (b) of that subsection, the accommodation  
is not required for the normal business requirements  
of that person.

Liability  
of person  
storing  
supplies.

(3) A person for the time being storing munitions of war 35  
or supplies in pursuance of directions given under this  
section shall be under the same liability with respect to loss of  
or damage to same as he would be if he had agreed to store  
them for reward.

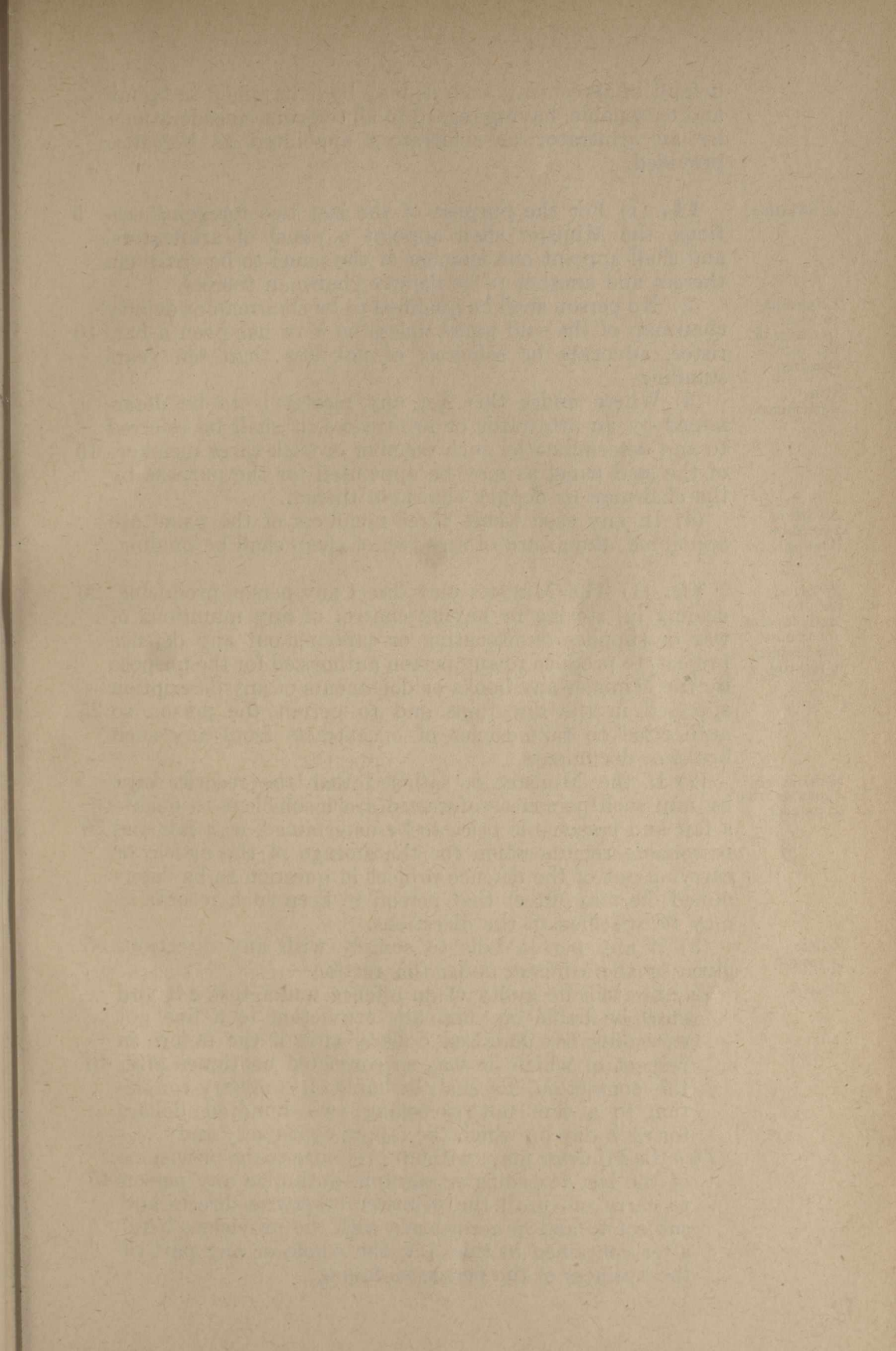
Failure to  
comply.

(4) Where the Minister is satisfied that a person to 40  
whom directions have been given under this section has  
failed without reasonable excuse to comply with the direc-  
tions, the Minister may authorize any person to carry on,  
until the Minister otherwise directs and subject to and in  
accordance with the provisions hereafter contained in this 45  
Act, the whole or any part of the business of the person  
to whom the directions were given.

Remuner-  
ation.

(5) Where directions are given to any person under  
this section for the storage of any munitions of war or sup-  
plies, the remuneration for such storage shall be such as may 50  
be agreed between that person and the Minister or, in





default of agreement, such as may be determined to be fair and reasonable, having regard to all relevant considerations, by an arbitrator or arbitrators appointed as hereafter provided.

Arbitration.

**11.** (1) For the purpose of the last two foregoing sections, the Minister shall appoint a panel of arbitrators, and shall appoint one member of the panel to be chairman thereof and another to be deputy chairman thereof. 5

Chairman to be a barrister of ten years standing.

(2) No person shall be qualified to be chairman or deputy chairman of the said panel unless he is or has been a barrister, advocate or solicitor, of not less than ten years standing. 10

How determined.

(3) Where under this Act any matter is to be determined by an arbitrator or arbitrators, it shall be referred to and determined by such member or such three members of the said panel as may be appointed for the purpose by the chairman or deputy chairman thereof. 15

Award of two to be binding.

(4) In any case where three members of the panel are appointed, the award of any two of them shall be binding.

Power to require production of documents and keeping of records.

**12.** (1) The Minister may direct any person producing, dealing in, storing or having control of any munitions of war or supplies or executing or carrying out any defence project, to produce to any person authorized for the purpose by the Minister any books or documents of any description specified in the directions and to permit the person so authorized to take copies of or extracts from any such books or documents. 20 25

Minister may direct records to be kept.

(2) If the Minister is satisfied that the records kept by any such person as aforesaid are insufficient to enable a fair and reasonable price to be determined, or a fair and reasonable remuneration for the storage of the article or carrying out of the defence project in question to be determined, he may direct that person to keep such records as may be specified in the directions. 30

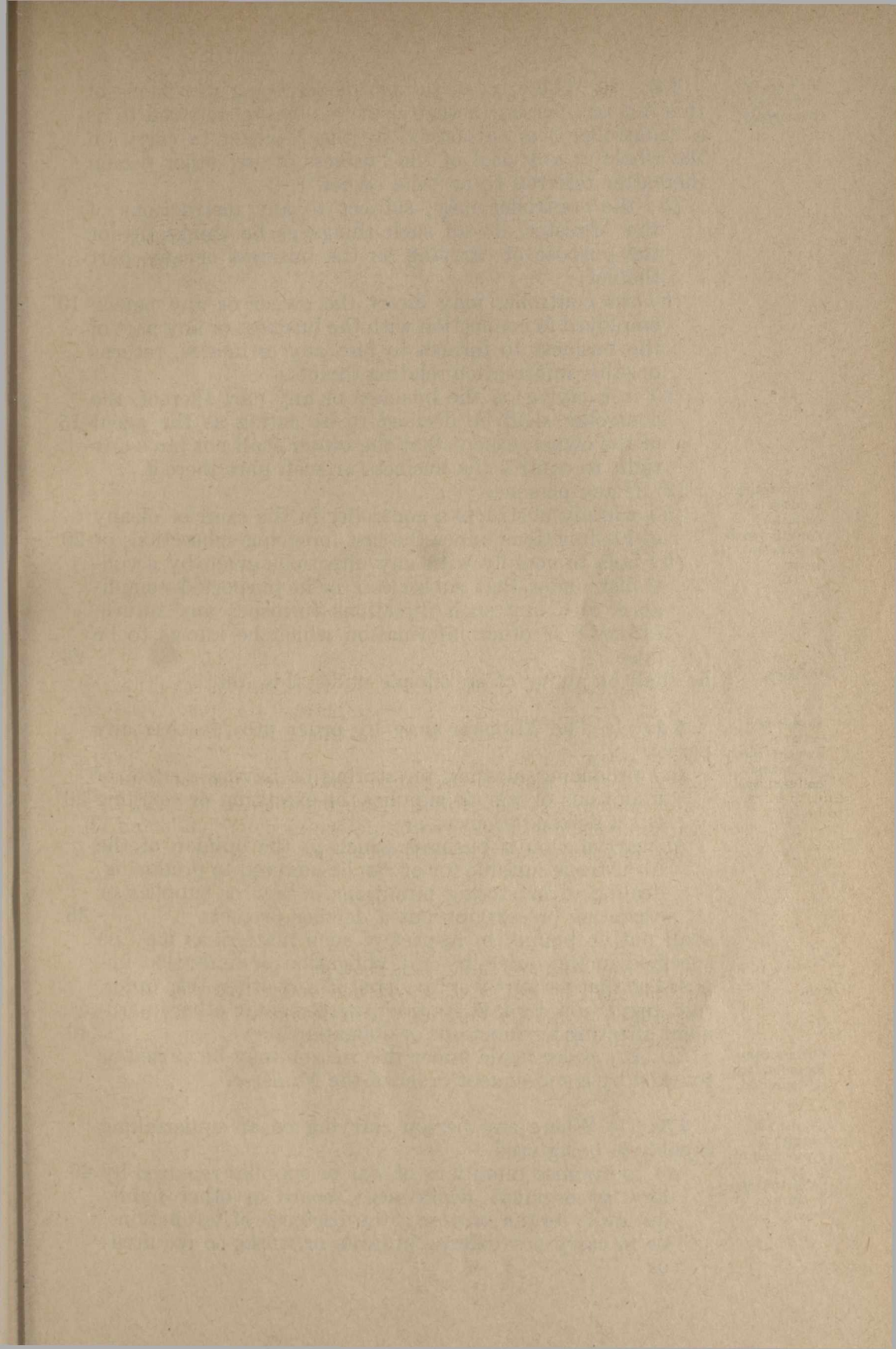
Failure to comply.

(3) If any person fails to comply with any directions given by the Minister under this section— 35

Offence.

(a) he shall be guilty of an offence under this Act and shall be liable on summary conviction to a fine not exceeding five hundred dollars, and, if the failure in respect of which he was so convicted continues after the conviction, he shall be liable on summary conviction to a fine not exceeding two hundred dollars for each day on which the failure continues; and 40

(b) the Minister may, without prejudice to the provisions of the last foregoing paragraph, authorize any person to carry on, until the Minister otherwise directs and subject to and in accordance with the provisions hereafter contained in this Act, the whole or any part of the business of the person so failing. 45



Powers of  
controllers of  
businesses.

**13.** (1) Where by virtue of the foregoing provisions of this Act any person (hereafter in this section referred to as a "controller") is authorized by the Minister to carry on the whole or any part of the business of any other person (hereafter referred to as "the owner")— 5

- (a) the controller may, subject to any instructions of the Minister, do all such things as he thinks fit for the purpose of carrying on the business or any part thereof;
- (b) the controller may direct the owner or any person 10 employed in connection with the business or any part of the business to furnish to him any estimates, returns or other information relating thereto;
- (c) in carrying on the business or any part thereof, the controller shall be deemed to be acting as the agent 15 of the owner, except that the owner shall not have any right to control the business or such part thereof.

Obstructing  
a controller  
or failure to  
comply with  
any direc-  
tions.

(2) If any person—

- (a) wilfully obstructs a controller in the exercise of any of his functions under the last foregoing subsection; or 20
- (b) fails to comply with any directions given by a controller under that subsection, or in purported compliance with any such directions furnishes any return, estimate or other information which he knows to be false; 25

Offence.

he shall be guilty of an offence under this Act.

Power to  
relieve  
owners from  
limitations  
on functions.

