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CANADA
HOUSE OF COMMONS

19th Parliament, 4th Session
1943-44

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Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to amend An Act respecting the Chief Justice of Canada.

First reading, February 1, 1943.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

71415

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

1939, c. 14.

An Act to amend An Act respecting the Chief Justice of Canada.

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

Term of office extended.

1. Section one of An Act respecting the Chief Justice of Canada, chapter fourteen of the statutes of 1939, is amended by striking out the word "three" in the sixth line thereof and substituting therefor the word "four."

Coming into force.

2. This Act operates retrospectively to the seventh day of January, one thousand nine hundred and forty-three, and shall be deemed to have come into force on the said seventh day of January, one thousand nine hundred and forty-three.

Explanatory Notes.

By chapter 14 of the statutes of 1939, the term of office of the then Chief Justice of Canada was extended for a period not exceeding three years from the 7th day of January, 1940, the date upon which he attained the age of 75 years. The purpose of this Bill is to extend such term of office for a further period of one year.

1. The section proposed to be amended reads as follows:

"**1.** Notwithstanding the provisions of the proviso to section nine of the *Supreme Court Act*, chapter thirty-five of the Revised Statutes of Canada, 1927, the person holding the office of Chief Justice of Canada at the passing of this Act may continue to hold the said office for a period not exceeding three years from and after the seventh day of January, one thousand nine hundred and forty."

3.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to amend The Divorce Jurisdiction Act, 1930.

First reading, February 1, 1943.

MR. BLACK (Yukon).

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

72083

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An act to amend The Divorce Jurisdiction Act, 1930

1930, c. 15.

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

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

Divorce jurisdiction in province of married woman's domicile.

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

Proviso.

Explanatory Note.

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

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

The purpose of this amendment is to vest jurisdiction in the divorce courts of the several provinces to try actions for divorce at the suit of a married woman deserted by and living apart from her husband where the woman *has been residing in the province for not less than two years prior to the date of the commencement of such action.*

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

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend the Criminal Code.

First reading, February 2, 1943.

MR. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

70923

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 4.

An Act to amend the Criminal Code.

R.S., c. 36; 1930, c. 11; 1931, c. 28; 1932, cc. 7, 8, 9, 28; 1932-33, cc. 25, 59; 1934, cc. 11, 47; 1935, cc. 36, 56; 1936, c. 29; 1938, c. 44; 1939, c. 30;

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

1. The *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, is amended by inserting immediately after section nine hundred and twenty-two, the following as section 922A:—

Trial of female person.

"**922A.** On the trial of any female person by a jury under any provision of this Act, one-third of the jurors chosen to try the issue shall be female persons duly qualified on the same basis as male jurors if such female persons are duly qualified as jurors under the laws in force in the province in which such person is on trial."

Explanatory Notes.

1. It is proposed that in the trial of any female person by a jury a certain proportion of the jurors should be female persons.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to amend the Railway Act.

First reading, February 9th, 1943.

MR. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

72162

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to amend the Railway Act.

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

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

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

Free transportation for members of the forces.

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

Explanatory Note.

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

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

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

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

First reading, February , 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72810 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL .

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

Preamble.

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

Short title.

1. This Act may be cited as *The Supplementary 1942 War Appropriation Act.*

Appropriation, $858,000,000.

1942, c. 9. 1942, c. 21.

2. From and out of the Consolidated Revenue Fund there may be paid and applied, beyond the ordinary grants of Parliament and the amounts granted by *The War Appropriation Act, No. 1, 1942*, and *The War Appropriation Act, No. 2, 1942*, a sum not exceeding Eight Hundred and Fifty-eight Million Dollars ($858,000,000) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1943, for:—

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

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

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

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

Refunds or repayments.

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of *The War Appropriation Act, 1939*, *The War Appropriation Act, 1940*, *The War Appropriation Act, 1941*, *The War Appropriation Act, No. 1, 1942*, *The War Appropriation Act, No. 2, 1942*, or this Act may, with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

1939 (2nd sess.), c. 9. 1940, c. 3. 1940-41, c. 11. 1942, c. 9. 1942, c. 21.

Government may act as agent.

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

Expenditures required by Government wholly-owned companies.

(2) Any expenditure required to be made by the Government of Canada under any contract for munitions of war and supplies entered into by the Government of Canada for the purpose of enabling any company wholly owned by the Government of Canada to fulfill its obligations in respect of orders received by such company from the government of any British or foreign country allied with His Majesty may be paid out of any unappropriated moneys in the Consolidated Revenue Fund.

Loans authorized.

4. (1) The Governor in Council may, in addition to the 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 Eight Hundred and Fifty-eight Million Dollars ($858,000,000) as may be required for the purposes of this Act.

1931, c. 27.

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.

Orders and regulations.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act, *The War Appropriation Act, No. 1, 1942*, and *The War Appropriation Act, No. 2, 1942;* 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:—

1942, c. 9. 1942, c. 21.

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

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

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

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

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

Power to vary orders and regulations.

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

Accounting record of commitments.

6. Upon the Treasury Board making an allotment of any part of the Eight Hundred and Fifty-eight Million Dollars ($858,000,000) granted by this Act to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Department of Munitions and Supply Act.

First reading, February 24, 1943.

THE MINISTER OF MUNITIONS AND SUPPLY.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

71818

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Department of Munitions and Supply Act.

1939 (2nd Sess.), c. 3; 1940, c. 31.

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

1. (1) Subsections two and three of section four of *The Department of Munitions and Supply Act*, chapter three of the statutes of 1939 (second session), are repealed and the following substituted therefor:—

Officers, etc.

"(2) Other officers, clerks and servants necessary for the proper conduct of the business of the Department may be appointed or employed by the Minister with the approval of the Governor in Council, or may be appointed or employed in such manner as the Governor in Council may prescribe; and all appointments heretofore or hereafter made to the staff of the Department in the manner prescribed by the Governor in Council on April nineteenth, nineteen hundred and forty, by an order as to the exercise of the authority to make appointments and otherwise deal with personnel under the *War Measures Act*, are hereby validated.

R.S., c. 206. Appointments validated.

Salaries.

(3) The salaries or remuneration of officers, clerks and servants appointed or employed for the conduct of the business of the Department may be fixed or varied by the Minister with the approval of the Governor in Council or may be fixed in such manner as the Governor in Council may prescribe, and any salary or rate of remuneration for any such officer, clerk or servant heretofore or hereafter fixed in the manner prescribed by the order of the Governor in Council referred to in subsection two of this section, is hereby validated."

Salaries validated.

Explanatory Notes

The Department of Munitions and Supply Act was passed at the Fifth Session of the Eighteenth Parliament held between September 7th and September 13th, 1939, chapter three of the statutes of that session. The Act was brought into force by proclamation on April 9th, 1940. The Act later was amended at the 1st session of the 19th Parliament held between May 16th and November 5th, 1940, by chapter thirty-one of the statutes of that session.

1. Subsections two and three of section four presently read as follows:—

"(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.

(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."

When the Department was first created, the appointment and salaries of officers, clerks and servants were approved by the Governor in Council. The number of such officers, clerks and servants increased so greatly that later a large number thereof were appointed by the Civil Service Commission in the manner prescribed by Order in Council P.C. 1/1569 passed April 19th, 1940, for appointments made under the War Measures Act. In order to confirm the appointment of officers, clerks and servants through the Civil Service Commission and under the said Order in Council, it is considered desirable to pass the proposed amendments.

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

Ministerial powers.

"*(g)* if authorized by the Governor in Council, exercise any of the powers contained in paragraphs *(a)* to *(f)* both inclusive of this subsection for or on behalf of His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, or for or on behalf of any other of His Majesty's Governments or for or on behalf of the Government of any allied or associated power."

Repeal.

3. Paragraph (i) of section seven of the said Act, as enacted by section three of chapter thirty-one of the statutes of 1940, is repealed.

4. Paragraphs *(c)*, *(d)*, *(e)* and *(f)* of section eight of the said Act, as enacted by section three of chapter thirty-one of the statutes of 1940, are repealed and the following substituted therefor:—

Persons authorized to sign requisitions.

"*(c)* requisitions shall be signed in accordance with the following provisions:—

(i) if the requisition requires an estimated expenditure not exceeding fifty thousand dollars, it shall be signed by the Minister of the Department concerned, his deputy or such other officer or officers as he may authorize;

(ii) if the requisition requires an estimated expenditure exceeding fifty thousand dollars, it shall be signed by the Minister of the Department concerned;

2. Paragraph *(g)* of subsection one of section six, with the controlling words of the section, presently reads as follows:—

(g) "The Minister may, if authorized by the Governor in Council, exercise any of the powers contained in paragraphs *(a)* to *(f)* both inclusive, of this subsection for or on behalf of His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland whether at the instance of or through the medium of the British Supply Board or otherwise and for or on behalf of any other of His Majesty's Governments or for or on behalf of the Government of the Republic of France or for or on behalf of the Government of any allied or associated power."

The proposed amendment omits the words underlined, as the British Supply Board was dissolved at a meeting of the Board held on August 31st, 1940, and the Minister of Munitions and Supply has ceased to exercise any of the powers contained in section six for and on behalf of the Government of the Republic of France.

3. Paragraph (i) of section seven presently reads as follows:—

"(i) munitions of war or supplies manufactured in an arsenal or factory owned or operated by His Majesty the King in right of Canada."

These are exceptions to the Minister's exclusive authority to acquire by purchase, manufacture or otherwise.

Dominion Arsenals previously came under the jurisdiction of the Minister of National Defence. By Order in Council P.C. 6751 passed November 23rd, 1940, the management, charge and direction of the public works used as or held for arsenal purposes at or about the City of Quebec and the Town of Lindsay, Ontario, were transferred from the Department of National Defence and vested in the Department of Munitions and Supply.

4. Paragraphs (*c*), (*d*), (*e*) and (*f*) of section eight as enacted read as follows:—

"*(c)* requisitions shall be signed in accordance with the following provisions:—

(i) if the requisition involves an estimated expenditure not exceeding five thousand dollars, the requisition shall be signed by the Minister or the Deputy Minister or an Acting Deputy Minister of the Department concerned or by such other officer or officers of the Department as the Minister of such Department may authorize;

Authority of Governor in Council required for certain contracts.

(d) a contract for an estimated expenditure of fifteen thousand dollars or less may be entered into without authority from the Governor in Council;

Immediate contracts without authority from G. in C.

(e) where, in the Minister's opinion, it is necessary to enter into a contract immediately to ensure adequate provisions for the armed forces, the contract may be entered into without authority from the Governor in Council;

Contracts exceeding $15,000 require authority of G. in C.

(f) except as authorized by paragraph *(e)* of this section, no contract for an estimated expenditure of more than fifteen thousand dollars shall be entered into without authority from the Governor in Council;

Certain contracts to be reported to the G. in C.

(g) the Minister shall make a report to the Governor in Council with respect to every contract entered into without authority from the Governor in Council for an estimated expenditure exceeding five thousand dollars;

Application to amending contracts.

(h) paragraphs *(d)*, *(e)*, *(f)* and *(g)* of this section shall apply *mutatis mutandis* to a contract amending a previous contract."

(ii) if the requisition involves an estimated expenditure exceeding five thousand dollars, but not exceeding fifty thousand dollars, the requisition shall be signed by the Minister or the Deputy Minister or an Acting Deputy Minister of the Department concerned;

(iii) if the requisition involves an estimated expenditure exceeding fifty thousand dollars, the requisition shall be signed by the Minister of the Department concerned;

(d) in cases where the amount involved in any proposed contract exceeds five thousand dollars, the proposed contract shall not be entered into until authority to do so has been granted by the Governor in Council;

(e) in cases where the amount involved in any proposed contract does not exceed five thousand dollars, the Minister may enter into such proposed contract without authority from the Governor in Council;

(f) in case of extras or other allowance or of variations, alterations or modifications to or of any contract by reason of which the total amount of the expenditure involved will exceed the amount of expenditure involved in the original contract, the foregoing provisions of this section shall apply "mutatis mutandis", having regard to the amount of such excess".

The continuous increase in the volume and scope of the work of the Department, and the attendant increase in the number of contracts for which authority had to be obtained before execution, created a danger that the efficient functioning of the Department would be impaired by the requirements set forth in paragraph (*d*) of section eight, and to avoid such danger:

(a) Order in Council P.C. 6036 was passed on the 19th of August 1941, amending paragraphs (*d*) and (*e*) of section eight to read as follows:—

"*(d)* in cases where the amount involved in any proposed contract exceeds fifteen thousand dollars, the proposed contract shall not be entered into until authority to do so has been granted by the Governor in Council;

(e) in cases where the amount involved in any proposed contract does not exceed fifteen thousand dollars, the Minister may enter into such proposed contract without authority from the Governor in Council, provided, however, that the Minister shall report all such contracts so entered into involving amounts exceeding five thousand dollars to the Governor in Council as soon after their execution as may be practicable."

5. The said Act is further amended by inserting immediately after section eleven the following section:—

Minister may authorize other person to carry on where failure.

"**11**A. Where the Minister is satisfied that any person (in this section called the "Contractor") has failed or is likely to fail to carry out in a businesslike and efficient manner the whole or any part of a contract to manufacture or produce any munitions of war or supplies or to construct or carry out any defence project, or has failed to keep proper and detailed accounts and records of the cost of the work performed under any such contract, the Minister may authorize any other person to carry on, until the Minister otherwise directs, and subject to and in accordance with the provisions hereinafter contained in this Act, the whole or any part of the Contractor's business."

6. Section twelve of the said Act is repealed and the following substituted therefor:—

Power to require storage.

"**12.** (1) The Minister may direct any person to store any munitions of war or supplies for such period and at such place as he may specify if he is satisfied that such person controls accommodation suitable for that purpose.

Liability of person storing.

(2) Any person storing munitions of war or supplies under subsection one of this section shall be liable for loss thereof or damage thereto as if he had agreed to store them for reward.

Compensation.

(3) Compensation to be paid to any person storing munitions of war or supplies under subsection one of this section may be fixed by agreement between such person and the

(b) Order in Council P.C. 9044 was passed on the 3rd of November, 1942, authorizing the Minister "to enter into contracts for provisions for the Canadian Army and/or the Royal Canadian Navy and/or the Royal Canadian Air Force and for the making of all payments in connection therewith, without further authority from the Governor in Council, when in the opinion of the Minister it has been found that it is impossible to delay the award of contracts for provisions until the authority of the Governor in Council has been obtained because of the absolute necessity of maintaining deliveries of provisions to the armed forces without interruption, provided, however, that the said Minister shall report all contracts so entered into involving amounts exceeding five thousand dollars to the Governor in Council as soon after their execution as may be practicable."

The new proposed amendments to paragraphs *(c)*, *(d)*, *(e)* and *(f)* of section eight are for the purpose of embodying in the Act the provisions of the Orders in Council and of simplifying the provisions now in the Act relating to requisitions.

5. The new proposed section eleven A confers on the Minister a power which the Act does not at present give him, and which it is considered desirable he should possess.

6. Section twelve as presently enacted reads as follows:—

"**12.** (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 Minister or any government department for the storage of any munitions of war or supplies so required on terms which appear to the Minister to be fair and reasonable, has refused or failed to enter into the contract, the Minister may give that person directions to store such munitions of war or supplies for such period and at such place as may be specified in the directions.

Minister, and in the absence of agreement, the Minister of Justice may refer any claim for such compensation to the Exchequer Court of Canada, or to a superior or county court of the province within which the claim arises, or to a judge of any such court.

Defence where failure due to direction.

(4) The fact that failure to fulfil any contract, whether such contract is made before or after this section comes into force, is the result of compliance on the part of any person with any direction given by the Minister under this section, shall be a good defence to any action or proceeding in respect of such failure.

Failure to comply.

Offence.

(5) If any person fails to comply with any direction given by the Minister under this section, he shall be guilty of an offence under this Act.

Where failure Minister may authorize other person.

(6) If any person fails to comply with any direction given by the Minister under this section, the Minister may authorize any other 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."

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 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 could conveniently be, used for or in connection with the production of the supplies mentioned in such paragraph.

(2) For the purpose of the proviso to the foregoing subsection, accommodation shall be deemed to be available 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

(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.

(3) A person for the time being storing munitions of war 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.

(4) Where the Minister is satisfied that a 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.

(5) Where directions are given to any person under this section for the storage of any munitions of war or supplies the compensation for such storage shall be such as may be agreed upon between that person and the Minister or, in default of agreement, the claim for compensation shall be referred by the Minister of Justice to the Exchequer Court of Canada."

Order in Council P.C. No. 9297 dated 27th November, 1941, amended the said Act by deleting paragraph *(a)* of subsection one of section twelve and substituting therefor the following paragraph:—

"*(a)* has under his control accommodation suitable for the storage of any munitions of war or supplies; or"

The proposed new section incorporates the amendment made by Order in Council P.C. No. 9297 and clarifies the powers of the Minister.

7. Section thirteen of the said Act is repealed and the following substituted therefor:—

"Munitions contract."

"**13.** (1) In this section 'munitions contract' means a contract, including a subcontract, to manufacture, produce, finish, assemble, transport, repair, maintain, service, store or deal in munitions of war or supplies or to construct or carry out a defence project.

Persons producing munitions under contract to keep accounts.

(2) Every person who has entered into a munitions contract shall keep detailed accounts and records of the cost of carrying out the same and shall, on demand, produce to any person thereunto authorized by the Minister, every account, record or document of any description in respect to such contract required by such person and shall permit him to examine, audit and take copies of or extracts from the same.

On failure to keep accounts Minister may fix amount payable.

(3) If the Minister is satisfied that the accounts or records kept by a person who has entered into a munitions contract are insufficient to enable the cost of carrying out the same to be determined, the Minister may by order reduce the total amount paid and payable to such person under the contract to an amount which, in the opinion of the Minister, represents the fair and reasonable cost of carrying out the contract plus a fair and reasonable profit and the Minister may direct such person to pay to the Receiver General of Canada forthwith any amount which such person has received under the contract in excess of the amount fixed by the Minister.

Minister may direct repayment of excess profit.

(4) Where a person has entered into a munitions contract on or after the ninth day of April, nineteen hundred and forty, which provides in effect that such person shall be paid the cost of carrying out the contract or any part thereof with or without a profit or fee, or that the price or prices specified in the contract may be adjusted or reduced to an amount which represents the cost of the work or service to be carried out or rendered under the contract plus a fair and reasonable profit and any part of the work or service is carried out or rendered by any other person (in this subsection called a 'subcontractor'), the Minister may, if he is satisfied either before or after the performance of the contract that the total amount paid and payable to the subcontractor for the work carried out or the service rendered by the subcontractor is in excess of the fair and reasonable cost thereof plus a fair and reasonable profit, by order reduce the total amount paid and payable to the subcontractor for such work or service to an amount which the Minister may fix as the fair and reasonable cost of the work or service plus a fair and reasonable profit, and he may direct the subcontractor to pay to the Receiver General of Canada forthwith any amount which he has received for the work or service in excess of the amount so fixed.

"Subcontractor."

7. Section thirteen presently reads as follows:—

"**13.** (1) The Minister may direct any person producing, dealing in, storing or having control of any munitions of war or supplies or constructing 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.

(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 the construction 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.

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

(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

(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."

Order in Council P.C. 9159 passed the 26th November, 1941, as amended by Order in Council P.C. 662 passed the 30th of January, 1942, conferred on the Minister certain of the powers contained in the new proposed section, and it is considered desirable to insert such powers in the Act and to make it obligatory for a contractor to keep adequate accounts and records, and to empower the Minister in the circumstances mentioned in the new proposed section to fix an amount to be paid to a contractor or subcontractor which in the opinion of the Minister represents the fair and reasonable cost of the work plus a fair profit.

Appeal from order of Minister.

(5) A person affected by an order made by the Minister under subsection three or subsection four of this section may within thirty days after the receipt of a copy of such order inform the Minister of his intention to appeal against such order to the Exchequer Court of Canada and within such period of thirty days file a notice of such intention in the Court, whereupon all proceedings under such order shall be stayed pending the disposition of the appeal by the Exchequer Court.

Hearing of appeal.

Directions.

Decision.

(6) On the filing of the notice of appeal, the Exchequer Court shall on the application of the Minister or of the appellant give directions relative to the disposition of the appeal, and shall upon the hearing of the appeal confirm the Minister's order or vary the same as it deems just and the decision of the Court shall be final and conclusive.

Failure to comply an offence.

(7) If any person fails to comply with any of the provisions of this section or any direction given by the Minister under this section, he shall be guilty of an offence under this Act.

Excess profit recoverable by suit.

(8) If any person fails to comply with a direction of the Minister under subsection three or subsection four of this section to pay an amount of money to the Receiver General of Canada, such amount shall thereupon be recoverable in the Exchequer Court of Canada or any other court of competent jurisdiction, with full costs of suit, as a debt due to His Majesty, notwithstanding that any proceedings have been instituted under subsection seven of this section.

In case of failure Minister may authorize other person to carry on.

(9) If any person fails to comply with any of the provisions of this section or any direction given by the Minister under this section, the Minister may authorize any other 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, whether or not proceedings have been instituted under subsection seven or subsection eight of this section."

8. Subsection one of section sixteen of the said Act, as enacted by section nine of chapter thirty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Power to secure adequate functioning of undertaking.

"**16.** (1) The Minister may direct any person carrying on an undertaking being used or capable of being used to produce munitions of war or supplies or to construct or carry out defence projects, to take such measures and within such period as he may deem necessary to secure the adequate functioning of such undertaking."

8. Subsection one of section sixteen presently reads as follows:—

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

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

(b) to produce munitions of war or supplies or construct or carry out defence projects 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 is or is likely to 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."

It is considered desirable to clarify and enlarge the powers previously conferred by this subsection.

Retroactive repeal.

9. (1) Section seventeen of the said Act, as enacted by section ten of chapter thirty-one of the statutes of 1940, is repealed and such repeal shall be deemed to have had effect on and from the ninth day of April, nineteen hundred and forty.

Allowance for loss on termination of contracts.

(2) The said Act is further amended by adding thereto the following section to be numbered seventeen:—

"**17.** No person shall be entitled to damages, compensation or any other allowance for loss of profit, direct or indirect, arising out of the rescission or termination of—

(a) any contract entered into on or after April ninth, nineteen hundred and forty, by such person with the Minister for or on behalf of His Majesty the King in right of Canada, His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, any other of His Majesty's Governments, or the Government of any allied or associated power, or

(b) any contract entered into on or after April ninth, nineteen hundred and forty, by such person with any company all the issued share capital of which (except directors' qualifying shares) is held by the Minister in trust for His Majesty the King in right of Canada or for any of the Governments referred to in paragraph *(a)* of this section, or

(c) any contract entered into on or after April ninth, nineteen hundred and forty, by such person with any other person for purposes directly related to or connected with carrying out any contract described by paragraphs *(a)* or *(b)* of this section,

if such contract is so rescinded or terminated, at any time before it is fully performed, pursuant to a power contained in such contract or vested under the laws of Canada in the Governor in Council or the Minister."

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

Offences.

"**20.** (1) If any person to whom any order or direction is issued or who is required to do or abstain from doing anything by or pursuant to this Act fails to obey such order or direction or to do or abstain from doing such thing he is guilty of an offence under this Act.

Parties to offences.

(2) Every person is a party to and guilty of an offence under this Act who

(a) actually commits it;

(b) does or omits an act for the purpose of aiding any person to commit the offence;

(c) abets any person in the commission of the offence; or

9. (1) Section seventeen of the said Act reads as follows:—

"**17.** (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:

Provided that if, in the opinion of the Minister, any provision of this Act should continue in force for a further period 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.

(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.

(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."

By Order in Council P.C. 9853 passed the 30th day of October, 1942, the first paragraph of subsection one of section seventeen was repealed, and the following substituted therefor:—

"(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 ninth day of April, nineteen hundred and forty, and shall then expire."

As no one knows how long the war will last or the period during which it will be necessary for the Act to remain in force, it is considered advisable that section seventeen as amended by Order in Council P.C. 9853 be repealed and that it should be left to Parliament to repeal the Act when the necessity for it no longer exists.

(2) As regards the new proposed section to be numbered seventeen, it is considered desirable to provide that on the termination before completion of contracts of the character mentioned in such new proposed section the contractor will not be entitled to damages for loss of anticipated profits.

10. Section twenty of the said Act presently reads as follows:—

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

(d) counsels or procures any person to commit the offence.

Common purpose to commit offence.

(3) If several persons form a common purpose to contravene any of the provisions of this Act and to assist each other therein, each of them is a party to every offence under this Act committed by any one of them in the prosecution of such common purpose, the commission of which offence was, or ought to have been known to be a probable consequence of the prosecution of such common purpose.

Counselling or procuring.

(4) Every one who counsels or procures another person to be a party to an offence under this Act of which that person is afterwards guilty, is a party to that offence, although it may be committed in a way different from that which was counselled or suggested.

Idem.

(5) Every one who counsels or procures another to be a party to an offence under this Act is a party to every offence which that other commits in consequence of such counselling or procuring, and which the person counselling or procuring knew, or ought to have known, to be likely to be committed in consequence of such counselling or procuring.

Officers of guilty corporation.

(6) If a corporation is guilty of an offence under this Act, any officer or director of the corporation is a party to and guilty of the offence if it was committed with his knowledge unless he exercised all due diligence to prevent the commission of the offence; and in any proceeding against a person who was a director or officer of a corporation when the corporation committed an offence under this Act for being a party to and guilty of such offence, the burden of proving that he is not guilty of the offence shall be upon the accused.

Burden of proof.

Penalties.

(7) Every person who commits an offence under this Act for which no penalty is expressly provided by this Act is liable on summary conviction to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding two years or to both such fine and such imprisonment.

Prosecution upon indictment.

(8) A person may be prosecuted upon indictment for any offence under this Act at the election of the Attorney General of Canada or of the province in which the offence is alleged to have been committed and upon conviction upon indictment for any such offence for which no penalty is expressly provided by this Act, such person is liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding five years or to both such fine and such imprisonment.

Penalty.

Prosecution under Part XV of Criminal Code. R.S., c. 36.

(9) In any prosecution under Part XV of the *Criminal Code* for an offence under this Act, the complaint shall be made, or the information laid, within twelve months from the time when the matter of the complaint or information arose."

(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

(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.

(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."

It is considered advisable and in the public interest that the offences under the Act be enlarged, the penalties therefor be increased, and that the time within which a complaint can be made or an information laid be extended.

11. The said Act is further amended by adding the following sections thereto:—

Inquiries.

"**22.** (1) The Minister may, whenever he deems it expedient, cause an inquiry to be made into and concerning any matter relating to or incidental to a contract for the manufacture or production of munitions of war or supplies or for the construction or carrying out of a defence project, and may appoint a person or persons by whom the inquiry shall be conducted.

"Investigator."

(2) In this section, "investigator" means a person or persons appointed by the Minister under this section to conduct an inquiry.

Powers.

R.S., c. 99.

(3) An investigator shall have all the powers of a commissioner under Part I of the *Inquiries Act*.

Witness expenses.

(4) When an investigator summons a witness before him, reasonable travelling expenses shall be paid to the witness at the time of service of the summons.

Offences.

(5) Every person is guilty of an offence under this Act, who

(a) being summoned before an investigator, fails without lawful authority or excuse to attend before the investigator at the time and place set out in the summons;

(b) being required to produce any document or thing before the investigator, fails without lawful authority or excuse to produce the same as required;

(c) refuses to give evidence on oath or on solemn affirmation as required by an investigator; or

(d) refuses, when giving evidence before an investigator under this section, to answer any question which the investigator deems requisite to the full investigation of the matter into which the investigator has been appointed to examine.

Investigator's responsibility at law.

(6) No investigator shall be responsible at law for anything done by him in good faith in the performance of his duties under this section and no action shall be taken against an investigator in respect of the performance or non-performance of his duties under this section.

Title to Crown property.

"**23.** Where by the terms of a contract entered into on or after the ninth day of April, nineteen hundred and forty, between:

(a) the Minister for or on behalf of His Majesty the King in right of Canada, His Majesty's Government in the United Kingdom of Great Britain and Northern Ireland, any other of His Majesty's Governments, or the Government of any allied or associated power; or

(b) any company all the issued share capital of which (except directors' qualifying shares) is held by the Minister in trust for His Majesty the King in right of

By Order in Council P.C. 4797 passed the 2nd of July, 1941, the Minister was empowered to appoint investigators, substantially on the same terms as contained in this new proposed section.

Various occasions arise when it is expedient and in the national interest that an investigation be made into matters relating to or incidental to a contract for the manufacture or production of munitions of war or supplies or for the construction or carrying out of defence projects, and it is considered desirable that the Minister should have the powers contained in the new proposed section.

To insure that the title to machinery, machine tools, equipment and buildings constructed or acquired with Crown funds shall vest in the Crown free and clear from all claims, liens, charges or encumbrances of any third parties, it is considered desirable and in the national interest that the said Act should be amended to include this proposed section in order to protect the interests of the Crown.

Canada or for any of the Governments referred to in paragraph *(a)* of this section;

and any other person it is provided in effect that title to any machinery, machine tools, equipment or buildings acquired, installed or constructed with funds provided by any of the parties mentioned in paragraphs *(a)* or *(b)* of this section shall remain vested or shall vest in any of such parties free and clear from all claims, liens, charges and encumbrances, then, notwithstanding any law whether statute or otherwise, in force in any Province, the title to such machinery, machine tools, equipment and buildings shall remain vested or shall vest in accordance with the terms of such contract, and subject to any provisions in such contract to the contrary the party in whom the title is so vested shall be at liberty at any time to remove, sell, or dispose of such machinery, machine tools, equipment or buildings."

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend the Judges Act.

First reading, March 17, 1943.

MR. CHURCH.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

75159

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend the Judges Act.

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

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

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

Judges not to act as Commissioners or arbitrators.

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

Exceptions.

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

R.S.C., c. 170.

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

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

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

Explanatory Notes.

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

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

Section 37 at present reads as follows:—

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

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

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

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

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

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

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

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

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

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

(7) This proposed Bill adds another clause to the Act namely 39, by which Judges are to be bound by the decision of the Court of Final Appeal, in respect to any question of law competent for such judges to decide, and shall take notice and be bound by the then last decision or judgment of the judicial committee of the provincial, or other Court of Final Appeal rendered by such Court upon or with respect to such application of law.

This amendment is to apply to all the provinces of Canada. Federal authority should be paramount and supreme. One of the cardinal principles of the British constitution is that the Courts are subservient to the Legislature.

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

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1944.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 1, 1943.*

$40,314,665.57 granted for 1943-44.

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

Account to be rendered in detail.

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

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

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

AS PASSED BY THE HOUSE OF COMMONS, 26th MARCH, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76238

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 10.

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

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, No. 1, 1943.*

$648,333,333.33 granted for 1943-44.

2. From and out of the Consolidated Revenue Fund, there may be paid a sum not exceeding six hundred and forty-eight million, three hundred and thirty-three thousand, three hundred and thirty-three dollars and thirty-three cents ($648,333,333.33) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1944, for the purpose and subject to the terms, conditions and limitations set out in the Resolution presently on the Orders of the Day to provide that sums not exceeding three billion eight hundred and ninety million dollars ($3,890,000,000) be granted to His Majesty, and being one-sixth of the said amount of three billion eight hundred and ninety million dollars ($3,890,000,000).

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 55.

An Act to amend The Canadian Wheat Board Act, 1935.

First reading, March 31, 1943.

Mr. FAIR.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76838

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 55.

An Act to amend The Canadian Wheat Board Act, 1935.

1935, c. 53;
1939, c. 39;
1940, c. 25;
1942-43, c. 4.

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

1. Section eight of *The Canadian Wheat Board Act, 1935*, chapter fifty-three of the statutes of 1935, as amended by chapter thirty-nine of the statutes of 1939 and chapter twenty-five of the statutes of 1940, is further amended by repealing paragraphs *(h)*, *(i)* and *(j)* and substituting the following therefor:—

"*(h)* subject to the provisions of paragraph (i) of this section, to give effect to any Order in Council that may be passed with respect to its operations;

(i) in selling and disposing of wheat as by this Act provided, to employ such methods, consistent with the provisions of paragraph *(b)* of this section, as will not involve the payment, directly or indirectly, of any commission or other remuneration to commission merchants, brokers or other marketing agencies;"

Explanatory Notes.

This bill is designed to eliminate the prevalent practice of the Canadian Wheat Board of paying commissions to agents in connection with the sale of wheat and to free the Board to conduct its sale operations without engaging and paying for such unnecessary service.

The paragraphs of section 8 proposed to be repealed and re-enacted in amended form and the introductory words of the section, read as follows:—

8. It shall be the duty of the Board:—

(h) to give effect to any Order in Council that may be passed with respect to its operations;

(i) in selling and disposing of wheat as by this Act provided, to utilize and employ without discrimination such marketing agencies, including commission merchants, brokers, elevator men, exporters and other persons engaged in or operating facilities for the selling and handling of wheat, as the Board in its discretion may determine;

(j) to offer wheat for sale in the markets of the world through the established channels: Provided that the Board may, if in its opinion any existing agencies are not operating satisfactorily, take such steps as it deems expedient to establish, utilize and employ its own or other marketing agencies or channels;

57.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 57.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

AS PASSED BY THE HOUSE OF COMMONS, 2nd APRIL, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76448

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 57.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1943.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 2, 1943.*

$2,694,361.76 granted for 1942-43.

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

Amounts chargeable to year ending 31st March, 1943.

3. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931,* the amounts appropriated by this Act may be paid at any time on or before the thirtieth day of April, one thousand nine hundred and forty-three,

and such payments shall be deemed to have been made in and be chargeable to the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-three.

Account to be rendered in detail.

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

SCHEDULE

Based on Further Supplementary Estimates, 1942-1943. The Amount hereby granted is $2,694,361.76.

SUMS granted to His Majesty by this Act for the financial year ending 31st March, 1943, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	AGRICULTURE		
	SCIENCE SERVICE		
412	Entomology—Further amount required	4,500 00	
	SPECIAL		
413	To provide for assistance to encourage the Improvement of Cheese and Cheese Factories—Further amount required	160,000 00	164,500 00
	EXTERNAL AFFAIRS		
414	To provide for hospitality in connection with visitors from abroad—Further amount required	5,000 00	
	CANADA'S CONTRIBUTION TO MAINTENANCE OF EXTERNAL ORGANIZATIONS		
415	Portion of Expenses of International Wheat Council	2,775 00	7,775 00
	FINANCE		
416	Royal Canadian Mint, including the Dominion of Canada Assay Office—Further amount required	16,630 00	
	GENERAL		
417	To provide, subject to allocation by the Treasury Board, for cost-of-living bonus—Further amount required	745,000 00	761,630
	FISHERIES		
418	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2nd, 1923, between Canada and the United States for the preservation of the North Pacific halibut fisheries—Further amount required	2,100 00	
419	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty between Canada and the United States for the protection, preservation and extension of the sockeye salmon fisheries of the Fraser River System—Further amount required	2,000 00	
420	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission for engineering and biological surveys from which to base recommendation for overcoming sockeye salmon obstructions at Hell's Gate Canyon or other points on the Fraser River watershed; also for temporary expedients pending permanent remedial action to overcome such obstructions—Further amount required	850 00	4,950 00

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LABOUR		
421	Departmental Administration—Further amount required.....	12,500 00	
422	Annuities Act—Further amount required.....	3,500 00	
423	Labour Gazette and other publications authorized by Labour Department Act—Further amount required.....	8,000 00	
			24,000 00
	LEGISLATION		
	HOUSE OF COMMONS		
424	General Administration—Estimates of the Clerk—Further amount required.....	30,000 00	
425	Estimates of the Sergeant-at-Arms—Further amount required..	13,200 00	
			43,200 00
	NATIONAL REVENUE		
	INCOME TAX DIVISION		
426	General Administration, including authority to create positions and make appointments within the Division, notwithstanding anything contained in the Civil Service Act and the said positions and staff so appointed are hereby wholly excluded from the operation of the said Act—Further amount required.....	16,298 00	
427	District Offices—Further amount required.....	350,686 00	
			366,984 00
	NATIONAL WAR SERVICES		
	(OTHER THAN WAR APPROPRIATIONS)		
428	National Film Board, including Motion Picture Bureau—Further amount required.....	.....	75,000 00
	POST OFFICE		
429	Post Offices including salaries and other expenses of Headquarters and Staff Post Offices and supplies and equipment for Revenue Post Offices—Further amount required.....	20,000 00	
430	Audit of Revenue, Money Order, Postal Note and Savings Bank Business: issue of Postage Stamps and Postal Notes—Further amount required.....	80,000 00	
			100,000 00
	PUBLIC PRINTING AND STATIONERY		
431	Canada Gazette—Further amount required.....	22,000 00	
432	Distribution of Official Documents—Further amount required..	2,100 00	
			24,100 00
	PUBLIC WORKS		
	CHIEF ARCHITECT'S BRANCH		
	Construction, Repairs and Improvements—Public Buildings		
	ONTARIO		
433	Ottawa West Block—Testing Laboratories — Alterations and fittings.....	12,000 00	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	PUBLIC WORKS—*Concluded*		
	CHIEF ENGINEER'S BRANCH		
	Construction, Repairs and Improvements—Harbours and Rivers		
	BRITISH COLUMBIA		
434	Harrison River—Improvements	9,500 00	
			21,500 00
	ROYAL CANADIAN MOUNTED POLICE		
435	General Administration—Further amount required	3,300 00	
436	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—Further amount required	95,000 00	
			98,300 00
	SECRETARY OF STATE		
437	Canada Temperance Act—Further amount required	519 00	
438	Bureau for Translations—Further amount required	2,000 00	
			2,519 00
	TRADE AND COMMERCE		
	MAIL SUBSIDIES AND STEAMSHIP SUBVENTIONS		
	Local Services		
439	Purchase of the Steamer *Pelee*, to maintain the Pelee Island and Mainland service	40,000 00	
440	Pelee Island and Mainland, service between—Further amount required	1,424 00	
			41,424 00
	TRANSPORT		
	MARINE SERVICE		
441	To provide for payment to the Department of National Revenue of the Sales Tax on the construction cost of a combination ice-breaker and service vessel—Capital	55,717 36	
442	Life Saving Service, including rewards for saving life—Further amount required	250 00	
	RAILWAY SERVICE		
443	Hudson Bay Railway—Construction and Improvements—Capital—Further amount required	26,556 00	
444	Maritime Freight Rates Act—To hereby authorize and provide for the payment from time to time during the fiscal year 1942-43 to the Canadian National Railway Company of the difference (estimated by the Canadian National Railway Company and certified by the auditors of the said Company to the Minister of Transport as and when required by the said Minister) occurring on account of the application of the Maritime Freight Rates Act, between the tariff tolls and the normal tolls (upon the same basis as set out in Section 9 of the said Act with respect to companies therein referred to) on all traffic moved during the calendar year 1942 under the tariffs approved on the Eastern Lines (as referred to in Section 2 of the said Act) of the Canadian National Railways—Further amount required	684,861 04	
			767,384 40

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	GOVERNMENT OWNED ENTERPRISES		
	SPECIAL		
	DEFICITS		
	PRINCE EDWARD ISLAND CAR FERRY AND TERMINALS		
445	To provide for the payment during the fiscal year 1942–43 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance, and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1942—Further amount required	.....	191,095 36
	Total	.....	2,694,361 76

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 58.

An Act to amend the Special War Revenue Act.

First reading, April 5, 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

75270

4th Session, 19th Parliament, 7 George VI, 1943.

R.S., c. 179; 1928, c. 50; 1929, c. 57; 1930, c. 43; 1931, c. 54; 1932, c. 54; 1932-33, c. 50; 1934, c. 42; 1935, c. 33; 1936, c. 45; 1937, c. 41; 1938, c. 52; 1939, c. 52; 1939 (2nd Sess.), c. 8; 1940, c. 41; 1940-41, cc. 1, 27; 1942-43, c. 32.

THE HOUSE OF COMMONS OF CANADA

BILL 58.

An Act to amend the Special War Revenue Act.

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

1. Section two of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as enacted by section one of chapter forty-five of the statutes of 1936 and amended by section one of chapter twenty-seven of the statutes of 1940-41 and by section one of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

"**2.** In this Act and in any regulation made thereunder, unless the context otherwise requires,

"Minister". *(a)* "Minister" means

(i) in or in relation to Parts I and III the Minister of Finance; and

(ii) in or in relation to Parts II and IV to XVII, inclusive, the Minister of National Revenue;

"person". *(b)* "person" includes any body corporate or association, syndicate, trust or other body and the heirs, executors, and administrators thereof and the curators and assigns or other legal representatives of such person according to the law of that part of Canada to which the context extends;

"manufacturer or producer". *(c)* "manufacturer or producer" includes

assignee, trustee, etc. (i) the assignee, trustee in bankruptcy, liquidator, executor, or curator of any manufacturer or producer and, generally, any person who continues the business of a manufacturer or producer or disposes of his assets in any fiduciary capacity, including a bank exercising any powers conferred upon it by the *Bank Act* and a trustee for bond holders;

1934, c. 24.

User of patent or other rights to goods. (ii) any person, firm or corporation which owns, holds, claims, or uses any patent, proprietary, sales or other right to goods being manufactured, whether

Explanatory Notes

1. The underlined words in this section are new.

Subparagraph (iii) of paragraph *(c)* has been added and places liability for the payment of excise and sales tax on the Crown when it engages in manufacturing operations and competes with private enterprise.

A similar provision is to be found in the Customs Act and The Excise Act.

by them, in their name, or for or on their behalf by others, whether such person, firm or corporation sells, distributes, consigns, or otherwise disposes of the goods or not;

Departments of government and other public authorities.

(iii) any department of the Government of Canada or of any province of Canada, any board, commission, railway, public utility, manufactory, company or agency owned, controlled or operated by the Government of Canada, or the government of any province of Canada, or under the authority of the legislature or the Lieutenant-Governor in Council of any province of Canada, which manufactures or produces taxable goods;

"stamp". "excise stamp".

(d) "stamp" or "excise stamp" means a stamp prepared for the purposes of this Act pursuant to a direction of the Minister under section one hundred of this Act."

2. Section thirty-four of the said Act, as enacted by section six of chapter twenty-seven of the statutes of 1940-41 and amended by section fourteen of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

Monthly returns.

"**34.** (1) The person selling shall make monthly to the Commissioner of Excise, or officer authorized by the Commissioner to receive the same, a true return in such form as may be approved by the Minister setting forth the tickets, rights, seats, berths or other sleeping accommodation so sold and the sum received in respect thereof for the Consolidated Revenue Fund.

Date of filing and payment.

(2) Such return shall be filed and the tax paid not later than the fifth day of the second month after that in which the sales were made.

No taxable sales.

(3) If no taxable sales have been made during the period mentioned in the last preceding subsection, a return shall be filed, stating that no such taxable sales have been made: Provided the Minister, in his discretion, may waive the requirements of this subsection.

One return from company as a whole.

(4) Where the person selling is a body corporate (in this subsection and in subsection five of this section called "the company") it shall make one return for the company as a whole, unless the Minister by regulation prescribes that the return shall be confined to the business of the company within a particular area or district.

Signatures.

(5) The return shall be signed by

(a) the person selling;

(b) in the case of a company, the general manager, manager, or other chief executive officer of the company;

2. The purpose of this change is to delete the requirement of completion of statutory declaration on monthly returns filed by transportation companies.

The underlined portion is an alteration to ensure greater clarity; there is no change in its application.

The section has also been renumbered.

(c) the chief executive officer of the company for the area or district in respect to which the return is made in case the Minister shall have made a regulation prescribing an area or district under subsection four of this section;

(d) the chief executive officer or agent in Canada or in the area or district in Canada prescribed under subsection four of this section in the case of a company incorporated outside of Canada."

3. Section forty-three of the said Act is amended by adding at the end thereof as paragraph *(e)* the following:

"die".

"*(e)* "die" means any mechanical device approved by the Minister which impresses upon a cheque, bill of exchange or promissory note, an excise stamp which expresses the sum at which it shall be reckoned in discharge of the obligation to affix or impress stamps as required by this Part."

4. Section seventy-one of the said Act, as enacted by section nine of chapter fifty-four of the statutes of 1931, is repealed and the following substituted therefor:

"**71.** (1) There shall be levied and collected

Stamp tax on letters and post cards.

(a) on every letter and post card for transmission by post for any distance within Canada; and

(b) on every letter and post card posted at and intended for delivery through the same post office,

a tax of two cents in addition to postage payable by the sender who shall affix to any such letter or post card a postage stamp or stamps of a value sufficient to pay both the postage and the said tax:

Proviso.

Armed Forces Overseas.

Provided, however, that the tax shall be only one cent on any letter or post card for transmission by post to any member of the Armed Forces Overseas.

Exceptions.

(2) Such tax shall not be levied or collected on any letter or post card entitled to the privilege of free transmission under the provisions of the *Post Office Act*, nor on any letter or post card if the levying and collecting of such tax would be contrary to the provisions of the Universal Postal Convention concluded between Canada and certain other countries."

R.S. c. 161.

5. Subsection one of section seventy-seven A of the said Act, as enacted by section fifteen of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

Excise tax on cigarette papers.

"**77A.** Except as hereinafter provided, every manufacturer and every importer of cigarette papers in packets shall affix to every packet of cigarette papers manufactured

3. The word "die" is defined for purposes of the Act.

4. The effect of the amendment will be that the rate for transmission of letters by post for any distance within Canada will be four cents and the rate for letters posted at and intended for delivery through the same post office (drop letters) will be three cents.

The rate on post cards will be three cents.

The rate on letters and post cards addressed to Members of the Armed Forces Overseas will remain as heretofore.

The underlined words indicate the proposed changes in the text of the section.

5. To increase the tax on cigarette papers from six cents to eight cents for each 100 leaves or fraction thereof in accordance with the Budget Resolutions of March 2, 1943.

by him or imported into Canada, an excise stamp or stamps to the value of eight cents for each one hundred leaves or fraction of one hundred leaves contained in such packet."

6. Subsection two of section seventy-seven A of the said Act, as enacted by section sixteen of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

Excise tax on cigarette paper tubes.

"(2) Except as hereinafter provided, every manufacturer and every importer of cigarette paper tubes shall affix to every package of cigarette paper tubes manufactured by him or imported by him into Canada, an excise stamp or stamps to the value of fourteen cents for each one hundred cigarette paper tubes or fraction of one hundred cigarette paper tubes contained in each such package."

Repeal. Cigarettes and manufactured tobacco.

7. Section seventy-nine A of the said Act, as enacted by section eighteen of chapter thirty-two of the statutes of 1942-43, is repealed.

8. Subsection three of section eighty of the said Act, as enacted by section eight of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:

When taxes not payable.

"(3) Notwithstanding anything in this section contained, the said tax shall not be payable when such goods are exported under regulations prescribed by the Minister, nor in the case of goods purchased or imported by a manufacturer licensed under this Part, which are to be incorporated into and form a constituent or component part of an article or product which is subject to an excise tax under this Part, under regulations prescribed by the Minister.

Proviso. Exemption not to extend to sugar, etc.

Provided, however, that the foregoing exemption shall not extend to the goods mentioned in section three of Schedule II to this Act when used in the manufacturing of the goods mentioned in sections two, nine, ten and eleven of Schedule I to this Act."

9. Subsection seven of section eighty of the said Act, as enacted by section six of chapter forty-two of the statutes of 1934, is repealed and the following substituted therefor:

Application of words "manufactured or produced in Canada," in this section.

"(7) In this section the words "manufactured or produced in Canada" shall,—

(a) in the case of all articles enumerated in sections two and three of Schedule I, be deemed to apply to any such articles, which are, in Canada, wrapped, packaged, put up in boxes, bottles or jars, or otherwise prepared for sale.

6. To increase the tax on cigarette paper tubes from twelve cents to fourteen cents for each 100 paper tubes or fraction thereof in accordance with the Budget Resolutions of March 2, 1943.

7. It is intended to permit manufacturers of cigarettes and manufactured tobacco and packers of Canadian raw leaf tobacco to make returns and pay the excise taxes on these commodities monthly as is done with all other commodities subject to excise taxes and the section to be repealed is, therefore, no longer necessary.

8. This change is necessary due to an alteration in the numbering of the sections of Schedule II.

9. Paragraph *(b)* is new and is designed to make clear that packers of raw leaf tobacco are manufacturers or producers.

Application to Canadian raw leaf tobacco.

(b) in the case of Canadian raw leaf tobacco, mentioned in paragraph *(c)* of section two of Schedule II, be deemed to apply when such tobacco is wrapped, packaged or otherwise prepared for sale.

10. Section eighty-one of the said Act is amended by adding thereto the following subsection:

Security that true returns rendered.

1934, c. 52.