**14.** (1) The Minister may by order provide that any person

- (a) producing, dealing in, storing or having control of munitions of war or supplies, or executing or carrying 30 out a defence project; or
- (b) carrying on a business which in the opinion of the Minister is suitable for or can be adapted to producing, dealing in or storing munitions of war or supplies or executing or carrying out a defence project; 35
- shall not be bound, in respect of such matters as may be specified in the order, by any obligation or limitation imposed on that person by or by virtue of any other Act, order, rule, regulation, by-law, contract, agreement or other instrument affecting his functions or obligations. 40

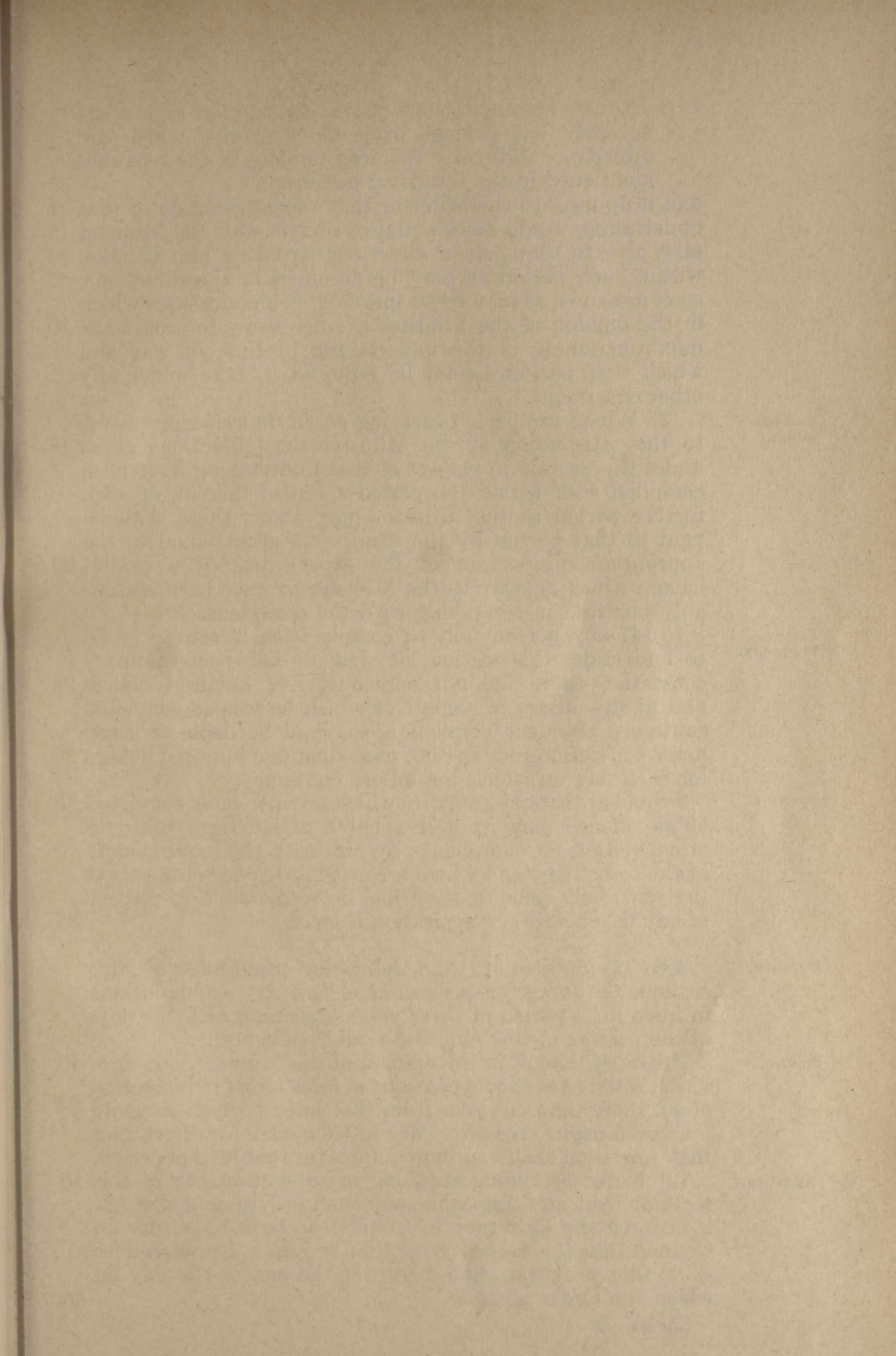
Orders may  
be amended  
or repealed.

(2) Any order made under this section may be varied or revoked by a subsequent order of the Minister.

Power to  
require  
protection of  
essential  
undertakings  
in time of  
war.

**15.** (1) Where any person carrying on an undertaking capable of being used—

- (a) to produce munitions of war or supplies required by 45 any government department, board or other public authority for the purpose of the discharge of its functions, or to carry out defence projects or works so required; or



(b) to produce munitions of war or supplies or execute or carry out defence projects or works which are directly or indirectly required for any of the purposes mentioned in the foregoing paragraph;

and it appears to the Minister that the carrying on of that undertaking would be essential in time of war, the Minister may give to that person directions requiring him to take, within such period as may be specified in the directions, such measures as may be so specified, being measures which in the opinion of the Minister are necessary to secure the due functioning of the undertaking in time of war and which that person cannot be required to take under any other enactment.

Compensation.

(2) Where the person carrying on an undertaking proves to the satisfaction of the Minister that directions given under this section in respect of that undertaking have been complied with within the period specified therein, or such further period as the Minister may allow, there shall be paid to that person by the Minister a grant equal to the appropriate proportion of the expenditure of a capital nature which appears to the Minister to have been reasonably incurred in complying with the directions.

Failure to comply.

(3) If any person fails to comply with directions given to him under this section, he shall be liable on summary conviction to a fine not exceeding five hundred dollars and, if the failure in respect of which he was so convicted continues after the conviction, he shall be liable on summary conviction to a fine not exceeding two hundred dollars for each day on which the failure continues:

Proviso.

Provided that the court by which any person is convicted of an offence may fix a reasonable period from the date of conviction for compliance by him with the requirements of the directions, and where a court has fixed such a period the said daily penalty shall not be recoverable in respect of any day before the expiration thereof.

Duration.

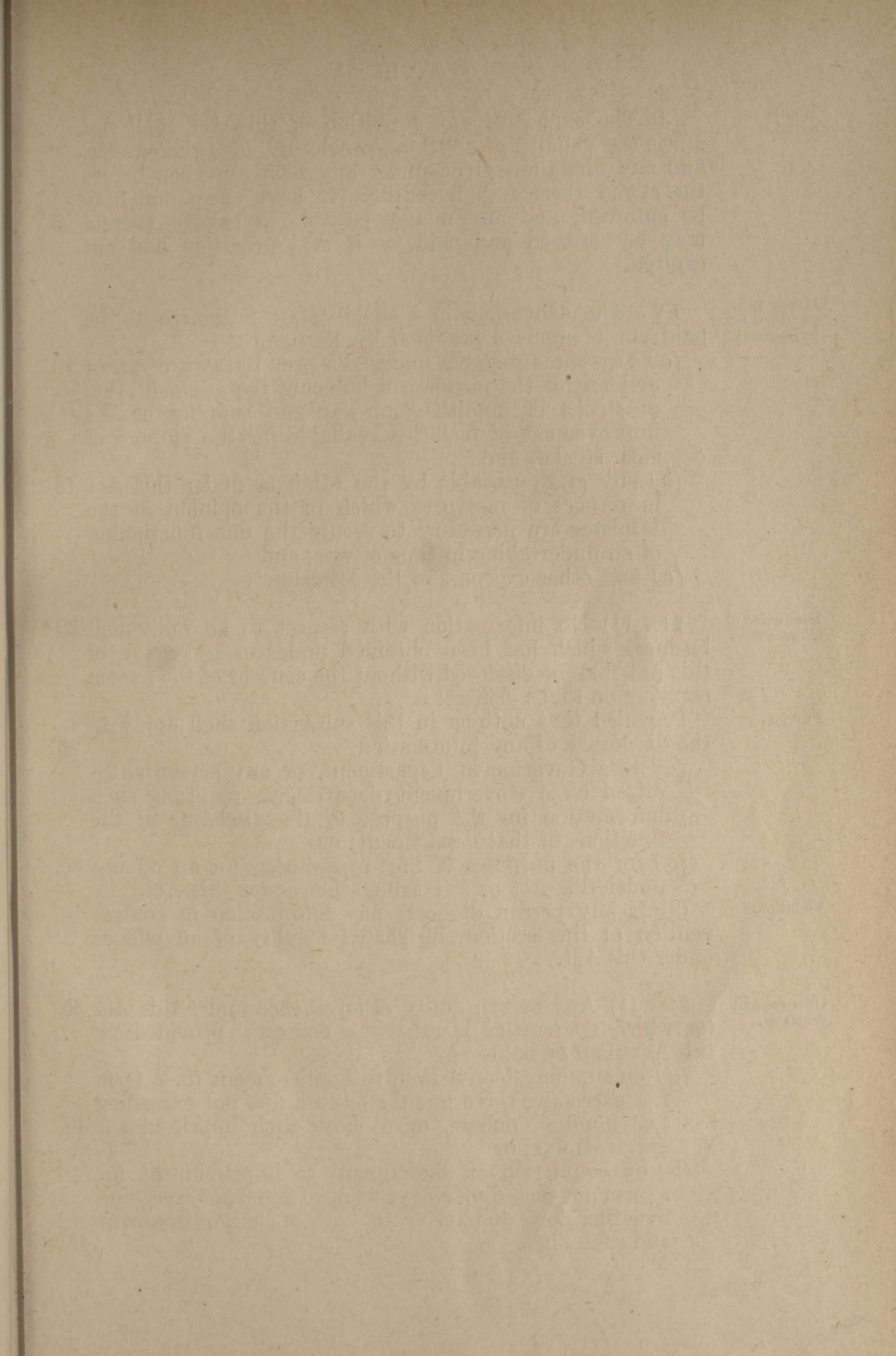
**16.** (1) Subject to the following provisions of this section, the foregoing provisions of this Act shall continue in force for a period of three years beginning with the date of the passing of this Act, and shall then expire:

Proviso.

Provided that if, in the opinion of the Minister, any provision of this Act should continue in force for a further period of not more than one year from the time at which it would otherwise expire, the Governor in Council may direct that that provision shall continue in force for that further period.

Expiration.

(2) Notwithstanding anything in subsection one of this section, if at any time while any such provision of this Act is in force the Governor in Council declares by Order in Council that the necessity for that provision has ceased to exist, that provision shall expire at the end of the day on which the Order is made.



Rights  
saved.

(3) The expiry of any provision of this Act shall not affect the validity of anything previously done thereunder, and any directions given under any such provision before the expiry thereof shall continue to have effect and may be enforced, and any money payable in respect thereof may be assessed and paid, as if that provision had not expired. 5

Money to be  
provided by  
Parliament.

**17.** The Governor in Council may authorize to be paid out of moneys provided by Parliament—

- (a) any sums payable under this Act by way of grant or loan for the purpose of inducing the augmentation of stocks of munitions of war and supplies or the improvement of facilities available for the storage of such stocks; and 10
- (b) any grant payable by the Minister under this Act in respect of measures which in the opinion of the Minister are necessary to secure the due functioning of an undertaking in time of war; and 15
- (c) any other expenses of the Minister.

Disclosure of  
information.

**18.** (1) No information with respect to an individual business which has been obtained under or by virtue of this Act shall be disclosed without the consent of the person carrying on that business: 20

Proviso.

Provided that nothing in this subsection shall apply to the disclosure of any information— 25

- (a) to a Government department, or any person authorized by a Government department, requiring such information for the purpose of the discharge of the functions of that department; or
- (b) for the purposes of any prosecution for an offence under this Act or any arbitration under this Act. 30

Violation.

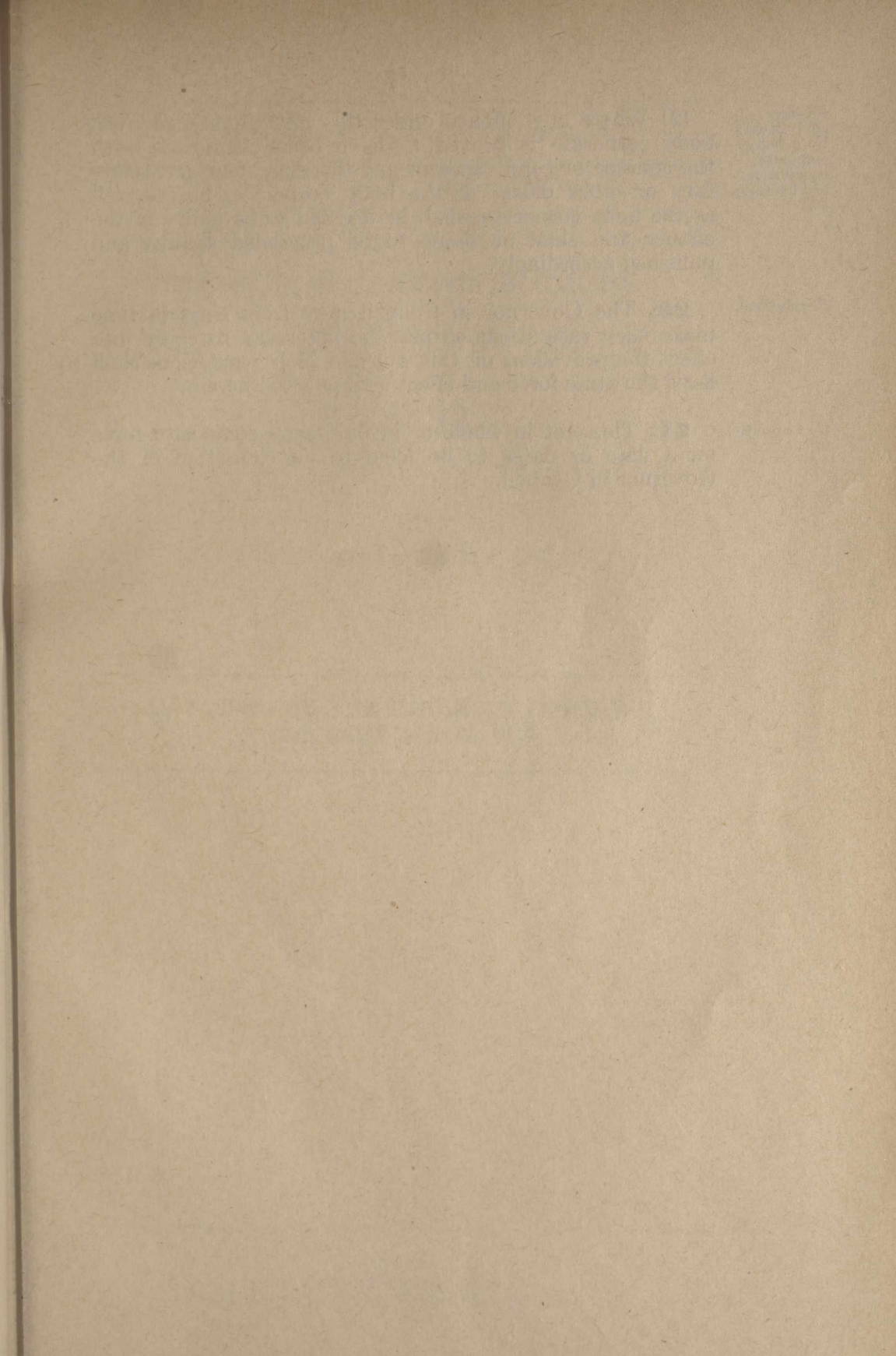
(2) If any person discloses any information in contravention of this section, he shall be guilty of an offence under this Act.

Offences and  
penalties.

**19.** (1) Any person guilty of an offence under this Act for which no penalty is otherwise expressly provided by this Act shall be liable— 35

- (a) on summary conviction, to imprisonment for a term not exceeding three months or to a fine not exceeding five hundred dollars, or to both such imprisonment and such fine; or 40
- (b) on conviction on indictment, to imprisonment for a term not exceeding two years or to a fine not exceeding five thousand dollars, or to both such imprisonment and such fine. 45





Offence  
committed  
by a body  
corporate,  
connivance  
of directors,  
etc.

(2) Where any offence under this Act committed by a body corporate is proved to have been committed with the consent or connivance of any director, manager, secretary or other officer of the body corporate, he, as well as the body corporate, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly. 5

Regulations.

**20.** The Governor in Council may from time to time make such regulations as may be necessary to carry into effect the provisions of this Act and such regulations shall have the same force and effect as if enacted herein. 10

Coming into  
force.

**21.** This Act in whole or in part shall come into force on a date or dates to be fixed by proclamation of the Governor in Council.

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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 12.**

The Excess Profits Tax Act.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939

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THE HOUSE OF COMMONS OF CANADA.

**BILL 12.**

The Excess Profits Tax Act.

**H**IS 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 Excess Profits Tax Act*.

Definitions.      **2.** (1) In this Act and in any regulations made here- 5  
under, unless the context otherwise requires, the definitions  
contained in paragraphs (a), (g), (h), (i), (k), (l) and  
(q) of section two of the *Income War Tax Act*, chapter  
ninety-seven of the Revised Statutes of Canada, 1927,  
shall be of equal force and effect as if contained in this 10  
Act, provided however, that the word "person" defined  
in said paragraph (h) shall also include partnerships.

(2) For the purposes of this Act "capital" means—

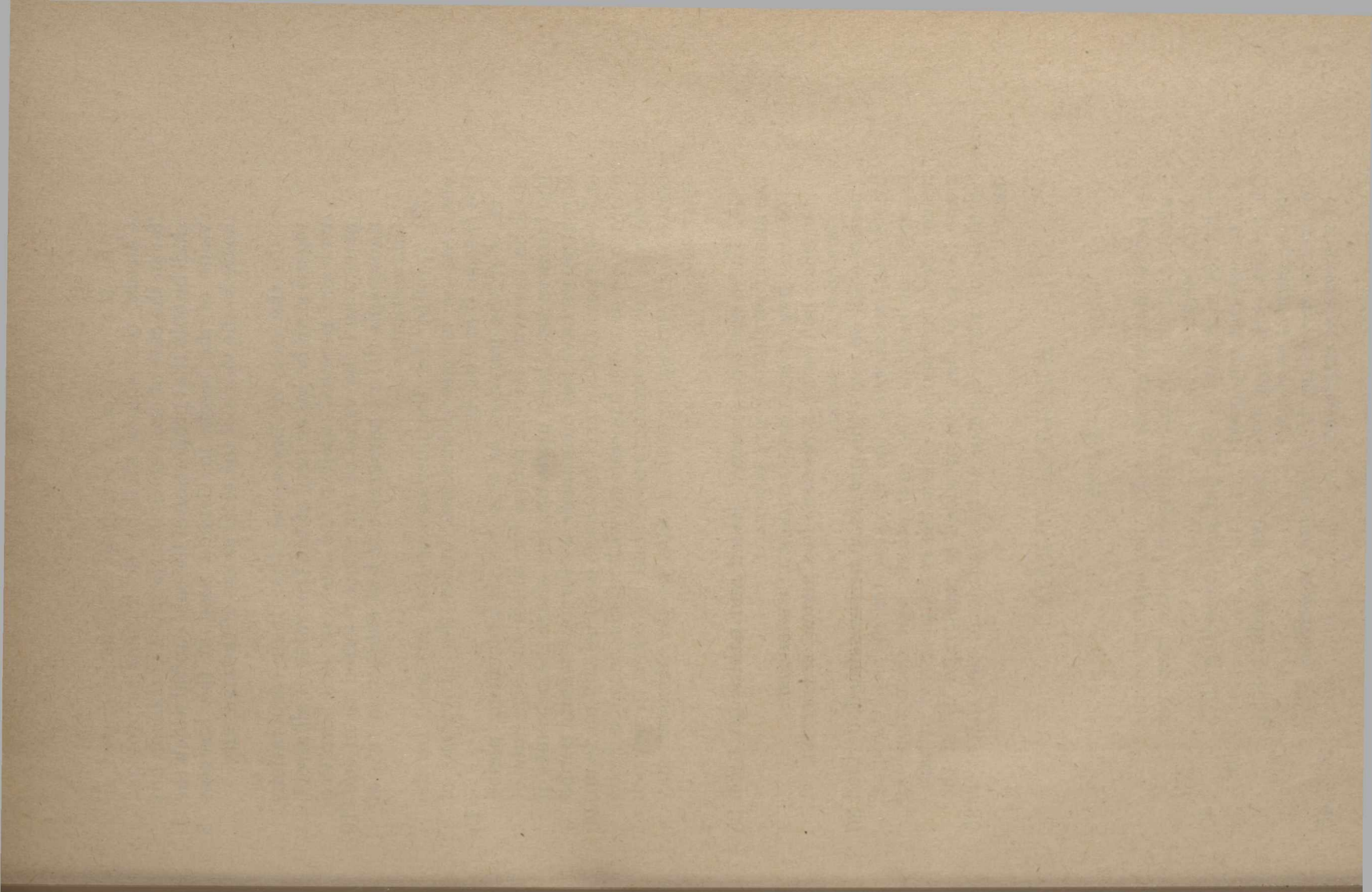
In the case of a company incorporated in Canada,  
(a) the share capital paid up in cash or if issued for 15  
consideration other than cash the fair equivalent at  
the date of issue as the Minister may determine, and  
in any event shall not exceed the par value thereof;

(b) the actual unimpaired reserve, rest or accumulated  
profits held at the commencement of an accounting 20  
period, reduced by one-half of the dividends paid during  
the period or deemed to have been received by share-  
holders thereof under section thirteen of the *Income  
War Tax Act*.

(c) "capital" shall not include 25

(i) borrowed money;

(ii) capital stock to the extent that it represents  
the value of good will, other intangible assets,  
whether paid for in cash or not, or appreciation  
in value of assets used in the business unless the 30  
Minister is satisfied that capital values should be  
recognized in whole or in part to the extent that  
cash was used in the purchase of good will or other  
intangible asset.



In the case of a company not incorporated in Canada, the capital shall be determined as provided for in the case of companies incorporated in Canada but shall be only that proportion of the said capital which the value of the assets in Canada used in the business bears to the value of the total assets of the company. 5

In the case of taxpayers other than corporations regard shall be taken only of the fair value of all assets, real and personal, used in the business, less borrowed money and the value of the items referred to in sub-paragraph (ii) of paragraph (c) of subsection two of this section. 10

(3) "profits" for the purposes of this Act shall be the same as the income determined under the provisions of the *Income War Tax Act*. 15

(4) For the purposes of this Act an accounting period shall be taken to be the period for which the accounts of the business have been made up, but where the accounts of any business have not been made up for any definite period or for the period for which they have been usually made up, or if a year or more has elapsed without the accounts being made up, the accounting period shall be taken to be such period and ending on such a date as the Minister may determine. 20

Persons  
liable to  
Excess  
Profits Tax.