"(2) For the purposes of this Part, the Minister may require every manufacturer or producer and every packer of tobacco licensed under the provisions of the *Excise Act* to give security that he will render true returns of his sales as required by section one hundred and six of this Act or by any regulations made thereunder and pay any tax imposed by this Act upon such sales. Such security shall be in an amount of not more than two hundred and fifty thousand dollars and not less than one thousand dollars and shall be by bond of a guarantee company authorized to do business in Canada, acceptable to the Dominion Government, or by deposit of Dominion of Canada bonds."

11. Paragraph *(f)* of section eighty-five of the said Act, as enacted by section four of chapter forty-five of the statutes of 1936, is repealed and the following substituted therefor:

Producer or manufacturer.

"*(f)* "Producer or manufacturer" shall include any printer, publisher, lithographer or engraver, any packer of olives and any commercial artist."

Repeal. Deductions.

12. Section ninety-one of the said Act, as amended by section seven of chapter fifty of the statutes of 1928 and by section sixteen of chapter fifty-four of the statutes of 1931, and the heading thereto are repealed.

Repeal. Free goods, in unfair competition with domestic goods.

13. Section ninety-two of the said Act is repealed.

10. To implement the procedure described in the Explanatory Note to Section 7 it is considered necessary to require the taxpayers to give security that the taxes imposed on cigarettes, manufactured tobacco and Canadian raw leaf tobacco will be paid at the due dates, in return for which they will be granted an average of 45 days' delay for payment.

11. The paragraph to be repealed reads as follows:

(f) "producer or manufacturer" shall include any printer, publisher, lithographer or engraver, any dresser or dyer of raw furs, any packer of olives and any commercial artist;"

The words underlined above have been deleted, provisions having been made in the Act at the last session to impose an excise tax on furs to replace the former sales tax.

12. Provision has heretofore been made only for the payment of refund claims in respect of consumption or sales tax. It is now proposed to make provision for refunds of sales and excise taxes and in this connection see Clause 15 of this Bill.

13. The section to be repealed reads as follows:

"**92.** 1. A refund or reduction of the consumption or sales tax may be granted in the case of goods manufactured or produced in Canada, when similar goods may be imported into Canada free of customs duty and evidence satisfactory to the Minister is produced that such Canadian goods are at a disadvantage in competition with the similar imported goods.

2. Such refund or reduction shall not exceed twenty-five per cent. of the amount of the said tax paid or payable."

It has not been used for some years and is no longer considered necessary.

Repeal.
Refund.

14. Section ninety-three of the said Act, as enacted by section seventeen of chapter fifty-four of the statutes of 1931, is repealed.

Repeal.
Drawback.

15. Section ninety-four of the said Act, as enacted by section eleven of chapter twenty-seven of the statutes of 1940-41, is repealed.

16. Section one hundred and five of the said Act, as amended by section four of chapter thirty-three of the statutes of 1935 and the heading thereto, are repealed and the following substituted therefor:

"Deductions, Refunds and Drawbacks

Deductions and refunds.

"105. (1) A deduction from, or refund of, any of the taxes imposed by this Act may be granted:

(a) where an overpayment has been made by the taxpayer;

(b) where the tax was paid in error;

(c) where the original sale or importation was subject to tax, but exemption is provided on subsequent sale by this Act;

(d) where goods are exported, under regulations prescribed by the Minister;

(e) where, due to changes in statutory rates of tax or for other reasons, stamps are returned for exchange.

Refund on goods sold to province if province exempt from tax.

(2) A refund of the amount of taxes paid under Parts X, XI, XII and XIII of this Act may be granted to a manufacturer, producer, wholesaler, jobber or other dealer on goods sold to His Majesty in the right of the Government of any province of Canada, if the said goods are purchased by His Majesty, for any purpose other than purposes of resale or for the use of any railway, commission, board or public utility which is operated by or under the authority of the legislature or the Lieutenant-Governor in Council of any province, or of any university established by or under the authority of the legislature or the Lieutenant-Governor in Council of any province.

Refund of tax paid on ships' stores.

(3) A refund of the amount of taxes paid under Parts X, XI, XII and XIII of the said Act may be granted to a manufacturer, producer, wholesaler, jobber, or other dealer on goods hereafter sold as ships' stores.

Refund on goods enumerated in item 442.

(4) A refund or deduction of the amount of the consumption or sales tax may be granted to a wholesaler, jobber or other dealer on goods enumerated in Customs

14, 15, 16, 17. Provision was formerly made in sections 91, 93, 94 and 105 of the Act for the payment of refund claims for sales tax where overpayments had occurred but no similar provision was made for making refunds in the case of other taxes. This new section 105 is designed to authorize such refunds and deductions and consolidate such sections.

Tariff item 442 when sold to manufacturers to be used as specified in the said item.

Application for refund to be made in writing within two years.

(5) No refund or deduction from any of the taxes imposed by this Act shall be paid unless application in writing for the same is made by the person entitled thereto within two years of the time when any such refund or deduction first became payable under this Act or under any regulation made thereunder.

Refund of moneys paid by mistake of law or fact.

(6) If any person, whether by mistake of law or fact, has paid or overpaid to His Majesty, any moneys which have been taken to account, as taxes imposed by this Act, such moneys shall not be refunded unless application has been made in writing within two years after such moneys were paid or overpaid.

Drawback on goods exported.

(7) A drawback of ninety-nine per cent. of the taxes imposed by Parts XI, XII and XIII of this Act paid in respect of materials used in, wrought into or attached to goods exported, or in respect of materials (not to include fuel or plant equipment) consumed in the manufacture or production of any such goods, may be granted: Provided that payment of a specific sum in lieu of such drawback may be authorized by the Governor in Council in cases where specific rates of drawback of customs duties are granted under the provisions of section two hundred and eighty-six of the *Customs Act*."

Proviso.

R.S., c. 42.

Repeal. Deductions and refunds.

17. Section one hundred and seventeen of the said Act, as amended by section twenty-four of chapter fifty of the statutes of 1932-33, is repealed.

18. Subsection one of section one hundred and twenty-five of the said Act, as enacted by section thirteen of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:

Weekly returns of taxable receipts.

"**125.** (1) Every person liable to pay the tax shall make a weekly return to the Collector of Customs and Excise showing the total amount of his receipts from prices of admission during the preceding week and the tax payable thereon, or if there were no admission receipts during the preceding week, stating that there were no such admission receipts: Provided the Minister, in his discretion, may waive the requirements of this subsection."

Proviso. Ministerial discretion.

18. The purpose of this change is to delete the requirement of completion of statutory declaration on monthly returns filed by operators of certain places of amusement.

The section presently reads:

"**125.** (1) Every person liable to pay the tax shall make a weekly return to the Collector of Customs and Excise showing the total amount of his receipts from prices of admission during the preceding week and the tax payable thereon, or if there were no admission receipts during the preceding week, stating that there were no such admission receipts. The said return shall be verified by statutory declaration made by the person liable to pay the tax, his attorney or agent: Provided, the Minister, in his discretion, may waive the requirements of this subsection.

(2) The said return shall be filed and the tax paid not later than Wednesday of each week on the paid admissions of the immediately preceding week.

(3) The penalty for failure to file the return required by subsection one of this section within the time required by subsection two hereof, shall be a sum not less than ten dollars and not exceeding one hundred dollars."

19. Section one hundred and thirty-four of the said Act, as enacted by section thirty-six of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

Tax on place of entertainment.

"**134.** There shall be imposed, levied and collected an excise tax equal to twenty-five per cent. of the amount of every charge made to a patron of any place of entertainment, which shall be paid by such patron to the operator."

20. Schedule II of the said Act, as enacted by section thirty-nine of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

19. The object of the amendment is to increase the tax from 20% to 25% on certain places of entertainment in accordance with the Budget Resolutions of March 2, 1943.

20. Schedules II and III are amended as indicated by the underlined words to give effect to the Budget Resolutions of March 2, 1943.

"SCHEDULE II

(See Section 80, ss. 1)

Cigars.

1. Cigars:—

(a) valued at not more than forty dollars per thousand, per thousand.. .....six dollars and twenty-five cents;

(b) valued at more than forty dollars per thousand and not more than one hundred and ten dollars per thousand, per thousand..... .....thirteen dollars and fifty cents;

(c) valued at more than one hundred and ten dollars per thousand and not more than one hundred and fifty dollars per thousand, per thousand.....twenty-five dollars;

(d) valued at more than one hundred and fifty dollars per thousand and not more than two hundred dollars per thousand, per thousand.....thirty-five dollars;

(e) valued at more than two hundred dollars per thousand, per thousand.fifty-five dollars;

Proviso.

Provided that the value on imported cigars shall be the duty paid value as defined in section seventy-nine of this Act; the value of cigars manufactured in Canada shall include the amount of excise duty payable thereon.

2. Cigarettes, manufactured tobacco and Canadian raw leaf tobacco:—

(a) For each five cigarettes or fraction of five cigarettes contained in any package.....two cents;

(b) For each ounce or fraction of an ounce of manufactured tobacco, including snuff but not including cigars and cigarettes, contained in any package.....two cents;

(c) For each ounce or fraction of an ounce of Canadian raw leaf tobacco when sold for consumption in Canada.....one-half cent.

Sugar.

3. Sugar, etc.:—

(a) Materials enumerated in Customs Tariff Items 134, 135, 135a, 135b. .....one and one-half cents per pound;

(b) Materials enumerated in Customs Tariff Items 139 (except glucose and grape sugar), 140 (except molasses).....two cents per pound;

(c) Glucose and grape sugar (except when for use exclusively in the manufacture of leather and artificial silk).....one cent per pound.

Tires and tubes.

4. Tires and tubes:—

(a) Tires in whole or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles.....five cents per pound;

(b) Inner tubes for use in any such tires.....five cents per pound;

Proviso.

Provided the tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles.

Carbonic acid gas.

5. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages.....fifty cents per pound.

Gasoline.

6. Gasoline.....three cents per Imperial gallon."

Schedule III.

21. Schedule III of the said Act, as enacted by section seven of chapter fifty-two of the statutes of 1938 and amended by section four of chapter fifty-two of the statutes of 1939 (1st session), by section four of chapter eight of the statutes of 1939 (2nd session), by section twenty-five of chapter forty-one of the statutes of 1940, by sections eighteen and nineteen of chapter twenty-seven of the statutes of 1940-41 and by section forty of chapter thirty-two of the statutes of 1942-43, is further amended by inserting in the said Schedule under the heading "FARM AND FOREST" immediately under the words "Beet pulp, dried;" in the fourth line following such heading, the words:

"Carrageen or Irish Moss;"

22. The said Schedule III is further amended by striking out under the heading "RELIGIOUS, CHARITABLE, HEALTH, ETC." in the ninth and tenth lines following such heading the words:

"Bibles, missals, prayer books, psalm and hymn books, religious tracts, and Sunday school lesson pictures"

and substituting therefor the following:

"Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday school lesson pictures, and materials used exclusively in the manufacture thereof;"

23. Section two of Schedule VI of the said Act, as enacted by section forty-one of chapter thirty-two of the statutes of 1942-43, is repealed and the following substituted therefor:

"2. Clocks and watches adapted to household or personal use.....twenty-five per cent.

Proviso. Provided the tax hereby imposed shall not apply to railway men's watches the purchase of which is authorized in writing by the Divisional Superintendent of any railway."

Coming into force. **24.** Sections four, seven, nine and ten of this Act, shall be deemed to have come into force on the first day of April, one thousand nine hundred and forty-three.

Idem. **25.** Sections five, six, eight, nineteen, twenty and twenty-three of this Act shall be deemed to have come into force on the third day of March, one thousand nine hundred and forty-three, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 59.

An Act to amend The Excise Act, 1934.

First reading, April 5, 1943.

THE MINISTER OF NATIONAL REVENUE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74670 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 59.

1934, c. 52; 1935, c. 29; 1936, c. 37; 1937, c. 29; 1938, c. 29; 1939 (1st sess.) c. 43; 1939 (2nd sess.) c. 5; 1940, c. 33; 1940-41, c. 16; 1942-43, c. 27.

An Act to amend The Excise Act, 1934.

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

Definitions.

1. Paragraph *(c)* of subsection one of section three of *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, is repealed and the following substituted therefor:—

"Closed spirit-receiver."

"*(c)* "closed spirit-receiver" means the vessel or vessels into which the spirit is conveyed for measurement;"

2. Paragraph *(g)* of subsection one of section three of the said Act is repealed and the following substituted therefor:—

"Rectifier."

"*(g)* "rectifier" means any pipe, vessel or still into which the spirit is conveyed for the purpose of rectification by re-distillation, filtration, or by any other process;"

3. Subsection one of section three of the said Act, as amended by section one of chapter twenty-nine of the statutes of 1938, is further amended by adding immediately after paragraph *(j)* thereof as paragraphs *(k)* and *(l)* the following:—

"Spirits."

"*(k)* "spirits "means any distillate obtained from fermented beer, wash or wort by distillation, and in a distillery includes liquids containing any proportion by weight or volume of Ethyl Alcohol;"

"Alcohol."

"*(l)* "alcohol" means spirits testing not less than 65 per centum overproof by Sikes' hydrometer at 62 degrees Fahrenheit."

Explanatory Notes.

1. The paragraph to be repealed reads as follows:

"*(c)* "closed spirit-receiver" means the vessel or vessels into which the spirit is conveyed for measurement as hereinafter provided, from the tail of the first worm in which it is condensed;"

The words underlined are deleted for the reason that with present day distilling apparatus it is the exception for the spirits to be run to the closed spirit receiver from the tail of the first worm. The average distilling equipment used in a distillery at present is constructed so that primary and secondary distillations form a continuous process.

2. The paragraph to be repealed reads as follows:

"*(g)* "rectifier" means any pipe, vessel or still into which the spirit is conveyed after leaving the spirit-receiver, for the purpose of rectification by re-distillation, filtration, or by any other process;"

The words underlined are deleted. The reason for this change is, as stated in the note to clause 1 that the rectifying apparatus is part of the complete distillation unit, and the spirit is seldom run to the spirit-receiver prior to rectification.

3. "Spirits" is defined for the purposes of the Act.

"Alcohol" is defined for the purposes of the Act.

Repeal "caution label".

4. Paragraph *(b)* of section seven of the said Act is repealed.

5. Subsection one of section thirty-three of the said Act is repealed and the following substituted therefor:

Yearly inventory of stock.

"**33.** (1) Every distiller, maltster, tobacco manufacturer, cigar manufacturer or bonded manufacturer, shall make and deliver to the collector of the division in which his manufactory or premises is or are situated, an inventory in such form as is prescribed by the Commissioner, and verified by oath, of the quantity of the different kinds of raw material, articles and goods in process of manufacture, and manufactured products, and all other materials held or owned by him at the close of business on the thirty-first day of March in each year or at any intermediate time when required by the Commissioner."

4. The paragraph to be repealed reads as follows:

"*(b)* "caution label" means the notice required by the provisions of this Act to be attached to certain packages of tobacco or cigars;"

This paragraph is repealed for the reason that the caution notice placed on packages of tobacco or cigars is out-dated.

5. The subsection to be repealed at present reads as follows:

"**33.** (1) Every distiller, maltster, tobacco manufacturer, cigar manufacturer, stemmer or bonded manufacturer, shall make and deliver to the collector of the division in which his manufactory or premises is or are situated, an inventory in such form as is prescribed by the Commissioner, and verified by oath, of the quantity of the different kinds of raw material, articles and goods in process of manufacture, and manufactured products, and all other materials held or owned by him as of the first day of April of every year, or at the time of commencing and at the time of concluding business, if before or after the first day of April or at any intermediate time, when required by the Commissioner."

The words underlined in the above section are to be deleted and the words underlined on the opposite page are substituted in lieu thereof and constitute the only contemplated amendment to the section.

The word "stemmer" is being deleted because there is no such licence issued at present; stemming operations being performed under the licence of a Tobacco Packer. Further, because inventories are actually taken at the close of business on the last day of the fiscal year instead of on the first day thereof.

6. Subsection two of section eighty-seven of the said Act is repealed and the following substituted therefor:

Horses, vehicles, etc.

"(2) All horses, vehicles, vessels and other appliances which have been or are being used for the purpose of transporting in violation of this Act or regulations made thereunder, or in or upon which are found any goods subject to excise or any materials or apparatus used or to be used in violation of this Act or regulations made thereunder in the production of any goods subject to excise and all such goods, materials or apparatus shall likewise be seized as forfeited by any such officer and may be dealt with in like manner."

Seizure and forfeiture.

7. Paragraph *(b)* of subsection one of section one hundred and eighteen of the said Act, as enacted by section six of chapter twenty-nine of the statutes of 1937, is repealed and the following substituted therefor:

Recovery of penalties.

"*(b)* if the amount or value of such penalty or forfeiture does not exceed five thousand dollars, and such term of imprisonment does not exceed twelve months with hard labour, exclusive of any term of imprisonment which may be adjudged or ordered for non-payment of any pecuniary penalty, whether the offence in respect of which it has been incurred is declared by this Act to be an indictable offence or not, by summary conviction, under the provisions of the *Criminal Code* relating thereto, before a police or stipendiary magistrate, or any two justices of the peace having jurisdiction in the place where the cause of prosecution arises, or wherein the defendant is served with process, or before any functionary, tribunal or person empowered by the proper legislative authority to perform acts usually required to be done by two or more justices of the peace and acting within the local limits of his or its jurisdiction."

By summary conviction. R.S., c. 36.

Procedure.

8. Subsection one of section one hundred and forty of the said Act is repealed and the following substituted therefor:

Excise duties on spirits.

"**140.** (1) There shall be imposed, levied and collected on all spirits distilled or brought into a distillery the duties of excise set out in the Schedule hereto which shall be paid to the collector as herein provided."

9. Paragraph *(a)* of subsection one of section one hundred and forty-two of the said Act is repealed and the following substituted therefor:

Duty how computed.

Various methods.

"*(a)* Upon the grain used for its production at the rate of one gallon of proof spirits for every twenty and four-tenths pounds, or in a distillery where malt only,

6. The only change in this section is the addition of the underlined words in the text on the opposite page. These are included to clarify the text of the section and to bring it into conformity with the provisions of section 169 of the Act in so far as that section refers to the forfeiture of vehicles, etc. seized for infraction of the Act.

7. The only change in this section is the addition of the underlined words in the text on the opposite page. The addition of the said words is to restore to the section the phrase which was present in the relative section of the Act previous to 1934. The phrase does not make any change in the section as interpreted by courts of appeal in the various provinces of the Dominion but is again inserted to clarify the jurisdiction of magistrates, some of whom have ruled that they were deprived of jurisdiction under Part XV of the Criminal Code since the definite and alternative terms of imprisonment imposable when taken together exceed twelve months.

8. The words underlined in the text on the opposite page are new.

The object of this amendment is to provide for the collection of Excise Duty on the spirit content of any liquid containing spirit such as wine, when brought into a distillery.

9. The underlined words in the text are new. The object of the amendment is to establish a standard of production for a clear wort process.

or a clear wort process is used, upon the grain or malt used for its production at the rate of one gallon of proof spirits for every twenty-four pounds."

10. The first four lines of paragraph *(d)* of subsection one of section one hundred and forty-two of the said Act are repealed and the following substituted therefor:

Duty how computed. Methods.

"*(d)* Upon the quantity of spirits which passes into the closed spirit-receivers, subject to the following abatements,"

11. Paragraph *(a)* of subsection one of section one hundred and forty-three of the said Act is repealed and the following substituted therefor:

Quantity of grain.

"*(a)* the quantity of grain shall be the quantity actually weighed into the mash-tubs and recorded in the books kept under the requirements of this Act; except that whenever there appears to be cause to doubt the correctness of the quantity so entered on the said books, an inquiry may be made by any inspector who may swear and examine witnesses under oath and inquire as to the quantity of grain taken to the distillery in which such books are kept, and as to the quantity of grain removed therefrom, and generally into the matters referred to, and shall determine, as nearly as may be, the actual quantity of grain consumed in the distillery; and the production may be established in relation to the quantity of grain or other fermentable material so determined in proportions as shown in the preceding section; and the duty may be assessed and levied on the quantity of grain or other fermentable material so determined;"

10. The lines to be repealed at present read as follows:

"*(d)* Upon the quantity of spirits which passes from the tail of the first worm in which it is condensed into the closed spirit-receivers, subject to the following abatements,"

The words underlined above are deleted. The reasons for such deletion are fully indicated in Clause 1 of the Explanatory Notes to this Bill.

11. The paragraph to be deleted at present reads as follows:

"*(a)* the quantity of grain shall be the quantity actually weighed into the mash-tubs and recorded in the books kept under the requirements of this Act; except that whenever there appears to be cause to doubt the correctness of the quantity so entered on the said books, an inquiry may be made by any inspector who may swear and examine witnesses under oath, and inquire as to the quantity of grain taken to the distillery in which such books are kept, and as to the quantity of grain removed therefrom, and generally into the matters referred to, and shall determine, as nearly as may be, the actual quantity of grain consumed in the distillery; and the duty may be assessed and levied on the quantity of grain so determined, in the proportion of one gallon of proof spirits to every twenty and four-tenths pounds of grain;"

The words underlined in the text on the opposite page are new and contain provisions governing production as referred to in Clause 13 of the present Bill and further give authority for assessing excise duty on fermentable materials other than grain. The words underlined above are deleted as the proportion upon which the duty may be assessed and levied will be provided for in the proposed amendment to paragraph *(a)* of subsection (1) of section 142 of the *Excise Act* and which will read as indicated in clause 9 of this Bill as follows:

"*(a)* Upon the grain used for its production at the rate of one gallon of proof spirits for every twenty and four-tenths pounds, or in a distillery where malt only, or a clear wort process is used, upon the grain or malt used for its production at the rate of one gallon of proof spirits for every twenty-four pounds."

12. Paragraph *(d)* of subsection one of the said section one hundred and forty-three of the said Act is repealed and the following substituted therefor:

Quantity of spirits passing into receiver.

"*(d)* the quantity of spirits which passes into the closed spirit-receivers shall be ascertained and determined by weighing the quantity and testing the strength thereof at such time and place and in such manner as is prescribed from time to time by departmental regulations;"

13. Section one hundred and forty-three of the said Act is further amended by adding at the end thereof as subsection four the following:

Duty payable upon quantity according to standard of production.

"(4) If during any period the standard of production established by this Act has not been reached, the Minister may require the distiller to pay the duty on the quantity of spirits equivalent to the deficiency so determined."

Repeal. Safes, meters, etc.

14. Section one hundred and fifty-two of the said Act is repealed.

15. Section one hundred and fifty-four of the said Act is repealed and the following substituted therefor:

What distiller's accounts must show.

"**154.** Everyone carrying on business as a distiller shall render to the collector a just and true account in writing, extracted from the books kept as by this Act provided, which account shall exhibit such particulars as may be prescribed by departmental regulations.

12. The paragraph to be repealed reads as follows:

"*(d)* the quantity of spirits which passes from the tail of the first worm into the closed spirit-receivers shall be ascertained and determined by weighing the quantity and testing the strength thereof at such time and place and in such manner as is prescribed from time to time by departmental regulations;"

The words underlined above are deleted.

The explanations already contained in Clause 1 of the Explanatory Notes to this Bill also apply here in support of the deletion of the above underlined words.

13. This subsection is added to give authority for the collection of excise duty when the standard of production in a distillery has not been reached.

14. This section is deleted for the reason that safes and meters have never been supplied by the Department, while it has been the practice to place locks and seals on warehouses and apparatus for the protection of the revenue without cost to the licensee. The section at present reads as follows:—

"**152.** All safes, meters, locks or seals which are required to be used under this Act may be supplied by the Department, under such departmental regulations as are adopted in that behalf; but the cost thereof shall be borne and discharged by the distiller for whose premises or utensils they are provided."

15. The section to be repealed at present reads as follows:

"**154.** Everyone carrying on business as a distiller shall render to the collector a just and true account in writing, extracted from the books kept as by this Act provided, which account shall exhibit

(a) the quantity of spirits produced according to each weight and test taken during the preceding month, with the strength thereof, and, in a separate column, the equivalent quantity of spirits of the strength of proof;

(b) the quantity of grain, malt, spirits, beer, wash or wort, or other commodity brought into the distillery during the preceding month;

(c) the quantity of each kind of grain or other commodity or substance used in the distillery, in the manufacturing of spirits during the preceding month;

(d) the quantity of grain, malt or other commodity removed from the distillery, or disposed of otherwise than for distillation during the preceding month;

16. Subsection one of section one hundred and fifty-five of the said Act is repealed and the following substituted therefor:

All spirits to be warehoused.

"**155.** (1) All spirits produced or brought into a distillery shall be warehoused in accordance with departmental regulations made in that behalf."

17. Subsection four of section one hundred and fifty-five of the said Act, as enacted by section fifteen of chapter twenty-nine of the statutes of 1938, is repealed and the following substituted therefor:

When spirits may be entered for consumption.

"(4) No spirits subject to excise, which have not been warehoused for at least two years, may be entered ex-warehouse for consumption, except as hereinafter provided:

The following classes of spirits may be entered ex-warehouse for consumption at any date after warehousing:

(a) Spirits when testing not less than fifty per centum overproof,

(i) if sold and delivered for scientific purposes only to any university, scientific or research laboratory approved by the Minister, or to any bona fide public hospital certified as such by the Department of Pensions and National Health;

(e) the quantity of spirits sold or removed from the distillery during the preceding month;

(f) the number and denomination of packages, and the aggregate quantity in each lot of spirits received into the distillery during the preceding month, other than that manufactured therein;

(g) the quantity of beer, wash or wort made and set to ferment on each day of the preceding month;

(h) the quantity of beer, wash or wort fermented and distilled on each day of the preceding month;

(i) the quantity of spirits entered for warehouse and ex-warehouse."

The words underlined in the text on the opposite page are new. Paragraphs *(a)* to *(i)* inclusive are to be deleted. The reason for this change is that the old section enumerated the various accounts which were to be shown on the monthly returns. New loose-leaf books have been provided for the licensed distillers which show the various accounts as required by the Act. There is no necessity for submitting returns duplicating this information. The returns themselves have been shortened to show the totals in lieu of individual entries. Requiring submission of details on returns is unnecessary because of the items recorded in the licensee's books.

16. The underlined words in the text are new. The object of the amendment is to have liquids with a spirit content, such as wine, become subject to excise duty when brought into a distillery.

17. The subsection to be repealed reads as follows:

"(4) No spirits subject to excise, which have not been warehoused for at least two years, except that class of spirits commonly known as gin, and spirits manufactured from native wine when such spirits are used for fortification purposes by registered wine manufacturers, shall be entered for consumption: Provided, however, that spirits when testing not less than fifty per centum overproof may be entered ex-warehouse for consumption at any date after manufacture if sold and delivered for scientific purposes only to any university, scientific or research laboratory approved by the Minister, or to any *bona fide* public hospital certified as such by the Department of Pensions and National Health, or to druggists as defined in section one hundred and forty-one of this Act, for use in preparing, manufacturing, compounding or dispensing medicines and pharmaceutical preparations under departmental regulations."

The words underlined above are to be deleted and the words underlined in the text on the opposite page are new.

The new section eliminates reference to spirits used for fortification purposes by registered wine manufacturers as

(ii) if sold for delivery to druggists as defined in section one hundred and forty-one of this Act, for use in preparing, manufacturing, compounding, or dispensing medicines and pharmaceutical preparations for sale direct to the consumer, under departmental regulations;

(b) Spirits commonly known as gin;

(c) Cocktails, cordials and liqueurs when blended in a distillery under a formula approved by the Department."

18. Subsection five of section one hundred and fifty-five of the said Act is repealed and the following substituted therefor:

Removal in bond at any time.

"(5) Spirits may, under departmental regulations, be removed in bond at any date after being warehoused, from any licensed distillery to another licensed distillery or to the premises of any licensed bonded manufacturer for manufacturing purposes only, but not for sale."

Repeal.

19. Section one hundred and fifty-nine of the said Act is repealed and the following substituted therefor:

Bottling spirits in bond.

"**159.** The Governor in Council may make such regulations as to him seem necessary for allowing the bottling of spirits in bond at any licensed distillery and for the removal therefrom of such spirits after being so bottled and may in such regulations provide for an abatement not exceeding one per centum of the quantity of spirits brought into the bottling room to cover any deficiency found in the process of bottling".

20. Section one hundred and seventy-five of the said Act is repealed and the following substituted therefor:

Duties.

"**175.** There shall be imposed, levied and collected on every gallon of beer or malt liquor brewed in whole or in part from any substance other than malt, the duties of excise set out in the Schedule hereto, which shall be paid to the collector as herein provided."

Repeal. Refund of duty.

21. Subsection two of section one hundred and seventy-seven of the said Act is repealed.

such spirits may not now be manufactured by reason of section 10 of Order in Council P.C. 11374 of December 16, 1942.

Cordials, cocktails and liqueurs are exempt from the two year warehouse clause because they contain wines and syrups which destroy any advantage gained by maturing.

The subsection has, furthermore, been redrafted in a new form with intent to clarify the reading thereof.

18. The words underlined in the text on the opposite page are new. Their object is to legalize delivery of spirits from one licensed distiller to another.

This is merely a technical inclusion.

19. The section to be repealed reads as follows:

"**159.** The Governor in Council may make such regulations as to him seem necessary.

(a) for allowing the bottling of spirits in bond at any licensed distillery and for the removal therefrom of such spirits after being so bottled and may in such regulations provide for an abatement not exceeding one per centum of the quantity of spirits brought into the bottling room to cover any deficiency found in the process of bottling;

(b) for the bottling of alcohol of a minimum strength of sixty-five per centum over proof at the bonded warehouse of any Provincial Liquor Commission."

The reason for this repeal is that the bottling of spirits by provincial liquor commissions has been carried on for some years duty paid and not in bond as provided by paragraph *(b)* which is therefore deleted. Paragraph *(a)* remains unchanged.

20. The subsection to be repealed reads as follows:

"**175.** There shall be imposed, levied and collected on every gallon of beer or malt liquor,

(a) brewed in whole or in part from any substance other than malt,

(b) imported into Canada,

the duties of excise set out in the Schedule hereto, which shall be paid to the collector as herein provided."

The words underlined are to be deleted for the reason that there is no excise duty now collected on imported beer, the revenue being collected as a Customs duty.

21. The subsection to be repealed reads as follows:

"(2) The duty paid upon any malt consumed in th production of any such beer may be refunded under departmental regulations."

The reason for the amendment is that malt used in the manufacture of dutiable beer is now used in bond, thus eliminating any necessity for granting refund.

22. Section one hundred and seventy-nine of the said Act is repealed and the following substituted therefor:

Drawback on beer exported.

"**179.** (1) Every licensed brewer who exports any beer or malt liquor of his own manufacture, shall be entitled to receive a drawback thereon equivalent to the duty herein imposed on the malt contained in the beer so exported; and the amount of such drawback shall be computed in such manner and by such means as are, from time to time, directed by departmental regulations in that behalf.

(2) No such drawback shall be allowed or paid unless the brewer claiming it has given at least two days notice of his intention to export the beer on which it is claimed, and made such declarations as to the strength thereof as is required by departmental regulations in that behalf, nor unless the quantity of malt contained in the beer has been certified by the proper officer."

23. Section one hundred and ninety-one of the said Act is repealed and the following substituted therefor:

Weighing of grain and seeds.

"**191.** (1) All grain or leguminous seeds brought into any malt-house shall be weighed and the quantity shall be stated in all books, returns and accounts kept and made under this Act, in pounds avoirdupois.

Grain in steep.

(2) The quantity of grain or leguminous seeds placed in steep in any malt-house shall be stated in pounds.

22. The section to be repealed reads as follows:

"**179.** (1) Every licensed brewer who exports any beer or malt liquor of his own manufacture, shall be entitled to receive a drawback thereon equivalent to the duty herein imposed on the malt contained in the beer so exported; and the amount of such drawback shall be in proportion to the strength of the beer, which shall be tested and the drawback computed in such manner and by such means as are, from time to time, directed by departmental regulations in that behalf.

(2) No such drawback shall be allowed or paid unless the brewer claiming it has given at least two days' notice of his intention to export the beer on which it is claimed, and made such declarations as to the strength thereof as is required by departmental regulations in that behalf, nor unless the beer has been duly inspected and tested and certified by a proper officer."

The words underlined above are to be deleted and the words underlined in the text on the opposite page are new.

The present section provides that the beer be tested in order to determine the malt content before a refund may be granted of the duty paid on the malt used in beer exported.

It has been found from past experience that the majority of the tests made showed a higher malt content than that actually used in the brew as shown by the certificate of the officer in charge of the brewery, which information was taken from the brewer's and officer's books. Therefore, in the great majority of cases, refunds were paid on the malt actually used in the brew instead of as determined by test. Had the Department paid refunds based on the test a larger refund would have been paid to the brewer than that paid by him in duty on the malt used.

In applying for refund the brewer makes application for same, showing the quantity of malt used in the brews of the beer exported; the Excise officer certifies on the application form the quantities actually used in the brew. Refunds are based on this information which can be readily checked at any time with the brewer's books."

23. The section to be repealed reads as follows:

"**191.** All grain or leguminous seeds brought into any malt-house shall be weighed and the quantity shall be stated in all books, returns and accounts kept and made under this Act, in pounds avoirdupois.

(2) For comparing the gauges of grain or leguminous seeds required by this Act, a malt measure is hereby established, which shall be a vessel, the capacity of which is one thousand cubic inches.

Quantity of malt removed from kiln.

(3) The quantity of malt removed from any kiln and chargeable with duty, shall be the quantity determined by weighing, and shall be stated in all books and returns made under this Act in pounds."

Repeal. Wetting, drying or removing grain.

24. Section one hundred and ninety-three of the said Act is repealed.

25. Section one hundred and ninety-five of the said Act is repealed and the following substituted therefor:

Duties on malt.

"**195.** (1) There shall be imposed, levied and collected upon all malt, whether manufactured or produced in Canada or imported, the duties of excise set out in the Schedule hereto, which shall be paid to the collector as herein provided.

Remission of duty to distiller or brewer.

(2) Notwithstanding anything in this section contained, malt may be removed from a malt-house to a distillery or brewery in bond and the duty otherwise hereby imposed upon such malt may be remitted upon proof satisfactory to the Commissioner that such malt has been used solely for the production of spirits or beer subject to duty.

To bonded manufacturer.

(3) The duties hereby imposed may be remitted under departmental regulations upon malt used in any licensed bonded manufactory in the manufacture of malt extract or other similar medicinal preparation approved by the Commissioner, or in the preparation of any malt product approved by the Governor in Council."

(3) The quantity of grain or leguminous seeds placed in steep in any malt-house shall be stated in pounds and in cubic inches.

(4) All quantities of grain or leguminous seeds in process of conversion into malt, as determined by gauging, shall, until the process of malting is completed, be stated in cubic inches.

(5) The quantity of malt removed from any kiln and chargeable with duty, shall be the quantity determined by weighing, and shall be stated in all books and returns made under this Act in pounds."

Subsections (2) and (4) are to be deleted and the words "and in cubic inches" in subsection 3 are also to be deleted.

The object of the amendment is that under the old process of malting it was necessary to continually gauge the quantities of malt by dipping the grain piles and steeping tuns. The process of manufacture was such that estimating the capacity by measurement was not difficult. The present manufacturing operations do not readily permit the measurement of grain. The malt measure established by this section is now useless.

24. The section to be repealed reads as follows:

"**193.** No grain or leguminous seeds shall be placed in any cistern to steep or wet, nor shall any malt be placed in any kiln to be dried, or moved from any such kiln after the drying is completed, except between the hours of seven o'clock in the forenoon and six o'clock in the afternoon."

This section is repealed for the reason that all malt-houses in Canada are large concerns and are operated on the 24-hour basis in order to carry on the continuous production. The terms of this section therefore can not apply.

25. The section to be repealed now reads as follows:

"**195.** (1) There shall be imposed, levied and collected upon all malt, whether manufactured or produced in Canada or imported, the duties of excise set out in the Schedule hereto, which shall be paid to the collector as herein provided.

(2) Notwithstanding anything in this section contained, malt may be removed from a malt-house to a distillery in bond and the duty otherwise hereby imposed upon such malt may be remitted upon proof satisfactory to the Commissioner that such malt has been used solely for the production of spirits.

(3) The duties hereby imposed may be remitted under departmental regulations upon malt used in any licensed bonded manufactory in the manufacture of malt extract or other similar medicinal preparation approved by the Commissioner, or in the preparation of any malt product approved by the Governor in Council."

26. Section one hundred and ninety-seven of the said Act is repealed and the following substituted therefor:

Rules for comparing results.

"**197.** In comparing the results of such gaugings, weighings and computations as may be prescribed, the following proportions shall form the basis of the calculation:

(a) One hundred pounds of barley or other grains weighed into the cistern shall, without any allowance for skimmings, be held to be equal to not less than seventy-five pounds of malt taken from the kiln and so in proportion for every greater or less quantity;

(b) The quantity upon which the duty shall be computed shall be the quantity of the malt when it has been removed from the kiln, subject to departmental regulations with respect to screening."

27. Section one hundred and ninety-eight of the said Act is repealed and the following substituted therefor:

Removal of malt from kiln.

"**198.** Malt shall be weighed when removed from the kiln, and no less quantity than the whole contents of one kiln shall be placed in the warehouse."

28. Section two hundred and six of the said Act is repealed and the following substituted therefor:

No drawback upon exportation.

"**206.** The duty paid on malt taken out of warehouse for consumption shall not be refunded, by way of drawback or otherwise, upon the exportation of such malt out of Canada."

The words "or brewery" "or beer subject to duty" are being included in subsection (2) because a brewer is now permitted to manufacture dutiable beer from malt in bond in the same manner as a distillery uses malt and once the malt has been used for the production of beer subject to duty, authority is required for the passing of a free entry

26. The section to be repealed at present reads as follows:

"**197.** In comparing the results of such gaugings, weighings and computations as may be prescribed, the following proportions shall form the basis of the calculation:

(a) One hundred malt measures by gauge of dry grain shall be deemed to be equivalent to one hundred and seven malt measures by gauge of dry malt;

(b) One hundred pounds of barley or other grain weighed into the cistern shall, without any allowance for skimmings, be held to be equal to not less than seventy-five pounds of malt taken from the kiln and so in proportion for every greater or less quantity;

(c) The quantity upon which the duty shall be computed shall be the quantity of the malt when it has been removed from the kiln, subject to departmental regulations with respect to screening; but whenever the quantity computed from any other gauging or weighing or series of gaugings or weighings by regulation prescribed is greater than the quantity weighed from the kiln, then that computation which yields the largest quantity shall be the quantity for duty."

The words underlined above are to be deleted and paragraphs *(b)* and *(c)* become *(a)* and *(b)*.

The section is amended because the gauging of malt cannot be carried out as provided for in paragraph *(a)* for the reasons previously mentioned in clause 23 of the Explanatory Notes of the present Bill.

27. The section to be amended reads as follows:

"**198.** Malt shall be weighed when removed from the kiln, and no less quantity than the whole contents of one kiln shall be placed in the warehouse or taken for use out of the manufactory at any time."

The words underlined are to be deleted because all malt produced in a malthouse is now warehoused and is never entered ex-factory as in the past.

28. The section to be repealed reads as follows:

"**206.** The duty paid on malt taken out of warehouse for consumption, or which has gone directly into consumption, shall not be refunded, by way of drawback or otherwise, upon the exportation of such malt out of Canada."

The words underlined are deleted for the reasons mentioned in the preceding clause.

prescribed by law for like articles manufactured in Canada, before the stamps are affixed: Provided that imported tobacco or cigars, intended for removal in bond to another port or place within Canada, may be removed to such other port under such regulations as are established by the Governor in Council."

Repeal. Caution notice.

34. Section two hundred and fifty-eight of the said Act is repealed.

35. Subsection one of section two hundred and fifty-nine of the said Act is repealed and the following substituted therefor:

Stamps for duty.

"**259.** (1) The Commissioner shall cause to be prepared special stamps for the duty on manufactured tobacco and cigars, which shall indicate, in the case of tobacco other than cigarettes, the weight of the article, and in the case of cigars and cigarettes the number on which payment is to be made, which stamps shall be affixed in the manner prescribed by departmental regulations."

Repeal. Cancellation of tobacco and cigar stamps.

36. Section two hundred and sixty of the said Act is repealed.

manufactured in Canada, before the stamps are affixed: Provided that imported tobacco or cigars, intended for removal in bond to another port or place within Canada, may be removed to such other port under such regulations as are established by the Governor in Council."

The words "and cancelled" have been deleted from the subsection because in present day practice it is not considered necessary to enforce the cancellation of stamps attached to tobacco products as the cancellation serves no good purpose and tends to obscure the indication of excise tax on the excise duty stamp.

The Regulations governing tobacco packages require that all packages containing such products be printed with information which will immediately establish the name of the manufacturer concerned and the cancellation merely duplicates this information by showing the port and factory number.

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

"**258.** Every manufacturer or importer of cigars or tobacco shall print or affix to each package as may be required by departmental regulation a caution notice in the form and wording thereby prescribed."

This section does away with the caution notice on manufactured or imported cigars or tobacco. This practice is now considered obsolete."

The same reasons as given in clause 4 of the present Bill also apply here.

35. The subsection to be repealed at present, reads as follows:

"**259.** (1) The Commissioner shall cause to be prepared special stamps for the duty on manufactured tobacco and cigars, which shall indicate, in the case of tobacco other than cigarettes, the weight of the article, and in the case of cigars and cigarettes the number on which payment is to be made, which stamps shall be affixed and cancelled in the manner prescribed by departmental regulations."

The only change in the section is the deletion of the words "and cancelled," underlined above.

This change is made for the same reasons as given in Clause 33 of the present Bill.

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

"**260.** The cancellation of tobacco and cigar stamps shall be performed in such manner as may be prescribed by departmental regulations by the person entering the goods for consumption before the packages leave his premises."

This section is also repealed for the reasons mentioned in clause 33 of the present Bill.

Repeal. Not affixing caution label to packages.

39. Section three hundred and two of the said Act is repealed.

Repeal. Cigars improperly packed or branded.

40. Section three hundred and seven of the said Act, is repealed.

41. Lines four to fifteen, both inclusive, of the Schedule to the said Act, as enacted by section one of chapter twenty-seven of the statutes of 1942-43, are repealed and the following substituted therefor:

Spirits distilled in Canada.

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

Proviso.

Provided that duty paid spirits owned by any distiller at the close of business on the second day of March, one thousand nine hundred and forty-three, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon."

Repeal.

42. Subparagraph (ii) of paragraph *(d)* of section one of the said Schedule is repealed.

39. The section to be deleted reads as follows:

"**302.** Every manufacturer or importer of tobacco or cigars who neglects to print on or affix to any package containing tobacco or cigars made or imported by or for him, or sold or offered for sale by or for him, the caution label required to be affixed to packages of tobacco or cigars by the provisions of this Act, and every person who removes any such label, so affixed, from any such package, shall incur a penalty of fifty dollars for each package in respect of which such offence is committed."

This section also provides for the discontinuance of the practice of affixing caution labels on tobacco packages. The reasons mentioned in clause 4 of the present Bill also apply here.

40. The section is now unnecessary following the amendment to section 298 by clause 38 of this Bill.

41. The object of the amendment is to give effect to the Budget Resolutions of March 2, 1943.

The word "eleven" underlined on the opposite page is substituted for the word "nine". The duty of excise on spirits distilled in Canada is increased from $9.00 to $11.00 per proof gallon.

42. The subparagraph to be repealed at present reads as follows:

> "(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."

This subparagraph is repealed as a result of the restriction imposed by section 10 of the "Wartime Alcoholic Beverages Order, 1942," being Order in Council, P.C. 11374 of December 16, 1942, which reads as follows:

"10. No person in Canada shall distil spirits for use in fortifying wines."

43. The first eleven lines of section two of the said Schedule are repealed and the following substituted therefor:

Canadian brandy.

"2. CANADIAN BRANDY:

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

Proviso.

Provided that duty paid Canadian brandy owned by any distiller at the close of business on the second day of March, one thousand nine hundred and forty-three, shall be subject to the following additional duty of excise on every gallon of the strength of proof, two dollars, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon."

Coming into force of secs. 40 and 42.

44. Sections forty and forty-two of this Act shall be deemed to have come into force on the third day of March, one thousand nine hundred and forty-three, and to have applied to all goods mentioned therein entered for consumption on and after that day.

43. The object of the amendment is to give effect to the Budget Resolutions of March 2, 1943.

The words "nine" and "two" underlined on the opposite page are respectively substituted for the words "seven" and "one" which now appear in the first paragraph and the proviso thereunder of section 2 of the said Schedule. The excise duty on Canadian brandy has been increased from $7.00 to $9.00 per proof gallon and the additional duty of excise on duty paid Canadian brandy owned by any distiller at the close of business on the 2nd day of March, 1942, has been increased from $1.00 to $2.00 per proof gallon.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 60.

An Act to amend the Customs Tariff.

First reading, April 6, 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

77349

R.S., c. 44; 1928, c. 17; 1929, c. 39; 1930 (1st Sess.), c. 13; 1930 (2nd Sess.), c. 3; 1931, c. 30; 1932, c. 41; 1932-33, cc. 6, 37; 1934, cc. 32, 49; 1935, c. 28; 1936, c. 31; 1937, cc. 25, 26; 1939 (1st Sess.), c. 41; 1939 (2nd Sess.), c. 2; 1940, c. 29; 1940-41, c. 13; 1942-43, c. 23.

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 60.

An Act to amend the Customs Tariff.

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

Schedule A amended.

1. Schedule A to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by chapter seventeen of the statutes of 1928, chapter thirty-nine of the statutes of 1929, chapter thirteen of the statutes of 1930 (first session), chapter three of the statutes of 1930 (second session), chapter thirty of the statutes of 1931, chapter forty-one of the statutes of 1932, chapters six and thirty-seven of the statutes of 1932-33, chapters thirty-two and forty-nine of the statutes of 1934, chapter twenty-eight of the statutes of 1935, chapter thirty-one of the statutes of 1936, chapters twenty-five and twenty-six of the statutes of 1937, chapter forty-one of the statutes of 1939 (first session), chapter two of the statutes of 1939 (second session), chapter twenty-nine of the statutes of 1940, chapter thirteen of the statutes of 1940-41 and chapter twenty-three of the statutes of 1942-43, is further amended by striking thereout tariff items 105a, 156, 156a, 197c, 232, 355, 440i, 563, 696a, 704, the several enumerations of goods respectively and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in the said Schedule the items, enumerations and rates of duty which are specified in the Schedule to this Act.

"Additional" duties amended.

2. Schedule A to the said Act, as amended by *The Customs Tariff Amendment Act, 1939*, chapter two of the statutes of 1939 (second session), as amended by chapter twenty-nine of the statutes of 1940, by chapter thirteen of the statutes of 1940-41, and by chapter twenty-three of the statutes of 1942-43, is further amended by deleting

therefrom the following enumerations of goods and rates of additional duties of customs as enacted by the said Amendment Act, as amended:—

Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	$5.00 per gallon of the strength of proof.

and by substituting therefor the following enumerations of goods and rates of additional duties of customs:—

Whisky, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, and 156b..	$7.00 per gallon of the strength of proof.

Date of coming into force.

3. This Act shall be deemed to have come into force on the third day of March, nineteen hundred and forty-three, and to have applied to all goods mentioned in the preceding section and in the Schedule hereto, imported or taken out of warehouse for consumption on and after that date, and to have applied to goods previously imported for which no entry for consumption was made before that date.

SCHEDULE

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
105a	Lemon, orange, grapefruit and citron rinds, fresh, frozen, dried, sulphured or in brine....	Free	Free	Free
156	Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, n.o.p.; gin of all kinds, n.o.p.; rum; whisky and all spirituous or alcoholic liquors, n.o.p.; amyl alcohol or fusel oil, or any substance known as potato spirits or potato oil; methyl alcohol, wood alcohol, wood naphtha, pyroxylic spirit or any substance known as wood spirit or methylated spirits, absinthe, arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, n.o.p.; cordials and liqueurs of all kinds, n.o.p.; mescal, pulque, rum shrub, schiedam and other schnapps; tafia, angostura and similar alcoholic bitters or beverages; and wines, n.o.p., containing more than forty per cent of proof spirit, per gallon of the strength of proof.....	$5.00	$10.00	$10.00
	Provided, (1) that when the goods specified in Item 156 are of greater or less strength than the strength of proof, the measurement thereof and the amount of duty payable thereon shall be increased or decreased in proportion for any greater or less strength than the strength of proof. Provided, (2) that bottles and flasks and packages of gin, rum, whisky and brandy of all kinds, and imitations thereof, shall be held to contain the following quantities (subject to the provisions for addition or deduction in respect of the degree of strength) viz.:—			
	Bottles, flasks and packages, containing not more than three-fourths of a gallon per dozen, as three-fourths of a gallon per dozen.....			
	Bottles, flasks and packages, containing more than three-fourths of a gallon but not more than one gallon per dozen, as one gallon per dozen.....			
	Bottles, flasks and packages, containing more than one gallon but not more than one and one-half gallon per dozen, as one and one-half gallon per dozen.....			
	Bottles, flasks and packages, containing more than one and one-half gallon but not more than two gallons per dozen, as two gallons per dozen.....			
	Bottles, flasks and packages, containing more than two gallons but not more than two and four-fifths gallons per dozen, as two and four-fifths gallons per dozen.....			
	Bottles, flasks and packages, containing more than two and four-fifths gallons but not more than three gallons per dozen, as three gallons per dozen.....			
	Bottles, flasks and packages, containing more than three gallons but not more than three and one-fifth gallons per dozen, as three and one-fifth gallons per dozen....			