3. There shall be assessed, levied and paid a tax upon the annual profits of every person 25

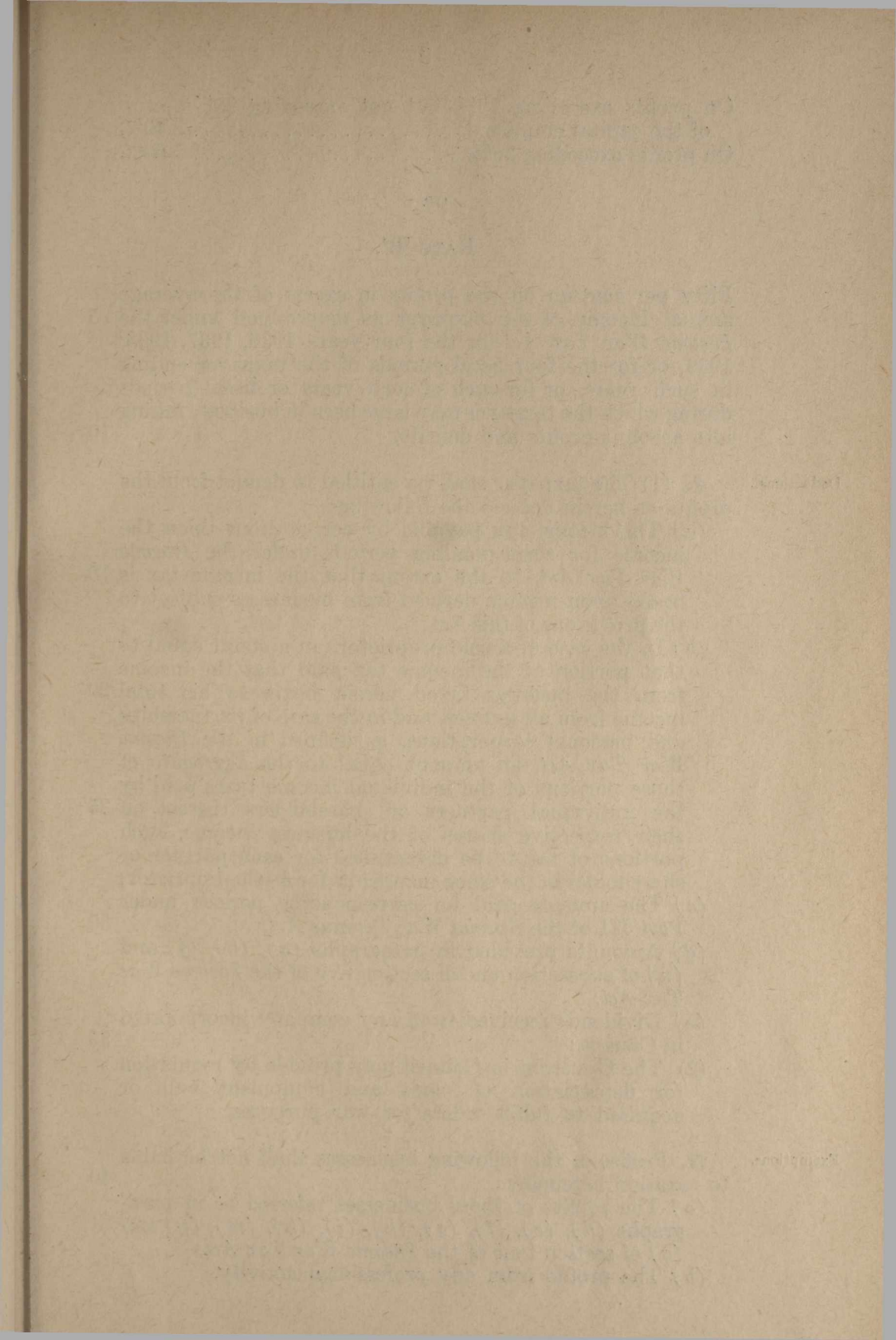
- (a) residing or ordinarily resident in Canada, or
- (b) who, not being a resident in Canada, is carrying on business in Canada.

The tax shall be upon the profits as herein defined, derived by the taxpayer from the carrying on of any trade or business, subject to the exemptions and deductions as hereinafter provided, at either the rates provided in paragraph 'A' or at the rate provided in paragraph 'B' of the Schedule of Rates hereto, at the option of the taxpayer, namely: 30 35

SCHEDULE OF RATES

RATES 'A'

On profits not in excess of five per centum of the amount of the capital employed by the taxpayer in the business.....	Nil	
On profits in excess of 5% but not exceeding 10% of the capital employed.....	10%	40
On profits exceeding 10% but not exceeding 15% of the capital employed.....	20%	
On profits exceeding 15% but not exceeding 20% of the capital employed.....	30%	45



On profits exceeding 20% but not exceeding 25% of the capital employed.....	40%
On profits exceeding 25%.....	60%

OR

## RATE 'B'.

Fifty per centum on the profits in excess of the average annual income of the taxpayer as determined under the *Income War Tax Act* for the four years 1936, 1937, 1938, 1939, or for the four fiscal periods of the taxpayer ending in such years, or for such of such years or fiscal periods during which the taxpayer may have been in business, taking into account profits and deficits. 10

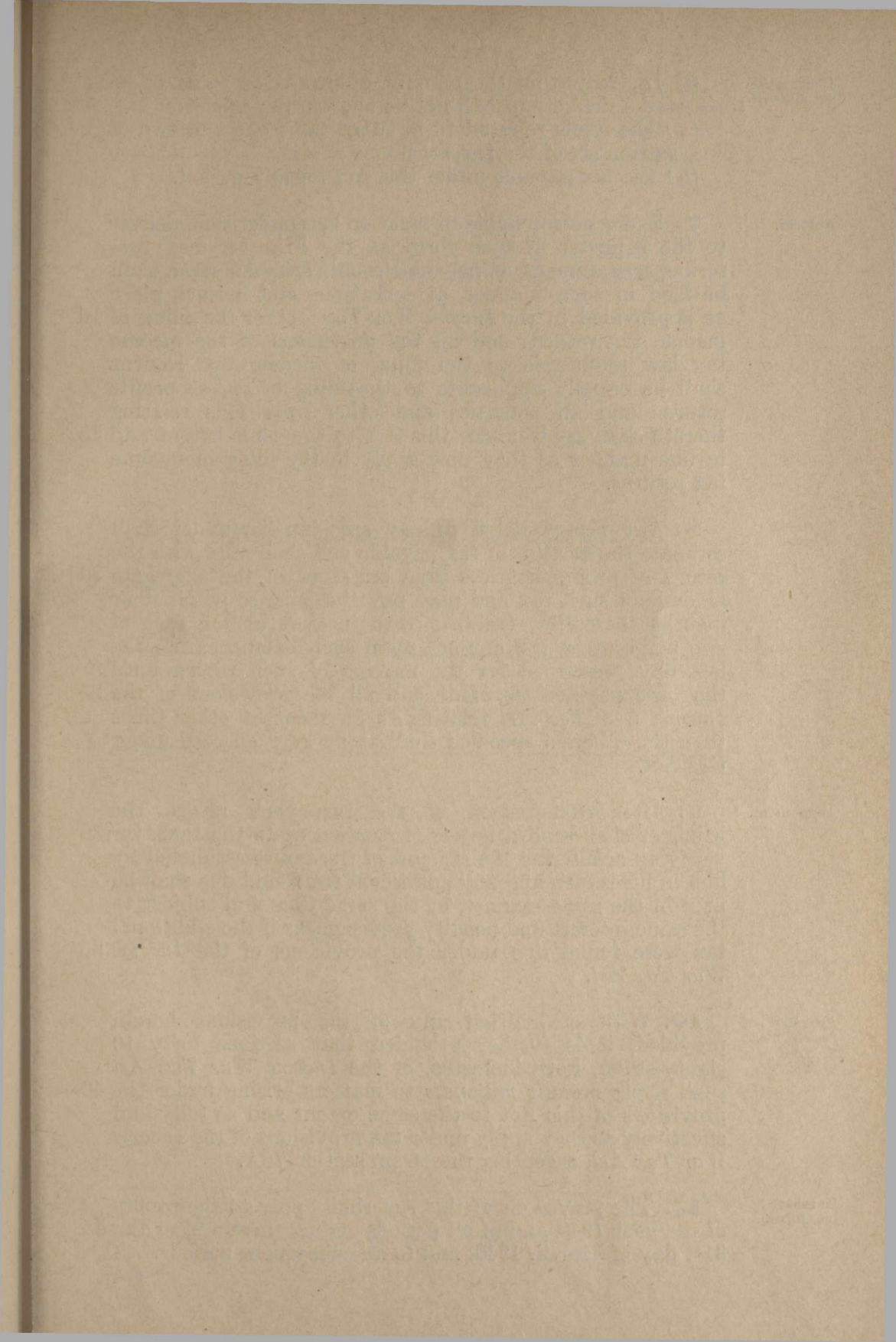
## Deductions.

4. (1) The taxpayer shall be entitled to deduct from the profits as herein defined the following:
- (a) The income tax payable by corporations upon the income for corresponding periods under the *Income War Tax Act*, to the extent that the income tax is based upon income derived from businesses subject to the provisions of this Act; 15
  - (b) In the case of a sole proprietor, an amount equal to that portion of the income tax paid that the income from the business taxed herein bears to his total income from all sources, and in the case of partnerships and personal corporations, as defined in the *Income War Tax Act*, an amount equal to the aggregate of those portions of the individual income taxes paid by the individual partners or shareholders thereof on their respective shares of the business income, such portions of tax to be determined for each partner or shareholder in the same manner as for a sole proprietor; 20
  - (c) The amount paid for corresponding periods under Part III of the *Special War Revenue Act*; 30
  - (d) Amounts provided in paragraphs (a), (b), (j) and (n) of subsection one of section five of the *Income War Tax Act*;
  - (e) Dividends received from any company incorporated in Canada; 35
- (2) The Governor in Council may provide by regulation for depreciation of plant and equipment built or acquired to fulfill orders for war purposes.

## Exemptions.

5. Profits of the following businesses shall not be liable to taxation hereunder: 40
- (a) The profits of those businesses referred to in paragraphs (d), (e), (f), (g), (h), (i), (k), (m), (p) and (q) of section four of the *Income War Tax Act*;
  - (b) The profits from any professional activity.





Deductions  
not allowed.

**6.** In computing the amount of profits or gains to be assessed a deduction shall not be allowed in respect of  
 (a) the items referred to in subsections one and two of section six of the *Income War Tax Act*;  
 (b) the tax payable under this Act for any period.

5

Returns.

**7.** Every person liable to taxation hereunder shall deliver to the Minister in such form as the Minister may prescribe, a statement of his total profits and the same shall be filed in such manner, at such time, and in such place as is provided in the *Income War Tax Act* for the filing of 10 income tax returns and all the provisions of the income tax law applicable to the filing of income tax returns shall be equally applicable to the filing of excess profits returns and all penalties and other provisions relating thereto shall apply under this Act to the same extent and 15 in like manner as they now apply in the filing of income tax returns.

Payment  
of tax.

**8.** Any person liable to pay any tax hereunder shall estimate the amount of tax payable and shall send with the return of profits not less than one-third of the aggregate 20 amount of such tax and may pay the balance within four months thereafter, together with interest at the rate of five per centum per annum, upon such balance, from the last day prescribed for the making of such return until the time payment is made and all the provisions of the 25 *Income War Tax Act* relating to payment at other times than those herein specified shall apply as if enacted under this Act.

Assessment.

**9.** After examination of the taxpayer's return the Minister shall send a notice of assessment to the taxpayer 30 verifying or altering the amount of the tax as estimated by him in his return and any additional tax found due shall be paid in the same manner, at the same time and subject to the same interest and penalty provisions as if the additional tax were found due under the provisions of the *Income* 35 *War Tax Act*.

Provisions of  
*Income War  
Tax Act*  
to apply.

**10.** Without limiting any of the provisions herein provided, it is further provided that sections forty to eighty-seven, both inclusive, of the *Income War Tax Act* shall apply *mutatis mutandis* to matters arising under the 40 provisions of this Act to the same extent and as fully and effectively as they apply under the provisions of the *Income War Tax Act*, excepting therefrom section 76A.

Coming  
into force.

**11.** The provisions of this Act shall apply to the profits of the year 1940 and of all periods ending therein after the 45 31st day of March, 1940, and to all subsequent periods.

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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 7.**

An Act to amend The Excise Act, 1934.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.

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THE HOUSE OF COMMONS OF CANADA.

BILL 7.

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.

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

Schedule  
amended.

1. The Schedule to *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, as enacted by section one of chapter thirty-seven of the statutes of 1936 and as amended by section one of chapter forty-three of the statutes of 1939 (1st session), is repealed and the following substituted therefor:— 5

“SCHEDULE.

The following duties of excise shall be imposed, levied and collected:— 10

Spirits  
distilled  
in Canada.

1. SPIRITS.

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, seven dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon: 15

Proviso.

Provided that spirits used in any bonded manufactory in the production of goods manufactured in bond shall be subject to the following duties of excise and no other, that is to say, 20

(a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 25

(b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 30

## EXPLANATORY NOTES.

The Schedule to be repealed at present reads as follows:—  
(The words underlined on the opposite pages are substituted for those in italics below, which are deleted.)

### “SCHEDULE.

The following duties of excise shall be imposed, levied and collected:—

#### 1. SPIRITS.

On every gallon of the strength of proof distilled in Canada, except as hereinafter otherwise provided, *four* dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided that spirits used in any bonded manufactory in the production of goods manufactured in bond shall be subject to the following duties of excise and no other, that is to say

(a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(c) On every gallon of the strength of proof used in any bonded manufactory in the production of vinegar, sixty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 5

(d) On every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon: 10

Proviso.

Provided further,

(i) that upon spirits sold to any druggist licensed under this Act, and used exclusively in the preparation of prescriptions for medicines and pharmaceutical 15 preparations, the duty of excise shall be, on every gallon of the strength of proof, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 20

(ii) that spirits distilled from wine produced at a registered winery from native fruits and used exclusively by registered wine manufacturers for the fortification of native wines under departmental regulations, shall be subject to no duty of excise. 25

Imported spirits.

Upon imported spirits when taken into a bonded manufactory, in addition to any of the duties otherwise imposed, upon every gallon of the strength of proof, thirty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a 30 gallon.

## 2. CANADIAN BRANDY.

On every gallon of the strength of proof, six dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon. 35

Definition.

Canadian brandy is hereby defined as a spirit distilled exclusively from the juices of native fruits, without the addition of sugar or other saccharine matter, and containing not less than forty-two and seventy-five hundredths (42.75) 40 per centum of absolute alcohol by volume.

Proviso.

Provided that all spirits distilled prior to the second day of May, 1936, from wine produced from native fruits, shall be deemed to be Canadian brandy and shall be dutiable accordingly.

## 3. BEER. 45

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. 50

(c) On every gallon of the strength of proof used in any bonded manufactory in the production of vinegar, sixty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(d) On every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon:

Provided further,

(i) that upon spirits sold to any druggist licensed under this Act, and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations, the duty of excise shall be, on every gallon of the strength of proof, one dollar and fifty cents and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon;

(ii) that spirits distilled from wine produced at a registered winery from native fruits and used exclusively by registered wine manufacturers for the fortification of native wines under departmental regulations, shall be subject to no duty of excise.

Upon imported spirits when taken into a bonded manufactory, in addition to any of the duties otherwise imposed, upon every gallon of the strength of proof, thirty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

## 2. CANADIAN BRANDY.

On every gallon of the strength of proof, *three* dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.

Canadian brandy is hereby defined as a spirit distilled exclusively from the juices of native fruits, without the addition of sugar or other saccharine matter, and containing not less than forty-two and seventy-five hundredths (42.75) per centum of absolute alcohol by volume.

Provided that all spirits distilled prior to the second day of May, 1936, from wine produced from native fruits, shall be deemed to be Canadian brandy and shall be dutiable accordingly.

## 3. BEER.

Upon all beer or malt liquor:—

(a) brewed in whole or in part from any substance other than malt, per gallon . . . . . *twenty-two* 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; 5

(b) imported into Canada and entered for consumption, per pound . . . . . ten cents;

## 5. MALT SYRUP. 10

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, 15 per pound . . . . . twenty-one cents.

## 6. TOBACCO, CIGARS AND CIGARETTES.

(a) Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, twenty-five cents;

(b) Cigarettes weighing not more than three pounds per thousand, five dollars per thousand; 20

(c) Cigarettes weighing more than three pounds per thousand, eleven dollars per thousand;

(d) Cigars, three dollars per thousand.

Coming  
into force.

2. (1) This Act shall be deemed to have come into force on the third day of September, 1939, with respect to the increases in taxation provided for in paragraphs one and two of the said Schedule and to have applied to all goods mentioned therein, imported or entered for consumption on and after that day, and to have applied to goods previously imported for consumption, for which no entry for consumption was made before that day. 25 30

(2) This Act shall be deemed to have come into force on the twelfth day of September, 1939, with respect to the increases in taxation provided for in paragraphs three, four, five and six of the said Schedule and to have applied to all goods mentioned therein, imported or entered for consumption on and after that day, and to have applied to goods previously imported for consumption, for which no entry for consumption was made before that day. 35 40



#### 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 . . . . . *six cents*;

(b) imported into Canada and entered for consumption, per pound . . . . . *six cents*;

(c) imported crushed or ground and entered for consumption, per pound . . . . . *eight cents*.

#### 5. MALT SYRUP.

Upon all malt syrup *suitable for the brewing of beer*:—

(a) manufactured or produced in Canada, per pound . . . . . *ten cents*;

(b) imported into Canada and entered for consumption, per pound . . . . . *sixteen cents*.

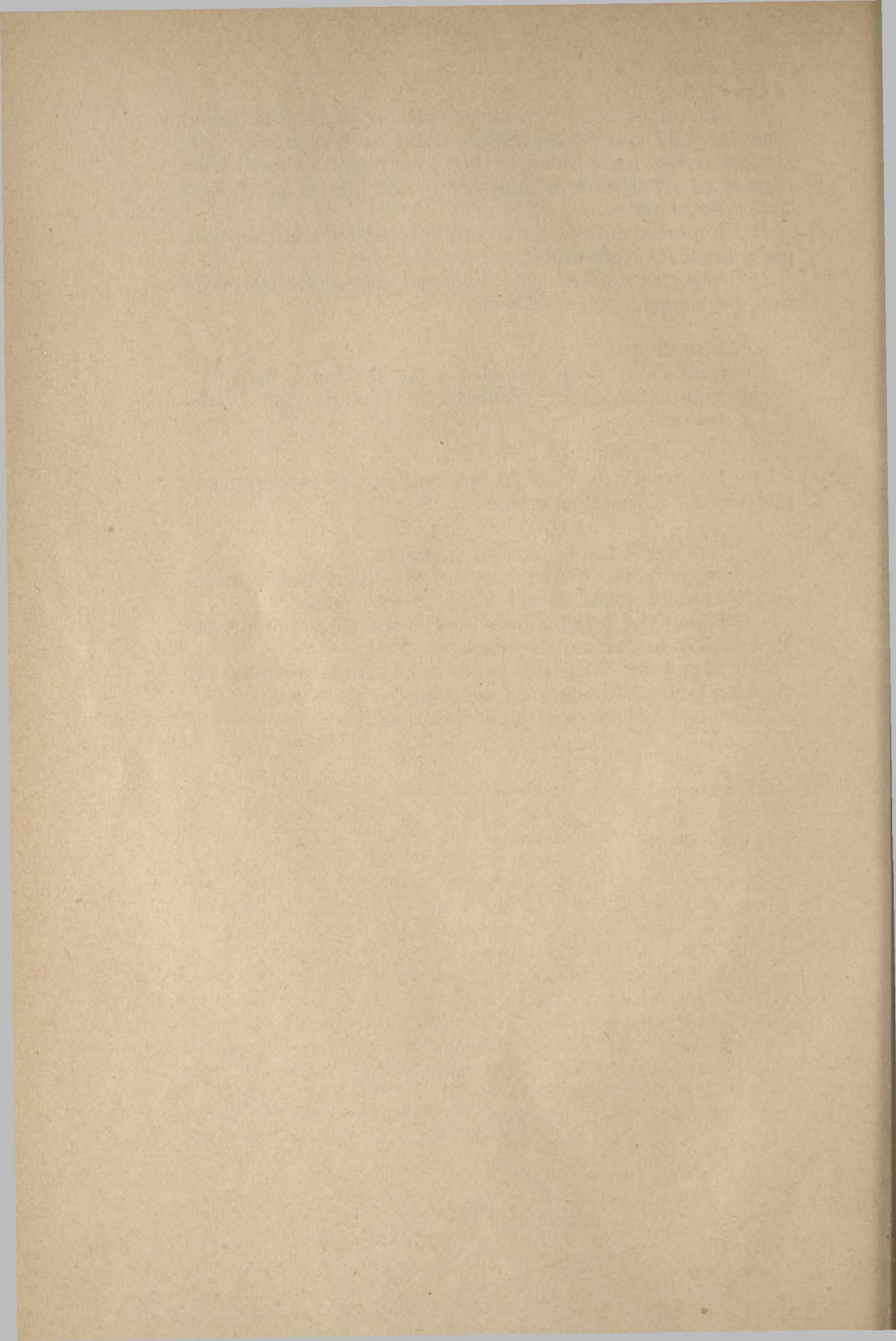
#### 6. TOBACCO, CIGARS AND CIGARETTES.

(a) Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, *twenty cents*;

(b) Cigarettes weighing not more than three pounds per thousand, *four dollars per thousand*;

(c) Cigarettes weighing more than three pounds per thousand, *eleven dollars per thousand*;

(d) Cigars, *three dollars per thousand*."



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Fifth Session, Eighteenth Parliament, 3 George VI, 1939

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THE HOUSE OF COMMONS OF CANADA.

**BILL 9.**

An Act to amend the Income War Tax Act.

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**AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.**

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OTTAWA  
J. O. PATENAUDE, I.S.O.  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

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, c. 46.

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 five of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as amended by chapter forty-six of the statutes of 1939, is amended by adding thereto the following paragraph:—

Patriotic donations.

“(n) not more than fifty per centum of the net taxable income of any taxpayer which has been actually paid within the taxation period to, and receipted for as such by, any patriotic organization or institution in Canada which hereafter receives the written approval of the Secretary of State of the Dominion of Canada.”

2. Paragraph A of the First Schedule of the said Act, as amended by chapter forty-one of the statutes of 1932-33, is amended by the addition thereto of the following proviso:

War surtax 20%.

“Provided, however, that the above-mentioned rates shall in each case be increased by twenty per centum thereof.”

3. Paragraph AA of the First Schedule of the said Act, as enacted by chapter forty of the statutes of 1935, is amended by the addition thereto of the following proviso:

War surtax 20%.

“Provided, however, that the above-mentioned rates shall be increased by twenty per centum thereof.”

4. Paragraph B of the First Schedule of the said Act, as enacted by chapter forty-one of the statutes of 1932-33, is amended by the addition thereto of the following proviso:

War surtax 20%.

“Provided, however, that the above-mentioned rate shall be increased by twenty per centum thereof.”

The first part of the report deals with the general situation of the country and the progress of the work done during the year. It is followed by a detailed account of the various projects and the results achieved. The report concludes with a summary of the work done and a list of the names of the staff members who have been engaged in the work.

The second part of the report deals with the financial statement of the year. It shows the total income and expenditure and the balance carried over to the next year. It also shows the details of the various items of income and expenditure and the reasons for the same. The financial statement is followed by a list of the names of the staff members who have been engaged in the work.

The third part of the report deals with the general remarks and suggestions for the future. It discusses the various problems that have arisen during the year and suggests ways in which they can be solved. It also discusses the various projects that are being undertaken and suggests ways in which they can be completed. The report concludes with a list of the names of the staff members who have been engaged in the work.

**5.** Paragraph C of the First Schedule of the said Act, as amended by chapter thirty-eight of the statutes of 1936, is repealed and the following is substituted therefor:

Corporation  
rate.

“C. Rate of tax applicable to corporations and joint stock companies, except as hereinafter provided:  
On the income of the company eighteen per centum.”

5

**6.** Paragraph D of the First Schedule of the said Act, as enacted by chapter forty-one of the statutes of 1932-33, and as amended by chapter thirty-eight of the statutes of 1936, is repealed and the following is substituted therefor:

Rate for  
Consolidated  
Corpor-  
ations.