SCUEDULE—*Concluded*

Tariff Item	—	British Preferential Tariff	Intermediate Tariff	General Tariff
	Provided, (3) that bottles or phials of liquors for special purposes, such as samples not for sale to the trade, may be entered for duty according to actual measurement, under regulations prescribed by the Minister.....			
197c	(i) Cigarette paper, ungummed, in rolls.	10 p.c.	22½ p.c.	25 p.c.
	(ii) Cigarette paper, ungummed, in sheets containing not less than thirty-two square inches.....	10 p.c.	15¾ p.c.	25 p.c.
232	Glue and gelatine, n.o.p.....	17½ p.c.	25 p.c.	25 p.c.
	and, per pound	2 cts.	5 cts.	5 cts.
355	Nickel, and alloys containing sixty per cent by weight or more of nickel, n.o.p., viz.: ingots, blocks and shot; shapes or sections, billets, bars and rods, rolled, extruded, or drawn (not including nickel processed for use as anodes); strip, sheet and plate (polished or not); seamless tube.....	Free	Free	Free
440i	The following articles and materials when imported for use only in the manufacture, maintenance or repair of automatic gas buoys and automatic gas beacons, or automatic electric buoys and automatic electric beacons, for the Government of Canada, for marine signal purposes or for export, under regulations prescribed by the Minister, viz.: flanged and dished steel heads made from boiler plate, over five feet in diameter; acetylene gas lanterns and parts thereof; electric flashing lights and parts thereof....	Free	Free	Free
563	Bolting cloth of any textile fibre, not made up, imported for use only for bolting or sifting materials.....	Free	Free	Free
696a	Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative; sound disks, records and transcriptions; when certified by the Government or by a recognized representative authority of the Government of the country of production as being of an international educational character; subject to such regulations as the Minister may prescribe.....	Free	Free	Free
704	Apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada; books, pictures, family plate or furniture, personal effects and heirlooms left by bequest to any resident of Canada, or acquired by any resident of Canada as a result of the death of any person resident abroad, or as a gift in anticipation of the death of any such person; all such goods or articles when given as a free gift by anyone resident abroad to a resident of Canada; the Minister to be the sole judge as to whether any goods or any article imported is to be classified as entitled to the benefit of this item or not.....	Free	Free	Free

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 65.

An Act to amend The Dominion Elections Act, 1938.

First reading, April 7, 1943.

MR. FAIR.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

77294

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 65.

An Act to amend The Dominion Elections Act, 1938.

1938, c. 46.

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

Disqualifications.

Inmates of institutions for the poor.

1. Paragraph *(k)* of subsection two of section fourteen of *The Dominion Elections Act, 1938*, chapter forty-six of the statutes of 1938, is repealed.

Explanatory Note.

This amendment is designed to remove the disqualification imposed on inmates of institutions for the poor where such persons are disqualified from voting at a provincial election.

The removal of this disqualification will enable all such worthy persons to vote at federal elections whether they are qualified or not to vote at provincial elections.

The paragraph proposed to be repealed reads:

"*(k)* in any province, every person who is an inmate of an institution which is maintained by any government or municipality for the housing and maintenance of the poor, if such person is by the law of that province disqualified from voting at an election of a member of the legislative assembly of that province, and did not serve in the military, naval or air forces of Canada in the war of 1914-1918."

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 65.

An Act to amend The Dominion Elections Act, 1938.

First reading, April 7, 1943.

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THE HOUSE OF COMMONS OF CANADA.

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Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 66.

An Act to amend The Wheat Acreage Reduction Act, 1942.

AS PASSED BY THE HOUSE OF COMMONS,
9th APRIL, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

75390

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 66.

An Act to amend The Wheat Acreage Reduction Act, 1942.

1942-43, c. 10.

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

1. Section two of *The Wheat Acreage Reduction Act, 1942*, chapter ten of the statutes of 1942-43, is amended by adding thereto, immediately after paragraph *(a)*, the following as paragraph *(aa)*:

Definitions. "Abandoned"

"*(aa)* 'abandoned', with reference to the cultivation of any land, means that such land is not in crop or in summerfallow or, if sown to grass, has lost its productivity;"

2. Section three of the said Act is amended by repealing subsection four and by renumbering subsection five as subsection six and by adding thereto, immediately after subsection three, the following as subsections four and five:—

Basic wheat acreage or basic acreages.

"(4) The basic wheat acreage or the basic acreages in summerfallow, coarse grains or grass on any farm consisting in any year of lands not operated as a unit in the year 1940 or, where there was no wheat acreage thereon in the year 1940, in the year 1939, shall be computed in the manner set out in subsections one, two and three of this section as if such lands had been operated as a unit in the year 1940, or where there was no wheat acreage thereon in the year 1940, in the year 1939.

Whear acreage reduction.

(5) The wheat acreage reduction on any farm in the area in any year is the number of acres by which the wheat acreage on such farm in such year is less than the basic wheat acreage on such farm."

Explanatory Notes.

1. The term "abandoned" when used in the Act in reference to cultivation of land is defined.

2. A new subsection four is added to section three of the Act to clarify the method of computing the basic acreages of wheat, summerfallow, coarse grains or grass where there has been a change since 1940, or 1939, in the parcels of land comprising a farm.

Subsection five is the present subsection four of section three re-worded to define the wheat acreage reduction on a farm in any year, instead of in 1942 only.

Subsection four presently reads:

"(4) The wheat acreage reduction on any farm in the area is the number of acres by which the wheat acreage in 1942 is less than the basic wheat acreage."

3. Paragraphs *(c)* and *(d)* of subsection one of section four of the said Act are repealed and the following substituted therefor:

Payments on acreage reductions.

"*(c)* the sum of two dollars for each acre, in excess of the basic acreage of rye or grass or both, sown to rye or grass or both prior to 1942 and still in rye or grass or both on July 1st, 1942;

Idem.

(d) the sum of two dollars for each acre, for which no payment is made under paragraphs *(a)*, *(b)*, or *(c)* of this subsection, sown to rye or grass or both in 1942 in excess of the basic acreage in rye or grass or both;

Idem.

(e) in addition to any other sum payable under this subsection, a sum of two dollars for each acre sown to rye or grass or both in, or prior to, 1942 and still in rye or grass or both on the first day of July, 1943;

Proviso.

Provided that

(i) where the wheat acreage reduction on such farm in 1943 is less than that in 1942 the acreage by which it is less shall be deducted from the acreage for which payment might otherwise be made under this subsection before computing such payment; and that

(ii) any such acreage in grass in 1943 is additional to the basic acreage in grass."

4. Section four of the said Act is further amended by renumbering subsections two and three thereof as subsections three and four, respectively, and by adding thereto after subsection one the following as subsection two:—

Payments on acreage reductions.

"(2) The Minister may, on or after the first day of July, 1943, pay the sum of two dollars in respect of each acre of the wheat acreage reduction on any farm in the area in 1943, but if the cultivation of any land on such farm has been abandoned since 1940 the acreage the cultivation of which has been so abandoned shall be deducted proportionately from the basic acreage of wheat and the total of the other basic acreages on the farm, before computing the wheat acreage reduction."

5. Section five of the said Act is repealed and the following substituted therefor:

Sworn statement of claim by farmer.

"**5.** (1) A farmer, to be eligible for any payment under this Act, shall, on fulfilment of one or more of the conditions of section four hereof, submit, on or before a date to be set by regulation made pursuant to this Act, a sworn statement of claim for payment.

Notice by farmer of intention to apply for reduction payment.

(2) A farmer who has not made application in any preceding year for a wheat acreage reduction payment, shall, to be eligible to submit such statement of claim, give notice of his intention to do so not later than the thirty-first day of May of the year in respect of which he first

3. Paragraph *(c)* of subsection one of section four of the Act is re-worded to provide that payment may be made in 1942 on acreages sown to rye or grass or both prior to 1942, as well as on those sown in 1942.

The paragraph at present reads:

"*(c)* the sum of two dollars for each acre sown to rye or grass or both in 1942, in excess of the basic acreage in rye or grass or both;"

Paragraph *(d)* is re-worded and paragraph *(e)* added to make clear that the additional payments made in 1943 in respect of wheat acreage reduction in 1942 on acreages of rye or grass or both are conditional upon the continuation of the wheat acreage reduction in 1943.

Paragraph *(d)* at present reads:

"*(d)* an additional sum of two dollars for each acre sown to grass or rye or both in 1942, and still in grass or rye or both on the first day of July, 1943: Provided that such acreage in grass in 1943 is additional to the basic acreage in grass."

4. Provision is made for the payment of $2 per acre on each acre of wheat acreage reduction on any farm in the area in 1943 except on acreages of abandoned land, irrespective of the use made of the acreage taken from wheat.

5. Section five of the Act is re-worded to make it apply to any year instead of to 1942 only, and to provide that a cut-off date for accepting claims be set by regulation.

The section presently reads:

"**5.** (1) A farmer who did not apply for a wheat acreage reduction payment in 1941 shall, to be eligible for any payment under this Act, make application not later than the thirty-first day of May, 1942, to the secretary of the municipality in which he resides or, in the case of unorganized areas, to the provincial government, on a form to be distributed by the secretary of the municipality or the provincial government as the case may be.

(2) A farmer to be eligible for a payment under this Act shall, on fulfilment of one or more of the provisions of section four hereof, submit a sworn statement or statements of claim for payment."

proposes to submit a claim, such notice to be given to the Secretary of the Municipality in which he resides, or in the case of unorganized areas, to the provincial government, on a form to be distributed by the Secretary of the Municipality or the provincial government, as the case may be."

6. Section six of the said Act is repealed and the following substituted therefor:—

Landlord's application.

"**6.** A landlord, to be eligible for any payment under this Act in respect of the wheat acreage reduction on any farm in any year, shall make application, on which shall be endorsed the tenant's acknowledgment that the applicant is his landlord, not later than the thirtieth day of June of that year to the Secretary of the Municipality in which his land is located, or in the case of unorganized areas, to the provincial government."

7. Subsection two of section seven of the said Act is repealed and the following substituted therefor:

Dispute between landlord and tenant and between landlords.

"(2) In the event of any dispute between a landlord and a farmer, or between two or more landlords, with regard to their respective interest in any payment, the Minister may, in his discretion, order a division of the payment, and payment shall be made in accordance with such order."

6. Section six of the Act has been re-worded to make it applicable to any year instead of to 1942 only, and to provide that the landlord's interest shall be acknowledged by the farmer.

Section 6 presently reads:

"**6.** A landlord to be eligible for any payment under this Act shall make application not later than the thirtieth day of June, 1942, to the secretary of the municipality in which his land is located or, in the case of unorganized areas, to the provincial government."

7. Subsection two of section seven of the Act is re-worded to provide that the Minister may order a division of payment in case of dispute between two or more landlords as well as in case of dispute between landlord and farmer.

It is proposed to amend by adding the underlined words in the text.

69.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 69.

An Act to amend The Excess Profits Tax Act, 1940.

AS PASSED BY THE HOUSE OF COMMONS, APRIL 19th, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
78187 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 69.

An Act to amend The Excess Profits Tax Act, 1940.

1940, c. 32; 1940-41, c. 15; 1942-43, c. 26.

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

1. Section three of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940 as enacted by section two of chapter twenty-six of the statutes of 1942-43 is amended by adding thereto the following:

Proviso.

Oil or Gas Royalty Companies. R.S., c. 97.

"Provided further that in the case of persons taxable with respect to income defined by subsection three of section three of the *Income War Tax Act* the tax as provided in the Second Part of the Second Schedule to this Act shall not apply".

2. Subparagraph (i) of paragraph *(b)* of subsection one of section four of the said Act, as enacted by section four of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:

Adjustment to standard profits.

"(i) in the case where any alteration in the capital employed since the commencement of the last year or fiscal period of the taxpayer in the standard period has occurred, by adding to or deducting from (accordingly as the capital has been increased or reduced) the standard profits an amount equal to seven and one-half per centum per annum of the amount of the alteration in the capital:

Proviso.

Provided that in the case of a corporation or joint stock company such adjustment may only be made if the alteration in capital was accompanied by an equivalent alteration in capital stock; except that where an adjustment upward has been made in accordance with the provisions of subparagraph (ii) hereof for an increase in capital employed during the standard period (not accompanied by an increase in capital stock) an adjustment downward may be made for a subsequent decrease in capital employed whether or not

Explanatory Notes.

1. This amendment limits the application of Excess Profits tax to 22% (plus 18% income tax) in the case of oil royalty companies.

2. The amendment to the first proviso provides for the equalization of treatment. In the case where the capital employed in the standard period has increased, and $7\frac{1}{2}\%$ thereof has been added to the profits of the years or portions thereof of the Standard Period, a like deduction of $7\frac{1}{2}\%$ will be taken from the Standard Profits if during the taxation years the capital employed has been reduced, even though there has been no share capital alteration.

The amendment to the second proviso is to bring the adjustments pertaining to companies who have increased the capital employed by $33\frac{1}{3}\%$ or more in line with the first proviso in section 4(l)(*b*)(i), thus securing uniformity of treatment.

such decrease has been accompanied by a reduction i capital stock, but not to an extent greater than the said upward adjustment; and,

Proviso.

Provided further that if an increase in capital to the extent of thirty-three and one-third per centum of the capital employed at the commencement of the year or fiscal period of the taxpayer next preceding the taxation year or alternatively to the extent of thirty-three and one-third per centum of the capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period has been so made, the taxpayer may apply under section five of this Act to have his standard profits ascertained by the Board of Referees as if he had not been carrying on a business during the standard period, provided that a corporation or joint stock company may apply as herein provided only when such increase in capital employed is accompanied by an equivalent increase in capital stock."

3. Paragraph *(d)* of subsection two of section six of the said Act, as enacted by section six of chapter twenty-six of the statutes of 1942-43, is repealed and the following substituted therefor:

Revenue Losses.

"*(d)* losses of the taxpayer in the preceding year or years as ascertained and allowed under paragraphs *(p)* or *(r)* of subsection one of section five of the *Income War Tax Act.*"

R.S., c. 97.

4. Section eleven of the said Act is repealed and the following substituted therefor:

Instalment payment of tax.

"**11.** Every person other than a corporation or joint stock company shall pay all taxes which he is liable to pay upon his profits during any taxation year under any of the provisions of this Act by quarterly instalments during the twelve month period ending six months after the close of each calendar year in which the fiscal period of the taxpayer ends as follows:—

(a) during the first six months of such period an amount equal to one-quarter of such tax as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, at the rate for the taxation year, on or before the last day of September and the last day of December;

(b) during the last six months of such period the balance of the tax payable as estimated by him on his income for the taxation year in an amount equal to one-half of such balance on or before the last day of March and one-half of such balance on or before the last day of June;

and if after examination of his return as under this Act required, it is established for the purposes of this Act that

3. This amendment gives taxpayers parity of treatment under this Act and the *Income War Tax Act.*

4. This is designed to prevent the continued overlapping of instalment payments under the *Income War Tax Act* and *The Excess Profits Tax Act* as to payments in the case of unincorporated taxpayers, so that the payment dates under the *Income War Tax Act* and *The Excess Profits Tax Act* will be the same.

the instalments paid by him in any period under this section amount in the aggregate to less than the tax payable he shall forthwith after notice of assessment is sent to him as provided in this Act pay the unpaid amount thereof together with interest thereon at five per centum per annum from the day six months after the end of the calendar year in which the fiscal period of the taxpayer ends until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment."

Non-application of certain sections of Income War Tax Act.

5. Subsection three and the first paragraph of subsection five of section forty-eight of the *Income War Tax Act* shall have no application to the provisions of *The Excess Profits Tax Act, 1940.*

Reference to Treasury Board.

6. Section fifteen of the said Act is repealed and the following substituted therefor:

"**15.** (1) Notwithstanding any of the provisions of this Act, where the Treasury Board is of the opinion that the main purpose for which any transaction or transactions was or were effected (whether before or after the passing of this Act) was the avoidance or reduction of liability to tax under this Act, it may, if it thinks fit, direct that such adjustment shall be made as respects liability to tax under this Act as it considers appropriate, so as to counteract the avoidance or reduction of liability to tax under this Act, which would otherwise be effected by such transaction or transactions, and tax shall be assessed and levied accordingly and shall be payable as in this Act provided.

(2) Notwithstanding anything in this Act contained, if upon examination of any transaction or transactions made directly or through the medium of third parties or by the creation of new or intermediary companies, it appears to the Treasury Board that any payment or benefit in cash or otherwise, received by any person subsequent to the year nineteen hundred and thirty-nine as a result of such transaction or transactions has been received directly or indirectly from a company having undistributed income on hand, then the Treasury Board may find that the main purpose of such transaction or transactions was to reduce or avoid taxation, and it shall thereupon be deemed for the purposes of this Act that such person, whether he received any such payment or benefit in the form of capital or otherwise, has received income subject to tax in such year or years since 1939 and in such amount or amounts as Treasury Board may determine, and tax shall be assessed and levied upon such person and shall be payable as in this Act provided.

Any such finding by Treasury Board may be made notwithstanding that such transaction or transactions may

6. This is the same provision as enacted under section 32A of the *Income War Tax Act*.

have been entered into either within or without Canada or prior or subsequent to the coming into force of this section.

(3) Notwithstanding anything in this Act contained, if substantially all of the shares of a company having undistributed income on hand have been purchased since the coming into force of this Act, by any other company or companies, Treasury Board may find that the main purpose of the sale by the vendor was to reduce or avoid the tax which would have been paid by the shareholders of such company having undistributed income on hand on the distribution to them of the said undistributed income, and in such case, notwithstanding section four *(n)* of the *Income War Tax Act*, the dividends paid by the company having undistributed income on hand and received or deemed to be received by any such other company or companies shall upon being so received or deemed to be received be taxed against such company or companies and the tax shall be assessed, levied and paid as in this Act provided.

(4) In any appeal from an assessment made pursuant to any finding, direction or determination of the Treasury Board under this section, the Exchequer Court of Canada shall have jurisdiction to determine whether the main purpose of the transaction or transactions or sale was the avoidance or reduction of liability to tax or whether any finding, direction, determination or adjustment ought to have been made or given, or was appropriate."

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

Standard profits of certain controlled companies.

"**15A.** Notwithstanding anything in this Act contained, in any case where a company has a controlling interest in any other company or companies (hereinafter called controlled company or companies) incorporated in 1940 or thereafter (other than companies incorporated to carry out a contract or arrangement negotiated by the Minister of Munitions and Supply and in receipt thereunder of a management fee or other similar compensation), and the sum of the capital employed by such company and such controlled company or companies at the time of incorporation is not in the opinion of the Minister of National Revenue substantially greater than the capital employed by such first-mentioned company prior to the incorporation of such controlled company or companies, the standard profits of all such controlled companies taken together shall not exceed $5,000 in the aggregate, and shall be allocated to each of such controlled companies in such amounts as the Minister of National Revenue may direct.

No reference to Board of Referees.

In any such case a reference to the Board of Referees shall not be made notwithstanding the provisions of section five of this Act".

7. This amendment provides that if a company incorporates subsidiary companies without increasing the aggregate capital employed by the parent and subsidiaries, the subsidiary companies shall receive a standard profit not greater than $5,000 in the aggregate.

Application of Sec. 1.

8. (1) Sections one and seven of this Act shall be applicable to the profits of the 1942 taxation period and of fiscal periods ending therein and of subsequent periods.

Application of Sec. 2.

(2) Section two of this Act shall be applicable to the profits of the 1940 taxation period and of fiscal periods ending therein and of subsequent periods.

Application of Sec. 3.

(3) Section four of this Act shall be applicable to the profits of the 1943 taxation period and of fiscal periods ending therein and of subsequent periods.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 70.

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

AS PASSED BY THE HOUSE OF COMMONS, 19th APRIL, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

69019

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 70.

1920, c. 15;
1924, c. 59;
1925, c. 21;
1931, c. 43;
1932, c. 11;
1932-33, c. 17;
1934, c. 7;
1935, c. 7;
1936, c. 14;
1937, c. 37;
1938, c. 10;
1939, c. 5;
1940, c. 14;
1940-41, c. 7;
1942-43, c. 15.

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

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

Agreement with City of Ottawa extended for one year.

1. The Minister of Public Works may on behalf of His Majesty the King enter into an Agreement with the Corporation of the City of Ottawa, hereinafter called "the Corporation", extending for a period of one year from the first day of July, 1942, the provisions of the existing Agreement between His Majesty the King and the Corporation, dated the thirtieth day of March, 1920, which last mentioned Agreement, as amended, was extended to the first day of July, 1942, under the authority of chapter fifteen of the statutes of 1942-43.

Explanatory Notes.

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

In chapter 21 of the statutes of 1925, the period of the Agreement was extended for five years to July 1, 1930, and the Minister was empowered to agree on behalf of His Majesty to pay to the Corporation annually the sum of $100,000.00 during the said period of five years from July 1, 1925, instead of the annual sum of $75,000.00 as provided for in the said Agreement. By chapter 43 of the statutes of 1931, the period of the Agreement was extended for one year to July 1, 1931, and has, since that date, been extended annually by Acts of Parliament to July 1, 1942.

This bill is to extend the Agreement for one year.

71.

Fourth Session Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 71.

An Act to amend The Federal District Commission Act, 1927.

First reading, April 20, 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

75274

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 71.

An Act to amend The Federal District Commission Act, 1927.

1927, c. 55; 1928, c. 26.

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

1. Section eight of chapter fifty-five of the statutes of 1927, *The Federal District Commission Act, 1927*, as enacted by section two of chapter twenty-six of the statutes of 1928, is repealed and the following substituted therefor:

Period for payment of annual grants extended.

"**8.** The Minister is hereby authorized to pay out of the Consolidated Revenue Fund of Canada to the Commission the sum of two hundred thousand dollars a year for a period not exceeding ten years from the first day of April, one thousand nine hundred and forty-three, to be expended by the Commission for the purposes and subject to the provisions of this Act. Such annual payment shall be made in four equal quarterly instalments, payable on the first day of April, July, October and January, respectively, in each year, the first of such quarterly instalments to be paid on the first day of April, 1943, and the amount of each such quarterly payment shall be paid by the Minister into a chartered bank to be designated by him, to the credit of the Commission, and no payment shall be made by such bank from any amount at the credit of the Commission except on the joint cheque of the Chairman or Acting Chairman and the Secretary or Acting Secretary of the Commission."

Explanatory Note.

1. The annual grant to the Commission provided for by section 8 of the Act in 1928 expires on the 31st day of March, 1943. The purpose of the proposed amendment is to extend the same annual grant of $200,000 a year for a further period of ten years.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 72.

An Act to amend the Income War Tax Act.

First reading, April 20th, 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
78320 1943

4th Session, 19th Parliament, 7 George VI, 1943.

R.S., c. 97; 1928, cc. 12, 30; 1930, c. 24; 1931, c. 35; 1932, cc. 43, 44; 1932-33, cc. 14, 15, 41; 1934, cc. 19, 55; 1935, cc. 22, 40; 1936, cc. 6, 38; 1938, c. 48; 1939 (1st Sess.), c. 46; 1939 (2nd Sess.), c. 6; 1940, c. 34; 1940-41, c. 18; 1942, c. 28.

THE HOUSE OF COMMONS OF CANADA.

BILL 72.

An Act to amend the Income War Tax Act.

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

1. Paragraph *(g)* of subsection one of section three of the Income War Tax Act, Chapter ninety-seven of the Revised Statutes of Canada, 1927, as enacted by section three of Chapter forty-eight of the Statutes of 1938, is amended by adding thereto the following proviso:—

Annuities.

"Provided, however, that annuity payments or other annual payments received under the provisions of any will or trust which became effective prior to the 1st day of January, 1944, shall be exempt to the extent of the amount paid out of the corpus of the estate or trust but not exceeding fifteen hundred dollars in any year."

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

Per diem and living allowances.

"(4) Any payment made to any person in connection with any duty, office or employment, whether as allowances on a per diem or other periodic basis, living allowances or expenses, or otherwise (except travelling or other allowances expressly fixed by and in any Act of the Parliament of Canada and travelling expenses paid to any member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces) shall be salary of such person and taxable as income for the purposes of this Act; provided however, that living allowances paid to persons who are serving outside of Canada but are maintaining a self-contained domestic establishment in Canada and who are either employees of the Government of Canada or members of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces shall not be deemed to be taxable income up to such an amount as may be determined by the Minister in his discretion.

EXPLANATORY NOTES.

1. This amendment is to recognize the irrevocability of wills and trusts effective prior to the first day of January, 1944, and grants relief to beneficiaries depleting the corpus to the extent of $1,500 per annum.

2. (4) The compensation arising from an office of employment paid on a per diem basis is brought in conformity with the treatment afforded salaries.

(5) This amendment removes any doubt as to the income of the recipient arising by virtue of his office.

Marriage and dependents' allowances.

(5) Any payment (other than supplementary grants paid by the dependents' board of trustees) made in respect of the services of any member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces to the wife or any dependent of such member shall for the purposes of this Act be income of such member."

3. (1) Paragraph *(n)* of section four of the said Act as enacted by section four of Chapter thirty-eight of the Statutes of 1936, is repealed and the following is substituted therefor:—

Dividends received by one corporation from another.

"*(n)* Dividends paid to an incorporated company by a company incorporated in Canada, the profits of which have been taxed under this Act, except as hereinafter provided by sections 19, 22A and 32A."

(2) Paragraph *(t)* of section four of the said Act as enacted by section nine of Chapter thirty-four of the Statutes of 1940, 2nd Session, is repealed and the following paragraph substituted therefor:—

Service pay and allowances.

"*(t)* The service pay and allowances of—

(i) members of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces and overseas on the strength of an Overseas Unit outside of the Western Hemisphere, and

(ii) members of the said Forces while on active service in Canada, or anywhere in the Western Hemisphere, whose duties are of such a character as are required normally to be performed afloat or in aircraft, and

(iii) members of the said Forces whose income from such service pay and allowances (excluding subsistence allowances up to $1.70 per day and marriage and dependents' allowances and supplementary grants paid by the dependents' board of trustees) is paid at the rate of less than $1,600.00 per annum, except that in the case of members of the Women's Royal Canadian Naval Service, Canadian Women's Army Corps and the Royal Canadian Air Force (Women's Division) the figure of $1,200.00 shall be used in lieu of the figure of $1,600.00 hereinbefore mentioned."

4. Section four of the said Act is amended by adding thereto the following paragraphs:—

Service pay and allowances.

"*(v)* The service pay and allowances received in respect of the first six months' service after his return to Canada by any member of the Canadian Naval, Military and Air Forces who is in the Canadian Active Service Forces and who has been overseas on the strength of an Overseas Unit outside of the Western Hemisphere; provided, however, that in the case of a member of the said Forces who has not been on the strength of an Overseas Unit outside of the Western Hemisphere for a period of at least six months, the period of exemption

3. (1) This section is re-enacted by adding thereto Section 32A, thus removing the recipient corporation from the exemption.

(2) *(t)* implements the resolution regarding service pay and allowances.

4. *(v)* Members of the overseas units by this amendment are granted a six months exemption period on return to Canada following overseas service.

(w) This amendment exempts the war risk bonus of the merchant marine.

(x) This exempts one-third of the pay of members of the Ferry Command.

granted hereunder shall not exceed the length of the period which has been served by him on the strength of an Overseas Unit outside of the Western Hemisphere; provided further that the exemption shall not in any case exceed one period of six months for any such service or services outside of the Western Hemisphere.

Merchant marine.

(w) Any amount received by an officer or man of the merchant marine paid as bona fide war risk bonus in accordance with the usage of the merchant marine in respect of service in a zone recognized by the Governor-in-Council as a war risk zone, but not exceeding the amount approved by the National War Labour Board or other competent authority for a similar officer or man employed by a Canadian employer, and the value of board or lodging on shipboard received by an officer or man while performing services in respect of which such war risk bonus is payable.

R.A.F. Transport Command.

(x) One-third of the remuneration paid to the civilian officers or employees of the Royal Air Force Transport Command whose duties are of such a character as are required normally to be performed in Aircraft."

5. (1) Paragraph *(p)* of subsection one of section five of the said Act, as enacted by subsection seven of section five of Chapter twenty-eight of the Statutes of 1942, is repealed and the following paragraph substituted therefor:—

Business losses in preceding year.

"*(p)* losses sustained in the process of earning income during the year last preceding the taxation year by a person carrying on the same business in both of such years, if in the calculation of such losses, no account is taken of any outlay, loss or replacement of capital or any payment on account of capital or any depreciation, depletion or obsolescence, or of any disbursements or expenses not wholly, exclusively and necessarily laid out or expended for the purpose of earning the income, except such amount for depreciation and depletion as the Minister may allow."

(2) Paragraph *(q)* of subsection one of section five of the said Act, as enacted by subsection seven of section five of Chapter twenty-eight of the Statutes of 1942, is repealed and the following substituted therefor:—

Active service military subsistence allowances.

"*(q)* subsistence allowances of members of the Canadian Naval, Military and Air Forces while in the Canadian Active Service Forces, except to the extent that any such subsistence allowance exceeds $1.70 per day."

6. Subsection one of the said section five is further amended by adding thereto the following paragraphs:—

5. (1) This amendment re-enacts paragraph *(p)* of subsection one of Section 5 with the addition of the word "depletion" in the last line thereof.

(2) This amendment substitutes the word "members" for "commissioned officers".

Farm losses.

"*(r)* losses sustained in the process of earning income from the operation of any farm during the two years last preceding the taxation year by a person whose chief occupation is that of farming;

Mining company municipal taxes.

(s) taxes payable and paid by a mining company to a municipality, pursuant to the provisions of subsections six, nine and eleven of section thirty-nine of the Assessment Act (Ontario) R.S.O. 1937, Chapter 272, as amended and in force on the 2nd day of March, 1943; provided that the Minister is satisfied that in assessing the said taxes the taxes payable by the said mining company under the *Income War Tax Act* and the *Excess Profits Tax Act, 1940*, are not allowed as deductions."

7. Paragraph *(n)* of subsection one of section six of the said Act as enacted in section sixteen of Chapter thirty-four of the Statutes of 1940 is amended by adding thereto the following:—

Proviso.

"Provided, however, that the Minister shall not allow a deduction in respect of depreciation of assets owned by an incorporated taxpayer from the income of the said taxpayer if he is satisfied that the said taxpayer directly or indirectly had or has a controlling interest in a company or companies previously the owner or owners of the said assets or that the said previous owner (which term shall include a series of owners) directly or indirectly had or has a controlling interest in the said taxpayer or that the said taxpayer and the previous owner was or is directly or indirectly subject to the same controlling interest and that the aggregate amount of deductions which have been allowed to the said taxpayer and/or the said previous owner in respect of the depreciation of such assets is equal to or greater than the cost of the said assets to the said previous owner or to the first of the previous owners where more than one;

Provided further that in the case of the sale of immovable assets (not including machinery or equipment) in respect of which special depreciation has been allowed, the Minister may revise the assessments of the vendor for the years when the special depreciation was allowed, by disallowing as a deduction a pro rata portion of the special depreciation allowed to the taxpayer in each of the said years, to the extent of the excess of the selling price over the depreciated cost of the said assets, less the amount of depreciation normally allowed on the said assets, and less the excess, if any, of the selling price over the undepreciated cost of the said assets;

And provided further that as used in the next preceding proviso the term "special depreciation" shall mean deductions in respect of extra depreciation and other special

6. *(r)* This amendment brings in the farm losses of two years in lieu of one.

(s) This recognizes income tax of a mining company as a deduction if it is actually used for the maintenance of municipal activities.

7. This amendment implements Resolution Nos. 11 and 12.

depreciation or allowances in lieu of depreciation which are in excess of depreciation normally allowed, and the term "depreciated cost" shall mean cost to the taxpayer less depreciation allowed together with special depreciation."

8. Paragraph *(b)* of subsection one of section 7A of the said Act, as enacted by subsection two of section eight of Chapter twenty-eight of the Statutes of 1942, is amended by adding immediately after subparagraph (ii) thereof the following subparagraph:—

Government annuities.

"(iii) Dominion of Canada Government Annuities on the lives of the taxpayer, his spouse and his dependents;"

9. (1) Paragraph *(d)* of subsection one of section 7A of the said Act, as enacted by subsection two of section eight of Chapter twenty-eight of the Statutes of 1942, is repealed and the following paragraph substituted therefor:—

Principal payments on mortgage or agreement for sale.

"*(d)* principal payments on a mortgage or agreement of sale on or with respect to one residential property of the taxpayer or the taxpayer's spouse, provided that such mortgage or agreement of sale was registered or in effect prior to the twenty-third day of June, one thousand nine hundred and forty-two, or if not so registered, was to the satisfaction of the Minister in effect as an enforceable obligation of the taxpayer or the taxpayer's spouse prior to the said date;"

(2) The said section 7A is further amended by adding thereto the following subsection:—

Estates or trusts.

"(5) The provisions of this section shall not apply to estates or trusts taxable under the provisions of subsections two or four of section eleven of this Act."

10. Subsection five of section eight of the said Act, as enacted by section 10A of Chapter twenty-eight of the Statutes of 1942, is repealed and the following substituted therefor:—

Contributions for prospecting.

"(5) A taxpayer shall be entitled to deduct from the sum total of the income tax payable by him under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, an amount equal to forty per centum of the contributions made by him during 1943 to associations, syndicates or mining partnerships registered or otherwise recognized under the laws of any province of Canada and organized for the purpose of prospecting in Canada for base metals or strategic minerals, not exceeding five hundred dollars in the case of any one such association, syndicate or mining partnership, and not exceeding five thousand dollars in respect of the aggregate of the said contributions made by him to all such associations, syndicates or mining partnerships;

8. This amendment permits payments on Dominion Government Annuities to apply as a deduction against the refundable portion otherwise payable in tax.

9. (1) This amendment permits the payments made by a taxpayer on the residence of his spouse to apply as a deduction against the refundable portion otherwise payable in tax.

(2) Estates are taxable on income accumulated and relief by way of refundable portion is not required.

10 and **11.** These amendments give recognition, by way of alleviation from taxation, to certain expenditures in searching for oil, natural gas, metalliferous mines and strategic minerals.

Provided, however, that in the case of a contribution by a corporation substantially all of whose income is subject to depletion calculated on a basis of a percentage of net profits, the deduction to be allowed hereunder shall be reduced by the same percentage;

Provided further that no such deduction shall be allowed unless the association, syndicate or mining partnership files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting in Canada for base metals or strategic minerals by means of qualified persons during the year one thousand nine hundred and forty-three and that it has carried out the purpose for which it was formed;

Provided further that if the said contributions have not been expended within the said period the deduction to be taken hereunder shall be that proportion only of the contribution which is equal to the proportion which the moneys actually expended bears to the total contributions to such association, syndicate or mining partnership."

11. The said section eight is further amended by adding thereto the following subsections:—

Expenditures on dry oil wells.

"(6) A corporation whose principal business is the production and/or refining and/or marketing of petroleum and/or petroleum products shall be entitled in respect of the year of expenditure to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, (and if such sum total of tax is not sufficient to provide therefor, to deduct any balance from the tax of subsequent years) forty per centum of

(a) all drilling costs incurred by it directly or indirectly on oil wells spudded in during the period from the 1st January, 1943 to the 31st March, 1945, and abandoned within six months after completion of such drilling; and

(b) all exploration costs, including all general geological and geophysical expenses incurred by it;

provided, however, that in the case of a corporation substantially all of whose income is subject to depletion under the provisions of this Act, the deduction to be allowed hereunder shall be twenty-six and two-thirds per centum of such costs instead of forty per centum.

Exploration and drilling expenses or oil.

"(7) A corporation, association, syndicate or an exploration partnership formed for the purpose of exploring and drilling for oil shall be entitled to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, twenty-six and two-thirds per centum of exploration and drilling expenses incurred during the period from the

1st January, 1943, to the 31st March, 1945; provided, however, that where the tax in respect of the year of expenditure is not sufficient to permit the full amount of the deduction, the balance may be deducted in any subsequent year whether the income taxable in any subsequent year arose from the well in respect of which the expenses were incurred or from any well subsequently found by such corporation, association, syndicate or exploration partnership.

Exploration and drilling expenses for natural gas.

"(8) A corporation, association, syndicate or an exploration partnership formed for the purpose of exploring and drilling for natural gas shall be entitled to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, thirty per centum of exploration and drilling expenses incurred by it during the period from the 1st January, 1943, to the 31st March, 1945.

Expenses of searching for base metals and strategic minerals.

"(9) A corporation whose chief business is that of mining or exploring for metalliferous and strategic minerals shall be entitled to deduct from the sum total of the income tax payable by it under this Act and the tax payable under *The Excess Profits Tax Act, 1940*, twenty-six and two-thirds per centum of all prospecting, exploration and development expenses incurred by it in searching for base metals and strategic minerals during the period from the 1st January, 1943 to the 31st March, 1945; provided, however, that such deduction must be taken against the said taxes payable in respect of the year or fiscal period in which the said expenses were actually incurred.

Provided further that no such deduction shall be allowed unless the corporation files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting and exploring in Canada for base metals or strategic minerals by means of qualified persons and has incurred the said expenditures for such purposes."

12. Subsection one of section nine of the said Act, as enacted by section nine of Chapter twenty-eight of the Statutes of 1942, is amended by inserting immediately after paragraph *(f)* thereof the following paragraphs:—

Employees temporarily outside of Canada.

"*(g)* who, whether single or married, is an employee of a person resident or carrying on business in Canada and whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of such employer.

Certain members of the Canadian Active Service Forces.

(h) who is a member of the Canadian Naval, Military or Air Forces in the Canadian Active Service Forces in the Western Hemisphere outside of Canada."

13. Section 9A of the said Act, as enacted in Chapter forty-four of the Statutes of 1932, Chapter fifteen of the Statutes of 1933, Chapter twenty-two of the Statutes of

12. *(g)* This amendment renders liable to tax employees temporarily employed outside of Canada.

(h) This amendment renders liable certain members of the Service Forces in the Western Hemisphere not including Iceland, but outside of Canada.

1935 and Chapter six of the Statutes of 1936, is repealed and the following is substituted therefor:—

1942 individual reduced tax liability.

9A. (1) In lieu of the tax on incomes of the year 1942 which but for the provisions of this section would be levied pursuant to section 9 of this Act, the amount of tax which shall be levied in respect of incomes of the year 1942 shall be

(a) half of that portion of the total tax (including the amount refundable) leviable but for the provisions of this section, which bears the same ratio to the said total tax as the earned income plus any investment income not in excess of Three Thousand Dollars ($3,000), of the taxpayer, bears to his total income; and

(b) half of that portion of the total tax (including the amount refundable) leviable but for the provisions of this section, which bears the same ratio to the said total tax as the amount of the taxpayer's investment income in excess of Three Thousand Dollars ($3,000) bears to his total income, provided, however, that the other half of the said portion (less the refundable amount included therein) of the said total tax shall be paid by the executors, administrators or other legal representatives of the taxpayer upon the death of the taxpayer, except to the extent that the taxpayer may elect to pay and does pay before death and on or before the 30th April, 1944, the discounted value of the said other half (less the refundable amount included therein) of the said total tax calculated at a discount rate of 2% per annum for the period of normal expectation of life of a person of the age of the taxpayer as shown by Mortality Tables approved by the Minister;

and the amount of tax deducted at the source or otherwise paid with respect to the income of the taxpayer during the year 1942 pursuant to sections 91 and 92 of this Act and the amount of tax paid with respect to the income of the taxpayer during the year 1942 by way of the quarterly instalment due on or before the 15th October, 1942, and the quarterly instalment due on or before the 15th January, 1943, pursuant to section 48 of this Act shall be credited against the tax leviable under this section.

Simplified tax calculation for 1942 for certain taxpayers.

(2) In respect of the 1942 taxation period only, every taxpayer, (except proprietors and partners in any manufacturing, trading or merchandising business) in receipt of an income not exceeding three thousand dollars from all sources included in which investment income may not exceed fifteen hundred dollars, shall, notwithstanding the provisions of subsection one of section nine of this Act relating to the First Schedule to this Act, be subject to the appropriate amount of income tax set forth in a table to be approved by the Governor in Council, provided that such

13. 9A (1) This amendment implements Resolutions Nos. 1 and 2.

(2) This amendment is designed to substantially eliminate any necessity for tax calculation, and makes possible the use of a simplified form.

table shall specify the tax payable and the maximum refundable portion of the tax in respect of incomes falling within ranges of not more than ten dollars and the amount of tax payable on incomes within each such range shall be that amount of tax in dollars (excluding the cents) lying approximately midway between the amounts of the tax payable on the highest and the lowest incomes within such range, calculated in accordance with the rules set forth in Paragraph A of the First Schedule to this Act and reduced by one-half;

Provided further that the provisions of this subsection shall not apply to any commissioned officer in the Canadian Naval, Military or Air Forces who is entitled to have his tax calculated in accordance with Rule two of section three of Paragraph A of the First Schedule to this Act.

Subsequent years.

"(3) In respect of the 1943 taxation period and any subsequent period, the Governor in Council may approve a Table of Taxes in conformity with the provisions of subsection two hereof having regard to the prevailing rates in force in the taxation period in respect of which the said Table is to be applicable."

Exceptions.

(4) The provisions of this section shall not apply to

(a) a corporation, or

(b) a trustee or executor taxable in respect of income under the provisions of subsections two or four of section eleven of this Act."

14. Subsections seven and nine of section 9B of the said Act, as enacted by subsection two of section thirteen of Chapter twenty-eight of the Statutes of 1942, are repealed and the following substituted therefor:—

Determination as to who are residents.

"(7) For the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as resident or deemed to be resident in Canada, the Minister may determine what income is taxable hereunder.

Creditor to bear tax.

(9) Every agreement for payment to any person of any money in respect of which a tax is imposed upon such person by this section, without deducting or withholding such tax, is void."

15. Subsection one of section sixteen of the said Act is repealed and the following is substituted therefor:—

Capital stock changes.

"(1) Where a corporation having undistributed income on hand reduces or redeems any class of capital stock or shares thereof, or converts any class of the capital stock or shares thereof into any other class of capital stock, shares or other security thereof, the amount or the value of any consideration or right received by any shareholder by

(3) This amendment is designed to continue the use of the simplified form and stating specifically tax liability with a minimum of calculation.

14. (7) By reason of some taxpayers carrying on business both within and without Canada, this is to facilitate the settlement of the question of residence.

(9) This continues the practice of the Department which lapsed through an omission in the 1942 amendments.

15. This is to prevent avoidance of taxation.

virtue of the reduction, redemption or conversion shall, to the extent to which such shareholder would be entitled to participate in such undistributed income on a total distribution thereof at the time of such reduction, redemption or conversion, be deemed to be a dividend and to be income received by such shareholder."

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

Purchases and sales at more or less than fair price.

"**23.** Where any corporation, partnership or individual carrying on business in Canada purchases any commodity from a parent, subsidiary or associated corporation or partnership at a price in excess of the fair market price, or where any corporation partnership or individual sells any commodity to any such parent, subsidiary or associated corporation or partnership at a price less than the fair market price, the Minister may, for the purpose of determining the income of any such corporation, partnership or individual, determine the fair price at which such purchase or sale shall be taken into its accounts for taxation purposes."

17. Section 32A of the said Act, as enacted by section seven of Chapter forty-eight of the Statutes of 1938, and section twenty-four of Chapter thirty-four of the Statutes of 1940, 2nd Session, is repealed and the following is substituted therefor:—

Reference to Treasury Board.

"**32A.** (1) Notwithstanding any of the provisions of this Act, where the Treasury Board is of the opinion that the main purpose for which any transaction or transactions was or were effected (whether before or after the passing of this Act) was the avoidance or reduction of liability to tax under this Act, it may, if it thinks fit, direct that such adjustment shall be made as respects liability to tax under this Act as it considers appropriate, so as to counteract the avoidance or reduction of liability to tax under this Act, which would otherwise be effected by such transaction or transactions, and tax shall be assessed and levied accordingly and shall be payable as in this Act provided.

(2) Notwithstanding anything in this Act contained, if upon examination of any transaction or transactions made directly or through the medium of third parties, or by the creation of new or intermediary companies, it appears to the Treasury Board that any payment or benefit in cash or otherwise, received by any person subsequent to the year 1939 as a result of such transaction or transactions has been received directly or indirectly from a company having undistributed income on hand, then the Treasury Board may find that the main purpose of such transaction or transactions was to reduce or avoid taxation, and it shall thereupon be

16. This is to prevent avoidance of taxation.

17. This is to control and prevent tax evasion.

deemed for the purposes of this Act that such person, whether he received any such payment or benefit in the form of capital or otherwise, has received income subject to tax in such year or years since 1939 and in such amount or amounts the Treasury Board may determine, and tax shall be assessed and levied upon such person and shall be payable as in this Act provided.

Any such finding by the Treasury Board may be made notwithstanding that such transaction or transactions may have been entered into either within or without Canada or prior or subsequent to the coming into force of this section.

(3) Notwithstanding anything in this Act contained, if substantially all of the shares of a company having undistributed income on hand have been purchased since the coming into force of this Act, by any other company or companies, the Treasury Board may find that the main purpose of the sale by the vendor was to reduce or avoid the tax which would have been paid by the shareholders of such company having undistributed income on hand on the distribution to them of the said undistributed income, and in such case, notwithstanding section 4 *(n)* of this Act, the dividends paid or deemed to be paid by the company having undistributed income on hand and received or deemed to be received by any such other company or companies shall upon being so received or deemed to be received be taxed against such company or companies and the tax shall be assessed, levied and paid as in this Act provided.

(4) In any appeal from an assessment made pursuant to any finding, direction or determination of the Treasury Board under this section, the Exchequer Court of Canada shall have jurisdiction to determine whether the main purpose of the transaction or transactions or sale was the avoidance or reduction of liability to tax or whether any finding, direction, determination or adjustment ought to have been made or given, or was appropriate."

18. Subsection one of section thirty-three of the said Act, as enacted by section twenty of Chapter twenty-eight of the Statutes of 1942, is repealed and the following substituted therefor:—

Annual returns.

"**33.** (1) Every person liable to taxation under this Act shall on or before the thirtieth day of April in each year, without notice or demand, deliver to the Minister a return in such form as the Minister may prescribe of his total income during the last preceding year; provided, however, that the return in respect of the year 1942 shall be filed on or before the thirtieth day of June, 1943."

18. The date for filing annual returns by all individuals will again be 30th April under this amendment. The proviso makes provision that the returns in respect of the year 1942 shall not be due until the 30th June, 1943.

19. Subsection two of section thirty-five of the said Act, as enacted by section twenty-five of Chapter eighteen of the Statutes of 1940, 2nd Session, is repealed and the following substituted therefor:—

Corporation returns.

"(2) Notwithstanding the provisions of section thirty-three of this Act, a corporation shall make a return within six months from the close of its fiscal period, and the tax shall be computed as if the said fiscal period coincided with the calendar year within which the said fiscal period ends and the provisions of the Act shall *mutatis mutandis* apply."

20. Subsection one of section thirty-nine of the said Act, as enacted by subsection one of section twenty-two of Chapter twenty-eight of the Statutes of 1942, is repealed and the following substituted therefor:—

Returns by employer.

"**39.** (1) Every employer shall make a return on such form as the Minister may prescribe on or before the last day of February in each year showing

(a) every person in his employ who received any salary or other remuneration in the preceding calendar year and the amount of such salary or other remuneration; and

(b) the amount of the tax deducted pursuant to section ninety-two of this Act from the salary and wages of each person in his employ in the preceding calendar year;

Provided, however, that the return in respect of the calendar year 1942 shall be filed on or before the 31st day of May, 1943, and shall show the amount of National Defence Tax deducted under section ninety-one of this Act in the months of January to August inclusive of the year 1942 and the amount of tax deducted pursuant to section ninety-two of this Act from the salary and wages of such employees in the months of September to December inclusive of the year 1942."