“D. Rate of tax applicable to corporations and joint stock companies which file a return consolidating their profit or loss with that of their subsidiaries as provided for by subsection three of section thirty-five:

10

On the consolidated income of such company and its subsidiaries—twenty per centum.”

15

Coming  
into force.

**7.** (1) Sections one, two, three and four of this Act shall be applicable to the incomes of the 1939 taxation period and of fiscal periods ending therein, and of subsequent periods.

(2) Sections five and six of this Act shall be applicable to the incomes of the 1940 taxation period and of fiscal periods ending therein after the 31st day of March, 1940, and of subsequent periods.

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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 10.**

An Act to amend the Salaries Act.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.

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5th Session, 18th Parliament, 3 George VI, 1939.

THE HOUSE OF COMMONS OF CANADA.

**BILL 10.**

An Act to amend the Salaries Act.

R.S., c. 182;  
1930, c. 40;  
1931, c. 12.

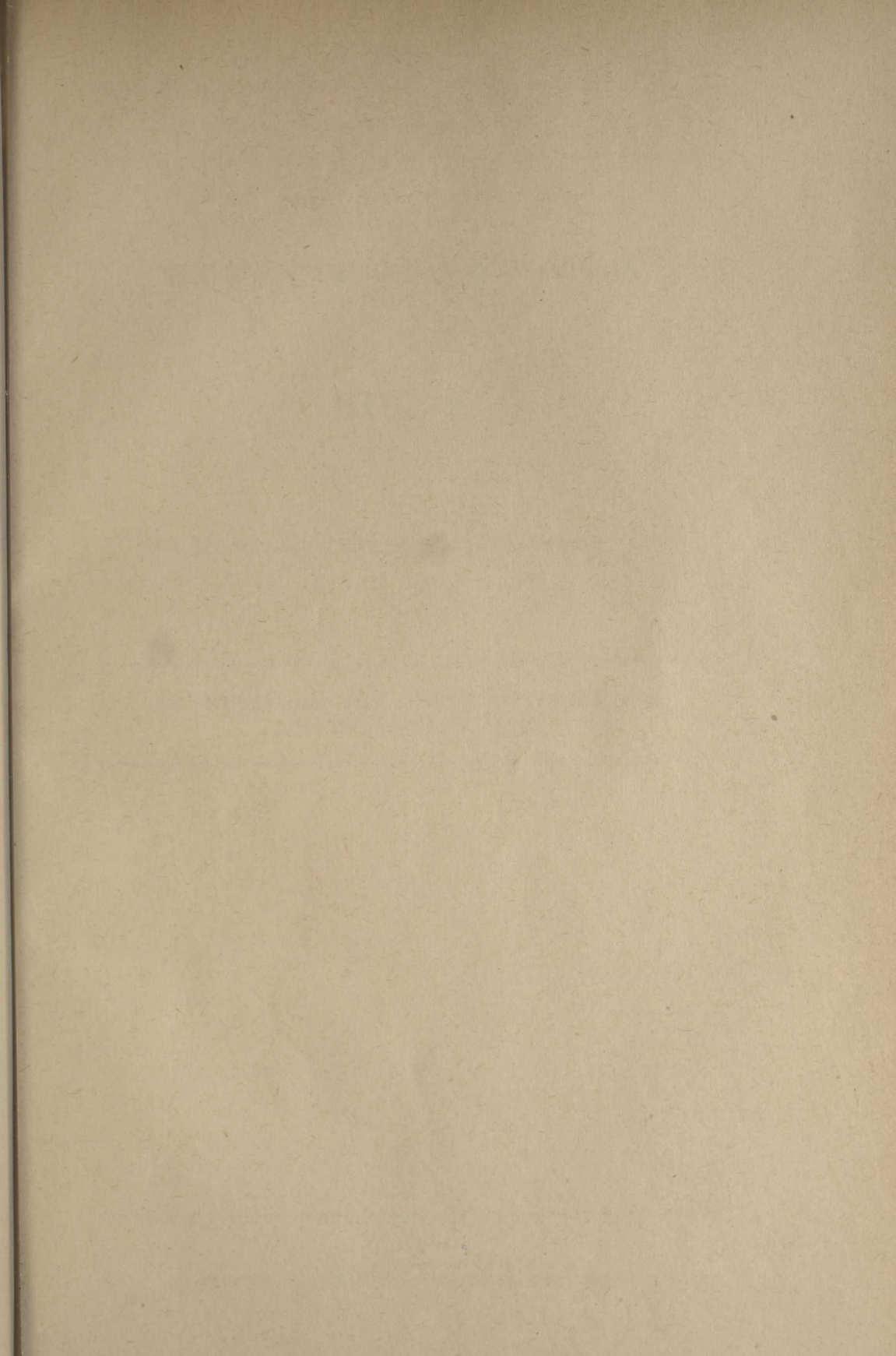
**H**IS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

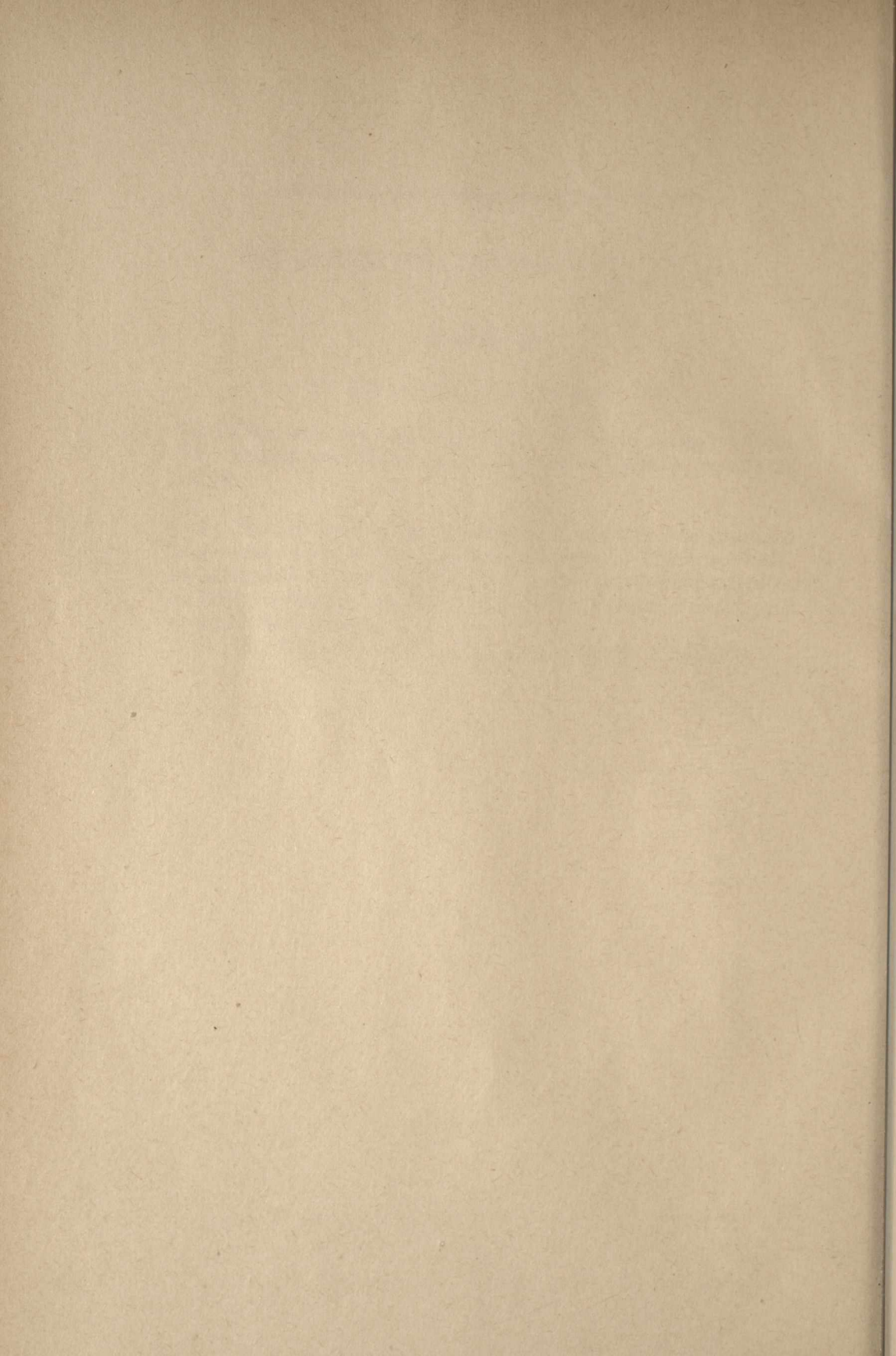
Salary of  
Minister of  
Munitions  
and Supply.

1. Section four of the *Salaries Act*, chapter one hundred and eighty-two of the Revised Statutes of Canada, 1927, 5  
as amended by section one of chapter forty of the statutes of 1930, is further amended by adding at the end of the said section the following:

“The Minister of Munitions and Supply . . . \$10,000.”







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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 8.**

An Act to amend the Special War Revenue Act.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 8.**

An Act to amend the Special War Revenue Act.

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, (1st  
Sess.) c. 52.

**H**IS 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 eighty-three of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as amended by section seven of chapter forty-two of the statutes of 1934 is repealed and the following substituted therefor:—

“**83.** (1) There shall be imposed, levied and collected the following excise taxes:—”

Excise tax  
on wines.

Wines.

(a) a tax of fifteen 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 one dollar and fifty cents per gallon on champagne and all other sparkling wines.”

**2.** Section eighty-five of the said Act, as amended by chapter fifty-four of the statutes of 1931, chapter fifty of the statutes of 1932-33, chapter forty-two of the statutes of 1934, chapter forty-five of the statutes of 1936, chapter forty-one of the statutes of 1937 and chapter fifty-two of the statutes of 1938, is further amended by adding thereto the following paragraph:—

“Dwelling.”

“(g) ‘dwelling’ shall include business premises where the supply of gas or electricity for both the business and living quarters is metered through a single meter, or where a flat charge is made to cover both the business and living quarters.”

Schedule II  
amended.

**3.** Schedule II to the said Act, as enacted by section six of chapter fifty-two of the statutes of 1938, is further amended by adding to the said Schedule as paragraph four the following:—

### EXPLANATORY NOTES.

**1.** The effect of the amendment to section eighty-three is to increase the tax on wines (except sparkling wines) from seven and one-half cents per gallon to fifteen cents per gallon and further, to increase the tax on champagne and all other sparkling wines from seventy-five cents per gallon to one dollar and fifty cents per gallon, pursuant to the Budget Resolution of the 12th of September.

**2.** The definition of "dwelling" is added to the other definitions contained in section eighty-five respecting consumption or sales tax under Part XIII of the Act.

**3.** Schedule II to the Act is amended so as to impose a tax of two cents per pound on carbonic acid gas and similar preparations pursuant to the Budget Resolution of the 12th of September.

"4. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.....two cents per pound."

Schedule III  
amended.