21. The said section thirty-nine is further amended by adding thereto the following subsection:—

Information re payments abroad.

"(6) All persons are required to furnish, on such form as the Minister may prescribe, information showing the income derived from sources within Canada by way of dividends, interest, rents, royalties or other fixed or determinable annual or periodical profits and income, showing the amount thereof paid directly or indirectly, or credited to persons outside of Canada."

22. The said Act is further amended by inserting immediately after section 39A thereof the following section:—

Cessation of business.

"**39**B. Notwithstanding the provisions of section thirty-nine of this Act, on the discontinuance of any business or

19. This amendment extends by two months the time within which a corporation must file its annual returns after the close of the corporation's fiscal period. Owing to the shortage of accountants, corporations have found it very difficult to get their accounts made up and returns compiled and filed within four months after the close of their fiscal period as heretofore required.

20. By reason of now being on the pay-as-you-go policy employers are again being required to file their information returns on or before the last day of February, showing the salaries paid to their employees and giving details of the tax deductions made at the source from such employees, and remitted to the Receiver General.

21. This amendment provides for obtaining detailed information in connection with investment income paid to non-residents of Canada.

22. As employers are required to deduct taxes at the source from salaries and wages paid to their employees and remit the monies deducted to the Receiver General within one week after the date of deduction, it is important to make this amendment whereby the officers having the

activity with respect to which payments as in this section referred to, have been made from which payments, deduction at the source has been or should have been made, the proprietor, secretary, treasurer, member, trustee, or any other like officer managing the said business or activity must file within one week from the cessation of the business or activity, on the form prescribed by the Minister for the reporting of salary or wages, dividends and interest on fully registered bonds or debentures, as the case may be, reporting the names and addresses and showing,—

(a) the salary or wages paid to employees; and

(b) the dividends paid to shareholders; and

(c) interest paid to creditors holding fully registered bonds or debentures;

and in each case the amount that has been or should have been deducted at the source.

Failure to file any such form as herein required shall render any such person liable on summary conviction to a penalty of not less than one hundred dollars and not more than one thousand dollars and in default of payment, to imprisonment for a period not exceeding six months."

23. Subsections two, three, four, five and six of section forty-eight of the said Act, as enacted by section twenty-three of Chapter twenty-eight of the Statutes of 1942, are repealed and the following substituted therefor:—

Payment of balance of tax with return.

"(2) Any person from whose salary or wages any amount has been deducted under section ninety-two of this Act shall, if the aggregate of his salary or wages during the taxation year is equal to or greater than three-quarters of his income for such year, pay to the Receiver General of Canada at the time when he is required under section thirty-three of this Act to make the return of his income for such taxation year, the amount by which the tax on his income during such year, as estimated under subsection one of this section, exceeds the aggregate of

(i) all amounts deducted from his salary or wages under subsection two of section ninety-two of this Act during the taxation year; and

(ii) all amounts deducted under subsection one of section ninety-two of this Act during the taxation year from interest or dividends forming part of his income; and

(iii) in respect of the tax payable on income for the year 1942 only, all amounts deducted from his income as National Defence Tax under the provisions of section ninety-one of this Act in the months of January to August, 1942, both inclusive,

and if any person fails to pay any amount which he is required to pay by this subsection, or any part of such

management of any business which ceases its activities are charged with the responsibility of furnishing to the Minister full information in connection with the amounts of money deducted and the names of their employees from whom tax was deducted prior to the cessation of the company's business, in order that credit may be given to the individual employees when filing their returns. A similar report is required in connection with the payment of dividends and interest and the deductions made therefrom.

23. (2) This provides the procedure under which the great majority of taxpayers who are wage earners shall pay any balance of tax owing in respect of any calendar year, after taking credit for amounts deducted at the source from their salary or investment income.

amount, as thereby required, he shall pay interest thereon at the rate of five per centum per annum from the day on or before which such payment was required to be made to the day of payment;

Provided, however, that in respect of the taxation year 1942 only, a taxpayer shall pay not less than one-third of his unpaid tax liability in respect of such year on or before the thirtieth day of June, 1943, and shall pay the balance of his unpaid tax liability in respect of the said year on or before the thirty-first day of December, 1943.

Payment by instalments.

(3) Every person, other than a corporation or a person to whom subsection two of this section applies or a person whose chief business is that of farming, shall pay all taxes, which he is liable to pay upon his income during any taxation year under any of the provisions of this Act except sections 9B, 27 and 88 thereof, as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, in either case at the rates for the taxation year, by quarterly instalments during the taxation year as follows,—

(a) on or before the last day of March in such taxation year, an amount equal to one-fifth of such tax;

(b) on or before the last day of June and the last day of September in such taxation year, one-quarter of such tax; and

(c) on or before the last day of December in such taxation year, the remainder of the tax;

and if, after examination of any person's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the thirty-first day of December in the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment.

Provided, however, that in respect of the taxation year 1942 only, a taxpayer who was required to pay on the quarterly instalment basis shall pay any additional unpaid liability in excess of the quarterly instalments due on the fifteenth day of October, 1942 and the fifteenth day of January, 1943 on or before the thirtieth day of June, 1943 as to one-third thereof and the balance on or before the thirty-first day of December, 1943.

Provided that if the instalments in the immediately preceding proviso referred to have not been paid they shall

(3) This provides the procedure under which partners, sole proprietors and professional men are required to pay their tax currently by quarterly instalments on the last days of March, June, September and December in each calendar year.

be paid forthwith with interest thereon at five per centum per annum from the respective due dates until date of payment.

Monthly instalment payments by corporations.

(4) Every corporation shall pay all taxes which it is liable to pay in any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, by instalments payable on or before the last day of each month during the twelve month period ending six months after the close of such taxation year as follows:—

(a) during the first eleven months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year;

(b) during the twelfth month in such period, the balance of the tax payable as estimated by it on its income for the taxation year at the rate for the taxation year;

and if, after examination of any corporation's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by such corporation in any year under this section amount, in the aggregate, to less than the tax payable, it shall forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the day six months after the end of the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment.

Payment by farmers.

(5) Every person whose chief business is that of farming shall pay two-thirds of the taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections 9B, 27 and 88 thereof, on or before the thirty-first day of December in such taxation year and shall pay the remaining one-third of such taxes on or before the thirtieth day of April in the year following such taxation year;

And if any such person fails to pay any amount which he is required to pay by this subsection, or any part of such amount as thereby required, or any amount as required by section eleven of the *Excess Profits Tax Act, 1940*, he shall pay interest thereon at the rate of five per centum per annum from the day on or before which such payment was required to be made to the date of payment;

And if, after examination of any such person's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at

(4) This provides the procedure under which all corporations must pay their tax by monthly instalments.

(5) This provides the procedure under which farmers pay their income tax liability in respect of the calendar year, namely by paying two-thirds of their liability on or before the 31st December in the taxation year and the remaining one-third on or before the 30th April following.

five per centum per annum from the thirtieth day of April in the year immediately following the taxation year until one month from the date of mailing of the said notice of assessment and thereafter at eight per centum per annum until the date of payment.

Interest—Quarterly payments.

(6) Any person required to pay tax on the quarterly instalment basis as provided in subsection three of this section, or under section eleven of *The Excess Profits Tax Act 1940* who pays less on any quarterly instalment date than the required instalment as referred to in subsection three of this section or section eleven of the *Excess Profits Tax Act, 1940,* shall pay interest at five per centum per annum upon any deficiency until paid. The deficiency shall be the amount by which the amount paid is less than the required instalment mentioned in the said subsection and section when calculated at the taxation year rates, on either

(a) the income of the preceding year, or

(b) the income of the taxation year,

whichever is the lesser."

Interest. Corporation Instalments.

(7) If any corporation in respect of any of the first six months' instalments for any year pays less than the required instalment of the tax as estimated by it in accordance with subsection four of this section at the required times it shall pay interest at the rate of five per centum per annum upon any deficiency from the due date until the date of payment and in respect of any of the last six instalments if it pays less than any instalment as required by the said subsection it shall pay interest at the rate of five per centum per annum upon any deficiency from the close of its fiscal period for the taxation year concerned to the date of payment.

Special provision re quarterly payment for 31st of March, 1943.

(8) Notwithstanding any of the provisions of this section interest shall not be charged in respect of the amount of the quarterly instalment due on the thirty-first March, 1943, in respect of income of the taxation year 1943, provided such quarterly instalment, together with the quarterly instalment due on the thirtieth June, 1943, is paid in full on or before the thirtieth June, 1943, but if not so paid, interest in respect of such quarterly instalment or any unpaid balance thereof which was due on the thirty-first March, 1943, shall be payable at the rate of five per centum per annum from the thirtieth June, 1943 until paid."

24. Section forty-nine of the said Act as enacted by section twenty-four of Chapter twenty-eight of the Statutes of 1942 is repealed and the following substituted therefor:—

Penalty for short payment.

"**49.** If any person fails to pay any amount which he is required to pay by subsections two, three, four or five of section forty-eight of this Act, or any part thereof, as thereby required, he shall pay, in addition to the interest

(6) This provides for interest on any deficiency in quarterly payments.

(7) This provides for interest on any deficiency in monthly instalment payments of corporations and in particular provides that if payments in the last six months during which payment may be made are deficient, that interest on such deficiency will commence to run from the close of the corporations' fiscal period. This is to ensure that corporations make adquate payments in the last six months of their instalment payment period after the close of the corporations fiscal period.

(8) Inasmuch as the quarterly instalment basis was necessary in order to get on the pay-as-you-go plan, an instalment in respect of 1943 Income Tax liability became due at the end of March last.

This subsection provides however that interest shall not be charged in respect of such quarterly instalment due on the 31st March, 1943, provided the total of the 1943 March and June instalments have been paid on or before the 30th June, 1943.

24. This is the regular additional 3% interest which has been provided for in the Income Tax legislation for many years in respect of non-payment of additional taxes found due and not paid within one month from the date of mailing of the Notice of Assessment.

therein provided for, interest on the amount which he so fails to pay at the rate of three per centum per annum from the date on or before which such payment was required to be made to the date of payment."

25. Subsections two, three and four of section seventy-seven of the said Act, as enacted in section seventeen of Chapter fifty-five of the Statutes of 1934 are repealed and the following substituted therefor:—

Other returns.

"(2) Every person failing to deliver a return pursuant to the provisions of sections thirty-six to thirty-eight inclusive, within the time limited therefor, shall be liable to a penalty of ten dollars for each day of default: Provided, however, that such penalty shall not in any case exceed fifty dollars.

Returns re wages, dividends, interest.

(3) *(a)* Every corporation and every other person who is subject to the provisions of *The Excess Profits Tax Act, 1940*, failing to deliver a return pursuant to the provisions of section thirty-nine within the time limited therefor, shall be liable to a penalty of twenty-five dollars for each day of default, with a maximum penalty of twenty-five hundred dollars;

(b) Every other person not subject to the provisions of *The Excess Profits Tax Act, 1940*, failing to deliver a return pursuant to the provisions of section thirty-nine within the time limited therefor, shall be liable to a penalty of ten dollars for each day of default with a maximum penalty of one hundred dollars: provided the Minister may modify or waive any penalty under this paragraph.

Returns to be completed.

(4) Every person failing to complete the information required on the forms prescribed by the Minister for reporting income as required by sections thirty-three and thirty-five of this Act or any supplementary form that the Minister may prescribe shall be liable to a penalty of one per centum of the tax payable by such person: Provided, however, that such penalty shall not in any case, whether the person is taxable or not, be less than twenty-five dollars, and shall not in any case exceed one hundred dollars; And provided further that the Minister in the case of any person not subject to the provisions of *The Excess Profits Tax Act, 1940*, may modify or waive any penalty under this paragraph."

25. (2) The only alteration here is the dropping of the reference in this subsection to Section 39. There is no change in the penalty.

(3) *(a)* This paragraph applies to corporation and businesses which are employers and are making tax decutions at the source from the wages of employees and in the case of corporations, tax deductions from dividends and registered interest. Such corporations are required to file returns annually with the Minister and in view of the greatly increased importance of these returns and the information contained therein to the taxpayers of the country, from whom moneys have been deducted as required by the provisions of this Act, it is necessary to provide for increased penalties for failure to supply the information to the Crown.

(b) This paragraph deals with the individual who may have one or more employees but whose business is so small that he does not come within the purview of the Excess Profits Tax Act. While it is just as important that a return be received from him when he has made deductions at the source from the salary or wages of his employees, and while the penalty has been increased for failure by him to file the necessary information returns, provision has been made for modifying the penalty by the Minister in cases of exceptional hardship.

(4) This paragraph provides for penalty for failure to complete information required on the forms and will cover the special Information Questionnaire which corporations are now required to file with their annual returns giving detailed information with respect to their method of doing business.

In view of the importance of obtaining this information it has been necessary to increase the minimum and maximum of the penalties which may be imposed, making provision, however, for a modification thereof by the Minister in cases of exceptional hardship, where the penalty applies in respect of persons who are not conducting any extensive business or activities.

26. Section eighty-four of the said Act is amended by adding thereto the following subsection:—

Exception.

"(4) The provisions of this section shall not be applicable in respect of any sum of money required to be collected or withheld or remitted under the provisions of section ninety-two of this Act."

27. (1) Subsection one of section ninety-two of the said Act as enacted in section thirty-one of Chapter twenty-eight of the Statutes of 1942, is amended by inserting therein immediately after sub-paragraph (ii) thereof the following sub-paragraph:—

Oil Royalties.

"(iii) any amount by way of payment of oil or gas royalties except those paid to persons referred to in subsections twelve and thirteen of this section."

Salary and wages.

(2) Subsections two and nine of the said section ninety-two are repealed and the following are substituted therefor:—

"(2) Every employer who after the first day of September, 1942, pays any salary or wages to any person in his employ who is resident or employed in Canada, with respect to any established pay-roll period commencing after the thirty-first day of August, 1942, or who after the thirtieth day of April, 1943, pays any salary or wages to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of such employer, shall deduct or withhold from such salary or wages such amount in respect of the taxes payable under section nine of this Act by such person as may be prescribed by regulations made by the Governor in Council and published in the *Canada Gazette* and shall remit the same to the Receiver General of Canada as a payment on account of such taxes within one week of the day when he became liable to pay such salary or wages, or at such other time as the Minister may by regulation prescribe.

Penalty.

(9) Notwithstanding any other penalty provided under this section, any person who fails to comply with any of the requirements of this section shall be guilty of an offence and liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment or to both fine and imprisonment."

(3) Paragraph *(a)* of subsection eleven of the said section ninety-two is amended by adding at the end thereof the following:

Employees outside Canada.

"any such payments made outside of Canada to any employee whose services were engaged in Canada and who has been sent outside of Canada temporarily to perform services on behalf of his employer; and"

26. Special penalty provisions are provided in Section 92 of the Act dealing with tax deductions at the source. The provisions of Section 84 are being made not applicable to the deductions under Section 92.

27. (1) This provides for tax deduction at the source on the payment of oil royalties as if they were dividends and such oil royalties, where they have been taxed in the hands of the paying company are treated as dividends and not subject to tax when paid to another corporation.

(2) (2) The addition to this subsection covers payments made by Canadian employers to their employees whose services were engaged in Canada and who have been sent outside of Canada temporarily by the employer to perform services on behalf of the employer. Such employers now will be required to make tax deductions at the source from the salary or wages paid to such Canadian employees temporarily absent from Canada but who are resident or ordinarily resident in Canada, and therefore are subject to Canadian income tax.

(2) (9) The only alteration in this subsection is the opening phrase "Notwithstanding any other penalties provided under this section". This is necessitated by the new penalties provided in subsection (14) to (17) inclusive, in subsection (4) of this section.

(3) This is an addition to the definition of "salary or wages" to include payments made for services performed outside of Canada by employees who have been sent outside of Canada temporarily.

(4) The said Section ninety-two is further amended by adding thereto the following subsections:—

False return by employee to employer.

"(14) Any employee who lodges with his employer any form prescribed by the Minister and which is required of the employee to be filed with the employer, and states thereon false information, shall be guilty of an offence and liable on summary conviction to a penalty not exceeding one hundred dollars."

Failure to deduct from interest, dividends, salary and wages.

(15) Any person who fails to deduct or withhold any sum of money as required by this section, or the regulations made thereunder, shall be liable to a penalty of five per centum of

(a) the total of the interest payments for the period, or

(b) the total amount of dividends declared payable, or

(c) the total payroll for the pay period,

whichever is appropriate, in respect of which the prescribed deductions were not made in whole or in part, provided that such penalty shall not be less than fifty dollars nor more than five hundred dollars in respect of each interest period, each dividend declaration or each payroll period."

Failure to remit.

(16) Any person who fails to remit any sum of money collected or withheld as required by this section shall, in addition to being liable to such sum of money collected or withheld be liable to a penalty of ten per centum of the said sum, the same to be assessed, together with interest on such sum at the rate of ten per centum per annum from the date when such sum should have been remitted to the Receiver General of Canada until the date of remittance, and the provisions of this subsection shall apply also to any National Defence Tax which has been deducted or withheld and which has not been remitted to the Receiver General of Canada."

Penalty Notice of Assessment.

(17) The Minister shall send by registered letter a notice of assessment,

(a) demanding payment from the person owing money which has been withheld under the provisions of this section but not remitted or which should have been withheld, and any interest or penalties thereon imposed by virtue of the provisions of this section, and

(b) demanding payment of the penalties provided in subsections fifteen, sixteen and seventeen hereof,

and such notice and the amount demanded therein shall be dealt with under the procedure laid down in the provisions of sections fifty-five to seventy-four of this Act, except that the time permitted for filing a notice of appeal as provided in section fifty-eight of this Act shall be one month, in lieu of the periods therein specified."

(4) (14) This provides a penalty for any taxpayer who may file a false information return with his employer, upon which his employer would act when determining the tax deductions to be made at the source from salary or wages of such employee.

(15) This provides a penalty for any person who fails to deduct at the source in respect of various income payments. It is necessary that all taxpayers receive uniformity of treatment.

(16) This subsection provides a penalty for failure to remit any monies collected. The monies so collected are trust funds and must be strictly accounted for.

(17) This provides a similar method of assessing any penalty to that already contained in subsection 3 of section 84 of the Income War Tax Act. The Minister may make a written demand by registered letter addressed to the person owing the moneys which have been deducted. The subsection further provides that the time within which Notice of Appeal from such assessment may be filed be reduced

28 Section ninety-three of the said Act as enacted in section thirty-one of Chapter twenty-eight of the Statutes of 1942, is amended by adding thereto the following subsections:—

Amount Refundable Special

"(4) In respect of the year 1942 only, a person required to use the form and pay the tax according to the provisions of subsection two of section 9A of this Act shall in lieu of determining the refundable portion of the tax by reference to sections 93 and 7A respectively, have the maximum portion of the tax which may be refundable determined by reference to the appropriate column to be designated "Savings Portion" in the Table referred to in subsection two of section 9A hereof against which shall be deducted one-half only of the payments and premiums set forth in subparagraphs *(a)*, *(b)*, *(c)* and *(d)* of subsection one of section 7A."

Refundable portion not assignable.

(5) Notwithstanding the provisions of the Bankruptcy Act or any other Act, the refundable portion of the income tax paid in respect of which a taxpayer may become entitled to repayment, shall not be assignable either in law or in equity, by order of the Court, by voluntary assignment or otherwise."

29. Subsection two of section seventy-five of the said Act is repealed and the following is substituted therefor:

"(2) The Minister may make any regulations deemed necessary for carrying this Act into effect, including regulations designed to facilitate the assessment of tax in cases where the right of taxpayers to deductions or exemptions has varied during any taxation year, and may thereby authorize the Commissioner of Income Tax to exercise such of the powers conferred by this Act upon the Minister, as may, in the opinion of the Minister, be conveniently exercised by the Commissioner of Income Tax."

30. Section two of the said Act is amended by adding thereto the following paragraph:—

Western Hemisphere.

"*(t)* "Western Hemisphere" shall not include Iceland or any part thereof."

31. Rule 5 of section two of paragraph A of the First Schedule to the said Act, as enacted in section one of Chapter twenty-eight of the Statutes of 1942, is repealed, and the following is substituted therefor:—

Tax Credit for Dependents.

"Rule 5.—A taxpayer may deduct from the graduated tax otherwise payable by him in any year under this section, twenty per centum of any amount not exceeding $400.00 expended by him during the taxation year for the support of any person who was, during the taxation year, dependent upon such taxpayer for support (except one such dependent

28. (4) This is a special provision necessitated in connection with the use of the simplified form.

(5) This provides that the refundable portion of tax is not assignable by any taxpayer.

29. (94) This gives the Minister power to deal with very special situations and tax complexities resulting, for example, when a taxpayer in the Military Forces moves from a zone where he is subject to full tax into a zone where he is either free from tax or is subject to the half-rate for part of the year, and then perhaps moving again into yet another zone.

30. This is a clarifying definition.

31. Rule 5. The only addition is that of the words in the brackets, which words are included in the immediately preceding Rule and are also necessary in this.

by reason of whom such person is entitled to make a deduction under Rule 3 of this section) and was

(a) his parent or grandparent and dependent by reason of mental or physical infirmity; or

(b) his brother or sister

(i) under eighteen years of age, or

(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity, or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and was resident in any part of His Majesty's Dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, one thousand nine hundred and thirty-nine and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada."

32. Rules 1 and 2 of section three of paragraph A of the First Schedule to the said Act, as enacted in section one of Chapter twenty-eight of the Statutes of 1942, are repealed and the following are substituted therefor:—

"Rule 1.—The taxes payable in accordance with the Rules set out in sections one and two of paragraph A of this Schedule shall not, in the aggregate, exceed in any taxation year

(i) in the case of any person liable to taxation under Rule 1 of section one of this paragraph and whose income is less than $1,570.00, two-thirds of the amount by which the taxpayer's income exceeds $1,200.00; and

(ii) in the case of any other person whose income is less than $820.00, except persons liable to pay tax under Rule 4 of section one of this paragraph, two-thirds of the amount by which the taxpayer's income exceeds $660.00.

Basic Income

Rule 2.—The tax payable by any member of the Canadian Naval, Military and Air Forces in the Canadian Active Service Forces in Canada and in receipt of service pay and allowances (exclusive of subsistence allowances up to $1.70 per day and marriage and dependents' allowances) at a rate of $1,600.00 or more per annum shall be reduced by a credit from the tax otherwise payable of an amount equal to the tax payable on $1,600.00 in the case of a single person without dependents (or such amount appropriately increased by marriage and dependents' allowances which would be payable if he held the highest rank of warrant or non-commissioned officer in the Service to which he belongs but not including any allowance for more than six children):

32. Rule 1. This is to give relief in cases of particular hardship within the income range where heretofore more than two-thirds of the income above the minimum figure was absorbed by income taxes.

Rule 2. This provides for a progressively graduated scale of income tax liability and makes for parity as between the income left after taxation to the Commissioned Officers and non-commissioned officers.

Provided that if such service pay and allowances are in excess of $1,600.00 per annum (or such amount appropriately increased by marriage and dependents' allowances) the tax credit to which the member of such forces would otherwise be entitled shall be reduced by the proportion which such excess bears to $1,600.00 (or to such amount appropriately increased by marriage and dependents' allowances);

Provided further that in the case of a member of the Women's Royal Canadian Naval Service, the Canadian Women's Army Corps or the Royal Canadian Air Force (Women's Division), the figure of $1,200.00 shall be used in lieu of the figure of $1,600.00 hereinbefore set forth in this Rule;

Provided further that in the case of a member of the said Forces who is in receipt of service pay and allowances paid at a rate in excess of $1,600.00 (or $1,200.00 in the case of the members of the said Women's Forces) and who has been in the said Forces for only a portion of the year, the credit from the tax otherwise payable shall be that proportion which the number of days during which he was in the Forces bears to three hundred and sixty-five, of the appropriate credit to which he would have been entitled if he had been in receipt of service pay and allowances throughout the year.

Rule 3.—Notwithstanding any other provision in this Act contained, any member of the Canadian Naval, Military and Air Forces in the Western Hemisphere other than in Canada, shall be dealt with in the same manner as the persons referred to in Rule 2 of this section, except that any such person, in lieu of paying the tax otherwise payable in respect of his total income, shall in respect of his service pay and allowances be subject to tax at one-half of the effective rate of tax applicable to his total income.

Coming into force.

33. (1) Sections one, four, seven, fifteen, sixteen, eighteen, nineteen, twenty, twenty-three, twenty-four, twenty-five, twenty-six, twenty-seven, twenty-nine, thirty and thirty-two and paragraph *(t)* of section four of the *Income War Tax Act*, as enacted in subsection two of section three of this act, paragraph *(p)* of subsection one of section five of the *Income War Tax Act*, as enacted in subsection one of section five of this Act and paragraph *(h)* of subsection one of section nine of the *Income War Tax Act*, as enacted in section twelve of this Act shall be applicable to income of the 1943 taxation period and fiscal periods ending therein and of all subsequent periods.

(2) Sections eight, nine, thirteen, fourteen, twenty-one, twenty-two, twenty-eight and thirty-one and paragraph *(n)* of section four of the *Income War Tax Act*, as enacted in subsection one of section three of this Act, and paragraph

Rule 3. This rule contains the same principle as the immediately preceding rule, but applies to members of the Forces who are serving outside of Canada, and makes such members subject to tax at only one-half the effective rate of tax applicable on their respective incomes.

(q) of subsection one of section five of the *Income War Tax Act*, as enacted in subsection two of section five of this Act, and paragraph *(g)* of subsection one of section nine of the *Income War Tax Act*, as enacted in section twelve of this Act shall be applicable to income of the 1942 taxation period and fiscal periods ending therein and of all subsequent periods.

(3) Subsection four of section three of the *Income War Tax Act*, as enacted in section two of this Act, shall be applicable to income of the 1940 taxation period and fiscal periods ending therein and of all subsequent periods.

(4) Subsection five of section three of the *Income War Tax Act*, as enacted in section two of this Act shall be applicable to income of the 1939 taxation period and fiscal periods ending therein and of all subsequent periods.

(5) Paragraph *(r)* of subsection one of section five of the *Income War Tax Act*, as enacted in section six of this Act shall be applicable to income of the 1944 taxation period and fiscal periods ending therein and of all subsequent periods.

(6) Section ten of this Act shall be applicable to income of the 1943 taxation period only and fiscal periods ending therein.

(7) Paragraph *(s)* of subsection one of section five of the *Income War Tax Act*, as enacted in section six of this Act shall be brought into force on proclamation by the Governor in Council and shall be applicable to the fiscal period designated in such proclamation and to all subsequent periods.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 73.

An Act for granting to His Majesty a certain sum of money for the public service of the financial year ending the 31st March, 1944.

First reading, April 20, 1943.

THE PRIME MINISTER.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
78654 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 73.

An Act for granting to His Majesty a certain sum of money for the public service of the financial year ending the 31st March, 1944.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 3, 1943.*

$33,333.33 granted for 1943-44.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole thirty-three thousand, three hundred and thirty-three dollars and thirty-three cents towards defraying a certain charge and expense of the public service, from the first day of April, one thousand nine hundred and forty-three to the thirty-first day of March, one thousand nine hundred and forty-four, not otherwise provided for, and being the amount of the item set forth in the Schedule to this Act, which is item 116, of the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-four, less the amount already voted by *The Appropriation Act, No. 1,* passed at the present session of Parliament.

Account to be rendered in detail.

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

SCHEDULE

Based on the Main Estimates, 1943-44. The amount hereby granted is $33,333.33, being five-sixths of the item in the said Estimates, as contained in this schedule.

SUM granted to His Majesty by this Act for the financial year ending 31st March, 1944, and the purpose for and the terms under which it is granted.

No. of Vote	Service	Amount	Total
		$ cts.	$ cts.
	LEGISLATION		
	HOUSE OF COMMONS		
116	To provide for payment out of the Consolidated Revenue Fund to each person appointed by the Governor in Council to be a Parliamentary Assistant to assist a Minister of the Crown in such manner and to such extent as the Minister may determine and to represent his Department in the House of Commons in the absence of the Minister therefrom, a salary of four thousand dollars per annum and *pro rata* for any period less than a year: Provided however that notwithstanding any Act or other law to the contrary payments made hereunder shall not render any such person, if he be a Member of the House of Commons, liable to any penalty or disqualification, or vacate the seat of any Member of the House of Commons or render such Member ineligible to sit or vote in the said House and no person receiving payment hereunder shall be disqualified as a candidate at any Dominion election		40,000 00
	Total		*40,000 00

*Net total $33,333.33

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 74.

An Act to amend the Canada Evidence Act.

First reading, May 6, 1943.

The MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
78407 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 74.

An Act to amend the Canada Evidence Act.

R.S., c. 59; 1931, c. 5; 1938, c. 4; 1940, c. 5; 1942-43, c. 19.

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

1. The *Canada Evidence Act*, chapter fifty-nine of the Revised Statutes of Canada, 1927, is amended by adding thereto the following Part:—

"PART III.

THE TAKING OF AFFIDAVITS ABROAD.

Application of Part III.

47. The provisions of this Part shall extend to the following classes of persons:—

(a) Officers of any of His Majesty's diplomatic or consular services while exercising their functions in any foreign country, including ambassadors, envoys, ministers, charges d'Affaires, counsellors, secretaries, attaches, consuls general, consuls, vice-consuls, pro-consuls, consular agents, acting consuls general, acting consuls, acting vice-consuls and acting consular agents;

(b) Officers of the Canadian diplomatic, consular and representative services while exercising their functions in any foreign country, or in any part of His Majesty's dominions outside of Canada, including, in addition to the diplomatic and consular officers mentioned in paragraph *(a)*, high commissioners, permanent delegates, acting high commissioners, acting permanent delegates, counsellors and secretaries;

(c) Canadian Government Trade Commissioners and Assistant Canadian Government Trade Commissioners while exercising their functions in any foreign country or in any part of His Majesty's dominions outside of Canada.

Validity of oaths taken abroad.

48. Oaths, affidavits, affirmations or declarations administered, taken or received outside of Canada by any person mentioned in section forty-seven of this Act, shall be as valid and effectual and shall be of the like force and effect to all intents and purposes as if they had been administered, taken or received in Canada by an officer authorized to administer, take or receive oaths, affidavits, affirmations or declarations therein which are valid and effectual under this Act.

Documents to be admitted in evidence.

49. Any document that purports to have affixed, impressed, or subscribed thereon or thereto, the signature of any person authorized by this Part to administer, take or receive oaths, affidavits, affirmations or declarations, together with his seal or with the seal or stamp of his office, or the office to which he is attached, in testimony of any oath, affidavit, affirmation or declaration being administered, taken or received by him, shall be admitted in evidence, without proof of the seal or stamp or of his signature or of his official character."

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 75.

An Act to amend the Income War Tax Act (Communicating Information).

First reading, May 6, 1943.

Mr. KNOWLES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

78514

4th Session, 19th Parliament, 7 George VI, 1943.

R.S., c. 97; 1928, cc. 12, 30; 1930, c. 24; 1931, c. 35; 1932, cc. 43, 44; 1932-33, cc. 14, 15, 41; 1934, cc. 19, 55; 1935, cc. 22, 40; 1936, cc. 6, 38; 1938, c. 48; 1939 (1st Sess.), c. 46; 1939 (2nd Sess.), c. 6; 1940, c. 34; 1940-41, c. 18; 1942-43, c. 28.

THE HOUSE OF COMMONS OF CANADA.

BILL 75.

An Act to amend the Income War Tax Act (Communicating Information).

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 eighty-one of the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Secrecy.

"**81.** (1) No person employed in the service of His Majesty shall communicate or allow to be communicated to any person not legally entitled thereto, any information obtained under the provisions of this Act, or allow any such person to inspect or have access to any written statement furnished under the provisions of this Act: Provided that nothing in this subsection shall operate to prevent a Minister of the Crown from communicating to the Senate or to the House of Commons any information obtained under the provisions of this Act."

Proviso.

Explanatory Notes.

The only change in this section consists in the addition of the proviso underlined on the opposite page.

It is quite conceivable that the restrictions as to secrecy imposed by subsection one of section 81, as it stands at present, might have the effect of preventing a Minister of the Crown from giving the Senate or the House such information as might be legitimately asked for and given.

This amendment would also affect *The Excess Profits Tax Act, 1940*, as sections 40 to 87 of the *Income War Tax Act* are made by section 14 of The Excess Profits Tax Act, to apply thereto.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 76.

An Act for granting to His Majesty aid for the purpose of making available Canadian War Supplies to the United Nations.

First reading, May 6, 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71921 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 76.

An Act for granting to His Majesty aid for the purpose of making available Canadian War Supplies to the United Nations.

Preamble.

WHEREAS Canada, in association with other nations, is at war with Germany, Italy, Japan and their associates; and whereas it is essential to the defence and security of Canada and to the cause of world freedom that Canada should make the utmost contribution to the victory of the United Nations; and whereas it is necessary that the products of Canadian war industry be made available not only for use by Canadian forces, but also to other United Nations, in accordance with strategic needs, in such manner as to contribute most effectively to the winning of the war; and whereas it is expedient that the conditions upon which Canadian war supplies are made available to other United Nations should not be such as to burden postwar commerce or lead to the imposition of trade restrictions or otherwise prejudice a just and enduring peace: 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 (United Nations Mutual Aid) Act, 1943.*

Definitions.

2. In this Act and in any regulation made thereunder, unless the context otherwise requires:

"Board".

(a) "Board" means the Canadian Mutual Aid Board established by section three of this Act;

"Regulation".

(b) "regulation" means a regulation made under the authority of section six of this Act;

"United Nations".

(c) "United Nations" means the signatories to the Declaration by United Nations, done at Washington on the first day of January, one thousand nine hundred and forty-two, and includes any other nation or authority which may be designated by the Governor in Council as being associated with Canada in the prosecution of the present war;

"War Supplies".

(d) "war supplies" means

(i) any weapon, munition, aircraft or ship;

(ii) any machinery, facility, tool, material or supply necessary for the manufacture, production and processing, repair, servicing or operation of any article described in this paragraph;

(iii) any component material or part of or equipment for any article described in this paragraph;

(iv) any agricultural product; and

(v) such other commodities, articles or services as may from time to time be designated by the Governor in Council as essential to the conduct of the war or to the relief and maintenance of any United Nation.

Canadian Mutual Aid Board.

3. (1) There shall be a Board to be called the Canadian Mutual Aid Board consisting of the Minister of Munitions and Supply, the Minister of National Defence, the Minister of Finance, the Minister of Agriculture and the Minister of Justice, acting as a committee of the King's Privy Council for Canada, which shall be charged with the administration of this Act.

Chairman.

(2) The Minister of Munitions and Supply shall be the chairman of the Board.

Officers, clerks and employees.

(3) The Board, with the approval of the Governor in Council, may appoint and fix the remuneration of such officers, clerks and other employees as are necessary for the proper conduct of its business and for that purpose may require the services of any department or agency, or of any officer or employee of any department or agency, of the Government of Canada.

Board may make war supplies available to the United Nations.

4. (1) The Board may on behalf of His Majesty, in accordance with the strategic needs of the war, contribute, exchange, deliver, transfer title to or possession of or otherwise make available war supplies to any of the United Nations other than Canada and for that purpose or as incidental thereto may cause to be purchased or otherwise acquired or procured war supplies in Canada through the agency of the Minister of Munitions and Supply or any other agency of His Majesty and, subject to the provisions of section five of this Act, may provide or make available the funds required to pay expenditures incurred in carrying out the purposes described herein.

Consideration.

Terms and conditions to be approved by the Governor in Council.

(2) It shall be good and sufficient consideration for making war supplies available to any of the United Nations hereunder that the said war supplies are to be used in the joint and effective prosecution of the war, but no war supplies shall be so made available to any of the United Nations except upon terms and conditions approved by the Governor in Council or by regulations, and the Governor in Council may require, in respect of specific classes of supplies or any

specific transfer of supplies under subsection one of this section, such payment or repayment in kind or property or such reciprocal action or provision of supplies or such other direct or indirect benefit as the Governor in Council deems appropriate.

$1,000,000,000 may be paid out of the C.R.F.

5. There may be paid out of the Consolidated Revenue Fund, for the purposes of this Act, a sum or sums not exceeding one thousand million dollars ($1,000,000,000) exclusive of any sums paid for war supplies for which payment shall be made in cash by any of the United Nations to which such supplies shall be made available hereunder.

Regulations.

6. The Governor in Council may, on the recommendation of the Board, make regulations for the purpose of carrying out the objects of this Act, according to its true intent and purpose, and, in particular, but without limiting the generality of the foregoing, may make regulations:

(a) prescribing the terms and conditions under which war supplies may be made available to any of the United Nations;

(b) prescribing the procedure to be followed by the Board in carrying out its duties under this Act;

(c) prescribing rules to determine the value of war supplies.

Loan authorized.

1931, c. 27.

7. (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 aggregate the sum of one thousand million dollars ($1,000,000,000) as may be required for the purposes of this Act.

Charge upon 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.

Annual report to Parliament.

8. As soon as practicable after the close of each fiscal year, the Board shall prepare and lay before Parliament a report of operations under this Act except such information as the Governor in Council deems it incompatible with the public interest to disclose.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 77.

An Act respecting the appointment of Auditors for National Railways.

First reading, May 10, 1943.

THE MINISTER OF TRANSPORT.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

74961

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 77.

1932-33, c. 33; 1934, c. 3; 1935, c. 1; 1936, c. 21; 1937, c. 3; 1938, c. 3; 1939, c. 2; 1940, c. 4; 1940-41, c. 5; 1942-43, c. 12.

An Act respecting the appointment of Auditors for National Railways.

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

Appointment of auditors.

1. Notwithstanding the provisions of section thirteen of *The Canadian National-Canadian Pacific Act, 1933*, chapter thirty-three of the statutes of 1932-33, as enacted by section three of chapter twenty-five of the statutes of 1936, respecting the appointment of auditors by joint resolution of the Senate and House of Commons, George A. Touche and Company, of the cities of Toronto and Montreal, chartered accountants, are appointed as independent auditors for the year 1943, to make a continuous audit under the provisions of the said section, of the accounts of National Railways as defined in the said Act.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 78.

The British Columbia Indian Reserves Mineral Resources Act.

First Reading, May 10, 1943.

MINISTER OF MINES AND RESOURCES.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
79737 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 78.

The British Columbia Indian Reserves Mineral Resources Act.

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

Agreement confirmed.

1. The agreement set out in the Schedule to this Act is confirmed and shall take effect according to its terms.

Explanatory Note.

When the Indian Reserves in the Province of British Columbia were set aside and later transferred to the Dominion in trust for the Indians, the ownership of the precious metals remained with the Province. The ownership of the other minerals belongs to the Indians. As both precious and base metals are often closely associated and very seldom can be mined separately and as the different kinds cannot be ascertained until they have been explored and tested, it has been difficult, if not impossible, for either the Province or the Dominion to issue satisfactory prospecting permits or licences to mine such minerals. As a result the development of the minerals underlying Indian Reserves has been retarded.

An arrangement was therefore reached between the two Governments which will permit the exploration and development of all of the minerals except those specially excluded as mentioned in the agreement. Briefly the arrangement provides that upon surrender by the Indians the administration, control and disposal of the minerals and the mineral claims shall be subject to the laws of the Province, which shall apply to the prospecting, staking, recording, developing, leasing, selling or otherwise disposing of or dealing with all such minerals and mineral claims. No prospecting on any Indian Reserve shall be authorized until permission has first been obtained from the Indian Agent for such Reserve upon such terms and conditions as he may impose and shall not be granted to anyone whose application has not been approved of by the Gold Commissioner for the mining district of the Province in which such Reserve is situated.

The revenue from all the minerals, whether owned by the Province or the Indians, is to be collected by the Province and one-half thereof is to be paid yearly to the Dominion for the benefit of the Indians. The scale of fees and royalties to be charged are not to be less than those now collected by the Province and cannot be reduced unless with the consent of the Governor General in Council.

The Provincial Legislature has already passed a bill ratifying and confirming the Agreement.

SCHEDULE.

MEMORANDUM OF AGREEMENT made this 26th day of January, A.D. 1943,

BETWEEN:

THE GOVERNMENT OF THE DOMINION OF CANADA, represented herein by the Honourable Thomas Alexander Crerar, Minister of Mines and Resources,

OF THE FIRST PART,

and

THE GOVERNMENT OF THE PROVINCE OF BRITISH COLUMBIA, represented herein by the Honourable Ernest Crawford Carson, Minister of Mines,

OF THE SECOND PART.

WHEREAS from time to time treaties have been made with the Indians for the surrender for various considerations of their personal and usufructury rights to territories now included in the Province of British Columbia, such considerations including the setting apart for the exclusive use of the Indians of certain definite areas of land known as Indian Reserves;

AND WHEREAS the said Indian Reserves were conveyed to the Dominion Government as trustee for the Indians under the terms and conditions set forth in an agreement dated the 24th day of September, 1912, between the Dominion Government and the Province of British Columbia;

AND WHEREAS the precious metals in, upon, or under the lands comprising such Reserves are not incidents of such lands but belong beneficially to the Crown in the right of the Province of British Columbia with the result that the development of all the minerals in, upon or under such lands is at present impractical since the precious and base metals are closely associated and cannot be mined separately;

AND WHEREAS it has been agreed between the Governments of the Dominion of Canada and the Province of British Columbia, that as a matter of policy and convenience and for the development of such minerals and without thereby affecting the constitutional or legal rights of either of the said Governments, the Province of British Columbia should have charge of the development of all minerals and mineral claims both precious and base, in, upon, or under the said Indian Reserves;

NOW THEREFORE THIS AGREEMENT WITNESSETH that the parties have mutually agreed, subject to the approval of the Parliament of Canada and the Legislature of the Province of British Columbia, as follows:

1. Subject as hereinafter in this Agreement provided, the Indian Reserves in the Province of British Columbia shall continue to be administered in accordance with the legislation and agreements now in force.

2. The administration, control and disposal of all minerals and mineral claims, both precious and base, in, upon or under all Indian Reserves in the said Province shall be subject to the laws of the Province which shall apply to the prospecting, staking, recording, developing, leasing, selling or otherwise disposing of or dealing with all such minerals and mineral claims;

Provided, however, that any leases now existing by virtue of subsection (2) of Section 50 of the Indian Act shall not be affected hereby;

And provided further than no prospecting or right of entry on the said Indian Reserve shall be authorized or permitted until permission so to do has been obtained from the Indian Agent for such Reserve; such permission shall be subject to such terms and conditions as the said Indian Agent may specify and shall be granted only to such persons whose application for permission has been approved by the Gold Commissioner for the Mining Division of the Province in which such Reserve is situated;

And provided further that base minerals and mineral rights shall only be subject to this agreement upon being surrendered pursuant to the Indian Act.

3. The term "mineral" shall mean and include gold, silver, and all naturally occurring useful minerals, but shall not include peat, coal, petroleum, natural gas, bitumen, oil shales, limestone, marble, clay, gypsum, or any building stone when mined for building purposes, earth, ash, marl, gravel, sand or any element which forms part of the agricultural surface of the land.

4. The Department of Mines of British Columbia or the officers thereof shall collect all revenue whether by way of purchase money, rent, recording fees, royalty or otherwise in respect of any sale or other disposition of minerals and mineral claims, in, upon, or under such Reserves, together with all licence, permit or other fees.

5. One-half of all the revenue collected in accordance with paragraph four of this Agreement shall belong to the Province of British Columbia and one-half of such revenue shall at the end of every calendar year, be remitted to the Receiver General of Canada to be dealt with by the Government of the Dominion of Canada in accordance with the provision of paragraph seven of the agreement hereinbefore mentioned, dated the 24th day of September, 1912, in so far as the provisions of such paragraph are applicable.

6. The scale of fees, charges, royalties and other sources of revenue relating to the prospecting, staking, recording, developing, leasing, selling, or otherwise disposing of or dealing with minerals and mineral claims on Indian Reserves in the said Province, in force at the date of this agreement shall not be reduced without the consent of the Governor General in Council.

7. The Province shall use its best endeavours to collect the revenue referred to in paragraph four of this agreement in accordance with the mining laws of the Province in the same manner as revenue from minerals and mineral claims situate elsewhere than upon Indian Reserves and the Province shall not be liable to the Dominion for failure to collect the said revenue or any portion of same by reason of the neglect or failure of any officer or servant of the Provincial Government or of the Department of Mines of the Province to carry out his duties in connection with same, and it is further agreed between the parties hereto that the Province shall only be liable to the Dominion for one-half of the revenues collected under paragraph four of this agreement in any one calendar year and not further or otherwise.

IN WITNESS WHEREOF the Honourable Thomas Alexander Crerar, Minister of Mines and Resources, has hereunto set his hand on behalf of the Dominion of Canada and the Honourable Ernest Crawford Carson, Minister of Mines, has hereunto set his hand on behalf of the Province of British Columbia.

SIGNED on behalf of the Government of Canada by the Honourable Thomas Alexander Crerar, Minister or Mines and Resources. "T. A. CRERAR."

In the presence of:

"C. W. JACKSON."

SIGNED on behalf of the Government of British Columbia by the Honourable Ernest Crawford Carson, Minister of Mines. "E. C. CARSON".

In the presence of:

"JOHN F. WALKER."

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 95.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1944.

AS PASSED BY THE HOUSE OF COMMONS, 17th MAY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

80520

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 95.

An Act for granting to His Majesty certain sums of money for the public service of the financial year ending the 31st March, 1944.

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 4, 1943.*

$40,307,998.90 granted for 1943-44.

2. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole forty million, three hundred and seven thousand, nine hundred and ninety-eight dollars and ninety cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-three, to the thirty-first day of March, one thousand nine hundred and forty-four, not otherwise provided for, and being one-sixth of the amount of each of the several items (less item 116) to be voted, set forth in the Main Estimates for the fiscal year ending the thirty-first day of March, one thousand nine hundred and forty-four, as laid before the House of Commons at the present session of Parliament.

Account to be rendered in detail.

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

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 96.

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

AS PASSED BY THE HOUSE OF COMMONS, 18th MAY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

80516

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 96.

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

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, No. 2, 1943.*

$648,333,333.33 granted for 1943-44.

2. From and out of the Consolidated Revenue Fund there may be paid a sum not exceeding six hundred and forty-eight million, three hundred and thirty-three thousand, three hundred and thirty-three dollars and thirty-three cents ($648,333,333.33) subject to allotment by Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1944, for the purpose and subject to the terms, conditions and limitations set out in the Resolution on the Orders of the Day to provide that sums not exceeding three billion eight hundred and ninety million dollars ($3,890,000,000) be granted to His Majesty, and being one-sixth of the said amount of three billion eight hundred and ninety million dollars ($3,890,000,000).

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 107.

An Act to amend the Criminal Code.

First reading, May 27, 1943.

THE MINISTER OF JUSTICE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

72369

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 107.

An Act to amend the Criminal Code.

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

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

"Court of Appeal."

1. Paragraph seven of subsection one of section two of the *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, as amended by section one of chapter twenty-eight of the statutes of 1931, is further amended by adding thereto as subparagraph *(k)* the following:—

In the Northwest Territories.

"*(k)* in the Northwest Territories for those parts of the said Territories west of the eighty-ninth meridian of west longitude, the court of appeal as in this paragraph defined for the provinces of Manitoba, Saskatchewan, Alberta and British Columbia, and for those parts of the said Territories east of the eighty-ninth meridian of west longitude, the court of appeal as in this paragraph defined for the provinces of Ontario, Quebec, Nova Scotia, New Brunswick, and Prince Edward Island;"

Definitions.

2. Paragraph twenty-eight of section two of the said Act is repealed and the following substituted therefor:—

"Police Magistrate."

"(28) 'police magistrate' includes a deputy police magistrate, a magistrate and a deputy magistrate having the powers of a police magistrate under the laws of the province;"

Definitions re informati illegally obtained, etc.

3. Section seventy-three of the said Act is repealed.

Repeal.

EXPLANATORY NOTES.

1. The object of this amendment is to permit an appeal from the decision of the courts in the Northwest Territories where an indictable offence is involved. At the present time there is no provision for such an appeal and the amendment would permit appeals in the Appellate Courts of the adjacent provinces. Under section thirty-five of the *Northwest Territories Act* the superior courts of the provinces mentioned in the amendment have jurisdiction in civil matters in the Northwest Territories. The subparagraph is new.

2. The object of this amendment is to extend the definition to include magistrates and deputy magistrates having the powers of a police magistrate, and is requested by the Attorney General of New Brunswick to meet the situation in that province where the term "police magistrate" is not now used.

3. This amendment is consequential upon the repeal of sections 85 and 86 by subsection 2 of section 15 of chapter 49 of the statutes of 1939—*The Official Secrets Act.* The definitions contained in section 73 were applicable only to sections 85 and 86.

4. Subsection three of section one hundred and twenty-one A of the said Act, as enacted by section six of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

Registration of revolvers and pistols.

"(3) In addition to the registration provided for in subsection two of this section there shall be, similarly, a general registration of all revolvers and pistols during the period between the first day of March and the first day of July in 1945, and during the same period every five years thereafter."

Offensive weapons.

5. Subsection two of section one hundred and twenty-five of the said Act, as enacted by section four of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

Disposal of weapon.

"(2) The court or justice before whom any person is convicted of any offence against the provisions of any of the eleven next preceding sections shall order the weapon for having or carrying which such person is convicted to be forfeited to the Crown to be disposed of as the Attorney General of the province in which such forfeiture takes place may direct."

Escapes and rescues.

6. Paragraph *(c)* of section one hundred and eighty-nine of the said Act is repealed and the following substituted therefor:—

Penalty for skipping bail.

"*(c)* being on bail prior or subsequent to his conviction or while his case is pending in any court of appeal does not, without lawful excuse, the proof whereof shall be upon him, present himself at the proper time and place to stand his trial or for the hearing of the appeal, or to receive his sentence, as the case may be."

"Common betting-place" defined.

7. Paragraph *(d)* of subsection one of section two hundred and twenty-seven of the said Act, as enacted by section seven of chapter twenty-nine of the statutes of 1936, is repealed and the following substituted therefor:—

Place, etc., for facilitating, etc., the making of bets.

"*(d)* used or intended or likely to be used for the purpose of facilitating or encouraging or assisting in the making of bets upon any contingency or event, horse-race or other race, fight, game or sport, by announcing the betting upon, or announcing or displaying the results of any contingencies or events, of horse-races, or other races, fights, games or sports, or in any other manner, whether such contingency or event, horse-race or other race, fight, game or sport occurs or takes place in Canada or elsewhere."

4. The object of this amendment is to postpone for a year the further registration of pistols and revolvers, as the Commissioner of the Royal Canadian Mounted Police does not consider that a registration at this time would be useful.

5. The object of this amendment is to combine the provisions of section 622 with subsection 2 of section 125. (See clause 14 of this Bill). The present subsection reads as follows:—

"(2) Any offensive weapon, contrivance or device had or carried in violation of any of the eleven next preceding sections shall be forfeited to the Crown to be disposed of as the Attorney General of the province in which such forfeiture takes place may direct."

6. The object of this amendment is to broaden the paragraph so that it will apply to a person on bail subsequent to his conviction as well as prior thereto. The present paragraph reads as follows:—

"*(c)* being on bail prior to his conviction or while his case is pending in any court of appeal does not, without lawful excuse, the proof whereof shall be upon him, present himself at the proper time and place to stand his trial or for the hearing of the appeal, or to receive his sentence, as the case may be."

7. The object of this amendment is to make more practicable the enforcement of the provisions of the *Criminal Code* with respect to betting. Under the present provisions the Crown, in order to obtain a conviction, must prove that the house, office, room or place alleged to be a common betting house was actually opened, kept or used for the purpose indicated in the paragraph. Under the amendment it will be sufficient if the Crown proves that the house, office, room or place was used or intended or likely to be used for such purposes. This suggested amendment was submitted by the Attorney General of Ontario and concurred in by the Attorney General of British Columbia. The present paragraph reads as follows:—

"*(d)* opened, kept or used for the purpose of facilitating or encouraging or assisting in the making of bets upon any contingency or event, horse-race or other race, fight, game or sport, by announcing the betting upon, or announcing or displaying the results of any contingencies or events, of horse-races, or other races, fights, games or sports, or in any other manner, whether such contingency or event, horse-race or other race, fight, game or sport occurs or takes place in Canada or elsewhere."

Betting, pool-selling and book-making.

8. Paragraph *(f)* of subsection one of section two hundred and thirty-five of the said Act is repealed and the following substituted therefor:—

Advertising, etc., information in connection with book-making, etc.

"*(f)* advertises, prints, publishes, exhibits, posts up, sells or supplies, or offers to sell or supply, any information intended or likely to assist in, or intended for use or likely to be of use in connection with book-making, pool-selling, betting or wagering upon any horse-race or other race, fight, game or sport, whether at the time of advertising, printing, publishing, exhibiting, posting up, or supplying such news or information, such horse-race or other race, fight, game, or sport has or has not taken place; or"

9. Paragraph *(i)* of subsection one of section two hundred and thirty-five of the said Act is repealed and the following substituted therefor:—

Betting, etc.

"*(i)* sends, transmits, delivers or receives any message by telegraph, telephone, mail or express conveying any information relating to book-making, pool-selling, betting or wagering, or intended to assist in book-making, pool-selling, betting or wagering: Provided that the provisions of this paragraph shall not apply to any person employed in the Canada Post Office or in the operation of a telegraph, telephone or express system unless such message is sent, transmitted, delivered or received by such person with knowledge that the same conveys information relating to book-making, pool-selling, betting or wagering, or intended to assist in bookmaking, pool-selling, betting or wagering; or"

Messages conveying information.

Proviso.

10. Paragraph *(c)* of subsection one of section two hundred and thirty-six of the said Act, as amended by section three of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

Conducting gambling devices.

"*(c)* conducts or manages any scheme, contrivance or operation of any kind for the purpose of determining who, or the holders of what lots, tickets, numbers or chances, are the winners of any property so proposed to be advanced, loaned, given, sold or disposed of; or conducts, manages or is a party to any scheme, contrivance or operation of any kind by which any

8. The object of this amendment is to make more practicable the enforcement of the provisions of this paragraph. Under the present provisions the Crown, in order to obtain a conviction, is required to prove that information contained in advertisements, etc., is intended to assist in or be of use in connection with book-making and betting. Under the proposed amendment the Crown may merely prove that such information was likely to assist in or be of use in connection with book-making and betting. This amendment was suggested by the Deputy Attorney General of Alberta and concurred in by the Attorney General of British Columbia. The present paragraph reads as follows:—

"*(f)* advertises, prints, publishes, exhibits, posts up, sells or supplies, or offers to sell or supply, any information intended to assist in, or intended for use in connection with book-making, pool-selling, betting or wagering upon any horse-race or other race, fight, game, or sport, whether at the time of advertising, printing, publishing, exhibiting, posting up or supplying such news or information, such horse-race or other race, fight, game or sport has or has not taken place; or"

9. The object of this amendment is to make more practicable the enforcement of the provisions of this paragraph. Under the present provisions the Crown, in order to obtain a conviction, is required to prove that the information referred to in the paragraph was wilfully and knowingly sent. Under the proposed amendment this requirement will in effect apply only to employees of the Post Office and of telegraph, telephone and express systems. This amendment was suggested by the Deputy Attorney General of Alberta and concurred in by the Attorney General of British Columbia. The present paragraph reads as follows:—

"*(i)* wilfully and knowingly sends, transmits, delivers or receives any message by telegraph, telephone, mail or express conveying any information relating to book-making, pool-selling, betting or wagering, or intended to assist in book-making, pool-selling, betting or wagering; or"

10. The object of this amendment is to prevent dealing in war savings stamps and other securities on the chain letter basis. The present paragraph only applies to payment of money for this purpose and reads as follows:—

"*(c)* conducts or manages any scheme, contrivance or operation of any kind for the purpose of determining who, or the holders of what lots, tickets, numbers or chances, are the winners of any property so proposed to be advanced, loaned, given, sold or disposed of; or conducts, manages or is a party to any scheme, contrivance or operation of any kind by which any person, upon payment of any sum of money, or by obligating himself to pay any sum of money, shall become entitled under such scheme, contrivance or operation to receive from the person conducting or managing such scheme, contrivance or operation, or any other person, a larger sum of money than the amount paid or to be paid, by reason of the fact that other persons have paid or obligated themselves to pay any sum of money under such scheme, contrivance or operation; or".

person, upon payment of any sum of money, or the giving of any valuable security, or by obligating himself to pay any sum of money or give any valuable security, shall become entitled under such scheme, contrivance or operation to receive from the person conducting or managing such scheme, contrivance or operation, or any other person, a larger sum of money or amount of valuable security than the sum or amount paid or given, or to be paid or given, by reason of the fact that other persons have paid or given, or obligated themselves to pay or give any sum of money or valuable security under such scheme, contrivance or operation; or"

Bodily injuries and acts and omissions causing danger to the person.

Drivers of motor cars.

11. Section two hundred and eighty-five of the said Act, as amended by section six of chapter eleven of the statutes of 1930, section eight of chapter forty-seven of the statutes of 1934, section four of chapter fifty-six of the statutes of 1935, section nine of chapter twenty-nine of the statutes of 1936, sections fifteen and sixteen of chapter forty-four of the statutes of 1938, and section six of chapter thirty of the statutes of 1939, is further amended by adding thereto as subsection nine the following:—

Definition of "highway".

"(9) For the purposes of this section 'highway' shall include any road to which the public has access, including bridges over which, or tunnels through which, a road passes."

Definitions in Part VII.

12. Paragraph *(v)* of subsection one of section three hundred and thirty-five of the said Act is repealed and the following substituted therefor:—

"Trade mark."

"*(v)* 'trade mark' means a trade mark or industrial design registered in accordance with *The Unfair Competition Act, 1932*, and the registration whereof is in force under the provisions of the said Act, and includes any trade mark which, either with or without registration, is protected by law in the United Kingdom or in any British possession or foreign state to which the provisions of section ninety-one of the Act of the United Kingdom known as the *Patents and Designs Act, 1907*, are, in accordance with the provisions of the said Act, for the time being applicable;"

1932, c. 38.

11. The object of this amendment is to enlarge the application of the section so that it will apply to driving motor cars over bridges or through tunnels which may be privately owned but to which the public has access. The courts have held that the present language is not broad enough for this purpose. The subsection is new.

12. This amendment is consequential upon the enactment of *The Unfair Competition Act, 1932*, chapter 38 of the statutes of that year, which Act repealed the relative provisions of the *Trade Mark and Design Act*. Trade marks are now subject to the provisions of the first mentioned Act. The only change is the substitution of the words "*The Unfair Competition Act, 1932*" for the words "the *Trade Mark and Design Act*".

False pretences.

13. Subsection two of section four hundred and six of the said Act, as enacted by section seven of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

Publication of false advertisements to promote sales, etc.

"(2) Every person who publishes, or causes to be published, any advertisement for promoting either directly or indirectly the sale or disposal of any real or personal, movable or immovable property, or any interest therein, or promoting any business or commercial interests, which contains any statement purporting to be one of fact which is untrue, deceptive or misleading, or which advertisement is intentionally so worded or arranged as to be deceptive or misleading, shall be liable upon summary conviction to a fine not exceeding two hundred dollars or to six months' imprisonment, or to both fine and imprisonment: Provided that any person publishing any such advertisement accepted in good faith in the ordinary course of his business shall not be subject to the provisions of this subsection."

Disposal of weapon.

Repeal.

14. Section six hundred and twenty-two of the said Act, as enacted by section eleven of chapter twenty-nine of the statutes of 1936, is repealed.

Preliminary inquiry.

15. Paragraph *(c)* of subsection one of section six hundred and seventy-nine of the said Act, as enacted by section twenty-one of chapter eleven of the statutes of 1930, is repealed and the following substituted therefor:—

Adjournment of hearing.

"*(c)* adjourn the hearing of the matter from time to time, and change the place of hearing, if from the absence of witnesses, the inability of a witness who is ill to attend at the place where the justice usually sits, or from any other reasonable cause, it appears desirable to do so, and may remand the accused, if required, by warrant in Form 17: Provided that no such remand shall be for more than eight clear days, the day following that on which the remand is made being counted as the first day, but nothing herein contained shall be construed as prohibiting an adjournment for more than eight clear days in any case where the accused is on bail, and he and his surety or sureties and the prosecutor or complainant consent;"

Proviso.

13. The object of this amendment is to make the subsection applicable to cases which are intentionally deceptive and are not covered under the present wording. The present subsection reads as follows:—

"(2) Every person who publishes, or causes to be published, any advertisement for promoting either directly or indirectly the sale or disposal of any real or personal, movable or immovable property, or any interest therein, or promoting any business or commercial interests, which contains any statement purporting to be one of fact which is untrue, deceptive or misleading, shall be liable upon summary conviction to a fine not exceeding two hundred dollars or to six months' imprisonment, or to both fine and imprisonment: Provided that any person publishing any such advertisement accepted in good faith in the ordinary course of his business shall not be subject to the provisions of this subsection."

14. The repeal of this section is consequential upon the amendment to section one hundred and twenty-five. (See clause 5 of this Bill). The present section reads as follows:—

"622. The court or justice before whom any person is convicted of any offence against the provisions of sections one hundred and fifteen to one hundred and twenty-six, inclusive, shall impound the weapon for carrying which such person is convicted, and shall cause the weapon to be disposed of pursuant to the provisions of subsection two of the said section one hundred and twenty-six."

15. The object of this amendment is to remove an ambiguity in the present proviso, by distinguishing between an adjournment and a remand. Present paragraph *(c)* reads as follows:—

"*(c)* adjourn the hearing of the matter from time to time, and change the place of hearing, if from the absence of witnesses, the inability of a witness who is ill to attend at the place where the justice usually sits, or from any other reasonable cause, it appears desirable to do so, and may remand the accused, if required, by warrant in form 17: Provided that no such remand shall be for more than eight clear days, the day following that on which the remand is made being counted as the first day; except in any case where the accused is on bail, and he and his surety or sureties and the prosecutor or complainant consent, in which case such remand may be for more than eight clear days."

Information and complaint.

Previous offence charged.

16. Section seven hundred and ten of the said Act is amended by adding thereto as subsection five the following:

"(5) No information for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions shall contain any reference to such previous conviction or convictions."

Summary convictions.

Trial.

Procedure where previous conviction charge.

17. The said Act is further amended by inserting immediately after section seven hundred and twenty-one the following as section seven hundred and twenty-one A:

"**721**A. (1) Upon the hearing of any information for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions, if the accused is found guilty the justice shall then, and not before, if requested by the prosecutor, ask the accused whether he was previously convicted, and if he answers that he was so previously convicted, he may be sentenced accordingly, but if he denies that he was so previously convicted, or stands mute of malice, or does not answer directly to such question, the justice shall then inquire concerning such previous conviction or convictions.

(2) If upon the hearing of any information for any such offence such person gives evidence of his good character, the prosecutor may then, in answer thereto, submit evidence of the conviction of such person for the previous offence or offences."

Summary trial in certain cases.

Nova Scotia.

18. Paragraph *(g)* of subsection one of section seven hundred and seventy-four of the said Act, as enacted by section nineteen of chapter thirty of the statutes of 1939, is repealed and the following substituted therefor:—

"*(g)* in the province of Nova Scotia before a provincial magistrate, deputy provincial magistrate or acting provincial magistrate, for a magisterial district;"

Summary trial in certain cases.

19. Subsection one of section seven hundred and seventy-four of the said Act, as enacted by section thirty-nine of chapter forty-four of the statutes of 1938 and as amended by section nineteen of chapter thirty of the statutes of 1939, is further amended by deleting the word "or" before paragraph *(g)* thereof and by adding at the end thereof the word and paragraph as follows:—

"or

New Brunswick.

(h) in the province of New Brunswick before a magistrate or deputy magistrate appointed for a county."

16 and **17.** The object of the amendment to section seven hundred and ten and the enactment of section seven hundred and twenty-one A is expressly to provide procedure in the summary convictions part of this Act, to be followed when a person is charged with an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions. There have been conflicting decisions of the courts in the different provinces respecting the procedure in such cases. The subsection and section are new.

18 and **19.** The object of these amendments is to meet the new organization of magistrates in the provinces of Nova Scotia and New Brunswick. The amendments have been requested by the Attorneys General of these provinces. Present paragraph *(g)* reads as follows:—

"*(g)* in the province of Nova Scotia before a police magistrate, deputy police magistrate or acting police magistrate, for a magisterial district;"

Paragraph *(h)* is new.

Trial without consent of person charged.

Absolute jurisdiction in certain cases.

20. Paragraph *(c)* of subsection one of section seven hundred and seventy-seven of the said Act, as enacted by section forty of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

"*(c)* In the provinces of Ontario, British Columbia, Prince Edward Island, Manitoba, Saskatchewan, Alberta and in the Northwest Territories and the Yukon Territory and the cities of St. John, Fredericton and Moncton in the province of New Brunswick, and any county in the province of New Brunswick for which a magistrate has been appointed, where any person is charged with an offence mentioned in any of the paragraphs of section seven hundred and seventy-three except paragraph *(h)*."

Trial without consent.

Absolute jurisdiction in certain cases in Nova Scotia.

21. Subsection one of section seven hundred and seventy-seven of the said Act, as amended by section forty of chapter forty-four of the statutes of 1938, is further amended by adding thereto as paragraph *(d)* the following:—

"*(d)* In the province of Nova Scotia where any person is charged before a provincial magistrate, deputy provincial or acting provincial magistrate, for a magisterial district, with an offence mentioned in any of the paragraphs of section seven hundred and seventy-three except, paragraph *(h)*, or before a stipendiary magistrate, deputy stipendiary magistrate or additional stipendiary magistrate, for a city or town having a population of not less than twenty-five thousand according to the last decennial or other census taken under the authority of an Act of the Parliament of Canada, with an offence mentioned in paragraph *(a)* of section seven hundred and seventy-three."

Trial without consent.

Cities of not less than 25,000 people.

22. Subsection two of section seven hundred and seventy-seven of the said Act, as enacted by section forty-one of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

"(2) In the province of Quebec the jurisdiction of a magistrate who is one of those mentioned in section seven hundred and seventy-four is absolute and does not depend on the consent of the person charged to be tried by such magistrate in cities having a population of not less than 25,000 according to the last decennial or other census taken under the authority of an Act of the Parliament of Canada where the offence is one of those mentioned in paragraph *(a)* of section seven hundred and seventy-three."

20, 21 and **22.** The object of these amendments is to meet the new organization of magistrates in the provinces of Nova Scotia and New Brunswick, and have been requested by the Attorneys General of these provinces. Present paragraph *(c)* reads as follows:—

"*(c)* In the provinces of Ontario, British Columbia, Prince Edward Island, Manitoba, Saskatchewan, Alberta and in the Northwest Territories and the Yukon Territory and the cities of St. John, Fredericton and Moncton in the province of New Brunswick where any person is charged with an offence mentioned in any of the paragraphs of section seven hundred and seventy-three except paragraph *(h)*."

22. The present subsection (2) reads as follows:—

"(2) In the provinces of Quebec and Nova Scotia the jurisdiction of a magistrate who is one of those mentioned in section seven hundred and seventy-four is absolute and does not depend on the consent of the person charged to be tried by such magistrate in cities having a population of not less than 25,000 according to the last decennial or other census taken under the authority of an Act of the Parliament of Canada where the offence is one of those mentioned in paragraph *(a)* of section seven hundred and seventy-three."

Summary trial of indictable offences.

23. Section seven hundred and eighty-one of the said Act, as amended by section twenty-two of chapter thirty of the statutes of 1939, is further amended by adding thereto as subsection seven the following:

Previous offence charged.

"(7) No charge for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions shall contain any reference to such previous conviction or convictions."

24. The said Act is further amended by inserting immediately after section seven hundred and eighty-one the following as section seven hundred and eighty-one A:—

Summary trial.

"**781**A. (1) Upon the trial for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions, if the accused is found guilty the magistrate shall then, and not before, if requested by the prosecutor, ask the accused whether he was previously convicted, and if he answers that he was so previously convicted, he may be sentenced accordingly, but if he denies that he was so previously convicted, or stands mute of malice, or does not answer directly to such question, the magistrate shall then inquire concerning such previous conviction or convictions.

Procedure where previous conviction charge.

(2) If upon the trial for any such offence such person gives evidence of his good character, the prosecutor may then, in answer thereto, submit evidence of the conviction of such person for the previous offence or offences."

Procedure in case of corporations in summary trials of indictable offences.

25. Subsection three of section seven hundred and eighty-two of the said Act, as enacted by section forty-two of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

"(3) If the corporation does not so appear, or, so appearing does not, where consent is required as aforesaid, by its attorney elect to be tried summarily, the magistrate may

Otherwise magistrate may proceed as upon a preliminary investigation.

(a) where the charge is one that can be tried summarily without the consent of the accused, proceed with the trial in the absence of the accused;

(b) where the charge is one that requires consent as aforesaid, proceed, in the absence of the accused or upon its attorney not so electing to be tried as aforesaid, as upon a preliminary investigation."

23 and **24.** The object of the amendment to section seven hundred and eighty-one and the enactment of section seven hundred and eighty-one A is expressly to provide procedure in the summary trial of indictable offences part of this Act, to be followed when a person is charged with an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions. There have been conflicting decisions of the courts in the different provinces respecting the procedure in such cases. The subsection and section are new.

25. The object of this amendment is to permit a magistrate to proceed in the absence of an accused corporation with the trial where consent to jurisdiction is not required. Under the present wording courts have held that procedure must be by way of preliminary investigation in all cases. The present subsection reads as follows:—

"(3) If the defendant does not so appear, or, so appearing does not, where consent is required as aforesaid, by its attorney elect to be tried summarily, the magistrate may proceed in the absence of the defendant, or upon its not so electing to be tried as aforesaid, as upon a preliminary investigation."

Procedure.

26. Section seven hundred and ninety-five of the said Act is repealed and the following substituted therefor:—

Restitution of property.

"**795.** The magistrate by whom any person has been convicted under the provisions of this Part may order restitution of the property stolen, or taken or unlawfully received, in any case in which the court, before whom the person convicted would have been tried but for the provisions of this Part, might by law order restitution."

Speedy trials of indictable offences.

27. Section eight hundred and twenty-seven of the said Act is amended by adding thereto as subsection five the following:—

Previous offence charged.

"(5) No charge for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions shall contain any reference to such previous conviction or convictions."

Speedy trials, etc.

28. The said Act is further amended by inserting immediately after section eight hundred and thirty-four the following as section eight hundred and thirty-four A:—

Procedure where previous conviction charged.

"**834A.** (1) Upon the trial for an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions, if the accused is found guilty the judge shall then, and not before, if requested by the prosecutor, ask the accused whether he was previously convicted, and if he answers that he was so previously convicted, he may be sentenced accordingly, but if he denies that he was so previously convicted, or stands mute of malice, or does not answer directly to such question, the judge shall then inquire concerning such previous conviction or convictions.

Evidence of the conviction for previous offence.

(2) If upon the trial for any such offence such person gives evidence of his good character, the prosecutor may then, in answer thereto, submit evidence of the conviction of such person for the previous offence or offences."

26. The object of this amendment is to make the provisions thereof consistent with the provisions of section one thousand and fifty of the Code, which provides for restitution of stolen property. Both sections one thousand and fifty and seven hundred and ninety-five originated in 1886, by chapter one hundred and seventy-four, section two hundred and fifty, and chapter one hundred and seventy-six, section twenty-seven, respectively. The said section two hundred and fifty was at that time broader than the present section one thousand and fifty. It was, however, subsequently amended—when the Code was enacted in 1892—so that it only applied to stolen property, but the said section twenty-seven was not amended and has been carried through to the present time with the words "obtained by false pretenses" included therein. The present section reads as follows:—

"795. The magistrate by whom any person has been convicted under the provisions of this Part may order restitution of the property stolen, or taken or obtained by false pretenses, in any case in which the court, before whom the person convicted would have been tried but for the provisions of this Part, might by law order restitution."

27 and **28.** The object of the amendment to section eight hundred and twenty-seven and the enactment of section eight hundred and thirty-four A is expressly to provide procedure in the speedy trials part of this Act, to be followed when a person is charged with an offence for which a greater punishment may be inflicted by reason of a previous conviction or convictions. There have been conflicting decisions of the courts in the different provinces respecting the procedure in such cases. The subsection and section are new.

29. Section eight hundred and thirty-five of the said Act is amended by adding thereto as subsection two the following:—

Charges tried together.

"(2) If the judge thinks it conducive to the ends of justice to do so, he may, subject to the provisions of this Part, try together any number of charges against an accused."

Procedure by indictment.

30. Subsection six of section nine hundred and twenty-seven of the said Act, as enacted by section thirteen of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

Six jurors in Saskatchewan.

"(6) Notwithstanding the provisions of subsections four and five of this section, in the province of Saskatchewan six jurors only shall be sworn."

Juries.

31. Subsection one of section nine hundred and twenty-nine of the said Act, as enacted by section fourteen of chapter fifty-six of the statutes of 1935, is repealed and the following substituted therefor:—

Who shall be the jury.

"**929.** (1) The twelve men, or in the province of Saskatchewan the six men, who in manner aforesaid are ultimately drawn and sworn shall be the jury to try the issues of the indictment, and the names of the men so drawn and sworn shall be kept apart by themselves until such jury give in their verdict or until they are discharged; and then

Return of names to the box.

the names shall be returned to the box there to be kept with the other names remaining at that time undrawn, and so *toties quoties* as long as any issue remains to be tried."

Defence of insanity.

32. Subsection two of section nine hundred and sixty-seven of the said Act, as enacted by section twenty-one of chapter twenty-nine of the statutes of 1936, is repealed and the following substituted therefor:

Trial of issue.

"(2) If such issue is directed before the accused is given in charge to a jury for trial on the indictment, such issue shall be tried by any twelve jurors, or in the province of Saskatchewan, by any six jurors."

Evidence on the trial.

33. Subsection two of section nine hundred and eighty-six of the said Act is repealed and the following substituted therefor:—

Evidence of common gaming house or common betting house.

"(2) If any house, room or place is found fitted or provided with any means or contrivance for playing any game of chance or any mixed game of chance and skill, gaming or betting, or for announcing or displaying the results of any horse race, whether it occurs or takes place in Canada or elsewhere, or with any device for concealing, removing or destroying such means or contrivance it shall be *prima facie* evidence that such house, room or place is a common gaming house or common betting house as the means or contrivance may indicate."

29. The object of this amendment is to permit a judge holding a trial under the speedy trials part of the Code to try together, several charges against the same accused. This procedure would be similar to that provided in the case of indictments where any number of counts may be included in one indictment. The amendment was suggested by the Attorney General of Ontario and the Canadian Bar Association, as a result of a recent decision of the Supreme Court of Canada in Rex vs. Balciunas, wherein the Court held in effect, that each charge must be tried separately, notwithstanding that the several charges may have arisen out of the same set of circumstances.

30, **31** and **32.** The object of the amendments contained in clauses 30, 31 and 32 is to provide for twelve jurors instead of six in criminal cases in the province of Manitoba. These amendments have been requested by the Attorney General of the province of Manitoba and are based on a resolution of the Legislative Assembly of that province to that effect. The only change is the elimination of any express reference to Manitoba in the subsections.

33. The object of this amendment is to make more practicable the enforcement of the provisions of the *Criminal Code* with respect to betting. The amendment was suggested by the Attorney General of Ontario and concurred in by the Attorney General of British Columbia. The present subsection reads as follows:—

"(2) If any house, room or place is found fitted or provided with any means or contrivance for playing any game of chance or any mixed game of chance and skill, gaming or betting, or with any device for concealing, removing or destroying such means or contrivance it shall be prima facie evidence that such a house, room or place is a common gaming house or common betting house as the means or contrivance may indicate."

Evidence on the trial.

34. Subsection one of section nine hundred and ninety of the said Act, as enacted by section forty-seven of chapter forty-four of the statutes of 1938, is repealed and the following substituted therefor:—

Evidence of property in timber, etc.

"**990.** (1) In any prosecution, proceeding or trial for any offence under section three hundred and ninety-four, if any timber, mast, spar, saw-log, shingle bolt or other description of lumber, boom chain, chain or shackle is marked with a timber mark or a boom chain brand duly registered under the provisions of the *Timber Marking Act*, or under the provisions of the *Forest Act* or the *Boom Chain Brands Act* of the statutes of British Columbia, every such mark shall be *prima facie* evidence that such timber, mast, spar, saw-log, shingle bolt or other description of lumber, boom chain, chain or shackle is the property of the registered owner of such timber mark or boom chain brand."

Procedure on appeals.

35. Subsection two of section one thousand and twenty of the said Act, as enacted by section twenty-nine of chapter eleven of the statutes of 1930, is repealed and the following substituted therefor:—

Shorthand notes of proceedings and evidence.

"(2) In all cases where notes of the evidence or any part thereof, and of the charge of the presiding judge, have been made at the trial, a copy, or in the case of shorthand notes a transcript thereof, shall be made and furnished to the court of appeal, unless such transcript is dispensed with in whole or in part by order of a judge thereof. Before transmitting such transcript to the court of appeal a copy of the charge and objections, if any, thereto shall be submitted to the judge presiding at the trial for his approval. Should the trial judge refuse to approve of the same or any part thereof, he shall immediately certify to the court of appeal his reasons for so refusing and shall also certify to what was his actual charge upon the point or points in question; and in that event his certificate shall prevail."

Appeal to Supreme Court.

36. Subsection two of section one thousand and twenty-four of the said Act is repealed and the following substituted therefor:—

Hearing of appeal.

"(2) Unless such appeal is brought on for hearing by the appellant at the session of the Supreme Court of Canada during which such affirmance, setting aside or dismissal takes place, or the session next thereafter if the said court is not then in session, the appeal shall be held to have been abandoned, unless otherwise ordered by the Supreme Court of Canada or a judge thereof."

34. The object of this amendment is to correct a clerical error in the reference to the *Timber Marking Act* which was inadvertently omitted when the section was amended in 1938. The only change is the addition of the underlined words.

35. The object of this amendment is, with the consent of a judge of the court of appeal, to eliminate the making of unnecessary copies of evidence and thereby reduce the cost of appeals. This suggestion was made by the Attorney General of Saskatchewan on the recommendation of a judge of the Court of Appeal of that province. The only change is the addition of the underlined words.

36. The object of this amendment is to make the provisions of the subsection apply in the case of an appeal taken by the Attorney General. The only change from the present subsection is the addition of the underlined words. The present subsection reads as follows:—

"(2) Unless such appeal is brought on for hearing by the appellant at the session of the Supreme Court of Canada during which such affirmance takes place, or the session next thereafter if the said court is not then in session, the appeal shall be held to have been abandoned, unless otherwise ordered by the Supreme Court of Canada or a judge thereof."

Imprisonment.

37. Subsection one of section one thousand and fifty-seven of the said Act is repealed and the following substituted therefor:—

Imprisonment with or without hard labour.

"**1057.** (1) Imprisonment in a common gaol, or a public prison, other than a penitentiary or the Central Prison for the province of Ontario, the Andrew Mercer Ontario Reformatory for females or any reformatory prison for females in the province of Quebec, shall be with or without hard labour, in the discretion of the court or person passing sentence, if the offender is convicted on indictment, or under the provisions of Parts XVI or XVIII, or, in the province of Saskatchewan or Alberta, before a judge of a superior court, or in the Northwest Territories, before a stipendiary magistrate, or in the Yukon Territory, before a judge of the Territorial Court or a stipendiary magistrate."

Coming into force of certain sections.

38. Sections thirty, thirty-one and thirty-two of this Act shall come into force on the first day of August, 1943.

37. The object of this amendment is to give the discretion to impose hard labour to a stipendiary magistrate in the Yukon Territory. By an amendment to the *Yukon Territory Act* at the 1941 session of Parliament provision was made for the appointment of stipendiary magistrates with the powers of a judge of the Territorial Court. The only change is the addition of the underlined words.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

An Act to amend the Department of National Revenue Act.

First reading, June 10, 1943.

THE MINISTER OF NATIONAL REVENUE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

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4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

An Act to amend the Department of National Revenue Act.

R.S., c. 137; 1928, c. 37; 1937, c. 27; 1940, c. 10.

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

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

Deputy ministers.

"**3.** (1) The Governor in Council may appoint two officers to be designated respectively as the Deputy Minister of National Revenue for Taxation and the Deputy Minister of National Revenue for Customs and Excise.

Deputy Minister of National Revenue for Taxation.

(2) The Deputy Minister of National Revenue for Taxation shall be the lawful deputy of the Minister, exercising power and authority as if he were deputy minister of a separate department of government charged with the control, regulation, management and supervision of internal taxes including income taxes and succession duties.

Deputy Minister of National Revenue for Customs and Excise.

(3) The Deputy Minister of National Revenue for Customs and Excise shall be the lawful deputy of the Minister, exercising power and authority as if he were deputy minister of a separate department of government charged with the control, regulation, management and supervision of duties of customs and excise including taxes imposed by the *Special War Revenue Act.*

R.S., c. 179.

Expression "Commissioner" in statutes, regulations, etc., to be read as "Deputy Minister."

(4) Wherever in any statute, regulation, authorization or order there appears the expression "Commissioner of Income Tax" or "Commissioner of Succession Duties" or "Commissioner of Customs" or "Commissioner of Excise", the said statute, regulation, authorization or order shall be read and construed as if the expression "Deputy Minister of National Revenue for Taxation" were substituted for the expression "Commissioner of Income Tax"or "Commissioner of Succession Duties"

Explanatory Notes

1. The section to be repealed reads as follows:

"**3.** (1) The Governor in Council may appoint three officers who shall be the Chief Officers of the Department, and who shall be designated as follows, Commissioner of Customs, Commissioner of Excise and Commissioner of Income Tax, and an Assistant Commissioner of Customs may also be appointed.

(2) Such officers shall have such powers and perform such duties as may respectively, be assigned to them by the Governor in Council or the Minister, including the powers which by any statute are vested in the deputy head of a department.

(3) The Minister may, subject to the provisions of the Civil Service Act, from time to time authorize the employment of such temporary or acting officers of National Revenue as are required to carry on the work of the Department."

The first three subsections of the amendment are intended to authorize the appointments of two Deputy Ministers for the Department of National Revenue, each exercising separate powers and duties, in place of the three Commissioners and Assistant Commissioner presently provided for.

Subsection (4) is intended to vest in the new Officers the respective administrative powers and duties of the former Commissioners.

Subsection (5) is a re-enactment of subsection (3) of the repealed section.

and the expression "Deputy Minister of National Revenue for Customs and Excise" were substituted for the expression "Commissioner of Customs" or "Commissioner of Excise", as the case may be.

Employment of temporary or acting officers. R.S., c. 22.

(5) The Minister may, subject to the provisions of the *Civil Service Act*, from time to time authorize the employment of such temporary or acting officers of National Revenue as are required to carry on the work of the Department."

Subjects and services under Minister.

2. Item *(c)* of the Schedule to the said Act is amended by striking out the words "Part IV to XIV" and substituting therefor the words "Part II and Parts IV to XVII".

2. This amendment is intended to assign to the Department of National Revenue the duties of administration of Part II and Parts IV to XVII of the *Special War Revenue Act*, lately enacted, presently vested in the Minister of National Revenue by existing Orders in Council made under the provisions of the *Department of National Revenue Act*.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 119.

An Act respecting a certain Tax Convention and Protocol between Canada and the United States of America, signed at Washington, in the United States of America, on the 4th day of March, 1942.

First reading, July 2, 1943.

The Minister of National Revenue.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

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4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 119.

An Act respecting a certain Tax Convention and Protocol between Canada and the United States of America, signed at Washington, in the United States of America, on the 4th day of March, 1942.

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 Canada-United States of America Tax Convention Act, 1943.*

Convention and Protocol approved.

2. The Convention and Protocol entered into between Canada and the United States of America, which are set out in the Schedule to this Act, are hereby approved and declared to have the force of law in Canada.

Inconsistent legislation.

3. In the event of any inconsistency between the provisions of this Act or of the said Convention and Protocol and the operation of any other law, the provisions of this Act and of the Convention and Protocol shall, to the extent of such inconsistency, prevail.

Orders and regulations.

4. The Minister of National Revenue may make such orders and regulations as may be deemed necessary for the purpose of carrying out the said Convention and Protocol or for giving effect to any of the provisions thereof.

Coming into force.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* and shall continue in force until a day to be fixed by proclamation of the Governor in Council published in the *Canada Gazette* following on the termination of the Convention and Protocol, and no longer.

SCHEDULE

CONVENTION AND PROTOCOL BETWEEN CANADA AND THE UNITED STATES OF AMERICA FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION IN THE CASE OF INCOME TAXES

Signed at WASHINGTON, MARCH 4, 1942

I

CONVENTION

The Government of Canada and the Government of the United States of America, being desirous of further promoting the flow of commerce between the two countries, of avoiding double taxation and of preventing fiscal evasion in the case of income taxes, have decided to conclude a Convention and for that purpose have appointed as their Plenipotentiaries:

Mr. Leighton McCarthy, K.C., Envoy Extraordinary and Minister Plenipotentiary of Canada at Washington; and

Mr. Sumner Welles, Acting Secretary of State of the United States of America;

who, having communicated to one another their full powers found in good and due form, have agreed upon the following Articles:

ARTICLE I

An enterprise of one of the contracting States is not subject to taxation by the other contracting State in respect of its industrial and commercial profits except in respect of such profits allocable in accordance with the Articles of this Convention to its permanent establishment in the latter State.

No account shall be taken in determining the tax in one of the contracting States, of the mere purchase of merchandise effected therein by an enterprise of the other State.

ARTICLE II

For the purposes of this Convention, the term "industrial and commercial profits" shall not include income in the form of rentals and royalties, interest, dividends, management charges, or gains derived from the sale or exchange of capital assets.

Subject to the provisions of this Convention such items of income shall be taxed separately or together with industrial and commercial profits in accordance with the laws of the contracting States.

Article III

1. If an enterprise of one of the contracting States has a permanent establishment in the other State, there shall be attributed to such permanent establishment the net industrial and commercial profit which it might be expected to derive if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions. Such net profit will, in principle, be determined on the basis of the separate accounts pertaining to such establishment.

2. The competent authority of the taxing State may, when necessary, in execution of paragraph 1 of this Article, rectify the accounts produced, notably to correct errors and omissions or to re-establish the prices or remunerations entered in the books at the value which would prevail between independent persons dealing at arm's length.

3. If (*a*) an establishment does not produce an accounting showing its own operations, or (*b*) the accounting produced does not correspond to the normal usages of the trade in the country where the establishment is situated, or (*c*) the rectifications provided for in paragraph 2 of this Article cannot be effected the competent authority of the taxing State may determine the net industrial and commercial profit by applying such methods or formulae to the operations of the establishment as may be fair and reasonable.

4. To facilitate the determination of industrial and commercial profits allocable to the permanent establishment, the competent authorities of the contracting States may consult together with a view to the adoption of uniform rules of allocation of such profits.

Article IV

1. (*a*) When a United States enterprise, by reason of its participation in the management or capital of a Canadian enterprise, makes or imposes on the latter, in their commercial or financial relations, conditions different from those which would be made with an independent enterprise, any profits which should normally have appeared in the balance sheet of the Canadian enterprise but which have been, in this manner, diverted to the United States enterprise, may be incorporated in the taxable profits of the Canadian enterprise, subject to applicable measures of appeal.

(*b*) In order to effect the inclusion of such profits in the taxable profits of the Canadian enterprise, the competent authority of Canada may, when necessary, rectify the accounts of the Canadian enterprise, notably to correct errors and omissions or to re-establish the prices or remuneration entered in the books at the values which would prevail between independent persons dealing at arm's length. To facilitate such rectification the competent authorities of the contracting States may consult together with a view to such determination of profits of the Canadian enterprise as may appear fair and reasonable.

2. The same principle applies, *mutatis mutandis*, in the event that profits are diverted from a United States enterprise to a Canadian enterprise.

Article V

Income which an enterprise of one of the contracting States derives from the operation of ships or aircraft registered in that State shall be exempt from taxation in the other contracting State.

The present Convention will not be deemed to affect the exchange of notes between the United States of America and Canada, dated August 2 and September 17, 1928, providing for relief from double income taxation on shipping profits.

Article VI

Wages, salaries and similar compensation paid by the Government, or any agency or instrumentality thereof, of one of the contracting States or by the political subdivisions or territories or possessions thereof to citizens of such State residing in the other State shall be exempt from taxation in the latter State.

Pensions and life annuities derived from within one of the contracting States and paid to individuals residing in the other contracting State shall be exempt from taxation in the former State.

Article VII

1. A resident of Canada shall be exempt from United States income tax upon compensation for labor or personal services performed within the United States of America if he conforms to either of the following conditions:

(*a*) He is temporarily present within the United States of America for a period or periods not exceeding a total of one hundred and eighty-three days during the taxable year and such compensation (A) is received for labor or personal services performed as an employee of, or under contract with, a resident or corporation or other entity of Canada and (B) does not exceed $5,000 in the aggregate during such taxable year; or (*b*) he is temporarily present in the United States of America for a period or periods not exceeding a total of ninety days during the taxable year and the compensation received for such services does not exceed $1,500 in the aggregate during such taxable year.

2. The provisions of paragraph 1 (*a*) of this Article shall have no application to the professional earnings of such individuals as actors, artists, musicians and professional athletes.

3. The provisions of paragraphs 1 and 2 of this Article shall apply, *mutatis mutandis*, to a resident of the United States of America deriving compensation for personal services performed within Canada.

Article VIII

Gains derived in one of the contracting States from the sale or exchange of capital assets by a resident or a corporation or other entity of the other contracting State shall be exempt from taxation in the former State, provided such resident or corporation or other entity has no permanent establishment in the former State.

Article IX

Students or business apprentices from one of the contracting States residing in the other contracting State for purposes of study or for acquiring business experience shall not be taxable by the latter State in respect of remittances received by them from within the former State for the purposes of their maintenance or studies.

Article X

Income derived from sources within one of the contracting States by a religious, scientific, literary, educational, or charitable organization of the other contracting State shall be exempt from taxation in the State from which the income is derived if, within the meaning of the laws of both contracting States, such organization would have been exempt from income tax.

Article XI

1. The rate of income tax imposed by one of the contracting States, in respect of income derived from sources therein, upon individuals residing in, or corporations organized under the laws of, the other contracting State, and not engaged in trade or business in the former State and having no office or place of business therein, shall not exceed 15 percent for each taxable year.

2. Notwithstanding the provisions of paragraph 1 of this Article, income tax in excess of 5 percent shall not be imposed by one of the contracting States in respect of dividends paid by a subsidiary corporation organized under the laws of such State, or of a political subdivision thereof, to a parent corporation organized under the laws of the other contracting State, or of a political subdivision thereof: Provided, however, that this paragraph shall not apply if the competent authority in the former State is satisfied that the corporate relationship between the two corporations has been arranged or is maintained primarily with the intention of taking advantage of this paragraph.

3. Notwithstanding the provisions of Article XXII of this Convention, paragraph 1 or paragraph 2, or both, of this Article, may be terminated without notice on or after the termination of the three-year period beginning with the effective date of this Convention by either of the contracting States imposing a rate of income tax in excess of the rate of 15 percent prescribed in paragraph 1 or in excess of the rate of 5 percent prescribed in paragraph 2.

4. The provisions of this Article shall not be construed so as to contravene the Tax Convention between Canada and the United States of America, effective January 1, 1936, to April 29, 1941.

Article XII

Dividends and interest paid on or after the effective date of this Convention by a corporation organized under the laws of Canada to individual residents of Canada, other than citizens of the United States of Amarica, or to corporations organized under the laws of Canada shall be exempt from all income taxes imposed by the United States of America.

Article XIII

Corporations organized under the laws of Canada, more than 50 percent of the outstanding voting stock of which is owned directly or indirectly throughout the last half of the taxable year by individual residents of Canada, other than citizens of the United States of America, shall be exempt from any taxes imposed by the United States of America with respect to accumulated or undistributed earnings, profits, income or surplus of such corporations. With respect to corporations organized under the laws of Canada not exempt from such taxes under the provisions of this Article the competent authorities of the two contracting States will consult together.

Article XIV

1. (*a*) The United States income tax liability for any taxable year beginning prior to January 1, 1936, of any individual resident of Canada, other than a citizen of the United States of America, or of any corporation organized under the laws of Canada, remaining unpaid as of the date of signature of this Convention may be adjusted on a basis satisfactory to the Commissioner: Provided, that the amount to be paid in settlement of such liability shall not exceed the amount of the liability which would have been determined if—

(A) the Revenue Act of 1936 as modified by the Tax Convention between Canada and the United States of America, effective January 1, 1936, to April 29, 1941 (except in the case of a corporation organized under the laws of Canada more than 50 percent of the outstanding voting stock of which was owned directly or indirectly throughout the last half of the taxable year by citizens or residents of the United States of America) and

(B) Articles XII and XIII of this Convention had been in effect for such year.

If the taxpayer was not, within the meaning of the Revenue Act of 1936, engaged in trade or business within the United States of America and had no office or place of business therein during the taxable year, the amount of interest and penalties shall not exceed 50 percent of the amount of the tax with respect to which such interest and penalties have been computed.

(*b*) The United States income tax liability remaining unpaid as of the date of signature of this Convention for any taxable year beginning after December 31, 1935, and prior to January 1, 1941, in the case of any individual resident of Canada, other than a citizen of the United States of America, or in the case of any corporation organized under the laws of Canada shall be determined as if the provisions of Articles XII and XIII of this Convention had been in effect for such year.

2. The provisions of paragraph 1 of this Article shall not apply—

(*a*) Unless the taxpayer files with the Commissioner within two years from the date of signature of this Convention a request that such tax liability be so adjusted together with such information as the Commissioner may require;

(*b*) In any case in which the Commissioner is satisfied that any deficiency in tax is due to fraud with intent to evade the tax.

ARTICLE XV

In accordance with the provisions of Section 8 of the Income War Tax Act as in effect on the day of the entry into force of this Convention, Canada agrees to allow as a deduction from the Dominion income and excess profits taxes on any income which was derived from sources within the United States of America and was there taxed, the appropriate amount of such taxes paid to the United States of America.

In accordance with the provisions of Section 131 of the United States Internal Revenue Code as in effect on the day of the entry into force of this Convention, the United States of America agrees to allow as a deduction from the income and excess profits taxes imposed by the United States of America the appropriate amount of such taxes paid to Canada.

ARTICLE XVI

Where a taxpayer shows proof that the action of the revenue authorities of the contracting States has resulted in double taxation in his case in respect of any of the taxes to which the present Convention relates, he shall be entitled to lodge a claim with the State of which he is a citizen or resident or, if the taxpayer is a corporation or other entity, with the State in which it was created or organized. If the claim should be deemed worthy of consideration, the competent authority of such State may consult with the competent authority of the other State to determine whether the double taxation in question may be avoided in accordance with the terms of this Convention.

ARTICLE XVII

Notwithstanding any other provision of this Convention, the United States of America in determining the income and excess profits taxes, including all surtaxes, of its citizens or residents or corporations, may include in the basis upon which such taxes are imposed all items of income taxable under the revenue laws of the United States of America as though this Convention had not come into effect.

ARTICLE XVIII

The competent authorities of the two contracting States may prescribe regulations to carry into effect the present Convention within the respective States and rules with respect to the exchange of information.

The competent authorities of the two contracting States may communicate with each other directly for the purpose of giving effect to the provisions of the present Convention.

ARTICLE XIX

With a view to the prevention of fiscal evasion, each of the contracting States undertakes to furnish to the other contracting State, as provided in the succeeding Articles of this Convention, the information which its competent authorities have at their disposal or are in a position to

obtain under its revenue laws in so far as such information may be of use to the authorities of the other contracting State in the assessment of the taxes to which this Convention relates.

The information to be furnished under the first paragraph of this Article, whether in the ordinary course or on request, may be exchanged directly between the competent authorities of the two contracting States.

ARTICLE XX

1. The competent authorities of the United States of America shall forward to the competent authorities of Canada as soon as practicable after the close of each calendar year the following information relating to such calendar year:

The names and addresses of all persons whose addresses are within Canada and who derive from sources within the United States of America dividends, interest, rents, royalties, salaries, wages, pensions, annuities, or other fixed or determinable annual or periodical profits and income, showing the amount of such profits and income in the case of each addressee.

2. The competent authorities of Canada shall forward to the competent authorities of the United States of America as soon as practicable after the close of each calendar year the following information relating to such calendar year:

(*a*) The names and addresses of all persons whose addresses are within the United States of America and who derive from sources within Canada dividends, interest, rents, royalties, salaries, wages, pensions, or other fixed or determinable annual or periodical profits and income, showing the amount of such profits and income in the case of each addressee.

(*b*) The names and addresses of all persons whose addresses are outside of Canada and who derive through a nominee, or agent, or custodian in Canada income from sources within the United States of America, and who are not entitled to the reduced rate of 15 percent with respect to such income provided in Article XI of this Convention, showing the amount of such income in the case of each addressee.