4. Schedule III to the said Act, as enacted by section seven of chapter fifty-two of the statutes of 1938 and 5 amended by section four of chapter fifty-two of the statutes of 1939 (1st session), is further amended:

(a) by striking out under the heading of "Foodstuffs" in the sixth line the words "Fish and products thereof;" and replacing them by the following words: "Fish and 10 products thereof, not to include canned fish;"

(b) by striking out under the heading of "Foodstuffs" in the tenth and eleventh lines the words: "Meats, salted or smoked (not to include the same when chopped, ground, parboiled or spiced);" 15

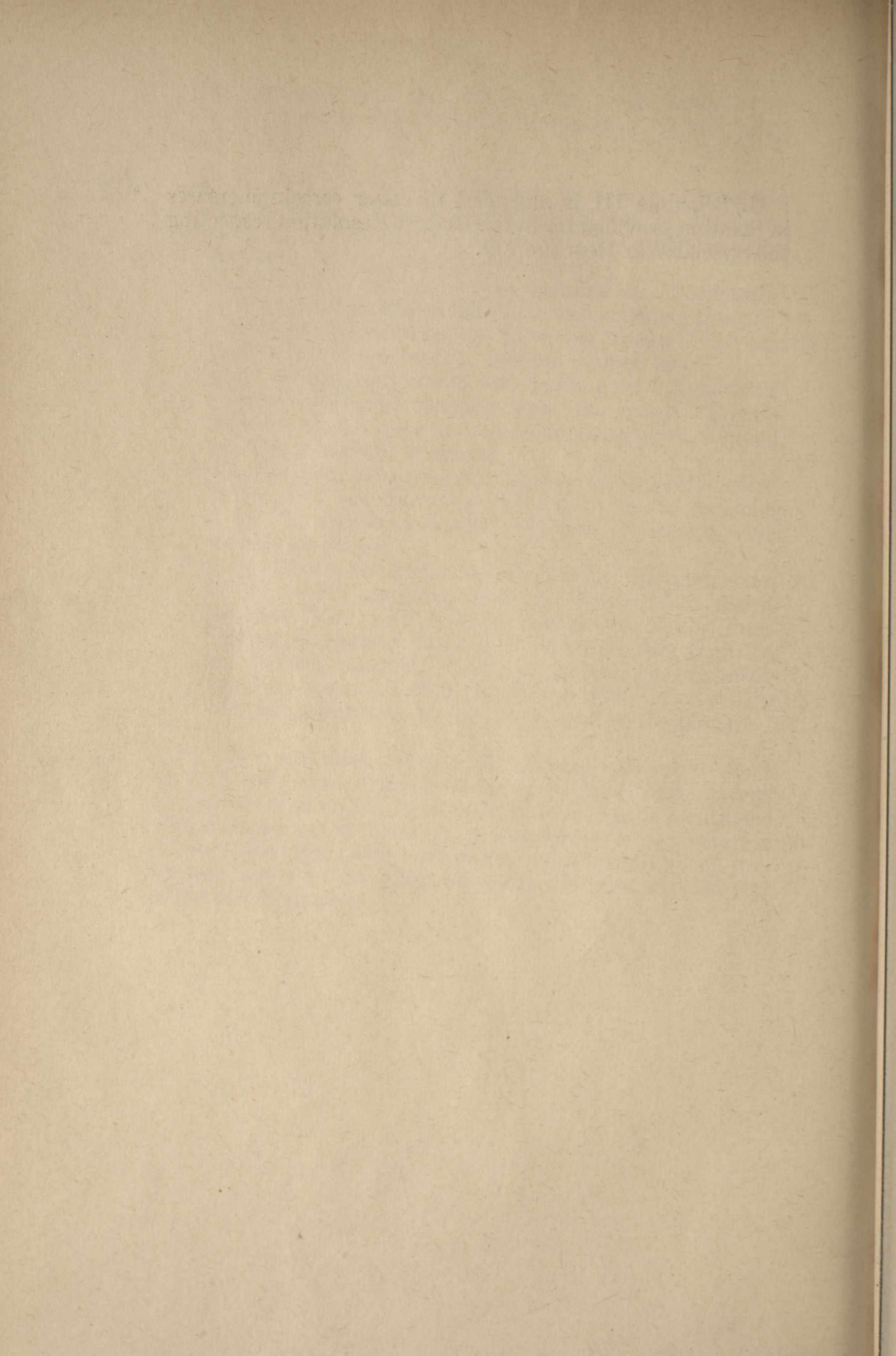
(c) by striking out under the heading of "Miscellaneous" in the first line the word "Electricity;" and replacing it by the following words: "Electricity, except when used in dwellings;"

(d) by striking out under the heading of "Miscellaneous" 20 in the fourth and fifth lines the words: "Gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes;" and replacing them by the following words: "Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating 25 or heating purposes except when used in dwellings;"

Coming  
into force.

5. This Act shall be deemed to have come into force on the twelfth day of September, one thousand nine hundred and thirty-nine and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption 30 on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

**4.** Schedule III is amended to cover certain increases in taxation provided for in the Budget Resolution respecting the Special War Revenue Act.





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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 4.**

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

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AS PASSED BY THE HOUSE OF COMMONS,  
11th SEPTEMBER, 1939.

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THE HOUSE OF COMMONS OF CANADA.

BILL 4.

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

Preamble.

WHEREAS a state of war exists between Canada  
and the German Reich; 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,*  
*1939.*

Appropriation.

2. (1) 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 hundred million  
dollars towards defraying any expenses that may be incurred  
by or under the authority of the Governor in Council  
during the year ending the thirty-first day of March, 1940, 15  
for—

- (a) the security, defence, peace, order and welfare of  
Canada;
- (b) the conduct of naval, military and air operations in  
or beyond Canada; 20
- (c) promoting the continuance of trade, industry and  
business communications, whether by means of insur-  
ance or indemnity against war risk or in any other  
manner whatsoever; and
- (d) the carrying out of any measure deemed necessary or 25  
advisable by the Governor in Council in consequence  
of the existence of a state of war.

Warrants to  
be part of  
amount  
appropriated.  
1931, c. 27.

(2) The six special warrants, issued on or since the  
twenty-fifth day of August, 1939, under the authority of  
section twenty-five of *The Consolidated Revenue and Audit* 30  
*Act, 1931*, to the total amount of sixteen million, four  
hundred and fifty-four thousand, one hundred and twenty  
dollars, shall form part of the amount hereby appropriated.

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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 recoverable costs assumed temporarily by the Government of Canada may be paid out of any unappropriated moneys in the Consolidated Revenue Fund. 5

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:— 10

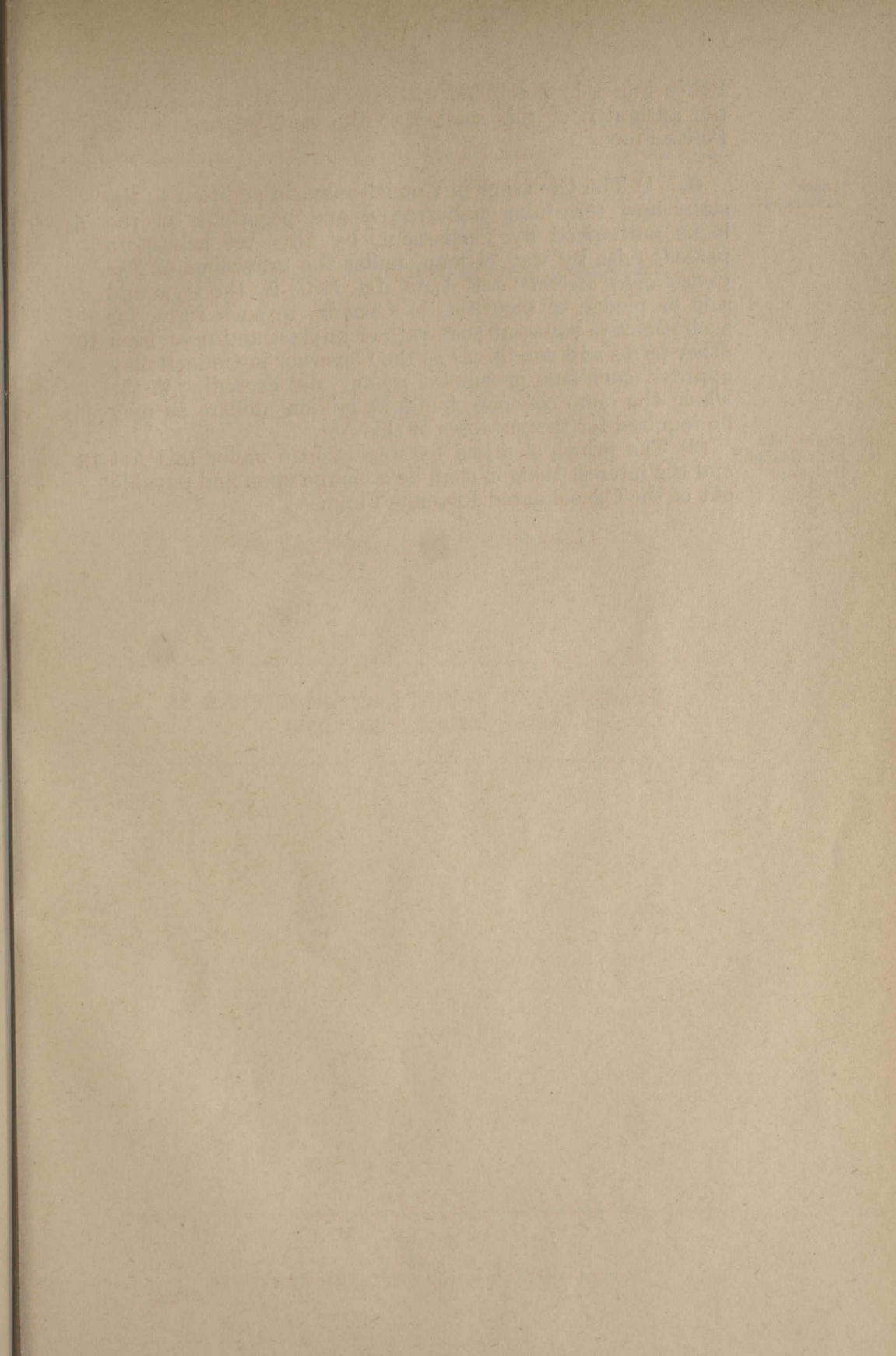
- (a) make provisions for the appointment of temporary civil officers, clerks and employees and determine their rates of compensation and conditions of employment; 15
- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative 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; 20
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and 25
- (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. 30

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. 35

Accounting  
record of  
commit-  
ments.

**5.** Upon the Governor in Council making an allotment of any part of the one hundred 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; and he may direct that all, or any, of the existing appropriations for the services under the Department of National Defence, or of the Royal Canadian Mounted 45



Police Force, be combined with any allotment made under the authority of this section to the said Department or Police Force.

Loans  
authorized.

**6.** (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 exceeding in the whole the sum of one hundred million dollars as may be required for the purposes of this Act.

Charge on  
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.

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Fifth Session, Eighteenth Parliament, 3 George VI, 1939.

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THE HOUSE OF COMMONS OF CANADA.

**BILL 11.**

An Act relating to War Charities.

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AS PASSED BY THE HOUSE OF COMMONS,  
12th SEPTEMBER, 1939.

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OTTAWA  
J. O. PATENAUDE, I.S.O.  
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY

THE HOUSE OF COMMONS OF CANADA.

**BILL 11.**

An Act relating to War Charities.

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

- Short title.      **1.** This may be cited as *The War Charities Act, 1939.*
- Definitions.      **2.** In this Act, 5  
"Minister".      (a) "Minister" means the Secretary of State of Canada or such Minister as the Governor-in-Council may select to exercise and perform the powers and duties under this Act;
- "War Charity Fund."      (b) "War Charity Fund" means any fund having for its 10  
objects or among its objects the supplying of needs or comforts or the relief of suffering or distress for the benefit of the personnel of the armed forces of Canada or the families or dependents of any of them or of any other sufferers from the present war, or any other 15  
charitable purpose connected with the war.
- Offences.      **3.** (1) It shall be an offence under this Act,  
(a) directly or indirectly to solicit or make any appeal to the public for donations or subscriptions in money or in kind for any War Charity Fund, or to raise or 20  
attempt to raise money for any War Charity Fund by promoting or conducting any bazaar, sale, entertainment or exhibition, or by soliciting for advertising or by any other means, unless the War Charity Fund is registered under this Act; 25  
(b) to make or attempt to make any collection for any War Charity Fund unless with the authorization in writing of the officer duly designated in accordance with paragraph (d) of subsection two of section four of this Act to authorize collections for such War Charity 30  
Fund;
- Exception.      (2) This Section shall not apply to any collection at Divine Service in a place of public worship.



EXPLANATORY NOTE.