(*c*) The names and addresses, where available, of persons whose addresses are outside of Canada and who derive dividends during the calendar year from corporations organized under the laws of Canada, more than 50 percent of the gross income of which is derived from sources within the United States of America, showing the amount of such dividends in each case.

(*d*) The names and addresses of all persons whose addresses are within the United States of America and who beneficially or of record own stocks or bonds, debentures or other securities, or evidences of funded indebtedness, of any company taxed in Canada as a Non-Resident-Owned Investment Corporation. The term "Non-Resident-Owned Investment Corporation" shall have the same meaning as when used in the Income War Tax Act of Canada.

ARTICLE XXI

1. If the Minister in the determination of the income tax liability of any person under any of the revenue laws of Canada deems it necessary to secure the cooperation of the Commissioner, the Commissioner may, upon request, furnish the Minister such information bearing upon the matter as the Commissioner is entitled to obtain under the revenue laws of the United States of America.

2. If the Commissioner in the determination of the income tax liability of any person under any of the revenue laws of the United States of America deems it necessary to secure the cooperation of the Minister, the Minister may, upon request, furnish the Commissioner such information bearing upon the matter as the Minister is entitled to obtain under the revenue laws of Canada.

ARTICLE XXII

This Convention and the accompanying Protocol which shall be considered to be an integral part of the Convention shall be ratified and the instruments of ratification shall be exchanged at Washington as soon as possible.

This Convention and Protocol shall become effective on the first day of January, 1941. They shall continue effective for a period of three years from that date and indefinitely after that period, but may be terminated by either of the contracting States at the end of the three-year period or at any time thereafter provided that, except as otherwise specified in the case of Article XI, at least six months prior notice of termination has been given, the termination to become effective on the first day of January following the expiration of the six-month period.

Done in duplicate, at Washington, this fourth day of March, 1942.

(SEAL) LEIGHTON McCARTHY

(SEAL) SUMNER WELLES

II

PROTOCOL

At the moment of signing the Convention for the avoidance of double taxation, and the establishment of rules of reciprocal administrative assistance in the case of income taxes, this day concluded between Canada and the United States of America, the undersigned plenipotentiaries have agreed upon the following provisions and definitions:

1. The taxes referred to in this Convention are:

(*a*) for the United States of America: the Federal income taxes, including surtaxes, and excess-profits taxes.

(*b*) for Canada: the Dominion income taxes, including surtaxes, and excess-profits taxes.

2. In the event of appreciable changes in the fiscal laws of either of the contracting States, the Governments of the two contracting States will consult together.

3. As used in this Convention:

(*a*) the terms "person", "individual" and "corporation", shall have the same meanings, respectively, as they have under the revenue laws of the taxing State or the State furnishing the information, as the case may be;

(*b*) the term "enterprise" includes every form of undertaking, whether carried on by an individual, partnership, corporation or any other entity;

(*c*) the term "enterprise of one of the contracting States" means, as the case may be, "United States enterprise" or "Canadian enterprise";

(*d*) the term "United States enterprise" means an enterprise carried on in the United States of America by an individual resident in the United States of America, or by a corporation, partnership or other entity created or organized in or under the laws of the United States of America, or of any of the States or Territories of the United States of America;

(*e*) the term "Canadian enterprise" is defined in the same manner *mutatis mutandis* as the term "United States enterprise";

(*f*) the term "permanent establishment" includes branches, mines and oil wells, farms, timber lands, plantations, factories, workshops, warehouses, offices, agencies and other fixed places of business of an enterprise, but does not include a subsidiary corporation.

When an enterprise of one of the contracting States carries on business in the other contracting State through an employee or agent established there, who has general authority to contract for his employer or principal or has a stock of merchandise from which he regularly fills orders which he receives, such enterprise shall be deemed to have a permanent establishment in the latter State.

The fact that an enterprise of one of the contracting States has business dealings in the other contracting State through a commission agent, broker or other independent agent or maintains therein an office used solely for the purchase of merchandise shall not be held to mean that such enterprise has a permanent establishment in the latter State.

4. The term "Minister", as used in this Convention, means the Minister of National Revenue of Canada or his duly authorized representative. The term "Commissioner", as used in this Convention, means the Commissioner of Internal Revenue of the United States of America, or his duly authorized representative. The term "competent authority", as used in this Convention, means the Minister and the Commissioner and their duly authorized representatives.

5. The term "Canada" when used in a geographical sense means the Provinces, the Territories and Sable Island. The term "United States of America," when used in a geographical sense includes only the States, the Territories of Alaska and Hawaii, and the District of Columbia.

6. The term "subsidiary corporation" referred to in Article XI of this Convention means a corporation all of whose shares (less directors' qualifying shares) having full voting rights are beneficially owned by another corporation, provided that ordinarily not more than one-quarter of the gross income of such subsidiary corporation is derived from interest and dividends other than interest and dividends received from its subsidiary corporations.

7. (*a*) The term "rentals and royalties" referred to in Article II of this Convention shall include rentals or royalties arising from leasing real or immovable, or personal or movable property or from any interest in such property, including rentals or royalties for the use of, or for the privilege of using, patents, copyrights, secret processes and formulae, good will, trade marks, trade brands, franchises and other like property:

(*b*) the term "interest", as used in this Convention, shall include income arising from interest-bearing securities, public obligations, mortgages, hypothecs, corporate bonds, loans, deposits and current accounts;

(*c*) the term "dividends", as used in this Convention, shall include all distributions of the earnings or profits of corporations.

8. The term "pensions" referred to in Article VI of this Convention means periodic payments made in consideration for services rendered or by way of compensation for injuries received.

9. The term "life annuities" referred to in Article VI of this Convention means a stated sum payable periodically at stated times, during life, or during a specified number of years, under an obligation to make the payments in consideration of a gross sum or sums paid by the recipient or under a contributory retirement plan.

10. The terms "engaged in trade or business" and "office or place of business" as used in Article XI of this Convention shall not be deemed to include an office used solely for the purchase of merchandise.

11. The provisions of the present Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance accorded by the laws of one of the contracting States in the determination of the tax imposed by such State.

12. The citizens of one of the contracting States residing within the other contracting State shall not be subjected to the payment of more burdensome taxes than the citizens of such other State.

Done in duplicate, at WASHINGTON, this fourth day of MARCH, 1942.

(SEAL) LEIGHTON McCARTHY

(SEAL) SUMNER WELLES

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 132.

An Act to facilitate Compromises and Arrangements between insolvent Farmers and their Creditors.

First reading, July 16, 1943.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

83747

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 132.

An Act to facilitate Compromises and Arrangements between insolvent Farmers and their Creditors.

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 Farmers' Creditors Arrangement Act, 1943.*

BANKRUPTCY AND INSOLVENCY PROVISIONS

Interpretation.

2. (1) In this Act, unless the context otherwise requires or implies, the expression

"Appeal Court."

(a) "Appeal Court" means an Appeal Court constituted by this Act;

"composition."

(b) "composition" means a composition in satisfaction of debts;

"court."

(c) "court" means the county or district court of the county court district or judicial district in which the farmer resides;

"Court of Appeal."

(d) "Court of Appeal" means, in the province of Manitoba and the province of Saskatchewan, the Court of Appeal of the respective province and, in the province of Alberta, the Appellate Division of the Supreme Court of Alberta;

"creditor"

(e) "creditor" includes a secured creditor and any person to whom a farmer owes any debt and includes the Crown, as well in right of any province as in right of Canada;

"debt."

(f) "debt" includes

(i) taxes, rates, assessments or charges, including any interest or penalties thereon, levied or made under or pursuant to any statute, payable by a farmer to, or charged on the property, or any part thereof, of a farmer in favour of the Crown, as well in right of

Explanatory Notes

The Bill proposes to consolidate the provisions of the present Act, *The Farmers' Creditors Arrangement Act, 1934*, and amending Acts of 1935 and 1938 (see Schedule to Bill) and extensively revises certain of its provisions.

The Farmers' Creditors Arrangement Act, 1934, supplemented the *Bankruptcy Act* in its application to farmers with two main objects:

(1) to facilitate and cheapen bankruptcy proceedings in relation to farmers by providing for the appointment of Special Official Receivers to act as Official Receiver, Custodian and Trustee under the *Bankruptcy Act* in such cases.

(2) to provide a special procedure for proposals by farmers in relation to their debts and the final settlement of compositions, etc., pursuant thereto by a Board of Review if the farmer and creditors could not agree.

By the amending Act of 1935 the principle was adopted that the special procedure for proposals be limited in its application to debts incurred before May 1st, 1935. Other provisions enacted by the 1935 and 1938 amending Acts were largely ancillary or for purposes of clarification.

The special procedure for proposals provided by the present Act has ceased to be applicable in all provinces except in Alberta and Saskatchewan.

The Bill adheres to the main objects of the present Act. It proposes to substitute the county or district court for the Boards of Review under the present Act, to formulate proposals where the farmer and the creditors cannot agree. An appeal to a special appeal court consisting of one judge appointed from the Superior or Appeal Courts of the province is provided. The limitation of the special procedure relating to proposals to debts incurred before May 1st, 1935, has, with the passage of time, resulted in anomalies and in some cases prevents effective proposals being made. The Bill proposes to preserve this principle but proposes to apply it in the form that it is a condition to the filling of a proposal that two-thirds of the farmer's debts were incurred before May 1st, 1935, but if this condition is met all the debts of the farmer may be included in the proposal. The special procedure for proposals is limited to the three provinces of Alberta, Manitoba and Saskatchewan. Other changes proposed in the Bill are such changes as are necessary by reason of the alterations just mentioned or to clarify the application of previous provisions and to remove doubts in respect thereof. The Bill remains supplementary to the *Bankruptcy Act*.

2. With the exception to paragraphs *(e)* and *(f)* noted below, the definitions contained in this section are self-explanatory.

Paragraphs *(e)* and *(f)*

Money charged on the property of a farmer by reason of a mortgage or an agreement for sale to which he is not a party is not in many cases technically a debt of the farmer which can be included in a proposal although in actual practice it is an obligation which he must pay. To render the scheme of the present Act workable it was found necessary to include such obligations and the 1938 amending Act, to meet this point, defined a secured creditor to include a person holding a mortgage or other charge against the property of the debtor or any part thereof and, in case the debtor holds real property under an agreement for sale or under an assignment of an agreement for sale, the vendor of such property or any person entitled under an assignment by the vendor. It was held by the courts that this provision merely expanded the class of creditors but did not entitle a farmer to include in his proposal as a debt the money owing under such mortgage or agreement for sale. The definition of debt proposed in the Bill is inserted to meet this deficiency and the definition of creditor is altered to include any person to whom a farmer owes any debt which would include debt as so defined.

any province as in right of Canada, or any municipality or other person; and any such taxes, rates, assessments or charges so payable or charged shall, for all purposes of this Act, be a debt owing by the farmer to the Crown aforesaid, or the municipality or other person to whom they are payable or in whose favour they are so charged, as the case may be;

(ii) money owing or payable under or secured by mortgage, pledge, charge or lien on or against the property of a farmer or any part thereof, or where a farmer holds property or any part thereof under an agreement for sale or conditional sale agreement or an assignment of an agreement for sale or conditional sale agreement, money owing or payable under such agreement for sale or conditional sale agreement to the vendor or to any assignee or transferee of the vendor; and money so owing, payable or secured shall, for all purposes of this Act, be a debt owing by the farmer to the holder of the mortgage, pledge, charge or lien or to the vendor under the agreement for sale or conditional sale agreement or to the assignee or transferee of the holder or vendor, notwithstanding the absence of privity of contract between him and the farmer or between the farmer and any other person and notwithstanding the making of any order *nisi* for foreclosure of the mortgage or for cancellation, determination or foreclosure of the agreement for sale; and any money owing or payable from time to time by way of interest on such money shall be deemed to form part of such debt;

"extension of time."

(g) "extension of time" means an extension of time for the payment of debts;

"farmer."

(h) "farmer" means a person whose principal occupation consists in farming or the tillage of the soil;

"incurred before the first day of May, 1935."

(i) "incurred before the first day of May, 1935", with reference to a debt owing by a farmer, means a debt incurred by the farmer before such date or owing by him by reason of a debt incurred by some other person before such date and assumed by him prior to the commencement of this Act; and all money at any time owing by the farmer by reason of any such debt, including interest or arrears of interest, whether such interest or arrears accrued or accrues due before or after such date, or money owing under any agreement by way of renewal of or collateral to or in any way in substitution for any such debt, whether such agreement was made before or after such date, is deemed to form part of such debt and to have been incurred when such debt was first incurred by the farmer or by such other person;

Paragraph *(h)*. This definition is the same as that contained in the present Act.

"member of the family."

(j) "member of the family", with reference to a decease farmer or a farmer who is mentally incompetent, means a parent or a widow or widower or a brother, sister or a child or grandchild of the farmer;

"mortgage."

(k) "mortgage" includes a deed of sale or other conveyance of property with a right of redemption;

"Official Receiver."

(l) "Official Receiver" means an Official Receiver under this Act;

"personal representative."

(m) "personal representative" means the executor, administrator or other personal representative of a deceased person according to the law of the province to which the context extends, and includes any person appointed in the manner authorized by law to administer the affairs of a person who is mentally incompetent;

"proposal."

(n) "proposal" means a proposal for a composition, extension of time or scheme of arrangement made under this Act;

"regulation."

(o) "regulation" means a regulation made under this Act;

"resides." "residing."

(p) "resides" means ordinarily resides, and "residing" means ordinarily residing;

"scheme of arrangement."

(q) "scheme of arrangement" means a scheme of arrangement in relation to the payment of debts.

"The Farmers' Creditors Arrangement Act, 1934."

(r) "*The Farmers' Creditors Arrangement Act, 1934*" means the said Act as amended from time to time;

Application of *Bankruptcy Act*. R.S., c. 11.

(2) Unless it is otherwise provided or the context otherwise requires, expressions contained in this Act shall have the same meaning as in the *Bankruptcy Act*, and this Act shall be read and construed as one with the *Bankruptcy Act*, but shall have full force and effect notwithstanding anything contained in the *Bankruptcy Act*, and the provisions of the *Bankruptcy Act* and Bankruptcy Rules shall, except as in this Act or in the regulations otherwise provided, apply *mutatis mutandis* in the case of proceedings hereunder including meetings of creditors.

OFFICIAL RECEIVERS

Clerk of the Court to be Official Receiver.

3. (1) The Clerk of the Court shall be the Official Receiver under this Act for the county court district or judicial district in which he is Clerk of the Court.

Appointments by G. in C.

(2) The Governor in Council may appoint one or more Official Receivers in any county court district or judicial district in addition to or in substitution for the Clerk of the Court.

Official Receiver bound to perform functions and duties.

(3) An Official Receiver, notwithstanding that he is the holder of any other office whether Dominion or provincial, shall, notwithstanding anything contained in any other statute or law, be bound to perform the functions and duties of the Official Receiver.

Certain provisions not to apply.

(4) The provisions of the *Bankruptcy Act* requiring Official Receivers to keep the *Canada Gazette* on file shall not apply in the case of Official Receivers appointed under this Act.

(2) This subsection is the same as subsection (2) of section 2 of the present Act with the addition of the words "or in the regulations" in line 33.

3. Under the present Act the Official Receivers are appointed by the Governor in Council. To utilize existing machinery, it is proposed by the Bill, that the Clerk of the Court, will be constituted the Official Receiver by virtue of his office. Provision is made for the appointment in special cases of other persons. This section applies in all provinces.

COURTS

Jurisdiction on assignment or petition.

4. (1) In the case of an assignment by, or petition against, a farmer under the *Bankruptcy Act*, and all matters and proceedings relating thereto under the said Act, the court shall have exclusive jurisdiction in bankruptcy subject to appeal as provided in section one hundred and seventy-four of the *Bankruptcy Act*.

Powers of judge.

(2) The judge of the court shall exercise the powers vested in the Registrar by section one hundred and fifty-nine of the *Bankruptcy Act*.

Duties of clerk.

(3) The Clerk of the Court shall perform all the duties of the Registrar, except his judicial duties.

Jurisdiction or proposal.

5. In the case of a proposal made by a farmer under this Act the court shall have exclusive jurisdiction in bankruptcy and in respect of all matters and proceedings relating thereto under this Act, subject to appeal as hereinafter provided.

ASSIGNMENTS BY AND PETITIONS AGAINST FARMERS

Official Receiver for the purposes of the *Bankruptcy Act*.

6. (1) In the case of an assignment by or petition against a farmer under the *Bankruptcy Act*, an Official Receiver in the county court district or judicial district in which the farmer resides, shall be the Official Receiver for the purposes of the said Act.

Functions and duties.

(2) The Official Receiver shall perform the functions and duties of the Official Receiver, custodian and trustee under the *Bankruptcy Act*, and the meetings of creditors shall be held at his office.

PROPOSALS BY FARMERS IN ALBERTA, MANITOBA AND SASKATCHEWAN

Proposals by farmers where no previous proposal or previous proposal and composition, etc., approved or confirmed prior to 31st Dec., 1938.

7. Where a farmer residing in the province of Alberta, Manitoba or Saskatchewan

(i) who did not make a proposal under *The Farmers' Creditors Arrangement Act, 1934*, or

(ii) who made a proposal under *The Farmers' Creditors Arrangement Act, 1934*, pursuant to which a composition, extension of time or scheme of arrangement was approved by the court or confirmed by the Board of Review on or before December 31, 1938,

is unable to meet his debts as they become due, if two-thirds of the total amount thereof are owing by him in respect of debts incurred before the first day of May, 1935, he may make a proposal under this Act for a composition, extension of time or scheme of arrangement either before or after an assignment under the *Bankruptcy Act:* Provided that, in the case of a farmer coming under paragraph (ii) of this section, the debts of the farmer mean his debts under the composition, extension of time or scheme of arrangement and otherwise.

4. This section is substantially similar to section 5 of the present Act insofar as it relates to assignments by or petitions against a farmer under the *Bankruptcy Act*. This section applies in all provinces except in the province of Quebec in which province a farmer cannot make an assignment nor can a petition be brought against him under the *Bankruptcy Act* except pursuant to the provisions of section 29 of the Bill. In that section special machinery is provided in the case of a farmer in Quebec.

5. Section 5 of the present Act gives the court jurisdiction in the case of a proposal but as the proposal was formulated by the Board of Review this jurisdiction was limited to approving proposals agreed upon between the farmer and the creditors or to entertaining applications for directions. The proposed section gives the court exclusive jurisdiction in all matters relating to the proposal subject to the appeal provided in sections 23 to 27. This section applies only, of course, in the provinces in which a proposal may be made by a farmer, namely Alberta, Manitoba or Saskatchewan.

6. This section is substantially similar to subsections (2) and (4) of section 3 of the present Act. It applies in all provinces except Quebec. See explanatory note to section 4.

7. This section replaces subsection (1) of section 6 of the present Act and section 19. Subsection (1) of section 6 provides for the filing of a proposal by a farmer. Section 19 provides that the Act shall not, without the concurrence of the creditor, apply in the case of any debt before the 1st day of May, 1935.

Paragraph (ii) is inserted to provide for the revision of certain compositions, extensions of time or schemes of arrangement approved in early administration of the present Act and which may require revision.

Representative of deceased or mentally incompetent farmer may apply.

8. (1) Where a farmer residing in the province of Alberta, Manitoba or Saskatchewan

(i) dies, or

(ii) a personal representative is appointed to administer his affairs by reason of his mental incompetence,

if such farmer was at the date of his death or of such appointment entitled to make a proposal under the next preceding section, the personal representative may apply to the court for leave to make and file a proposal as the personal representative of the decedent or of such farmer.

Death or mental incompetence before commencement of Act.

(2) Where such farmer has died or such appointment was made before the commencement of this Act and after the third day of July, 1934, if such farmer would have been entitled at the date of his death or of such appointment to make a proposal under the next preceding section if this Act had then been in operation, the personal representative may apply to the court for leave to make and file a proposal as the personal representative of the decedent or of such farmer.

Leave granted by court.

(3) If the court is satisfied that a member of the family of the decedent or of such farmer resides and will continue to reside on the farm of the decedent or of such farmer, who intends and is able to operate the same, the court may, *ex parte*, upon such terms and conditions as it deems fit, by order, grant such application, and upon such order being made the personal representative shall be entitled to make and file a proposal in the like manner and with the like results as the decedent or mentally incompetent farmer might have done if death had not ensued or if the personal representative had not been appointed.

FILING PROPOSAL

Proposal to be in writing and filed.

9. A proposal shall be in writing, and shall be filed with the Official Receiver for the county court district or judicial district in which the farmer resides, or if the proposal is made by the personal representative of a farmer, with the Official Receiver for the county court district or judicial district in which the said farmer resided.

8. This section proposes to reenact the substance of part of 6A of the present Act. The balance of the said section 6A, it is proposed, will be substantially reenacted under section 38 of the Bill. There has been added the provision relating to mentally incompetent farmers.

EFFECT OF FILING A PROPOSAL

Preservation of property.

10. (1) On a proposal being filed the property of the farmer shall be deemed to be under the authority of the court until a composition, extension of time or scheme of arrangement is approved or confirmed by the court or the court declines to formulate a proposal pursuant thereto, and the court may make such order as it deems necessary for the preservation of the property.

Incapacity of farmer to deal with property.

Exception.

(2) No farmer who has filed a proposal shall have capacity, except with the leave of the court, to sell or otherwise dispose of any property which is deemed to be under the authority of the court as provided in this section, except crops, or any share or part thereof, or livestock or other personal property sold or otherwise disposed of in the ordinary course of the operation of his farm, but the farmer shall be required to account for the proceeds thereof by the Official Receiver or the court.

Stay of proceedings by creditors.

11. On a proposal being filed no creditor shall, so long as the property of the farmer is deemed to be under the authority of the court as in the next preceding section provided, have any remedy against the property or person of the farmer or shall commence or continue any proceedings under the *Bankruptcy Act* or any action, execution or other proceedings, judicial or extra-judicial, for the recovery of a debt, the release of any security or the taking of any property out of the possession of the farmer, unless with leave of the court and on such terms as the court may impose.

PROCEEDINGS BEFORE OFFICIAL RECEIVER

Meeting of creditors.

12. Upon a proposal being filed the Official Receiver shall forthwith convene a meeting of the creditors, and shall perform the duties and functions required by the *Bankruptcy Act* to be performed by a trustee in the case of a proposal for a composition, extension of time or scheme of arrangement under the *Bankruptcy Act*.

Questions of law.

13. The Official Receiver, the person filing a proposal or any creditor may, although the court has not been requested to formulate a proposal, apply to the court to determine any question of law which it is necessary to decide for the purpose of disposing of any proposal, and the court shall have exclusive jurisdiction subject to appeal as hereinafter provided, to decide such question whether it relates to the application of this Act in respect of the person filing such proposal or in respect of any debt, or otherwise.

10 and **11.** These sections correspond in substance to section 11 of the present Act. The provisions are considerably expanded to clarify the position with respect to the property of the farmer.

12. This section is substantially similar to subsection (2) of section 6 of the present Act.

13. This section is new. The right to make application to the court exists under the present Act by reason of section 5, but it is proposed by this section to clarify the position in this regard.

Proposal to be submitted to the court.

14. (1) A proposal filed by a farmer and approved by the creditors or as amended and approved by the farmer and by the creditors shall be submitted by the Official Receiver to the court, and the court may, by order, approve the composition, extension of time or scheme of arrangement therein proposed, and, upon such approval, it shall be binding upon the creditors and the farmer.

If proposal approved.

Court to hear report of Official Receiver and objections.

(2) The court shall, before approving the composition, extension of time or scheme of arrangement, hear a report of the Official Receiver as to the terms thereof and as to the conduct of the farmer and any objections which may be made by or on behalf of any creditor.

Approval may be refused.

(3) If the court is of opinion that the terms of the composition, extension of time or scheme of arrangement are not reasonable, or are not fair and just in relation to the creditors or any of them or the farmer, the court shall, by order, refuse to approve it.

FORMULATION OF PROPOSAL BY COURT

Proposal by court in certain cases.

15. On the written request of a creditor or of the farmer, where the Official Receiver reports that the farmer has made a proposal but that no proposal has been approved by the creditors or where the court has refused to approve a composition, extension of time or scheme of arrangement submitted to it by the Official Receiver pursuant to a proposal, the court shall endeavour to formulate an acceptable proposal to be submitted to the creditors and the farmer.

How court to base its proposal.

16. The court shall base its proposal upon the present and prospective capability of the farmer to meet his debts as they become due and the productive value of the farm.

Jurisdiction of court to decide questions of fact and of law.

17. The court shall have exclusive jurisdiction, subject to appeal as hereinafter provided, to hear and decide all questions of fact and all questions of law, whether relating to the application of this Act in respect of any person filing a proposal or in respect of any debt, or otherwise, which in its opinion it is necessary to decide for the purpose of formulating a proposal.

Representations to be considered.

18. The court shall consider representations on the part of all parties interested in the proposal.

Court may decline to formulate a proposal.

19. The court may, by order, decline to formulate a proposal in any case where it does not consider that it can do so in fairness and justice to the creditors or the farmer or where it finds that the farmer has not acted in good faith

14. This section is new. Under the present Act the approval of the court is required by section 16 of the *Bankruptcy Act*. The present Act provides that subsections (3) and (5) of section 16 do not, however, apply. The remainder of section 16 is not fully adapted to the requirements of this Act and this section is designed to replace it. By section 35 of the Bill, section 16 is rendered inapplicable.

15 to **22.** Sections 15 to 22 make provision for the formulation of a proposal by the court where the farmer and the creditor cannot agree. The present Act establishes Boards of Review for this purpose. The court is given, by sections 15 to 22, substantially similar powers and is placed in substantially the same position as the Boards of Review with the addition of the power to hear and determine questions of law.

in his conduct in relation to the creditors in the management of his farm or the disbursement of his income.

CONFIRMATION BY COURT

Proposal submitted to creditors and to farmer.

20. A proposal formulated by the court shall be submitted to the creditors and to the farmer.

If proposal approved.

21. If a proposal formulated by the court is approved by the creditors and by the farmer, the court may, by order, confirm the composition, extension of time or scheme of arrangement therein proposed and, upon such confirmation, it shall be binding upon the creditors and the farmer.

In case of refusal.

22. If the creditors or the farmer decline to approve a proposal formulated by the court, the court may, nevertheless, by order, confirm the composition, extension of time or scheme of arrangement therein proposed or as amended by it, and, upon such confirmation, it shall be binding upon the creditors and the farmer.

APPEAL COURT

Appeal courts in provinces.

23. (1) There shall be an Appeal Court in each of the provinces of Alberta, Manitoba and Saskatchewan which shall consist of one judge to be appointed by the Governor in Council from the judges of the courts of each of the said provinces invested with original or appellate jurisdiction in bankruptcy by the *Bankruptcy Act*.

Appointment of *ad hoc* judge.

(2) The Governor in Council may, in case of the sickness or absence from Canada or engagement upon other duties of the judge of an Appeal Court or for any other reason, which he deems sufficient, specially appoint a judge having the qualifications for appointment hereinbefore mentioned as an *ad hoc* judge of the Appeal Court for such period as he may deem necessary.

Appointment of Registrar officers and employees.

(3) The Governor in Council may appoint a Registrar of the Appeal Court in each of the said provinces, and may fix his remuneration, and may appoint such other officers, clerks and employees as may be deemed necessary to assist him in the performance of his duties and may fix their remuneration.

Appeal may be taken to Appeal Court.

24. An appeal may be taken from any judgment or order of the court made in any proceedings under this Act pursuant to a proposal, including an order approving or confirming a composition, extension of time or scheme of arrangement or declining to formulate a proposal, to the Appeal Court in the province in which the court has jurisdiction, and shall be asserted, heard and decided according

23. The judges of the Appeal Court may be appointed from the judges of the Superior or King's Bench Courts or of the Courts of Appeal of the provinces.

to the ordinary procedure governing appeals from judgments or orders of the court to the Court of Appeal in such province, subject to any special rules of practice and procedure relating thereto made under this Act.

Written report of judge in case of appeal.

25. Where an appeal is taken from a judgment or order of the court delivered or made in any proceedings under this Act pursuant to a proposal, the judge delivering such judgment or making such order shall make a written report setting out all information obtained by him upon which he purported to act in delivering such judgment or making such order, and the information so reported shall be part of the record before the Appeal Court.

Jurisdiction of Appeal Court.

26. The Appeal Court shall have and exercise on any appeal all jurisdiction, powers and authority of the court appealed from and of the Court of Appeal of the province in which the Appeal Court has jurisdiction, and may draw inferences of fact and deliver the judgment or may make the order which the court appealed from ought to have made and, without restricting the generality of the foregoing, may confirm an order of the court approving or confirming a composition, extension of time or scheme of arrangement or may vary the terms thereof and confirm the same as varied or may quash such order and decline to formulate a proposal.

Decision to be final.

27. A decision of the Appeal Court shall be final.

NO FURTHER PROPOSAL

One proposal only.

28. No farmer shall be entitled to make more than one proposal under this Act.

ANNULMENT OF COMPOSITION, ETC.

If farmer defaults.

1934, c.53.

29. (1) Where the affairs of a farmer have been arranged by a composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, or approved or confirmed by the court under this Act, if the farmer defaults in carrying out any of the terms thereof and if such default was not due to causes beyond the control of the farmer, the court may, on the application of a creditor, annul the composition, extension

29. Subsections (1), (2) and (3) of Section 19 of the *Bankruptcy Act*, with which the Bill is to be read and construed as one, provides for annulment of a composition, extension of time or scheme of arrangement if default is made by the debtor or if the composition, etc., cannot in consequence of legal difficulties or for any sufficient cause proceed with justice to the creditor or debtor or if the approval thereof by the court was obtained by fraud. This section limits the power of the court to annul the proposal in the event of default of the farmer to cases where the default is due to the fault of the farmer.

of time or scheme of arrangement, but, notwithstanding any of the provisions of the *Bankruptcy Act*, no such composition, extension of time or scheme of arrangement shall be annulled by reason of the default of the farmer in carrying out the terms thereof except as provided in this section.

Rights preserved.

(2) The right of a creditor to make application to the court under this section shall not affect any right which he may have to bring any action or commence any proceedings or otherwise to carry out or enforce his rights under the terms of the composition, extension of time or scheme of arrangement.

Farmer deemed to have committed an act of bankruptcy.

R.S., c. 11.

(3) Where the court has annulled a composition, extension of time or scheme of arrangement, the farmer shall be deemed to have committed an act of bankruptcy within the meaning of section three of the *Bankruptcy Act*, and Part One of the *Bankruptcy Act* shall, notwithstanding section seven thereof, apply to such farmer.

Farmers residing in Quebec.

1934, c.53.

(4) For the purpose of any application by a creditor to annul a composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, pursuant to a proposal made by a farmer residing in Quebec, or the presentation of a petition in bankruptcy against any such farmer by reason of such annulment, "court" means, notwithstanding anything contained in this Act, the Superior Court of the judicial district in which the farmer resides, which shall have, for all purposes relating to any such application or petition, exclusive jurisdiction in bankruptcy subject to appeal as provided in section one hundred and seventy-four of the *Bankruptcy Act*, and for such purposes the judge thereof shall exercise the powers vested in the Registrar by section one hundred and fifty-nine of the *Bankruptcy Act*, and the prothonotary shall perform all the duties of the Registrar except his judicial duties.

GENERAL

No release in certain cases.

30. No composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal nor the approval or confirmation thereof shall release any person who under the *Bankruptcy Act* would not be released by an order of discharge if the farmer had been adjudged bankrupt, nor shall the approval or confirmation thereof release a security given by any third person.

Execution or discharge of mortgages.

31. Whenever a composition, extension of time or scheme of arrangement has been approved or confirmed by the court pursuant to a proposal, the court may order the farmer or any creditor to execute or discharge any mortgage, conveyance or other instrument necessary to give effect thereto.

(4) No farmer in Quebec may make an assignment nor can a petition be brought against him under the *Bankruptcy Act*. The present Act applied for a short time in Quebec and a number of proposals were made and compositions, etc., approved or confirmed. This subsection continues the machinery provided in the present Act in the event of annulment of a composition, etc., in the province of Quebec.

30. This section is substantially the same as section 5 *(a)* of the present Act enacted by the amending Act of 1935 and has been redrafted for clarification.

31. This section is substantially similar to section 10 of the present Act with the addition that the court may require a creditor as well as a farmer to execute the necessary documents.

Reduction of secured debts.

32. A composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal may provide for a composition, extension of time or scheme of arrangement in relation to a debt owing to a secured creditor, but in such case the concurrence of the secured creditor shall be required before approval thereof by the court unless the composition, extension of time or scheme of arrangement was formulated by the court.

Farmer may not sell in case of reduction of debt, except with leave of the court.

33. (1) Where any debt secured on the land owned by a farmer or owing or payable by a farmer under an agreement for sale of any land has been or is reduced under any composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, or approved or confirmed by the court under this Act, the farmer shall not, except with the leave of the court granted upon such terms and conditions as the court thinks fit, sell or otherwise dispose of such land or any part thereof or his interest therein within a period of five years after the date on which the composition, extension of time or scheme of arrangement was approved or confirmed: Provided that nothing in this section shall prejudice or affect any such sale or disposition made prior to the commencement of this Act.

Proviso.

Conditions.

(2) The conditions imposed by the court upon granting leave to any farmer to make any such sale or other disposition may include a condition that such portion of the selling price or other consideration in addition to the amount of the debt as so reduced, as the court deems equitable, having regard to all the circumstances and in particular to any improvements made to the land since the date of such approval or confirmation, shall be payable to the holder of the security on the said land or the vendor or assignee of the vendor under the agreement for sale.

Powers of Director of Soldier Settlement preserved.

1934, c.53.

34. Nothing in this Act or in any composition, extension of time or scheme of arrangement approved by the court or confirmed by the Board of Review under *The Farmers' Creditors Arrangement Act, 1934*, or approved or confirmed by the court under this Act, relating to the debts or affairs of a purchaser of land, or of an assignee of a purchaser of land, under agreement for sale from the Director of Soldier Settlement, shall be deemed to limit or restrict the powers of the said Director to rescind such agreement for sale or to exercise any other of the powers conferred on him in connection therewith, if the purchaser or assignee defaults in carrying out the terms of the composition, extension of time or scheme of arrangement.

32. This section is substantially similar to section 7 of the present Act although certain changes in drafting have been made for clarification.

33. This section is new. It is designed to meet the case where a debt secured on land is reduced in amount and subsequently the land is sold by the farmer for a price in excess of the reduced amount. In such case the court may require the secured creditor to be paid an amount additional to that fixed under the proposal.

34. This section is new. The power of the Director of Soldier Settlement to terminate agreements for sale is set out in the *Soldier Settlement Act* and is subject to the provisions of that Act.

Section 16 of R.S., c. 11 not to apply.

35. Section sixteen of the *Bankruptcy Act* shall not apply to a proposal or to a composition, extension of time or scheme of arrangement approved or confirmed by the court pursuant to a proposal.

Certain provisions of R.S., c. 11 not to apply.

36. The provisions of the *Bankruptcy Act* relating to gazetting shall not apply in the case of an assignment by or a petition against a farmer or a proposal.

No costs. Exception.

37. No costs shall be awarded on any application, motion or hearing before the court or the Appeal Court: except that the Appeal Court may, if of opinion that there were no reasonable grounds for bringing an appeal, order the appellant to pay the costs of any other party appearing on the appeal.

CONTINUATION OF PROCEEDINGS

Personal representative or person appointed may apply.

38. (1) Where a farmer who has made a proposal

(i) dies, or

(ii) a personal representative is appointed to administer his affairs by reason of his mental incompetence

if no composition, extension of time or scheme of arrangement has been approved or confirmed by the court or the court has not declined to formulate a proposal before the death of the farmer or such appointment, the personal representative may apply to the court for leave to continue the proceedings in respect of the proposal as the personal representative of the decedent or of such farmer.

If member of family resides on the farm.

(2) If the court, is satisfied that a member of the family of the decedent or of such farmer resides and will continue to reside on the farm, who intends and is able to operate the same, the court may, *ex parte*, upon such terms and conditions as it deems fit, by order, grant such application, and upon such order being made the personal representative shall be entitled to proceed with the proposal in the like manner and with the like results as the decedent or mentally incompetent farmer might have done if death had not ensued or if the personal representative had not been appointed.

Prior proceedings continued under this Act.

39. (1) Where a proposal has been made under *The Farmers' Creditors Arrangement Act, 1934*, and at the date of the commencement of this Act no composition, extension of time or scheme of arrangement has been approved by the Court or confirmed by the Board of Review or the Board of Review has not declined to formulate a proposal pursuant thereto, all proceedings in connection therewith shall be taken or continued under this Act as if such

35. See note to section 14, of the Bill.

36. This section substantially reenacts section 4 of the present Act.

37. This section is new.

38. This section substantially reenacts parts of section 6A of the present Act as enacted by the 1938 amending Act with an additional provision relating to mentally incompetent farmers. The other part of that section is substantially incorporated in section 8 of the Bill and see note to that section.

39. This section is new. It provides that proposals filed under the present Act may be continued. Such a proposal is by the present Act limited to debts incurred before May 1st, 1935. The proposal may be continued only in respect of such debts unless they represent two-thirds of the total amount of the debts owed by the farmer in which case the proposal may be amended to include all his debts. The balance of the section is merely machinery.

proposal had been made under this Act and any amendments necessary for such purpose may be made to the proposal; Provided that unless two-thirds of the total amount of the debts are owing in respect of debts incurred before the first day of May, 1935, the proposal shall not, without the concurrence of the creditor, be amended to include any debt incurred after the first day of May, 1935.

Files and papers to be delivered to the Official Receiver.

(2) The Official Receiver under *The Farmers' Creditors Arrangement Act, 1934*, with whom any such proposal was filed shall forthwith deliver all files and papers relating to such proposal together with a report of the proceedings taken pursuant thereto before the commencement of this Act to the Official Receiver under this Act with whom such proposal should be filed.

Court may order delivery and report.

(3) The court may order any Official Receiver who neglects or fails to deliver any files or papers or to make any report required under this section to deliver such files or papers and make such report to such person as it designates.

APPRAISERS OF LAND

G. in C. may appoint appraisers of land.

40. (1) The Governor in Council may appoint any person employed on the staff of the Director of Soldier Settlement of Canada or of the Canadian Farm Loan Board as a District or Field Supervisor or as a Land Appraiser or otherwise in any position the duties of which include the valuing of lands, as an appraiser of land for the purposes of this Act.

Duties of appraiser.

(2) An appraiser of land shall, upon the request of the court or of the Appeal Court, inspect any lands or any farm specified in such request, and shall appraise the productive value thereof.

Report.

(3) Such appraiser of land shall make a written report to the court or the Appeal Court as the case may be setting out the value of the lands or farm as appraised by him and giving particulars of the manner in which the total value thereof is made up and the reasons for the value placed thereon by him.

Court not bound.

(4) The court or the Appeal Court shall not be bound by any such appraisal, but such appraisal shall be admitted as evidence on any hearing before the court or the Appeal Court.

Oath.

(5) An appraiser of land appointed under this Act shall, before entering upon his duties, take the following oath before a judge of the court or of an Appeal Court, namely:—

> "I (A.B.) do solemnly and sincerely swear that I will faithfully and honestly fulfil the duties which devolve upon me as an appraiser of land under *The Farmers' Creditors Arrangement Act, 1943*. So help me God."

40. This section is new. It is designed to provide the court and the Appeal Court with a panel of expert impartial witnesses who may furnish it with evidence as to the value of the land.

RULES AND REGULATIONS

G. in C. may make rules and regulations and establish tariff of fees.

41. (1) The Governor in Council may make rules and regulations governing the procedure in the case of an assignment by or a petition against a farmer under the *Bankruptcy Act* or a proposal, including the advertising to be done in each case, and the procedure in relation to the exercise of the jurisdiction under this Act of the court or the Appeal Court and to give effect to the provisions of this Act, and may establish a tariff of fees to be paid in any such case, including the remuneration of the Official Receiver acting as Official Receiver, Custodian or Trustee under the *Bankruptcy Act* or under this Act.

Supervision of trustees.

(2) Every trustee acting as such under this Act shall be subject to such supervision by the Superintendent of Bankruptcy as the Governor in Council may determine.

Administration and expenses.

42. (1) The Minister of Finance shall be charged with the administration of this Act, and the expenses necessary for such administration shall be payable out of any unappropriated moneys of the Consolidated Revenue Fund.

Annual report.

(2) The Minister shall, at the end of the fiscal year, prepare a report of expenditure incurred and of proceedings taken under this Act, and shall lay the same before Parliament forthwith or, if Parliament be not then sitting, within fifteen days after the commencement of the next ensuing session.

INTEREST ON FARM LOANS

Rate of interest.

43. (1) Notwithstanding the provisions of any other statute or law, whenever any rate of interest exceeding seven per centum is stipulated for in any mortgage of farm real estate, if any person liable to pay the mortgage tenders or pays to the person entitled to receive the money the amount owing on such mortgage and interest to the time of payment, together with three months' further interest in lieu of notice, no interest shall after the expiry of three months' period aforesaid be chargeable, payable or recoverable in respect of the said mortgage at any rate in excess of five per centum per annum.

Application of this section.

(2) The provisions of this section shall apply in the case of any mortgage heretofore or hereafter made and whether or not the principal sum is due and owing at the time such tender or payment is made.

Repeal.

44. The enactments mentioned in the Schedule to this Act are repealed.

Coming into force.

45. This Act shall come into force on a date to be fixed by proclamation of the Governor in Council.

41. This section is substantially the same as section 15 of the present Act only minor changes in drafting having been made.

42. This section is the same as section 16 of the present Act.

43. This section is the same as section 17 of the present Act.

SCHEDULE

ENACTMENTS REPEALED

Title	Session	Chapter
The Farmers' Creditors Arrangement Act, 1934	1934	53
The Farmers' Creditors Arrangement Act Amendment Act, 1935	1935	20
An Act relating to the application of *The Farmers' Creditors Arrangement Act, 1934*, in the Province of British Columbia	1935	61
An Act to amend *The Farmers' Creditors Arrangement Act, 1934*	1938	47

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 133.

An Act to Confirm the Transfer of certain Lands to Ontario and Quebec.

AS PASSED BY THE HOUSE OF COMMONS, 16th JULY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

78019

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

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An Act to Confirm the Transfer of certain Lands to Ontario and Quebec.

Preamble.

WHEREAS the governments of the provinces of Ontario and Quebec, the Hydro-Electric Power Commission of Ontario and the Quebec Streams Commission have entered into an agreement relating to water powers on the Ottawa river, which agreement has now been ratified and confirmed by an Act of the Legislature of Ontario, *(The Ottawa River Water Powers Act, 1943)*, assented to on the nineteenth day of February, 1943, and by an Act of the Legislature of Quebec, *(The Ottawa River Water Powers Act)*, assented to on the twentieth day of May, 1943; and whereas the respective parties to that agreement have sought the co-operation of the Government of Canada to facilitate the carrying out of the agreement and the development of water powers as contemplated therein; and whereas on the twenty-sixth day of January, 1943, the Governor in Council, deeming it necessary as a war measure that additional power be developed on the Ottawa river with the least possible delay, passed an Order in Council under the *War Measures Act*, transferring certain lands of the Dominion to the two said provinces for the purposes of the said agreement; and whereas it is expedient to confirm the said Order in Council: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

R.S., c. 206.

Transfer of lands confirmed.

1. The transfer of certain lands belonging to His Majesty in right of Canada to His Majesty in right of the province of Ontario and of certain other such lands to His Majesty in right of the province of Quebec effected by Order in Council, P.C. 651, made under the *War Measures Act* on the twenty-sixth day of January, 1943, and set out in a Schedule to this Act and all lawful acts or things done thereunder are hereby confirmed to the same extent

and subject to each and every condition, exception and limitation as provided in the said Order in Council, and every lawful act or thing shall be done and every authority or direction shall be exercised or complied with and every obligation shall be assumed to the same extent as if the provisions of the said Order in Council were here re-enacted.

SCHEDULE

Order in Council P.C. 651

AT THE GOVERNMENT HOUSE AT OTTAWA

Tuesday, the 26th day of January, 1943.

PRESENT:

His Excellency
The Governor General in Council:

Whereas the governments of the provinces of Ontario and Quebec and the Hydro-Electric Power Commission of Ontario and the Quebec Streams Commission have negotiated an agreement for the purpose of developing water power at sites on the Ottawa River known as Cave and Fourneaux, Des Joachims, Chenaux, Rocher Fendu and Carillon, copy of which agreement is annexed hereto;

And Whereas the Minister of Munitions and Supply reports that the respective parties to the agreement aforesaid have made application to him for co-operation by the Government of Canada to facilitate the development of the water powers aforesaid.

And Whereas the Minister is of opinion that the development of additional power on the Ottawa River with the least possible delay is necessary for the operation of war industries;

Therefore, His Excellency the Governor General in Council, on the recommendation of the Minister of Munitions and Supply, concurred in by the Minister of Public Works, the Minister of Transport and the Minister of Mines and Resources, and pursuant to the powers vested in the Governor in Council by the *War Measures Act*, Chapter 206, R.S.C. 1927, is pleased hereby, to order that,

notwithstanding anything contained in any other statute or law, and subject to the reservations hereinafter stated, lands belonging to His Majesty in right of Canada adjacent, contiguous or comprising any part of the bed of the Ottawa River required for the purposes of the agreement aforesaid, to the extent necessary to carry out the said agreement, be and they are hereby transferred as follows, namely:

Lands aforesaid in the province of Ontario to His Majesty in right of the province of Ontario, and lands aforesaid in the province of Quebec to His Majesty in right of the province of Quebec; the transfer aforesaid to have effect in the case of lands required for the purposes of each of the developments contemplated in the said agreement at the date of the approval of the site and plans of the works for such development pursuant to the *Navigable Waters Protection Act,* R.S.C. 1927, chapter 140.

His Excellency in Council, on the same recommendation, with the concurrence aforesaid, and under the above cited authority is further pleased to order and doth hereby order,—

That there shall be excepted from the operation of the transfers effected hereby all lands required for navigation purposes, which said lands shall be described in the Order in Council granting approval aforesaid under the *Navigable Waters Protection Act;* Provided, nevertheless, that with respect to the lands so excepted the transferee shall enjoy such rights as are not inconsistent with the requirements of navigation as determin in the said Order and are required for the purposes of the said agreement;

That from time to time hereafter there shall, upon every reasonable request made on behalf of His Majesty in right of the province of Ontario or His Majesty in right of the province of Quebec, be executed or done all such further lawful acts or things as may be necessary to give effect to the foregoing;

That the Minister of Public Works or the Minister of Transport or the Minister of Mines and Resources, each in respect of matters under his departmental authority, be and he is hereby authorized and directed, on request of any party to the aforesaid agreement, to cancel and terminate, and if in his opinion it is necessary, expropriate any lease or privilege granted by His Majesty in right of Canada in respect of the Ottawa River and its tributaries or the use of the water thereof, save in respect of Chaudiere Falls, if the Minister concerned is satisfied that the continuation of the enjoyment of such lease or privilege would in any

way interfere with the development of a water power as provided for in the said agreement: Provided that payment of any compensation required by law to be paid upon the cancellation, termination or expropriation of any such lease or privilege heretofore granted shall be assumed by the party making the request to such extent and upon such terms as may be arranged between the party aforesaid and the Minister concerned;

And further that nothing herein contained shall be deemed to authorize the construction of any work in, upon, over, under, through or across the Ottawa River otherwise than in accordance with the provisions of the *Navigable Waters Protection Act* aforesaid.

Certified to be a true copy.

(Sgd.) A. D. P. HEENEY,
Clerk of the Privy Council.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 134.

An Act to amend the Exchequer Court Act.

AS PASSED BY THE HOUSE OF COMMONS,
16th JULY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

81519

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 134.

An Act to amend the Exchequer Court Act.

R.S., c. 34; 1928, c. 17; 1932-33, c. 13; 1938, c. 28.

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

1. The *Exchequer Court Act*, chapter thirty-four of the Revised Statutes of Canada, 1927, is amended by inserting after section fifty thereof the following section:—

Member of forces deemed a servant of the Crown.

"**50A.** For the purpose of determining liability in any action or other proceeding by or against His Majesty, a person who was at any time since the twenty-fourth day of June, one thousand nine hundred and thirty-eight, a member of the naval, military or air forces of His Majesty in right of Canada shall be deemed to have been at such time a servant of the Crown."

Explanatory Note.

By amendment to paragraph *(c)* of section 19 of the *Exchequer Court Act*, assented to on 24th June, 1938, liability was accepted for the negligent acts of all officers or servants of the Crown while acting within the scope of their duties or employment. Since the outbreak of the present war many claims have been asserted against His Majesty based on alleged negligence of members of the naval, military and air forces of Canada as officers or servants of the Crown, and whenever it appeared that in the opinion of the legal advisers of the Crown negligence of a member of the forces aforesaid was established as the cause of damage liability was admitted, on the assumption that the member was an officer or servant of the Crown. On the other hand, it was realized that this question was not free of doubt, and wherever negligence was denied it was usual also to take the ground that the member of the forces was not an officer or servant of the Crown, and on the 24th day of March, 1943, the President of the Exchequer Court in dismissing the petition of right of Matthew McArthur held, *inter alia*, that a member of the military forces of Canada was not an officer or servant of the Crown for the purposes of the aforesaid amendment of 1938.

The purpose of this Bill is to establish liability for negligence of members of the armed forces of Canada, and furthermore to enable His Majesty to recover loss suffered as the result of negligence resulting in injury to members of the armed forces in any case where a master may recover for injury to his servant. This Bill, if it becomes law, is to operate retroactively to 24th June, 1938, the date when Parliament determined that unrestricted liability for negligence of officers and servants of the Crown should be accepted.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 135.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1943, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

First reading, July 16, 1943

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
80105 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 135.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1943, and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

1931, cc. 22,23; 1932, cc. 6, 15, 25, 26; 1932-33, c. 34; 1935, c. 17; 1936, c. 27; 1937, c. 6; 1938, c. 43; 1939, c. 38; 1940, c. 24; 1940-41, c. 12; 1942-43, c. 22.

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

Short title.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1943.*

Power to issue securities for capital expenditures.

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1943 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures")—

1937, c. 22.

Additions and Betterments (less retirements)	$12,200,000	
Acquisition of Securities	1,294,300	
Retirement of Maturing Capital Obligations, including Sinking Fund and equipment principal payments	9,552,000	
		$23,046,300

Less: Available from Reserves for Depreciation and Debt Discount Amortization 17,000,000

$ 6,046,300

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of $6,046,300 being the total of the items hereinbefore set out.

Minister of Finance may make temporary loans for capital expenditures.

3. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance:

Proviso.

Provided, however, that the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of $6,046,300.

Issue and guarantee of substituted securities.

4. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof.

Power to aid other companies.

5. The National Company may aid and assist, in any manner, any other or others of the said companies and railways, and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:—

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways;

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion.

Guarantee.

6. The Governor in Council may authorize the guarantee of the principal, interest and sinking funds (if any) of the securities, which the National Company may make or issue from time to time under the provisions of this Act.

Form and terms of guarantee.

7. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with.

Method of guarantee

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation.

Temporary guarantees.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees.

Proceeds paid to credit of Minister of Finance in trust.

8. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him.

Application for the release of any part of the proceeds

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, and the Minister of Transport may in his discretion approve the said applications and upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly.

136.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 136.

An Act to amend The Unemployment Insurance Act, 1940

First reading, 16th July, 1943.

THE MINISTER OF LABOUR.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
79016 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA

BILL 136.

An Act to amend The Unemployment Insurance Act, 1940.

1940, c. 44.

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

1. *The Unemployment Insurance Act, 1940,* chapter forty-four of the statutes of 1940, is amended by adding thereto, immediately after section eleven, the following section:

Designated officers may administer oaths.

"**11**A. Any officer or clerk appointed under this Act who is designated by the Minister for the purpose may, in the course of his employment, administer oaths and take and receive affidavits, declarations and affirmations for the purposes of or incidental to the administration or enforcement of this Act or regulations made thereunder, and every such officer or clerk shall, with respect to any such oath, affidavit, declaration or affirmation, have all powers of a commissioner for taking affidavits."

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

Contributions for periods other than a week.

"(5) The Commission may, notwithstanding anything herein contained, prescribe contribution rates for periods other than a week on a basis substantially equivalent to the rates in the Second Schedule to this Act and by such regulations may determine the corresponding weekly or daily rates of contribution for the purposes of Part II of this Act."

Explanatory Notes

1. This section is required to facilitate the work of Inspectors of Insurance Revenue.

2. The present subsection reads as follows:

"(5) The Commission may, notwithstanding anything herein contained, prescribe contribution rates for periods greater than a week on a basis substantially equivalent to the rates in the Second Schedule to this Act and by such regulations may determine the weekly or daily rates of contribution for the purposes of Part II of this Act."

As the weekly contribution rates in the Second Schedule are not divisible by six, administrative difficulty is encountered in dealing with fractions of cents and in setting up contribution tables for periods less than a full week and greater than a full week.

The substitution of the word "other" for the word "greater" in the second line of the present subsection will assist in clearing up difficulties in dealing with fractions of cents.

3. Section twenty of the said Act is repealed and the following substituted therefor:

Persons to be treated as employers in certain cases.

"**20.** (1) In any case or class of cases where employed persons work under the general control of some person other than their actual employer, the Commission may by special order provide that such other person shall for the purposes of this Act relating to the payment of contribution be deemed to be the employer.

Deductions by person in control of employees.

Employer may recover sums from employed.

(2) Where the Commission makes an order under subsection one of this section, the person thereby deemed to be the employer may deduct the amount of any contribution paid by him on behalf of such employed persons from any sums payable by him to the actual employer and the actual employer may recover such amount from the employed persons under the provisions of subsection one of section nineteen of this Act."

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

Liability of employer of person with certificate of exemption.

"**22.** The employer of a person who holds a certificate of exemption under section sixteen of this Act shall be liable to pay an employer's contribution at the weekly rate of twenty-four cents or at the daily rate of four cents, and, in this Act, any reference to the employer's contribution shall be construed as including a contribution payable under this section."

5. The proviso to section twenty-four of the said Act is repealed and the following substituted therefor:

Proviso.

Limitation on return of contribution.

"Provided that no return of contributions shall be made under this section except on an application made in the prescribed manner and within the prescribed period, not being less than one year from the date on which the contributions were paid, and no such application for an amount less than fifty cents shall be considered."

3. The present section twenty reads as follows:

"**20.** In any cases or classes of cases where employed persons work under the general control and management of some person other than the owner-employer, such as the agent or manager of a mine or quarry, or the occupier of a factory or workshop, the Commission may by regulation provide that

(a) such person shall, for the purposes of the provisions of this Act relating to the payment of contributions, be treated as the employer;

(b) such person shall be permitted to deduct the amount of any contributions (other than employer's contributions) which he may become liable to pay from any sums payable by him to the owner-employer; and

(c) the owner-employer shall be permitted to recover from the employed persons the like sums and in the like manner as if he were liable to pay the contributions."

The present section twenty is completely reworded in order to clarify the intention of the section.

4. The present section twenty-two reads as follows:

"**22.** The employer of a person who holds a certificate of exemption under section sixteen of this Act shall be liable to pay the like contributions as would be payable by him as employer's contributions if that person held no such certificate, and in this Act any reference to the employer's contribution shall be construed as including a contribution payable under this section."

The present section twenty-two requires an employer's contribution dependent upon the rate of remuneration of the employee. This would require the issuance of a full set of stamps for each of the contribution classes for this very limited group of employees.

The amendment will meet the situation by providing one stamp class for all persons granted a certificate of exemption. This will be a convenience to employers as well as to the Commission.

5. The present proviso to section twenty-four reads as follows:

"Provided that no return of contributions shall be made under this section except on an application made in the prescribed manner and within the prescribed period, not being less than one year from the date on which the contributions were paid."

The amendment provides that no application for refund shall be considered where the amount involved is less than fifty cents.

This is to overcome the disproportionate expense of issuing a cheque covering a refund for amounts such as five cents.

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

Period of two years increased.

"(2) If an insured person proves in the prescribed manner that he was, during any period falling within the two years specified in the first statutory condition, incapacitated for work by reason of some specific disease or bodily or mental disablement, or employed in any excepted employment, or engaged in business on his own account, the first statutory condition of the Third Schedule to this Act shall have effect as if, for the period of two years therein referred to, there were substituted a period of two years increased by such periods of incapacity or of such employment or business engagement but so as not to exceed in any case four years."

7. Section thirty-seven of the said Act is repealed and the following substituted therefor:

Termination of benefit year by exhaustion of benefit rights.

"**37.** If an insured person exhausts his benefit rights in any benefit year, that benefit year shall thereupon be deemed to terminate."

8. Subsection one of section forty of the said Act is repealed and the following substituted therefor:

"Benefit year" defined.

"**40.** (1) Subject to the provisions of section thirty-seven of this Act 'benefit year' means, in relation to an insured person, the period of twelve months beginning on the date on which on an application for benefit he proves

(a) that the first statutory condition is fulfilled in this case; and

6. The present subsection two to section twenty-nine reads as follows:

"**29.** (2) If an insured person proves in the prescribed manner that he was, during any period falling within the two years specified in the first statutory condition, incapacitated for work by reason of some specific disease or bodily or mental disablement, or employed in any excepted employment, or engaged in business on his own account, the first statutory condition shall have effect as if for the said period of two years there were substituted a period of two years increased by such periods of incapacity or of such employment or business engagement but so as not to exceed in any case four years."

The present subsection (2) provides for the extension of the two-year period specified in the first statutory condition (See section twenty-seven of the Act) under certain circumstances.

This subsection is intimately linked with paragraph one of the Third Schedule to the Act which provides the method of computation of benefit and it is necessary to provide that, in the computation of benefit, the two-year period shall also be extended under the same conditions as is presently provided in subsection two of section twenty-nine.

7. The present section thirty-seven reads as follows:

"**37.** An insured person who has in any benefit year exhausted his benefit rights shall not thereafter be entitled to benefit for any day in that benefit year, nor shall he become entitled to benefit in his next benefit year before there is paid in respect of him the last of the contributions specified in paragraph *(b)* of subsection one of section forty."

This amendment is made necessary by the amendment to section forty which follows. This simplifies the present section thirty-seven and must be read with the amended section forty.

8. The present subsection one of section forty reads as follows:

"**40.** (1) For the purpose of this Act, the expression 'benefit year' shall mean, in relation to an insured person, the period of twelve months beginning on the date on which, on an application for benefit. he proves—

(a) that the first statutory condition is fulfilled in his case; and

(b) except for his first benefit year, that since the commencement of his last benefit year contributions have been paid in respect of him for sixty days;

and every period of twelve months commencing on the date on which that insured person proves the matters aforesaid after his benefit rights in his last preceding benefit year have either lapsed or been exhausted."

Disqualification.

Inmate of prison or other institution.

Non-resident of Canada.

9. Paragraph *(e)* of section forty-three of the said Act is repealed and the following substituted therefor:

"*(e)* while he is an inmate of any prison or an institution supported wholly or partly out of public funds; or unless the Commission otherwise prescribes by regulation, while he is resident, whether temporarily or permanently, out of Canada; or"

Insurance officer may declare claimant disqualified from benefit.

10. Subsection two of section fifty-six of the said Act is repealed and the following substituted therefor:

"(2) Notwithstanding the proviso to subsection one of this section, the insurance officer may, pursuant to regulations made by the Commission, declare the claimant to be disqualified from receiving benefit for a period not exceeding

(b) except for his first benefit year, that sixty days' contributions have been paid in respect of him since the last day for which he received benefit in his benefit year immediately preceding;

and every period of twelve months commencing on the date on which that insured person proves the matters aforesaid after his benefit rights in his last preceding benefit year have either lapsed or been exhausted."

Section forty in its present form leads to some results which were not contemplated when the section was originally enacted.

As an illustration:—A person becomes unemployed on February 15th and makes a claim for benefit, thus establishing the commencement of his first benefit year. He draws benefit for two days, returns to work, and continues in employment until February 13th of the year following. He then draws benefit for two days, which bring to a conclusion that benefit year.

Notwithstanding that this claimant has drawn only four days' benefit, he is then required under the section to complete sixty days in insurable employment before he can draw any further benefit. Employment conditions may make it impossible for him to get in that additional sixty days' contributions and he is consequently barred from receipt of further benefit although he may have an excellent record of contributions as against few benefits drawn.

The amendment cuts down the requirement of sixty additional daily contributions to the extent of the contributions made since the commencement of the previous benefit year.

9. The present paragraph *(e)* of section forty-three reads as follows:

"*(e)* while he is an inmate of any prison or an institution supported wholly or partly out of public funds, or subject to the provisions of this Act, while he is a resident, whether temporarily or permanently, out of Canada; or"

The new paragraph *(e)* is a repetition of part of the present paragraph and in addition it gives the Commission authority to make regulations regarding the payment of benefit to persons resident out of Canada. For example, the resident of Detroit employed in Windsor.

10. The present subsection two of section fifty-six reads as follows:

"**56.** (2) The officer shall refer to the court of referees any question as to the liability of the claimant to have deductions made under any of the provisions of this Act from any benefit to which but for those provisions he would be or would become entitled."

six weeks on any of the grounds set out in paragraphs *(a)* and *(b)* of the said proviso or disallow a claim on any of the grounds set out in paragraphs *(c)* and *(d)* of the said proviso."

11. Section sixty-six of the said Act is amended by adding thereto the following subsection:

Insurability decided by Commission.

"(2) If any question arises as to whether a person was or was not employed in an excepted employment, that question shall be decided by the Commission under the provisions of section forty-six of this Act."

12. Section sixty-eight of the said Act is repealed and the following substituted therefor:

Penalty for contravention or non-compliance.

"**68.** (1) If any employer or employed person or any other person is guilty of any contravention of or non-compliance with any of the requirements of this Act or the regulations made thereunder in respect of which no penalty is provided, or if any employer deducts or attempts to deduct from the wages or other remuneration of an employed person the whole or any part of the employer's contribution, or fails or neglects to pay any contribution for which he is liable under this Part of this Act, he shall be guilty of an offence against this Act and for each offence, be liable on summary conviction, to a fine not exceeding two hundred and fifty dollars, or to imprisonment for a period not exceeding three months, or to both fine and imprisonment.

Additional penalty.

Provided that in any case where an employer is convicted of the offence of failing or neglecting to pay a contribution there shall be imposed on him, in addition to the aforesaid penalty, a further penalty equal to the amount of the contribution which he has failed or neglected to pay, which additional penalty shall be paid over to the Unemployment Insurance Fund and applied in payment of the contributions in arrears in respect of which the conviction is made.

Convicted employer may not recover from insured person.

(2) In any case where an employer is convicted of the offence of failing or neglecting to pay a contribution and the employed person fails to pay a contribution which he is liable under this Part of this Act to pay, such contribution shall not be recoverable by the employer from the employed person.

The present subsection two is repealed as it requires that any question regarding deductions made under any of the provisions of this Act be referred to the court of referees, and there are no provisions in the Act regarding deductions, so that this subsection has no effect.

The new subsection two gives the Commission authority to make regulations permitting the insurance officer to disallow claims on some grounds where he may not now disallow. This added power of disallowance would always be subject to the claimant's right of appeal to a court of referees so that the rights of the claimant are not diminished.

11. This subsection is new and is intended to clear up any possible ambiguity as to the proper body to decide a question of coverage. This is a function given to the Commission by section forty-six of the Act and it is not intended that it be exercised by a court of referees.

12. The present section sixty-eight reads as follows:

"**68.** (1) If any employer or employed person or any other person is guilty of any contravention of or non-compliance with any of the requirements of this Part of this Act or the regulations made thereunder in respect of which no penalty is provided, or if any employer deducts or attempts to deduct from the wages or other remuneration of an employed person the whole or any part of the employer's contribution, or fails or neglects to pay any contribution for which he is liable under this Part of this Act, he shall be guilty of an offence against this Act and for each offence, be liable on summary conviction, to a fine not exceeding two hundred and fifty dollars, or to imprisonment, for a period not exceeding three months, or to both fine and imprisonment.

Provided that in any case where an employer is convicted of the offence of failing or neglecting to pay a contribution there shall be imposed on him, in addition to the aforesaid penalty, a further penalty equal to the amount of the contribution which he has failed or neglected to pay, which additional penalty shall be paid over to the Unemployment Insurance Fund.

(2) In any case where an employer is convicted of the offence of failing or neglecting to pay a contribution and the employed person fails to pay a contribution which he is liable under this Part of this Act to pay, such contribution shall not be recoverable by the employer from the employed person."

The proviso to subsection one of the section now provides that an additional penalty in the amount of the contributions that the employer has failed to pay shall be imposed.

(3) An information for failing or neglecting to pay contributions under this Act may be for one or more offences and no information, warrant, conviction, or other proceeding for failing or neglecting to pay contributions under this Act shall be deemed objectionable or insufficient on the ground that it relates to two or more offences."

13. Section eighty-six of the said Act is repealed and the following substituted therefor:

Additional investigations.

"**86.** (1) Whenever the Governor in Council, after consultation with the Commission, considers it expedient to do so, he may direct the Committee to investigate and to report upon—

(a) the provision of unemployment insurance for the employments excepted from the operation of Part II of this Act, or for any of them, either by extending thereto the provisions of that Part, with such modifications, if any, as may be found necessary, or by special or supplementary schemes;

(b) the adjustment of the rates of contribution and benefit of insured persons having regard to the wages or salaries of such persons.

G. in C. may extend provisions of Part II.

(2) On the recommendation of the Committee and the Commission, the Governor in Council may extend the provisions of Part II of this Act to any of the employments specified as excepted employments in Part II of the First Schedule to this Act with such modifications, if any, as may be found necessary, or by special or supplementary schemes."

14. Subsection four of section ninety of the said Act is repealed and the following substituted therefor:

Travelling expenses.

"(4) No member of any Committee established under the provisions of this section shall receive any payment or emolument for his services, but each member of the National Employment Committee or of any local or regional committee shall receive such payments for travelling and other expenses in connection with the work of his Committee as may be approved by the Governor in Council."

This penalty is in the nature of an additional fine and does not relieve the employer of paying the contribution in respect of which the conviction is recorded. The result then is that there is a double payment of the contributions in question. The amended proviso relieves the employer of this double payment of contributions. The only change in the subsection is the addition of the underlined words.

There is no change in subsection (2).

Subsection three is entirely new. Where an employer has failed to pay contributions in respect of a number of employees it is necessary to lay a very large number of informations to cover the offences of failing to pay the contributions required in respect of each employee for each pay period. This new subsection will allow the inclusion of such a series of similar offences in one information.

13. The present section eighty-six reads as follows:

"**86.** Whenever the Governor in Council, after consultation with the Commission, considers it expedient to do so, it may direct the Committee to investigate and to report upon—

(a) the provision of unemployment insurance for the employments excepted from the operation of Part II of the First Schedule to this Act, or for any of them, either by extending thereto the provisions of that Part, with such modifications, if any, as may be found necessary, or by special or supplementary schemes;

(b) the adjustment of the rates of contribution and benefit of insured persons having regard to the wages or salaries of such persons."

Paragraph *(a)* is amended to properly convey the meaning intended. The amended paragraph deletes the words "First Schedule to" which appear in and make the present paragraph practically meaningless.

There is no change in paragraph *(b)*.

Subsection two is new and is intended to round out the present section. Where, after consultation with the Commission the Governor in Council has directed the Advisory Committee to investigate and report upon the extension of the provisions of Part II of the Act to any of the excepted employments, and the Committee and the Commission concur in recommending to the Governor in Council such extension, the Governor in Council may then make the recommendation effective.

14. It is desirable to provide expenses for local as well as regional committees.

The only change is the addition of the word "local".

15. Section ninety-two of the said Act is amended by deleting the word "and" at the end of paragraph *(h)* thereof, and by repealing paragraph *(i)* thereof and substituting the following paragraphs therefor:

Regulations.

"*(i)* for determining the earnings of employed persons for the purpose of this Act in cases

(i) where remuneration is not pecuniary or is only partly pecuniary; or

(ii) where remuneration is not fixed at a pecuniary amount payable only for personal services,

and without limiting the generality of the foregoing, for determining the earnings of employed persons who are paid a single amount for personal services and expenses; and

(j) generally for carrying this Act into effect."

16. Section ninety-three of the said Act is amended by adding thereto the following subsection:

Special order may be varied or revoked.

"(3) Any special order made under the provisions of this Act may be varied or revoked, by a special order made in like manner."

Annual report by Commission.

17. Subsection one of section ninety-four of the said Act is amended by striking out the words "one month" in the first line thereof and substituting therefor the words "two months".

18. Section ninety-seven of the said Act is repealed and the following substituted therefor:

Failure to keep records or make returns an offence.

"**97.** (1) The Commission may require any person to keep such books, records and accounts as the Commission may direct and may require any person to make written returns of information deemed by the Commission to be necessary for the purposes of this Act, and failure to comply with any such direction or requirement shall be an offence against this Act and shall be punishable on summary conviction by a fine not exceeding fifty dollars or to imprisonment for a period not exceeding one month or to both fine and imprisonment.

Regulations determining amount of contributions where failure to keep books, etc.

(2) The Commission may make regulations for determining and may determine the amount of contributions payable on the basis of a percentage of the total remuneration which has been paid or which has become payable by an employer to his employees where, in the opinion of the Commission the employer has failed to keep adequate books, records and accounts; and the amount of contribution so determined to be payable shall be due and payable forthwith."

15. The Act does not presently provide a means of determining the contribution payable where the worker is paid on a basis other than straight salary, wages or commission. For example, where the employee is paid wages and board and room, there is no method of determining the rate of contribution payable. This amendment will authorize the making of regulations to determine contributions payable under such circumstances.

(j) Paragraph *(i)* of the Act is re-enacted as paragraph *(j)*.

16. This subsection is new and is intended to remove any possible doubt as to the power of the Commission to vary or revoke, any special order made under the provisions of the Act.

17. The amendment proposes to extend the time by one month in which the Commission shall make its annual report to the Minister. The financial returns are not available within the time now provided by the Act.

18. The present section ninety-seven reads as follows:

"**97.** The Commission may require any person to make written returns of information deemed by the Commission to be necessary for the purposes of this Act, and failure to comply with any such request shall be an offence against this Act and shall on summary conviction render liable any person in default to a fine not exceeding fifty dollars or to imprisonment for a period not exceeding one month, or to both fine and imprisonment."

Under the present provisions of this section the Commission may require any person to make written returns of information.

The amendment gives the Commission power also to require employers to keep proper books, records and accounts which are necessary for purposes of inspection.

Subsection two is new and is intended to provide a practical method of determining the contribution payable where a precisely accurate figure cannot be determined by reason of lack of proper employer records.

19. Part I of the First Schedule to the said Act is amended by adding thereto the following paragraph:

"*(d)* Employment in Canada by the government of the United Kingdom of Great Britain and Northern Ireland, the government of any member of the British Commonwealth of Nations, or any foreign government, with the concurrence of such government and the Commission."

20. Paragraph *(g)* of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

"*(g)* Employment in a hospital or in a charitable institution where in the opinion of the Commission such hospital or charitable institution is not carried on for purpose of gain, unless the employer makes contributions under the Act in respect of any group or class of employees with the consent in writing, of the Commission."

21. Paragraph *(l)* of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

"*(l)* Employment, other than employment in connection with a public utility, in the public service of Canada or of a province or by a municipal authority, upon certification satisfactory to the Commission that the employment is, having regard to the normal practice of the employment, permanent in character.

(i) 'public utility' includes any gas, electric, heat, light, or power works, telephone lines, transportation system, and works for the transmission of gas or electrical power or energy and such other works, lines or systems as may be declared by special order of the Commission to be public utilities for the purposes of this paragraph.

(ii) employment in connection with a public utility includes the employment of all employees whose employment is considered by the Commission to be reasonably necessary or incidental to the operation thereof."

19. This paragraph is new. Some doubts have arisen as to the application of the Act to employees in Canada of the United Kingdom, Commonwealth governments and foreign governments. The amendment will permit the insurance of such employees with the concurrence of the government concerned and the Commission.

20. The present paragraph *(g)* of Part II of the First Schedule reads as follows:

"*(g)* Employment in a hospital or in a charitable institution where in the opinion of the Commission such hospital or charitable institution is not carried on for the purpose of gain."

A considerable number of employees of hospitals and charitable institutions have requested that they be afforded the protection of the Act. The amendment makes that possible.

21. The present paragraph (*1*) of Part II of the First Schedule reads as follows:

"(*1*) Employment—

(i) in the public service of Canada under the provisions of the Civil Service Act; or

(ii) in the public service of Canada or of a province or by a municipal authority, upon certification satisfactory to the Commission that the employment is, having regard to the normal practice of the employment, permanent in character."

Subparagraph (i), which makes employment in the public service of Canada under the provisions of the Civil Service Act an excepted employment, is repealed and is not re-enacted.

This subparagraph provides an exception which creates many anomalies. Subparagraph (ii) provides an exception of permanent employment only. Employment under the provisions of the Civil Service Act may or may not be permanent. The removal of this subparagraph therefore places employees of the Dominion Government, provincial governments and municipal governments on the same footing.

The insertion of the words "other than employment in connection with a public utility" is intended to place the public utility operated in connection with a municipality on the same basis as the public utility operated as a private company. There have been many criticisms of the anomaly existing in that these municipal bodies operate in direct competition with the private companies which are thus placed at a disadvantage.

22. Paragraph *(n)* of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

"*(n)* Employment under one or more concurrent contracts of service at a total rate of remuneration exceeding in value twenty-four hundred dollars a year or in cases where employment involves part-time service only, at a rate of remuneration which, in the opinion of the Commission, is equivalent to a rate of remuneration exceeding twenty-four hundred dollars a year for full time service.

Proviso.

Provided that any employment in which the contractual rate of remuneration is an hourly rate, a daily rate, a weekly rate, a piece rate including a mileage or other rate being a sum of money per unit of physical measurement of work accomplished or service rendered, or any of such rates in combination with other rates, shall, notwithstanding the amount of the remuneration, be insured unless otherwise excepted;

Proviso.

And provided further that any person in respect of whom contributions have been paid as an insured person for two hundred and sixty weeks may continue as an insured person notwithstanding anything in this paragraph contained."

23. Paragraph *(q)* of Part II of the First Schedule to the said Act is repealed and the following substituted therefor:

"*(q)* Employment in the service of the husband or wife of the employed person."

24. Part II of the First Schedule to the said Act is further amended by adding thereto the following paragraph:

"*(t)* Employment in any area specified by regulations of the Commission, subject to the approval of the Committee, as being an area in which there is inconsiderable insurable employment, subject to such conditions and qualifications as the Commission may by such regulations direct."

25. The Second Schedule to the said Act is repealed and the following substituted therefor:

22. The present paragraph *(n)* of Part II of the First Schedule reads as follows:

"*(n)* Employment at a rate of remuneration exceeding in value two thousand dollars a year or in cases where employment involves part-time service only, at a rate of remuneration which, in the opinion of the Commission, is equivalent to a rate of remuneration exceeding two thousand dollars a year for full-time service.

Provided that any person in respect of whom contributions have been paid as an insured person for two hundred and sixty weeks may continue as an insured person notwithstanding anything in this paragraph contained."

This amendment is proposed by the Unemployment Insurance Advisory Committee pursuant to directions given to the Committee by the Government to investigate and report upon amendment to this provision of the Act.

The present ceiling of $2,000 is raised to $2,400 and the first proviso to the section, as amended, is entirely new. The effect is to provide that the ceiling shall not apply to persons paid on any of the various rates mentioned.

23. The present paragraph *(q)* reads as follows:

"*(q)* Employment in the service of the husband or wife of the insured person."

This is a correction of a contradiction in terms; the word "insured" is amended to read "employed".

24. This paragraph is new. There are many administrative difficulties in the matter of arranging contributions and inspections with regard to persons employed in the distant northerly areas of Canada. The amendment will give the Commission power by regulations (subject to approval of the Governor in Council and of the Advisory Committee) to except employment in any such area from the provisions of the Act.

25. By reason of the increase in the ceiling it is necessary to amend the description of contribution class seven. In classes 1 to 6 there is no change. Instead of "Earning $26.00 but less than $38.50 in a week" the description will now read: "Earning $26.00 or more in a week."

"SECOND SCHEDULE
RATES OF CONTRIBUTION
(Sec. 17)

Reference Number for Class	Class of Employed Persons	Weekly Rate	
		Employer	Employed Person
	While earning less than 90 cents a day (Sec. 19 (3))	18 cents	9 cents (paid on his behalf by the employer)
	or		
	While under 16 years of age (Sec. 19 (4))		
1	Earning $ 5.40 but less than $ 7.50 in a week..	21 cents	12 cents
2	Earning $ 7.50 but less than $ 9.60 in a week..	25 cents	15 cents
3	Earning $ 9.60 but less than $12.00 in a week..	25 cents	18 cents
4	Earning $12.00 but less than $15.00 in a week..	25 cents	21 cents
5	Earning $15.00 but less than $20.00 in a week..	27 cents	24 cents
6	Earning $20.00 but less than $26.00 in a week..	27 cents	30 cents
7	Earning $26.00 or more in a week	27 cents	36 cents"

26. Section two of the Third Schedule to the said Act is repealed and the following substituted therefor:

Daily rate.

"2. The daily rate of benefit for the benefit year shall be computed in the same manner as the weekly rate of benefit as provided by section one of this Schedule, using the prescribed average daily contribution instead of the average weekly contribution."

27. Section three of the Third Schedule to the said Act is repealed and the following substituted therefor:

"3. Where the contributions paid in respect of an employed person during the two years immediately preceding the claim for benefit average the amounts set out in column (1) below, the rates of benefit shall be the amounts set out in columns (2) and (3) below.

WEEKLY RATE OF BENEFIT

(1) Average Weekly Employee Contribution	(2) Single Person	(3) A person with Dependent
cents	$ cts.	$ cts.
.12	4.08	4.80
.15	5.10	6·00
.18	6.12	7.20
.21	7.14	8.40
.24	8.16	9.60
.30	10.20	12.00
.36	12.24	14.40

26. The present section two of the Third Schedule to the Act reads as follows:

"2. The daily rate of benefit for the benefit year in respect of each class shall be one-sixth the weekly benefit rate."

The adoption of the meter payment and bulk payment systems for contributions, an administrative necessity for large employers, makes it impossible to process insurance books on the basis of the average weekly employee contribution according to Section 1 of the Third Schedule. In order to process the insurance books in these cases with the least delay and the least expense, it is necessary to look to the average daily contribution in order to determine the benefit rate.

27. Section three of the Third Schedule is intended only for illustrative purposes. The illustration will be clearer and more accurate as amended.

Coming into force

28. This Act shall come into force on a date to be fixed by Proclamation of the Governor in Council.

28. An indeterminate period will necessarily elapse between the passing of this Act and the date of its enforcement to permit of due notice being given to those affected by its provisions and for the preparation and distribution of necessary forms.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 137.

An Act to repeal The Japanese Treaty Act, 1913.

AS PASSED BY THE HOUSE OF COMMONS,
21st JULY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

85705

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 137.

An Act to repeal the Japanese Treaty Act, 1913.

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

Act repealed.

1. *The Japanese Treaty Act, 1913*, chapter twenty-seven of the statutes of 1913, is repealed.

Explanatory Note.

The Treaty of Commerce and Navigation, signed by the United Kingdom and Japan on April 3, 1911, was adhered to by Canada on May 1, 1913, and The Japanese Treaty, Act, 1913, which declared the Treaty to have the force of law in Canada, was assented to on April 10, 1913.

In accordance with accepted principles of international law, the Treaty was considered to have terminated on the commencement of hostilities with Japan, on December 7, 1941; one year's notice of intention to terminate the Treaty in accordance with the provisions of Article XXVII thereof had already been given on July 26, 1941 and this notice took effect on July 26, 1942. As the Japanese Treaty Act, 1913, makes no provision for its automatic repeal on termination of the Treaty, it is expedient to enact a repealing statute.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 138.

An Act to establish a Council for the purpose of promoting National Fitness.

AS PASSED BY THE HOUSE OF COMMONS, 21st JULY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

85283

4th Session, 19th Parliament, 7 George VI, 1943.

THE HOUSE OF COMMONS OF CANADA.

BILL 138.

An Act to establish a Council for the purpose of promoting National Fitness.

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

Short title.

1. This Act may be cited as *The National Fitness Act.*

Definitions.

"Council".

"Director".

"Fund".

"Minister".

2. In this Act unless the context otherwise requires,

(a) "Council" means the National Council on Physical Fitness;

(b) "Director" means the National Director of Physical Fitness;

(c) "Fund" means The National Fitness Fund established by this Act;

(d) "Minister" means the Minister of Pensions and National Health.

Constitution of Council.

3. (1) There shall be a council to be called the "National Council on Physical Fitness" which shall consist of not less than three members and not more than ten members who shall be appointed by the Governor in Council.

Tenure of office of members.

(2) The members shall hold office for a period of three years, provided that of those first appointed, three members shall be appointed to retire in one year, three members in two years and the remaining members, if any, in three years.

Re-appointment.

(3) Any retiring member shall be eligible for re-appointment.

Removal for cause.

(4) Each member shall hold office during good behaviour for the period of his appointment, but may be removed for cause at any time by the Governor in Council.

Filling casual vacancy.

(5) In the event of a casual vacancy occurring in the Council, the Governor in Council may appoint a person to fill such vacancy for the balance of the term of the member replaced.

Chairman.

(6) The Governor in Council shall designate one of the members to be chairman of the Council who shall be known as, and bear the title of "National Director of Physical Fitness".

Expenses of members.

(7) No member of the Council, with the exception of the Director, shall receive any payment or emolument for his services, but each member shall be entitled to receive and be paid out of the Fund his actual disbursements for expenses necessarily incurred in connection with the discharge of his duties under this Act.

Salary of Director.

(8) The Director shall be paid out of the Fund such annual salary as may be determined by the Governor in Council.

Headquarters of Council.

(9) The headquarters of the Council shall be at the city of Ottawa, in the province of Ontario, and the Council shall meet at such times and places as the Minister may appoint, but not less than twice yearly, in the said City of Ottawa.

Employment of staff.

(10) Such professional, technical and other officers, clerks and employees as may be required for the purposes of this Act shall be appointed or employed in the manner authorized by law.

Power to make rules.

(11) The Council may make rules for regulating its proceedings and the performance of its functions.

Duties and powers of Council.

4. (1) It shall be the duty of the Council and it shall have power to promote the physical fitness of the people of Canada and in the performance of such duty and the exercise of such power may

(a) assist in the extension of physical education in primary and secondary schools and universities and in all educational and other establishments;

(b) encourage, develop and correlate all activities relating to physical development of the people through sports, athletics and other similar pursuits;

(c) train teachers, lecturers and instructors in the principles of physical education and physical fitness;

(d) organize activities designed to promote physical fitness and to provide facilities therefor; and

(e) co-operate in the amelioration of physical defects amenable to improvement through physical exercise.

(2) The Council shall carry out such other duties as are required by this Act or regulations made thereunder.

Duties of Director.

5. (1) It shall be the duty of the Director to supervise the activities of the Council and to correlate and co-ordinate the activities of all persons and organizations engaged in the development of physical fitness pursuant to this Act.

Director as chief executive officer.

(2) The Director shall be the chief executive officer of the Council and shall perform such of the duties and exercise such of the powers of the Council as are from time to time

imposed upon or delegated to him by the Council and he may execute instruments and documents on behalf of the Council.

Powers respecting contracts generally.

6. (1) With the approval of the Minister, the Council may enter into contracts and acquire real and personal property on behalf of His Majesty for the purposes of the Council, but no contract shall be entered into by the Council involving an expenditure in excess of five thousand dollars except when previously authorized by the Governor in Council.

Real property.

(2) No real property shall be acquired on behalf of His Majesty pursuant to this Act except with the approval of the Governor in Council.

Power of Minister to make agreement with province to give financial assistance.

7. Where a province establishes an organization for the purpose of co-operating with the Council in carrying out the provisions of this Act, and such province undertakes to develop a plan of physical fitness satisfactory to the Minister, the Minister may, with the approval of the Governor in Council, enter into an agreement covering any period with any province to provide, out of the Fund, financial assistance for the purpose of assisting such province in carrying out such plan, but the amount of such financial assistance in any year shall not exceed a sum which bears the same proportion to the sum of two hundred and twenty-five thousand dollars as the population of such province as shown by the last decennial census bears to the population of Canada as shown by such census, or an amount equal to one-half of the moneys actually expended by such province in carrying out such plan, whichever is the less.

"The National Fitness Fund".

8. There shall be a special account in the Consolidated Revenue Fund to be known as "The National Fitness Fund" to which shall be credited all sums of money which may be appropriated by Parliament for the purposes of this Act, or which are received for the purposes or on behalf of the Council through grant, bequest, donation or otherwise.

Power of Minister of Finance to make disbursements on requisition on Council.
1931, c. 27.

9. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931*, the Minister of Finance may, subject to the provisions of this Act, make disbursements from the Fund on the requisition of the Council for the following purposes, or any of them;

(a) the payment of the expenses of the members of the Council necessarily incurred in connection with the discharge of their duties under this Act;

(b) the payment of the salaries of all persons appointed or employed under or pursuant to the provisions of this Act;

(c) the payment of all sums of money required by the Council for the carrying out of its duties and the exercise of its powers under this Act, together with all necessary expenses in connection therewith;

(d) the acquisition of property pursuant to section six of this Act;

(e) for providing financial assistance to any province pursuant to section seven of this Act;

(f) such other payments as may be authorized by this Act.

Power of Minister to refer matters to council for investigation and report.

10. The Minister may, from time to time, refer to the Council for consideration and advice, such matters relating to the operation of this Act as he thinks fit, and the Council shall investigate and report thereon to the Minister and shall make such recommendation as the Council sees fit in connection therewith.

Annual and other reports of Council to Minister.

11. The Council shall, on or before the thirtieth day of April in each year, furnish the Minister with a report upon all activities of the Council during the last preceding fiscal year, and shall, whenever so required by the Minister, furnish the Minister with such information and reports as he may require.

Administration of Act.

12. This Act shall be administered by the Minister of Pensions and National Health.

Report to Parliament.

13. The Minister shall, as soon as possible, but not later than three months after the termination of each year ending the thirty-first day of March, submit an annual report to Parliament covering the business and affairs of the Minister under this Act for the twelve months ending on the said thirty-first day of March; and such report shall contain a report of all amounts paid into or credited to the Fund and all disbursements therefrom and include the regulations made pursuant to this Act.

Regulations.

14. The Governor in Council may make regulations for the purpose of giving effect to this Act.

Proclamation.

15. This Act shall come into force on a date to be fixed by proclamation of the Governor in Council.

THE SENATE OF CANADA

19th Parliament, 4th Session
1943-44

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* R3 follows S3.
* W3 follows X3

* S3 precedes R3.
* X3 precedes W3.

- Casement divorce bill H[4]
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Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B.

An Act to incorporate Montreal Shriners' Hospital Foundation.

Read a first time, Wednesday, 3rd March, 1943.

Honourable Senator HUGESSEN.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
73884 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B.

An Act to incorporate Montreal Shriners' Hospital Foundation.

Preamble.

WHEREAS the persons hereinafter named have by their petition prayed that they may be constituted a body corporate (without share capital and not for pecuniary gain) to be known as a foundation, for the purpose of administering an endowment fund for the benefit of a certain hospital in the city of Montreal, in the province of Quebec, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

1. Charles B. Lang, vice-president, of the town of Beaurepaire, in the province of Quebec; William L. Bayer, industrialist, H. Raymond Churchill, insurance broker, Arthur Cross, industrialist, and L. Thomas Havill, paper manufacturer, all of the city of Montreal, in the province of Quebec; St. Clair Holland, industrialist, of the town of Montreal West, in the province of Quebec; W. Allan S. Ayerst, pharmaceutical manufacturer, and William S. Harrison, assistant comptroller, both of the city of Outremont, in the province of Quebec; William J. Bryant, wholesale grocer, Norman Holland, manufacturer, D. Fred Morgan, manufacturer, and John M. Pritchard, industrialist, all of the city of Westmount, in the province of Quebec, together with such persons as become members of the foundation hereby incorporated are constituted a body corporate, without share capital and not for pecuniary gain, under the name of "Montreal Shriners' Hospital Foundation", hereinafter called "the Foundation".

Corporate name.

Head office.

2. The head office of the Foundation shall be at the city of Montreal, in the province of Quebec.

Corporate seal.

3. The Foundation may adopt and use a corporate seal in such form as may be deemed expedient.

Objects.

4. The Foundation may establish, maintain and apply an endowment fund (hereinafter called "the Endowment Fund") for the benefit of a hospital (hereinafter called "the Hospital") owned in the city of Montreal, in the province of Quebec, by Shriners' Hospitals for Crippled Children, a body corporate and politic, without share capital, incorporated by Letters Patent on the eighteenth day of February, 1922, under the provisions of *The Companies Act Amendment Act, 1917*, chapter twenty-five of the statutes of 1917, and may do all such other things as may be incidental or conducive thereto.

1917, c. 25.

Provisional directors.

5. The persons named in section one of this Act shall be the provisional directors of the Foundation and shall hold office until the first general meeting of the Foundation, which shall be held within one year after the passing of this Act.

Membership.

6. The Board of Directors may invite such persons as it deems advisable to be members of the Foundation and membership shall not be transferable.

Board of management.

7. The affairs of the Foundation shall be managed by a board of twelve directors, of whom eight shall be elected annually by the annual general meeting of the Foundation from among its members and the remaining four members shall be the chairman, vice-chairman, treasurer and one other member of the board of governors of the Hospital to be from time to time designated by the said board of governors.

Executive officers.

8. A president, a vice-president, an honorary secretary and an honorary treasurer, who shall be the executive officers of the Foundation, shall be elected from among the Directors of the Foundation at their first meeting following the incorporation of the Foundation and thereafter at the first meeting of the Board of Directors following each annual general meeting, and shall hold office, unless in the meantime disqualified pursuant to the by-laws of the Foundation, until their successors are elected and qualified in their stead.

Assistant secretary and treasurer.

9. The Board of Directors may appoint an assistant secretary and an assistant treasurer, neither of whom need be a director or member of the Foundation, or one person may be so appointed to fill both offices.

By-laws.

10. The Board of Directors may from time to time enact, amend or repeal by-laws, not contrary to law or to this Act, for defining and regulating—

(a) the terms and conditions of admission to and termination of membership in the Foundation, dues, assessments and other charges to be paid by members, and the rights, duties and privileges of members;

(b) the appointment, functions, duties and removal of all agents, officers and servants of the Foundation, including depositaries for its fund and securities;

(c) the time and place for the holding of the annual meeting of the Foundation, the calling of meetings, regular and special, of the Board of Directors and of the Foundation, the quorum at meetings of the Directors and of the Foundation, the requirements as to proxies, and the procedure in all things at such meetings;

(d) the appointment of an auditor or auditors; and

(e) the appointment of honorary governors of the Foundation:

Provided that any such enactment, amendment or repeal shall be subject to ratification at the next general meeting of the Foundation, and that unless so ratified it shall cease to have force or effect from the date of such meeting.

Powers.

11. The Foundation may in its discretion, subject to provincial laws, receive and take into the Endowment Fund all grants, gifts, devises, bequests, benefits from insurance and trusts, property, whether real or personal, movable or immovable, and all estates therein contributed to and accepted by the Foundation for its objects and purposes. Without restricting the foregoing, contributions to "Montreal Shriners' Hospital Foundation" or in which any abbreviation of that name is used, shall be conclusively presumed to be contributions to the Endowment Fund of the Foundation.

Contributions.

12. Unless otherwise stipulated by the contributor, all contributions to the Endowment Fund received and accepted by the Foundation shall be dealt with as follows:—

(a) Contributions susceptible of deposit in a bank shall be deposited forthwith by the Foundation in an account maintained by it in a chartered bank;

(b) Contributions in form of titles, securities or equities represented by certificates or documents of title constituting investments which the Foundation is entitled to hold and maintain, as in this Act set forth, shall be deposited with and retained in the custody of a trust company appointed by the Foundation for that purpose;

(c) All other contributions may be retained in the form in which they are received, provided, however, that the proceeds of the sale or conversion thereof, when effected, shall be dealt with as in this Act set forth.

Investments.

13. (1) As funds are from time to time available for investment they shall be invested and maintained in the debentures or bonds of or guaranteed by

(a) the Government of the Dominion of Canada; or

(b) the Government of any province of Canada; or

(c) the Government of Great Britain; or

(d) the Government of the United States of America.

(2) The Foundation may sell, convert or bring in, and may re-invest in said debentures or bonds the proceeds of, said investments as it may from time to time deem expedient.

Income, revenues, etc.

14. The income, revenues, interest and profits from the Endowment Fund shall, after provision for payment of the necessary operating expenses of the Foundation, be at the disposition of and available to the board of governors of the Hospital upon the demand of the said board of governors, solely for the promotion and accomplishment of the purposes and objects of the Hospital: Provided that the amount deductible to provide for payment of the necessary operating expenses of the Foundation shall not in any one year exceed seven and one-half per centum of the said income, revenues, interest and profits for such year.

Special funds.

15. Special funds, consisting only of admission and membership fees and other contributions by the members to such special funds, may be maintained and held available to and at the disposition of the Board of Directors for the expenses of administration of the Foundation, or for such other purpose or purposes, not contrary to the by-laws of the Foundation or to law or to this Act, as the Directors may from time to time determine.

Winding-up.

16. (1) If upon the winding-up or dissolution of the Foundation there remains any property whatsoever it shall be turned over to the Hospital.

(2) When effect cannot be given to the provisions of subsection one of this section then and then only shall the said property be applied in such manner as shall be determined by the Board of Directors to or for the benefit of any hospital for crippled children in Canada or any hospital in Canada which maintains beds for crippled children, and in either case which accepts children of all religious denominations free of charge.

(3) When effect cannot be given to the provisions of subsections one and two of this section then and then only shall the said property be applied in such manner as shall be determined by the Board of Directors to or for the benefit of any worthy charitable object.

(4) In the event that the Hospital shall cease to exist as an entity substantially enjoying and exercising the powers and substantially pursuing the objects and purposes now possessed and enjoyed, then the Board of Directors may cause the Foundation to be wound up and in that event shall cause the Endowment Fund to be disposed of in the manner herein set forth.

Inspectors.

17. Upon the application of such proportion of the members as in his opinion warrants the application the Secretary of State may appoint one or more competent inspectors to investigate the affairs of the Foundation and to report thereon as he may direct, and upon such appointment subsections two to eight inclusive of section one hundred and eight of *The Companies Act, 1934*, chapter thirty-three of the statutes of 1934, shall apply in such investigation.

1934, c. 33, s. 108.

Application of part 3 of 1934, c. 33.

18. Part three of *The Companies Act, 1934*, chapter thirty-three of the statutes of 1934, shall, so far as applicable and when not inconsistent with this Act, apply to the Foundation, and the Foundation shall have and may exercise all the powers conferred by the said Act so far as applicable to the Foundation.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C.

An Act to incorporate Canadian Alliance Insurance Company.

Read a first time, Wednesday, 3rd March, 1943.

Honourable Senator MORAUD.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

71708

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C.

An Act to incorporate Canadian Alliance Insurance Company.

Preamble.

WHEREAS the persons hereinafter named have by their petition prayed that it be enacted as hereinafter set forth and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:

Incorporation.

1. Pierre J. Perrin, insurance manager, Pierre A. Jean Perrin, insurance manager, both of the city of Montreal in the province of Quebec, and Gaston Pratte, insurance manager, of the city of Quebec in the said province, together with such persons as become shareholders in the company are incorporated under the name of "Canadian Alliance Insurance Company", and in French, "La Compagnie d'Assurances Alliance Canadienne", hereinafter called "the Company".

Corporate name.

Provisional directors.

2. The persons named in section one of this Act shall be the provisional directors of the Company.

Capital stock.

3. The capital stock of the Company shall be one million dollars divided into shares of one hundred dollars each.

Subscription before general meeting.

4. The amount to be subscribed before the general meeting for the election of directors is called shall be two hundred and fifty thousand dollars.

Head office.

5. The head office of the Company shall be in the city of Montreal in the province of Quebec.

Classes of insurance authorized.

6. The Company may undertake, transact and make contracts of insurance for all or any of the following classes of insurance:—

(*a*) fire insurance;
(*b*) accident insurance;
(*c*) aircraft insurance;
(*d*) automobile insurance;
(*e*) boiler insurance;
(*f*) credit insurance;
(*g*) earthquake insurance;
(*h*) explosion insurance;
(*i*) falling aircraft insurance;
(*j*) forgery insurance;
(*k*) guarantee insurance;
(*l*) hail insurance;
(*m*) impact by vehicles insurance;
(*n*) inland transportation insurance;
(*o*) live stock insurance;
(*p*) marine insurance;
(*q*) personal property insurance;
(*r*) plate glass insurance;
(*s*) real property insurance;
(*t*) sickness insurance;
(*u*) sprinkler leakage insurance;
(*v*) theft insurance;
(*w*) weather insurance;
(*x*) windstorm insurance.