The within Bill has been drafted on the basis of the War Charities Act, 1917, but with changes suggested by experience in the administration of that Act.

Registration  
required.

4. (1) The Minister, on application of any person, association or institution under whose auspices it is proposed to raise a War Charities Fund, may grant registration thereof upon his being satisfied:—

- (a) that adequate provision has been made for its establishment and control in accordance with such regulations as may be made from time to time under the authority of section eight of this Act; 5
- (b) that there is reason to believe that its specific purpose is not already satisfied; 10
- (c) that the application for registration is made in good faith;

Register.

(2) The Minister shall keep a register of all War Charities Funds registered under this Act in which shall be entered:—

- (a) the name of the War Charity Fund; 15
- (b) the date of registration and of the termination thereof;
- (c) the name of the person, association or institute under whose auspices the War Charity Fund is to be raised;
- (d) the name of an officer or officers by whom alone 20 authorization may be given in writing to persons or organizations to solicit or make collections for such War Charity Fund for the purposes of paragraph (b) of subsection one of section three of this Act;

Certificate.

(3) The Minister shall issue a certificate of registration 25 of every War Charity Fund registered under this Act.

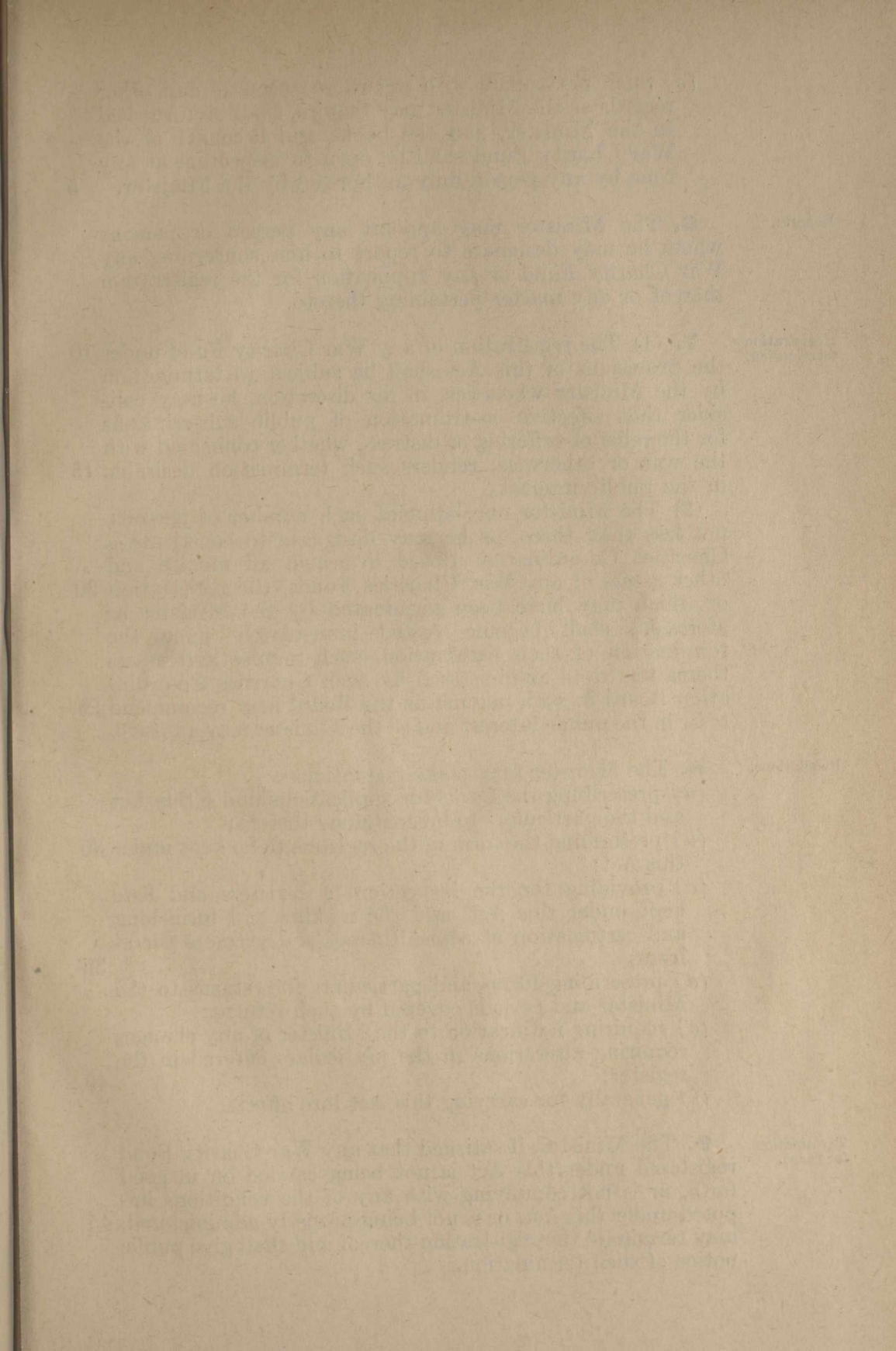
No applica-  
tion or  
registration  
fee.

(4) No fee shall be payable upon application for registration of a War Charity Fund or upon the issue of a certificate of such registration.

Conditional  
requirements.

5. Every War Charity Fund registered under this Act 30 shall comply with the following conditions:—

- (a) It shall be administered by a committee or other body consisting of not less than three persons, the nomination of which shall be subject to the approval of the Minister; 35
- (b) Minutes shall be kept of each meeting of such committee or other body in which shall be recorded the names of the members thereof attending such meeting;
- (c) Proper books of account shall be kept, and such accounts shall include the total receipts and the total 40 expenditure of any collection, bazaar, sale, entertainment or exhibition held with the approval of the governing body of the War Charity Fund, and the accounts shall be audited at such intervals as may be prescribed by regulations under this Act by some 45 person or persons approved by the Minister, and copies of the accounts so audited shall be sent to the Minister;
- (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 50 in the register;



(e) Such particulars with regard to accounts and other records as the Minister may require, shall be furnished to the Minister, and the books and accounts of the War Charity Fund shall be open to inspection at any time by any person duly authorized by the Minister. 5

Reports.

**6.** The Minister may appoint any person or persons whom he may designate to report to him concerning any War Charity Fund or any application for the registration thereof or any matter pertaining thereto.

Registration termination.

**7.** (1) The registration of any War Charity Fund under the provisions of this Act shall be subject to termination by the Minister whenever, in his discretion, he may consider that effective co-ordination of public subscriptions for the relief of suffering or distress, whether connected with the war or otherwise, renders such termination desirable in the public interest. 15

(2) The Minister may appoint such number of persons, not less than three, as he may designate to constitute a Charities Co-ordination Board in which all monies and other assets of any War Charities Funds, the registration of which may have been terminated by the Minister as aforesaid, shall become vested immediately upon the termination of such registration, such monies and assets thereafter to be administered by such Charities Co-ordination Board in such manner as the Board may recommend to be in the public interest and as the Minister may approve. 20 25

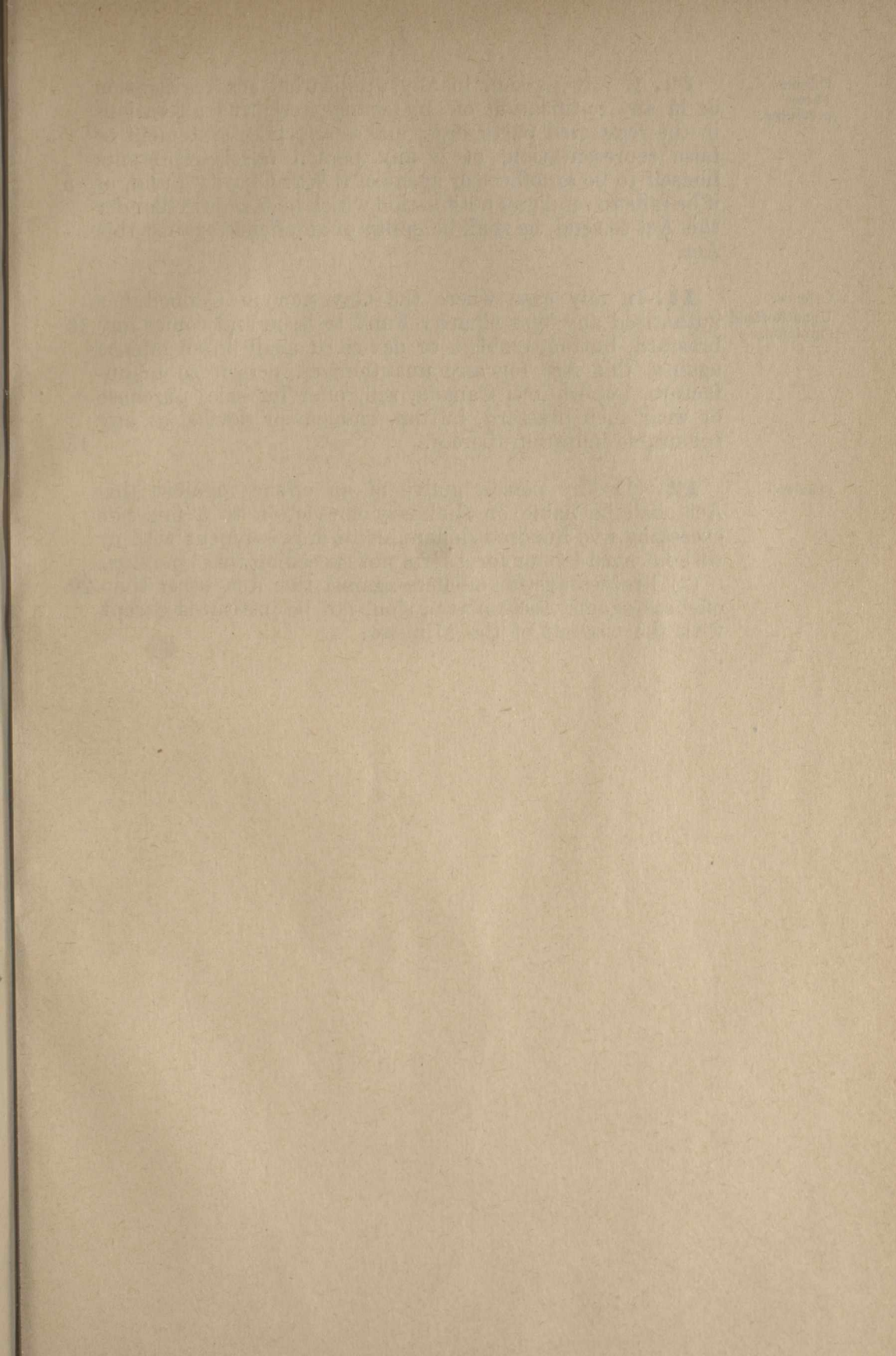
Regulations.

**8.** The Minister may make regulations:—

- (a) prescribing the forms for applications under this Act and the particulars to be contained therein;
- (b) prescribing the form of the registers to be kept under this Act; 30
- (c) providing for the inspection of registers and lists kept under this Act, and the making and furnishing and certification of copies thereof and extracts therefrom; 35
- (d) prescribing forms and particulars for returns to the Minister and periods covered by such returns;
- (e) requiring notification to the Minister of any changes requiring alterations in the particulars entered in the register; 40
- (f) generally for carrying this Act into effect.

Termination for cause.

**9.** The Minister, if satisfied that any War Charity Fund registered under this Act is not being carried on in good faith, or is not complying with any of the conditions imposed under this Act, or is not being properly administered, may terminate the registration thereof and shall give public notice of such termination. 45



Offence.  
False  
pretences.

**10.** If any person, in any application for registration or in any notification of any change requiring alterations in the registered particulars, makes any false statement or false representation, or if any person falsely represents himself to be an officer or agent of a War Charity Fund, or if he fails to send any notification which he is required under this Act to send, he shall be guilty of an offence against this Act. 5

Offence.  
Unauthorized  
emblems.

**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. 15

Penalty.

**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. 20