Subscription and payment of capital before commencing business.

7. (1) The Company shall not commence any business of insurance until at least two hundred and fifty thousand dollars of its capital stock has been *bona fide* subscribed and at least one hundred thousand dollars paid thereon. It may then transact the business of fire insurance, falling aircraft insurance, earthquake insurance, limited or inherent explosion insurance, civil commotion insurance, sprinkler leakage insurance, windstorm insurance, impact by vehicles insurance, and insurance against loss of, or damage to, property other than crops caused by hail.

Additional amounts for certain classes of business.

(2) The Company shall not commence any of the other classes of business authorized by section six of this Act until the paid capital, or the paid capital together with the surplus has been increased by an amount or amounts depending upon the nature of the additional class or classes of business as follows, that is to say:—for accident insurance the said increase shall not be less than forty thousand dollars; for aircraft insurance not less than twenty thousand dollars; for automobile insurance not less than twenty thousand dollars; for boiler insurance not less than forty thousand dollars; for credit insurance not less than twenty thousand dollars; for forgery insurance not less than twenty thousand

dollars; for guarantee insurance not less than fifty thousand dollars; for hail insurance not less than fifty thousand dollars; for inland transportation insurance not less than ten thousand dollars; for live stock insurance not less than twenty thousand dollars; for marine insurance not less than fifty thousand dollars; for personal property insurance not less than ten thousand dollars; for plate glass insurance not less than ten thousand dollars; for real property insurance not less than twenty thousand dollars; for sickness insurance not less than ten thousand dollars; for theft insurance not less than twenty thousand dollars; for weather insurance not less than fifty thousand dollars.

Periodic increase of paid-up capital and surplus.

(3) The Company shall, during the five years next after the date of its being registered for the transaction of fire insurance, increase its paid-up capital and surplus so that at the end of the first year it will be at least fifteen thousand dollars more than is required under the foregoing subsections of this section, and at the end of the second year at least thirty thousand dollars more than so required, and at the end of the third year at least forty-five thousand dollars more than so required, and at the end of the fourth year at least sixty thousand dollars more than so required, and at the end of the fifth year at least seventy-five thousand dollars more than so required.

When company may transact any or all classes of insurance business.

(4) Notwithstanding anything to the contrary contained in this section the Company may transact all or any of the classes of insurance business authorized by section six of this Act when the amount of capital subscribed amounts to at least five hundred thousand dollars and the amount paid on its subscribed capital, together with the surplus, amounts to at least five hundred thousand dollars.

"Surplus" defined.

(5) In this section the word "surplus" means excess of assets over liabilities, including the amount paid on account of capital stock and the reserve of unearned premiums calculated *pro rata* for the unexpired term of all policies of the Company in force.

Power to acquire rights, etc. of a certain Quebec insurance company.

8. (1) The Company may acquire by agreement to insure or otherwise the whole or any part of the rights and property, and may assume the obligations and liabilities of Canadian Alliance Insurance Company, and in French, La Compagnie d'Assurance Alliance Canadienne, incorporated in the year 1937, under the laws of the province of Quebec, pursuant to the provisions of chapter two hundred and forty-three of the Revised Statutes of Quebec, 1925, being an Act entitled "An Act concerning Insurance Companies, Mutual Benefit Societies and Charitable Associations", in this Act called "the provincial company", and in the event of such acquisition and assumption the Company shall perform and discharge all such duties, obligations and

Duties in such event.

liabilities of the provincial company in respect to the rights and property acquired as are not performed and discharged by the provincial company.

Approval of Treasury Board.

(2) No agreement between the Company and the provincial company providing for such acquisition and assumption shall become effective until it has been submitted to and approved by the Treasury Board of Canada.

Coming into force.

9. This Act shall come into force on a date to be specified by the Superintendent of Insurance in a notice in the *Canada Gazette*. Such notice shall not be given until this Act has been approved by a resolution adopted by at least two-thirds of the votes of the shareholders of the provincial company present or represented by proxy at a meeting duly called for that purpose nor until the Superintendent of Insurance has been satisfied by such evidence as he may require that such approval has been given and that the provincial company has ceased to do business or will cease to do business forthwith upon a certificate of registry being issued to the Company.

1932, c. 46, to apply.

10. *The Canadian and British Insurance Companies Act, 1932*, shall apply to the Company.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D.

An Act for the relief of Sheila Joan Milligan Hodgson.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71021 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D.

An Act for the relief of Sheila Joan Milligan Hodgson.

Preamble.

WHEREAS Sheila Joan Milligan Hodgson, residing at the city of Westmount, in the province of Quebec, draughtswoman, wife of John Peart Hodgson, insurance agent, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition, alleged that they were married on the ninth day of June, A.D. 1928, at the village of Hudson Heights, in the said province, she then being Sheila Joan Mi[illegible]n, a spinster; and whereas by her petition she has prayed [illegible], because of his adultery since then, their marriage be [illegible]olved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:-

Marriage dissolved.

1. The said marriage between Sheila Joan Milligan and John Peart Hodgson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Sheila Joan Milligan may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Peart Hodgson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E.

An Act for the relief of John Elliott Cockerline.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72275 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E.

An Act for the relief of John Elliott Cockerline.

Preamble.

WHEREAS John Elliott Cockerline, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, toolmaker, has by his petition alleged that on the twenty-seventh day of June, A.D. 1936, at the village of Stanbridge East, in the district of Bedford, in the said province, he and Freda Savage Kemp, who was then of the said village, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between John Elliott Cockerline and Freda Savage Kemp, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said John Elliott Cockerline may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Freda Savage Kemp had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F.

An Act for the relief of James William McDonald.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

70369

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F.

An Act for the relief of James William McDonald.

Preamble.

WHEREAS James William McDonald, domiciled in Canada and residing at the town of Ville St. Pierre, in the province of Quebec, electrician, has by his petition alleged that on the fifth day of September, A.D. 1936, at the city of Montreal, in the said province, he and Jean McKenzie Redfern, who was then of the said town, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between James William McDonald and Jean McKenzie Redfern, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said James William McDonald may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Jean McKenzie Redfern had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G.

An Act for the relief of William James Chafe.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

49691

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G.

An Act for the relief of William James Chafe.

Preamble.

WHEREAS William James Chafe, domiciled in Canada and residing at the city of Verdun, in the province of Quebec, salesman, has by his petition alleged that on the third day of August, A.D. 1912, at the city of Montreal, in the said province, he and Judith May Dooley, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between William James Chafe and Judith May Dooley, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said William James Chafe may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Judith May Dooley had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H.

An Act for the relief of Nettye Steinberg Litner.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
70388 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H.

An Act for the relief of Nettye Steinberg Litner.

Preamble.

WHEREAS Nettye Steinberg Litner, residing at the city of Montreal, in the province of Quebec, stenographer, wife of David Litner, lawyer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fourth day of June, A.D. 1934, at the said city, she then being Nettye Steinberg, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Nettye Steinberg and David Litner, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Nettye Steinberg may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said David Litner had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I.

An Act for the relief of Mollie Jaslow Mitnick.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71822
1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I.

An Act for the relief of Mollie Jaslow Mitnick.

Preamble.

WHEREAS Mollie Jaslow Mitnick, residing at the city of Montreal, in the province of Quebec, wife of Isaac Mitnick, agent, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-first day of February, A.D. 1912, at the said city, she then being Mollie Jaslow, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Mollie Jaslow and Isaac Mitnick, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Mollie Jaslow may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Isaac Mitnick had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J.

An Act for the relief of Eleanore Jeanne Lonn Yanofsky.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74357 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J.

An Act for the relief of Eleanore Jeanne Lonn Yanofsky.

Preamble.

WHEREAS Eleanore Jeanne Lonn Yanofsky, residing at the city of Montreal, in the province of Quebec, wife of Sam Yanofsky, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fourteenth day of June, A.D. 1938, at the said city, she then being Eleanore Jeanne Lonn, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Eleanore Jeanne Lonn and Sam Yanofsky, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eleanore Jeanne Lonn may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Sam Yanofsky had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K.

An Act for the relief of Ada Lahn Corber.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

74682

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K.

An Act for the relief of Ada Lahn Corber.

Preamble.

WHEREAS Ada Lahn Corber, residing at the city of Montreal, in the province of Quebec, wife of Julius Corber, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fifth day of February, A.D. 1919, at the said city, she then being Ada Lahn, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ada Lahn and Julius Corber, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ada Lahn may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Julius Corber had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L.

An Act for the relief of Bessie McKenzie Balfour Whiteley Willard.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74687 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L.

An Act for the relief of Bessie McKenzie Balfour Whiteley Willard.

Preamble.

WHEREAS Bessie McKenzie Balfour Whiteley Willard, residing at the city of Westmount, in the province of Quebec, wife of Eugene Wallace Willard, junior, financial analyst, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the twenty-third day of February, A.D. 1929, at the said city of Westmount, she then being Bessie McKenzie Balfour Whiteley, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Bessie McKenzie Balfour Whiteley and Eugene Wallace Willard, junior, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Bessie McKenzie Balfour Whiteley may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Eugene Wallace Willard, junior, had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M.

An Act for the relief of Marion Catherine Bremner.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

73367

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M.

An Act for the relief of Marion Catherine Bremner.

Preamble.

WHEREAS Marion Catherine Bremner, residing at the city of Ottawa, in the province of Ontario, wife of Donald Edward William Bremner, clerk, who is domiciled in Canada and residing in the township of South Hull, in the province of Quebec, has by her petition alleged that they were married on the fourth day of November, A.D. 1931, at the said city of Ottawa, she then being Marion Catherine Coulson, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marion Catherine Coulson and Donald Edward William Bremner, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marion Catherine Coulson may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Donald Edward William Bremner had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N.

An Act for the relief of Feodor Karpenko.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

71063

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N.

An Act for the relief of Feodor Karpenko.

Preamble.

WHEREAS Feodor Karpenko, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, machine operator, has by his petition alleged that on the twenty-second day of September, A.D. 1929, at the said city, he and Akulina Lambutski, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Feodor Karpenko and Akulina Lambutski, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Feodor Karpenko may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Akulina Lambutski had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O.

An Act for the relief of Dorothy Platt Vaz.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

69747

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O.

An Act for the relief of Dorothy Platt Vaz.

Preamble.

WHEREAS Dorothy Platt Vaz, residing at the city of Outremont, in the province of Quebec, designer of millinery, wife of Frederick Morton Vaz, passenger agent, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the fourteenth day of June, A.D. 1922, at the said city of Montreal, she then being Dorothy Platt Abbott, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorothy Platt Abbott and Frederick Morton Vaz, her husband, is hereby dissolved, and shall be henceforth null and void to all intends and purposes whatsoever.

Right to marry again.

2. The said Dorothy Platt Abbott may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Frederick Morton Vaz had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P.

An Act for the relief of Marion Ellen Topp Dore.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

52269

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P.

An Act for the relief of Marion Ellen Topp Dore.

Preamble.

WHEREAS Marion Ellen Topp Dore, residing at the city of Montreal, in the province of Quebec, wife of Walter James Dore, bookkeeper, who is domiciled in Canada and residing at the town of Cookshire, in the said province, has by her petition alleged that they were married on the sixth day of February, A.D. 1932, at the said city, she then being Marion Ellen Topp, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marion Ellen Topp and Walter James Dore, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marion Ellen Topp may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Walter James Dore had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Celia Lazarowitz Cohen

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71917 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Celia Lazarowitz Cohen.

Preamble.

WHEREAS Celia Lazarowitz Cohen, residing at the city of Montreal, in the province of Quebec, wife of Edgar Horace Cohen, salesman, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the tenth day of December A.D. 1939, at the city of New York, in the state of New York, one of the United States of America, she then being Celia Lazarowitz, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Celia Lazarowitz and Edgar Horace Cohen, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Celia Lazarowitz may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edgar Horace Cohen had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R.

An Act for the relief of Frederick Hubert Fairbanks.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71117 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R.

An Act for the relief of Frederick Hubert Fairbanks.

Preamble.

WHEREAS Frederick Hubert Fairbanks, domiciled in Canada and residing at the town of Mount Royal, in the province of Quebec, stockbroker, has by his petition alleged that on the second day of November, A.D. 1933, at the city of Montreal, in the said province, he and Grace Lillian Vallance, who was then of the city of Westmount, in the said province, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Frederick Hubert Fairbanks and Grace Lillian Vallance, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Frederick Hubert Fairbanks may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Grace Lillian Vallance had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S.

An Act for the relief of Maude May Frances Adlam Clare.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71029 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S.

An Act for the relief of Maude May Frances Adlam Clare.

Preamble.

WHEREAS Maude May Frances Adlam Clare, residing at the city of Montreal, in the province of Quebec, wife of Kenneth Ernest Clare, accountant, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the second day of December, A.D. 1929, at the said city of Montreal, she then being Maude May Frances Adlam, a spinster; that on the twenty-fourth day of April, A.D. 1930, at the said city of Montreal, they were married again; that during the year A.D. 1942, the said Kenneth Ernest Clare committed adultery; and whereas by her petition she has prayed for the passing of an Act dissolving her said marriage or marriages with the said Kenneth Ernest Clare; and whereas the said allegations have been proved, and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage or marriages between Maude May Frances Adlam and Kenneth Ernest Clare, her husband, are, respectively, hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Maude May Frances Adlam may at any time hereafter marry any man whom she might lawfully marry if the said marriage or marriages with the said Kenneth Ernest Clare had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T.

An Act for the relief of Gladys Mae Bond Jarvis.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
70554 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T.

An Act for the relief of Gladys Mae Bond Jarvis.

Preamble.

WHEREAS Gladys Mae Bond Jarvis, residing at the city of Montreal, in the province of Quebec, bookkeeping machine operator, wife of Douglas Bruce Jarvis, radio engineer, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the second day of May, A.D. 1939, at the city of Edmonton, in the province of Alberta, she then being Gladys Mae Bond, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gladys Mae Bond and Douglas Bruce Jarvis, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gladys Mae Bond may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Douglas Bruce Jarvis had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U.

An Act for the relief of Max Shulman.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
48616 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U.

An Act for the relief of Max Shulman.

Preamble.

WHEREAS Max Shulman, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, customer pedlar, has by his petition alleged that on the ninth day of June, A.D. 1929, at the said city, he and Ray Hymovitch, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Max Shulman and Ray Hymovitch, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Max Shulman may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Ray Hymovitch had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V.

An Act for the relief of Walter Pestun, otherwise known as Walter Preston.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72267 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V.

An Act for the relief of Walter Pestun, otherwise known as Walter Preston.

Preamble.

WHEREAS Walter Pestun, otherwise known as Walter Preston, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, draughtsman, has by his petition alleged that on the twenty-sixth day of January, A.D. 1929, at the city of Winnipeg, in the province of Manitoba, he and Tekla Stefaniw, who was then of the said city of Winnipeg, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Walter Pestun, otherwise known as Walter Preston, and Tekla Stefaniw, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Walter Pestun, otherwise known as Walter Preston, may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Tekla Stefaniw had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W.

An Act for the relief of Sonia Litvack Shalinsky.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69954 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W.

An Act for the relief of Sonia Litvack Shalinsky.

Preamble.

WHEREAS Sonia Litvack Shalinsky, residing at the city of Montreal, in the province of Quebec, clerk, wife of Ephraim Shalinsky, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the sixth day of November, A.D. 1938, at the said city, she then being Sonia Litvack, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Sonia Litvack and Ephraim Shalinsky, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Sonia Litvack may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Ephraim Shalinsky had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X.

An Act for the relief of Evelyn Margaret Cooke Phippard.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72934 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X.

An Act for the relief of Evelyn Margaret Cooke Phippard.

Preamble.

WHEREAS Evelyn Margaret Cooke Phippard, residing at the city of Verdun, in the province of Quebec, stenographer, wife of Edward Joseph Phippard, electrician, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the fourth day of April, A.D. 1931, at the said city of Verdun, she then being Evelyn Margaret Cooke, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Evelyn Margaret Cooke and Edward Joseph Phippard, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Evelyn Margaret Cooke may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edward Joseph Phippard had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Y.

An Act for the relief of Muriel Anna Chapman Longmore.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71075 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Y.

An Act for the relief of Muriel Anna Chapman Longmore.

Preamble.

WHEREAS Muriel Anna Chapman Longmore, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Samuel Longmore, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twentieth day of September, A.D. 1935, at the said city, she then being Muriel Anna Chapman, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Muriel Anna Chapman and Samuel Longmore, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Muriel Anna Chapman may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Samuel Longmore had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Z.

An Act for the relief of Joseph Fernand St. Louis.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

70680

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Z.

An Act for the relief of Joseph Fernand St. Louis.

Preamble.

WHEREAS Joseph Fernand St. Louis, domiciled in Canada and residing at the city of Hull, in the province of Quebec, waiter, has by his petition alleged that on the fifteenth day of August, A.D. 1941, at the city of Quebec in the said province, he and Marie Therese Phyllis Steele, who was then of the said city of Quebec, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Joseph Fernand St. Louis and Marie Therese Phyllis Steele, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Joseph Fernand St. Louis may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie Therese Phyllis Steele had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL A2.

An Act for the relief of Alexander Morgan.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72938 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL A[2].

An Act for the relief of Alexander Morgan.

Preamble.

WHEREAS Alexander Morgan, domiciled in Canada and residing at the town of Riverbend, in the province of Quebec, papermaker, has by his petition alleged that on the first day of February, A.D. 1924, at the city of Aberdeen, Scotland, he and Elizabeth Ann Thomson, who was then of said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alexander Morgan and Elizabeth Ann Thomson, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Alexander Morgan may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Elizabeth Ann Thomson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B[2].

An Act for the relief of Norma Mady Albert Chamandy.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
70597 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B[2].

An Act for the relief of Norma Mady Albert Chamandy.

Preamble.

WHEREAS Norma Mady Albert Chamandy, residing at the town of Garson Mine, in the province of Ontario, bookkeeper, wife of Elias George Chamandy, salesman, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the twenty-first day of August, A.D. 1932, at the town of Sudbury, in the province of Ontario, she then being Norma Mady Albert, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Norma Mady Albert and Elias George Chamandy, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Norma Mady Albert may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Elias George Chamandy had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C2.

Ac Act for the relief of Gerald Clarkin.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71071 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C².

An Act for the relief of Gerald Clarkin.

Preamble.

WHEREAS Gerald Clarkin, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, sergeant detective, has by his petition alleged that on the eleventh day of December, A.D. 1930, at the city of Westmount, in the said province, he and Marie Therese Laurette Larocque, who was then of the said city of Westmount, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gerald Clarkin and Marie Therese Laurette Larocque, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gerald Clarkin may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie Therese Laurette Larocque had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D[2].

An Act for the relief of Edith Rose Smith Gendron.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69872 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D[2].

An Act for the relief of Edith Rose Smith Gendron.

Preamble.

WHEREAS Edith Rose Smith Gendron, residing at the city of Montreal, in the province of Quebec, wife of Joseph Phillippe Gendron, die-setter, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the third day of December, A.D. 1921, at the city of Chestertown, in the state of Maryland, one of the United States of America, she then being Edith Rose Smith, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Edith Rose Smith and Joseph Phillippe Gendron, her husband, is hereby dissolved and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Edith Rose Smith may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Joseph Phillippe Gendron had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E2.

An Act for the relief of Alice Bernadette Choiniere Horner.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

70480

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E[2].

An Act for the relief of Alice Bernadette Choiniere Horner.

Preamble.

WHEREAS Alice Bernadette Choiniere Horner, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Percy Leon Horner, salesman, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the twenty-sixth day of March, A.D. 1927, at the city of Pawtucket, in the state of Rhode Island, one of the United States of America, she then being Alice Bernadette Choiniere a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alice Bernadette Choiniere and Percy Leon Horner, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Alice Bernadette Choiniere may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Percy Leon Horner had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F[2].

An Act for the relief of Eva Pearl Gilbert.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71067 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F[2].

An Act for the relief of Eva Pearl Gilbert.

Preamble.

WHEREAS Eva Pearl Gilbert, residing at the city of Verdun, in the province of Quebec, saleswoman, wife of Harold Emerson Gilbert, purchasing agent, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighth day of October, A.D. 1932, at the town of Picton, in the county of Prince Edward, in the province of Ontario, she then being Eva Pearl Morris, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Eva Pearl Morris and Harold Emerson Gilbert, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eva Pearl Morris may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Harold Emerson Gilbert had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G2.

An Act for the relief of Emma Cowsill Hill.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71113 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G[2].

An Act for the relief of Emma Cowsill Hill.

Preamble.

WHEREAS Emma Cowsill Hill, residing at the town of Ste. Agathe, in the province of Quebec, munitions worker, wife of William Albert Hill, office clerk, who is domiciled in Canada and residing at the city of Verdun, in the said province, has by her petition alleged that they were married on the thirtieth day of April, A.D. 1926, at the city of Montreal, in the said province, she then being Emma Cowsill, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Emma Cowsill and William Albert Hill, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Emma Cowsill may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William Albert Hill had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H[2].

An Act for the relief of David Joseph Kennedy.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

72271

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H².

An Act for the relief of David Joseph Kennedy.

Preamble.

WHEREAS David Joseph Kennedy, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, lumber agent, has by his petition alleged that on the ninth day of October, A.D. 1937, at the said city, he and Marie Blanche Chatel, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between David Joseph Kennedy and Marie Blanche Chatel, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said David Joseph Kennedy may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie Blanche Chatel had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I[2].

An Act for the relief of Leopold Boucher.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69854 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I².

An Act for the relief of Leopold Boucher.

Preamble.

WHEREAS Leopold Boucher, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, shipper, has by his petition alleged that on the fifteenth day of August, A.D. 1935, at the said city, he and Maria Gordechuck, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Leopold Boucher and Maria Gordechuck, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Leopold Boucher may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Maria Gordechuck had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J[2].

An Act for the relief of Beatrice Ashwell Dyson.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69707 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J[2].

An Act for the relief of Beatrice Ashwell Dyson.

Preamble.

WHEREAS Beatrice Ashwell Dyson, residing at Amsdale, in the county of Lancaster, England, wife of Percy Brooks Dyson, mechanical engineer, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the nineteenth day of June, A.D., 1916, in the parish of St. Neots, Huntingshire, England, she then being Beatrice Ashwell, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Beatrice Ashwell and Percy Brooks Dyson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Beatrice Ashwell may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Percy Brooks Dyson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K[2].

An Act for the relief of Freda Sybil Nisbet Baldwin.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

52257

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K[2].

An Act for the relief of Freda Sybil Nisbet Baldwin.

Preamble.

WHEREAS Freda Sybil Nisbet Baldwin, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Frederick Walter Baldwin, truck driver, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-third day of June, A.D. 1928, at the said city, she then being Freda Sybil Nisbet, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Freda Sybil Nisbet and Frederick Walter Baldwin, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Freda Sybil Nisbet may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Frederick Walter Baldwin had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L[2].

An Act for the relief of Sam Hadis.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

73597

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L².

An Act for the relief of Sam Hadis.

Preamble. WHEREAS Sam Hadis, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, tailor, has by his petition alleged that on the tenth day of June, A.D. 1928, at the said city, he and Sprinta Glasser, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved. **1.** The said marriage between Sam Hadis and Sprinta Glasser, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again. **2.** The said Sam Hadis may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Sprinta Glasser had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M2.

An Act for the relief of Carmen Hilda Olesker Gold.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72373 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M².

An Act for the relief of Carmen Hilda Olesker Gold.

Preamble.

WHEREAS Carmen Hilda Olesker Gold, residing at the city of Montreal, in the province of Quebec, wife of Solomon Gold, doctor of medicine, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the tenth day of June, A.D. 1934, at the said city, she then being Carmen Hilda Olesker, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Carmen Hilda Olesker and Solomon Gold, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Carmen Hilda Olesker may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Solomon Gold had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N2.

An Act for the relief of Léo René Doré.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72381 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N².

An Act for the relief of Léo René Doré.

Preamble.

WHEREAS Léo René Doré, domiciled in Canada and residing at the village of St. Hilaire, in the county of Rouville, in the province of Quebec, advertising salesman, has by his petition alleged that on the thirtieth day of August, A.D. 1937, at the city of Montreal, in the said province, he and Eva May Boudreau Williamson, who was then of the said city, a widow, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Léo René Doré and Eva May Boudreau Williamson, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Léo René Doré may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Eva May Boudreau Williamson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O^2.

An Act for the relief of Mary Sophia Viora St. Pierre Malhiot, otherwise known as Mary Sophia Viora St. Pierre Mayotte.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72092 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O².

An Act for the relief of Mary Sophia Viora St. Pierre Malhiot, otherwise known as Mary Sophia Viora St. Pierre Mayotte.

Preamble.

WHEREAS Mary Sophia Viora St. Pierre Malhiot, otherwise known as Mary Sophia Viora St. Pierre Mayotte, residing at the city of Montreal, in the province of Quebec, teletograph operator, wife of Léo François Bernard Malhiot, otherwise known as Léo François Bernard Mayotte, teletype operator, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the sixth day of June, A.D. 1927, at the city of Sherbrooke, in the said province, she then being Mary Sophia Viora St. Pierre, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Mary Sophia Viora St. Pierre and Léo François Bernard Malhiot, otherwise known as Léo François Bernard Mayotte, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Mary Sophia Viora St. Pierre may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Léo François Bernard Malhiot, otherwise known as Léo François Bernard Mayotte, had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P2.

An Act for the relief of Violet Victoria Green Auclair.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72377 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P[2].

An Act for the relief of Violet Victoria Green Auclair.

Preamble.

WHEREAS Violet Victoria Green Auclair, residing at the city of Verdun, in the province of Quebec, sales clerk, wife of Charles Emile Auclair, mechanic, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the eleventh day of July, A.D. 1928, at the city of Toronto, in the province of Ontario, she then being Violet Victoria Green, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Violet Victoria Green and Charles Emile Auclair, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Violet Victoria Green may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Charles Emile Auclair had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q[2].

An Act for the relief of Laurette Jobin Lalumière.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71109 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q[2].

An Act for the relief of Laurette Jobin Lalumière.

Preamble.

WHEREAS Laurette Jobin Lalumière, residing at the city of Montreal, in the province of Quebec, clerk, wife of Armand Lalumière, butcher, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fifteenth day of December, A.D. 1934, at the said city, she then being Laurette Jobin, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Laurette Jobin and Armand Lalumière, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Laurette Jobin may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Armand Lalumière had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R[2].

An Act for the relief of Elizabeth Gunn Sparling.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69909 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R².

An Act for the relief of Elizabeth Gunn Sparling.

Preamble.

WHEREAS Elizabeth Gunn Sparling, residing at the city of Montreal, in the province of Quebec, wife of Gordon Sparling, production manager, who is domiciled in Canada and residing at the city of Westmount, in the said province of Quebec, has by her petition alleged that they were married on the eighth day of September, A.D. 1926, at the city of Toronto, in the province of Ontario, she then being Elizabeth Gunn, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elizabeth Gunn and Gordon Sparling, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elizabeth Gunn may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Gordon Sparling had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S[2].

An Act for the relief of Bella Lerner Efros.

Read a first time, Wednesday, 24th March, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
70975 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S[2].

An Act for the relief of Bella Lerner Efros.

Preamble.

WHEREAS Bella Lerner Efros, residing at the city of Montreal, in the province of Quebec, packer of handbags, wife of Frank Efros, millinery cutter, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fourteenth day of July, A.D. 1940, at the said city, she then being Bella Lerner, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Bella Lerner and Frank Efros, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Bella Lerner may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Frank Efros had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T².

An Act to incorporate The Felician Sisters of Winnipeg.

Read a first time, Tuesday, 30th March, 1943.

Honourable Senator HAIG.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

71712

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T².

An Act to incorporate The Felician Sisters of Winnipeg.

Preamble.

WHEREAS the persons hereinafter named have by their petition represented that they are members of a religious order or congregation in communion with the Holy See of Rome (hereinafter called "the Order") and are desirous of carrying on in Canada, under the name of "The Felician Sisters of Winnipeg," the establishment, maintenance and operation of hospitals, charitable, educational and religious missionary works;

AND WHEREAS the said persons have by their said petition prayed that they may be incorporated for the purposes and in the manner hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

1. The Reverend Sisters, Mary Tocki, Clara Hutek and Alphonsa Grabowska, all of the town of Grandview, in the province of Manitoba, and such other persons who may hereafter become members of the religious association hereby incorporated, are incorporated under the name of

Corporate name.

"The Felician Sisters of Winnipeg", hereinafter called "the Corporation".

Head office.

2. The head office of the Corporation shall be at the city of Winnipeg, in the province of Manitoba, or at such other place in Canada as may from time to time be determined by the by-laws of the Corporation.

Objects.

3. The objects of the Corporation, which it is hereby empowered to execute in and throughout Canada, shall be:—

(a) to promote the spiritual, intellectual, social and physical welfare of young women by such means as may, from time to time, be determined;

(*b*) to establish, maintain and operate missions, schools and convents;

(*c*) to educate and supervise the moral training of pupils in convents and schools;

(*d*) to own, establish, maintain, operate, acquire, take over, sell and dispose of hospitals;

(*e*) to educate and train nurses in the care of the sick, aged, infirm and injured, and to assist the medical profession;

(*f*) to visit the sick and poor in their homes and other institutions; and

(*g*) generally, to perform such other educational, charitable or religious work as the Corporation may, from time to time, determine.

Only members of the Order entitled to membership in the Corporation.

4. Only members of the Order shall be eligible for membership in the Corporation.

Only professed sisters entitled to privileges.

5. Only such members of the Corporation as have pursuant to the rules of the Order pronounced their final vows and have thus become professed members thereof shall be entitled to vote at meetings of, or to hold office in, or otherwise to take part in the government of, the Corporation.

Establish branches.

6. The Corporation may, from time to time, establish and maintain in and throughout Canada any number of branches and may appoint in connection therewith such subordinate officers, with such powers and tenure of office, as may be deemed advisable.

Carry on industries.

7. The Corporation may, from time to time, engage in and conduct any industry which will aid in the execution of the charitable or religious works and objects of the Corporation or any of them.

Power to hold property.

8. The Corporation may take, hold, receive and possess any real or personal property, notes, bonds, mortgages and agreements, or other obligations for the payment of money by virtue of any purchase, agreement, voluntary conveyance, or of any last will or testament of any person whatsoever, subject, however, to the laws of the respective provinces or districts wherein such property is situated:

Proviso.

Provided that the annual revenue of the real property held by or in trust for the Corporation shall not exceed fifty thousand dollars.

Power to dispose of property.

9. The Corporation may sell, exchange, alienate, let, demise, lease or otherwise dispose of any property, real or personal, belonging to or vested in the Corporation and

also, subject to this Act, purchase and acquire other property, real or personal, for the use and purposes of the Corporation.

Persons leaving the Order not entitled to compensation.

10. No member admitted to the Order, whether she has or has not pronounced her final vows and made her religious profession, shall be entitled upon or after ceasing to be a member of the Order, to any compensation for any work done for the Order while a member thereof.

No liability for unauthorized acts.

11. The Corporation shall not be legally liable or responsible for anything done or undertaken by an individual member unless such action was duly authorized by the by-laws of the Corporation.

By-laws.

12. The Corporation may make such by-laws, not contrary to law or to the provisions of this Act, as it may deem necessary or advisable for the management and governance of its business and affairs.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U2.

An Act respecting The Canada North-West Land Company Limited.

Read a first time, Tuesday, 30th March, 1943.

HONOURABLE Senator HAYDEN.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74450 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U[2].

An Act respecting The Canada North-West Land Company Limited.

Preamble.

1893, c. 88.

WHEREAS The Canada North-West Land Company Limited, a Company incorporated by chapter eighty-eight of the statutes of 1893, has by its petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. Section eight of chapter eighty-eight of the statutes of 1893, is repealed and the following substituted therefor:—

"**8.** The qualification of a member of the board shall be the holding in his own right of one hundred shares of the capital stock of the Company."

Explanatory Notes

The Canada North-West Land Company Limited was incorporated by 56 Victoria Chapter 88, assented to on the 1st day of April, 1893.

Section 8 of the Act of Incorporation reads as follows:

"**8.** The qualification of a member of the board shall be the holding in his own right of shares in the Company of the nominal value of at least five thousand dollars."

By an Act respecting The Canada North-West Land Company Limited, being 3 Edward 7, Chapter 93, assented to June 25th, 1903, the Act of Incorporation was amended by adding thereto Section 21 which provided in certain circumstances for the distribution equally among the shareholders of the Company of the remaining assets of the Company.

By reason of such distribution of the assets of the Company among its shareholders the qualification of a member of the Board of Directors of the Company required by Section 8 of the Act of Incorporation above mentioned has become unreasonably high and it has become desirable to reduce the qualification of a member of the Board.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V[2].

An Act to incorporate the Ukrainian Fraternal Society of Canada.

Read a first time, Tuesday, 30th March, 1943.

Honourable Senator BEAUBIEN,
(St. Jean Baptiste).

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

75909

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V².

An Act to incorporate the Ukrainian Fraternal Society of Canada.

Preamble. WHEREAS the persons hereinafter named have by their petition prayed that they may be incorporated as a fraternal benefit society under the name of the Ukrainian Fraternal Society of Canada, and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation. **1.** Wasyl Dowhanyk, merchant; Peter Yacyna, labourer; Wasyl Kazaniwski, merchant; Harry I. Block, printer; Paul Kipran, carpenter; John Trach, mechanic; all of the city of Winnipeg, in the province of Manitoba, together with such other persons as become members of the society hereby incorporated, are incorporated under the name of the "Ukrainian Fraternal Society of Canada", in this Act called "the Society".

Head office. **2.** The head office of the Society shall be at the city of Winnipeg, in the province of Manitoba.

Fraternal benefit society. **3.** The Society shall be a fraternal benefit society, carrying on its benefit and insurance work solely for the protection of its members, their families and beneficiaries, and not for profit.

Powers of the Society. **4.** (1) The Society shall have power throughout Canada:

(a) to organize, establish and carry on local branches of the Society;

(b) to propagate and develop among the members of the Society a spirit of mutual co-operation, assistance and friendship;

(c) to cultivate among the members of the Society fond recollections of the Ukraine, and to promote their instruction and education in its history, literature, music, arts, traditions, customs and amusements;

(d) to promote instruction and education of Ukrainian Canadians in the history, constitution and government of Canada;

(e) to establish and maintain homes for the old, poor and infirm and to establish orphanages and otherwise take care of and maintain the orphans of deceased members;

(f) to assist morally and materially the Ukrainian people in matters deemed by the Society worthy and expedient;

(g) to establish insurance benefit funds as follows:

(i) a fund for providing death benefits and endowment benefits within the powers in that behalf conferred on fraternal benefit societies under *The Canadian and British Insurance Companies Act, 1932;* and

1932, c. 46.

(ii) a personal accident and sickness fund for providing benefits payable in the event of disability or death caused by accident to a member and for providing indemnity to a member during incapacity caused by sickness.

(h) to secure for its members such other advantages and to establish, maintain and administer such other fund or funds as may be provided by the by-laws of the Society and as may be necessary to the attainment of the foregoing objects, and generally to act as a fraternal, charitable and benevolent society.

Acquisition of Letters Patent Association.

(2) Subject to the provisions of sections fourteen and fifteen of this Act, the Society may acquire the whole or any part of the rights and property, and, in the event of such acquisition, shall assume the obligations and liabilities, of the Ukrainian Relief Association, incorporated by Letters Patent issued under the *Companies Act,* chapter seventy-nine of the Revised Statutes of Canada, 1906, on the 15th day of January, 1925, hereinafter called "the Letters Patent Association".

R.S. 1906, c. 79.

Qualifications for membership.

5. Only persons deemed by the Society to be of Ukrainian origin, or the wife or husband of a person already a member, shall be admitted as members of the Society: Provided that the Society shall, upon an agreement such as provided in section fourteen hereof becoming effective, admit as members all persons who are then members in good standing of the Letters Patent Association as at that time constituted.

Convention of the Society.

6. (1) The Society shall be governed by a Convention which shall constitute the final legislative and governing body of the Society.

(2) The Convention shall consist of:

(a) The members of the Board of Directors;

(b) The members of the Board of Auditors;
(c) The members of the Supreme Arbitration Court;
(d) Delegates duly elected by various branches in accordance with the by-laws of the Society.

Board of Directors.

7. The affairs of the Society shall be managed by the Board of Directors, which shall consist of:—
(a) the president, the vice-president, the recording secretary, the financial secretary, the treasurer; and
(b) as many directors as the provinces of Canada in which branches of the Society exist; and
(c) the members of the Board of Auditors, who shall be three in number; and
(d) the members of the Supreme Court of Arbitration, who shall be five in number; and
(e) such other officers or persons, if any, as may be provided for, from time to time, by the by-laws of the Society,
all of whom shall be elected by the Convention and shall hold office until their successors are elected.

Temporary directors.

8. The persons named in section one of this Act shall constitute the Board of Directors of the Society until their successors are elected pursuant to the provisions of this Act and the constitution and by-laws of the Society.

Constitution and by-laws.

9. The Society shall have power, from time to time, to make, amend and repeal by-laws and regulations for governing the election of officers, directors and trustees and the prescribing and defining of their duties and powers, the holding of meetings, the admission of members and the termination of membership, the fixing of the amounts of premiums, dues and assessments to be paid by the members, and generally all matters relating to the activities, business or affairs of the Society.

General fund.

10. (1) The Society may maintain a general fund, to which shall be credited all dues and other sums intended, according to the constitution and by-laws, to be used for the payment of expenses and administration, and all expenses of the Society, including the expenses arising from the exercise of the powers conferred by paragraphs *(a)*, *(b)*, *(c)*, *(d)*, *(e)* and *(f)* of subsection one of section four of this Act, shall be payable out of such fund.

Provision for deficiency in general fund.

(2) The Society may make provision in its by-laws whereby, in the event of there being a deficiency in the general fund and a surplus above all liabilities in any one or more of the benefit funds, the Convention may, in any year, provide for the allocation to the general fund of such portion as the actuary of the Society may recommend, of the premiums or assessments falling due during the succeeding

twelve months, in any benefit fund or funds in which there is a surplus, the amount so allocated to the general fund during the said period not to exceed two months' premiums in the said benefit fund or funds.

Notice of allocation of premiums.

(3) Notice of intention to make an allocation to the general fund of any premiums or assessments or portions thereof, as provided in the last preceding subsection, shall be given by mail to the members of the Society at least one month before such allocation is made.

Special assessment when fund exhausted.

(4) If at any time the general fund or the surplus in any other fund becomes exhausted or is in danger of becoming exhausted, the Convention of the Society may, on the recommendation of the actuary of the Society, levy such assessment upon each member in the fund as is necessary to remove any deficit in the fund or the danger of the fund becoming exhausted and such assessment shall thereupon be paid by each such member.

Disposition of surplus of benefit fund.

11. The Society may make provision in its constitution and by-laws whereby such portion of the surplus above all liabilities in any benefit fund as shall be approved by the actuary of the Society may be applied to grant new or additional benefits to the members of the Society, or to the remission of premiums, or portions thereof, or to the allotment of bonuses.

Acquisition of real estate.

12. The funds necessary for procuring any properties required by the Society for the carrying on of its activities may be expended out of the general fund, or raised through special assessments or donations, or in any other way that the Convention may direct.

Ownership and control of property.

13. All property purchased with the funds of the Society shall be the property of and shall be vested in the Society, and shall be administered, managed and controlled by the Board of Directors.

Property of Letters Patent Association.

14. (1) The Society may acquire the whole or any part of the rights and property of any kind whatsoever now belonging to the Letters Patent Association, and, in the event of such acquisition, the Society shall assume, perform and discharge all unperformed obligations and undischarged liabilities of the Letters Patent Association in respect to the rights and property acquired and may give any receipt or discharge in connection with any right, obligation or liability thereof.

Approval of Treasury Board.

(2) No agreement between the Society and the Letters Patent Association in connection with the acquisition of the rights and property of the Letters Patent Association, and with the assumption of its obligations and liabilities, shall become effective until such agreement has been submitted

to and approved by the Treasury Board of Canada, and such Board shall not approve the agreement if it appears to it that more than one-third of the members of the Letters Patent Association, present and voting at a meeting called for the purpose of considering such agreement, are opposed to it.

Coming into force.

15. This Act shall come into force on a date to be specified by the Superintendent of Insurance in a notice published in the *Canada Gazette*, and such notice shall not be given until this Act has been approved by a resolution adopted by at least two-thirds of the votes of the members of the Letters Patent Association, present and voting at a meeting called for the purpose of considering such resolution, nor until the Superintendent of Insurance has been satisfied by such evidence as he may require, that such approval has been given and that the Letters Patent Association has ceased to do business, or will cease to do business forthwith upon a certificate of registry being issued to the Society, except such business as is necessary for the fulfilment of the terms of any agreement made under the provisions of section fourteen of this Act, and will forthwith upon the issue of the said certificate surrender its charter under the provisions of *The Companies Act, 1934*.

1934, c. 33.

1932, c. 46.

16. *The Canadian and British Insurance Companies Act, 1932*, so far as applicable, shall apply to the Society.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W2.

An Act to enable a married person in certain circumstances to apply to a court of competent jurisdiction for a declaration that the other party to the marriage be presumed dead and for the dissolution of marriage.

Read a first time, Tuesday, 30th March, 1943.

Honourable Senator FARRIS.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76864

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W[2].

An Act to enable a married person in certain circumstances to apply to a court of competent jurisdiction for a declaration that the other party to the marriage be presumed dead and for dissolution of marriage.

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

Proceedings for decree of presumption of death and dissolution of marriage.

1. (1) Any married person who alleges that reasonable grounds exist for supposing that the other party to the marriage is dead, may, in any one of those provinces of Canada in which there is a court having jurisdiction to grant a divorce *a vinculo matrimonii*, present a petition to such court to have it presumed that the other party is dead and to have the marriage dissolved, and the Court, if satisfied that such reasonable grounds exist, may make a decree of presumption of death and of dissolution of the marriage.

(2) In any such proceedings the fact that for a period of seven years or upwards the other party to the marriage has been continually absent from the petitioner, and the petitioner has no reason to believe that the other party has been living within that time, shall be evidence that he or she is dead until the contrary is proved.

Explanatory Note

The purpose of this Bill is to enable a married person in certain circumstances to apply to a court of competent jurisdiction for a declaration that the other party to the marriage be presumed dead and for the dissolution of marriage.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X².

An Act to incorporate The Church of God.

Read a first time, Wednesday, 31st March, 1943.

Honourable Senator FARRIS.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76779

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X².

An Act to incorporate The Church of God.

Preamble. WHEREAS a petition has been presented on behalf of the overseer, ministers and congregations of The Church of God praying that it be enacted as hereinafter set forth and it is expedient to grant the prayer of the said petition: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation. **1.** John Alexander Harris, bishop, Sergie U. Strecheniuk, assistant overseer, Alice Suprunovich, evangelist, Irene Suprunovich, evangelist, and Stanley Medynski, chauffeur, all of the city of Vancouver in the province of British Columbia, together with such other persons as become members of the religious order hereby incorporated, are constituted a body politic and corporate under the name of "The Church of God" hereinafter called "the Corporation", for the purposes set out in this Act and for the purpose of administering the property and other temporal affairs of the Corporation.

Corporate name.

Directors. **2.** The persons named in section one of this Act shall be the first directors of the Corporation and shall constitute the first Executive Board.

Head office. **3.** (1) The head office of the Corporation shall be in the city of Vancouver, in the province of British Columbia, or at such other place in the Dominion of Canada as may be decided by the Corporation.

Notice of change. (2) Notice in writing shall be given to the Secretary of State by the Corporation of any change of the head office, and a copy of such notice shall be published forthwith in the *Canada Gazette*.

Objects.

4. The objects of the Corporation shall be the increase and diffusion of the Gospel in all languages to all nations; the ordination of ministers and missionaries; the licensing of Christian workers; the establishment of bible schools; the publishing of Christian literature in English and foreign languages and the promotion of the spiritual welfare of all its churches and congregations and mission fields; the administering in Canada of the property, business and other temporal affairs of the Corporation.

Management.

5. The supreme power in all spiritual matters such as faith, dogma and rite, shall be vested in and exercised by the Executive Board, and all temporal matters shall be managed, subject to the direction of the Corporation, by the Executive Board of five members of the Corporation in good standing, namely, the overseer, the assistant overseer, the secretary general, the treasurer general and the assistant treasurer, and a board of trustees consisting of five men in good standing with the Corporation.

Power to make by-laws.

6. The Corporation may from time to time make by-laws, not contrary to law, for,

(a) the administration, management and control of property, business and other temporal affairs of the Corporation;

(b) The appointment, functions, duties and remuneration of all officers, agents and servants of the Corporation;

(c) The appointment or deposition of the Executive Board, the Board of Trustees or any special committees or boards from time to time created for the purposes of the Corporation;

(d) the calling of regular or special meetings of the Corporation or of the Executive Board or of the Board of Trustees;

(e) fixing the necessary quorum and the procedure to be followed at all meetings referred to in the preceding paragraph;

(f) determining the qualifications of members;

(g) defining the faith and dogma of the Corporation;

(h) generally carrying out the objects and purposes of the Corporation.

Power to acquire and hold property.

7. (1) The Corporation may purchase, take, have, hold, receive, possess, retain and enjoy property, real or personal, corporeal or incorporeal, and any or every estate or interest whatsoever given, granted, devised or bequeathed to it, or

appropriated, purchased or acquired by it in any manner or way whatsoever, to, for, or in favour of the uses and purposes of the Corporation or to, for, or in favour of any religious, educational, eleemosynary or other institution established or intended to be established by, under the management of, or in connection with, the uses or purposes of the Corporation.

(2) The Corporation may also hold such real property or estate therein as is *bona fide* mortgaged to it by way of security, or conveyed to it in satisfaction of debts or judgments recovered.

Investment in and disposal of real property.

8. Subject always to the terms of any trust relating thereto, the Corporation may also sell, convey, exchange, alienate, mortgage, lease or demise any real property held by the Corporation whether by way of investment for the uses and purposes of the Corporation or not, and may also, from time to time, invest all or any of its funds or moneys and all or any funds or moneys vested in or acquired by it for the use and purposes aforesaid, in and upon any security by way of mortgage, hypothec or charge upon real property; and for the purposes of such investment may take, receive and accept mortgages or assignments thereof, whether made and executed directly to the Corporation or to any corporation, body, company or person in trust for it; and may sell, grant, assign and transfer such mortgages or assignments either wholly or partly.

Obligation to dispose of lands.

9. (1) No parcel of land or interest therein at any time acquired by the Corporation and not required for its actual use and occupation, and not held by way of security, shall be held by the Corporation, or by any trustee on its behalf, for a longer period than ten years after the acquisition thereof, but shall, at or before the expiration of such period, be absolutely sold or disposed of, so that the Corporation shall no longer retain any interest or estate therein, except by way of security.

Extension of time.

(2) The Secretary of State may extend the time for the sale or disposal of any such parcel of land, or any estate or interest therein, for a further period or periods not to exceed five years.

Fifteen years limit.

(3) The whole period during which the Corporation may hold any such parcel of land, or any estate or interest therein, under the foregoing provision of this section, shall not exceed fifteen years from the date of the acquisition thereof, or after it shall have ceased to be required for actual use or occupation by the Corporation.

Forfeiture of property held beyond time limit.

(4) Any such parcel of land, or any estate or interest therein, not within the exceptions hereinbefore mentioned, which has been held by the Corporation for a longer period

than authorized by the foregoing provisions of this section without being disposed of, shall be forfeited to His Majesty for the use of Canada.

Statement.

(5) The Corporation shall give the Secretary of State, when required, a full and correct statement of all lands, at the date of such statement, held by the Corporation, or in trust for it, and subject to the provisions of this section.

Application of mortmain laws.

10. In regard to any real property which, by reason of its situation or otherwise, is subject to the legislative authority of the Parliament of Canada, a licence in mortmain shall not be necessary for the exercise of the powers granted by this Act, but otherwise, the exercise of the said powers shall in any province of Canada be subject to the laws of such province as to the acquisition and holding of lands by religious corporations, insofar as such laws apply to the Corporation.

Transfer of property held in trust.

11. Insofar as authorization by the Parliament of Canada is necessary, any person or corporation in whose name any property, real or personal, is held in trust or otherwise, for the use and purposes of the Corporation, or any such person or corporation to whom any such property devolves, may, subject always to the terms and conditions of any trust relating to such property, transfer such property, or any part thereof, to the Corporation.

Execution of documents.

12. Any deed or other instrument relating to real estate vested in the Corporation or to any interest in such real estate, shall, if executed within the jurisdiction of the Parliament of Canada, be deemed to be duly executed if there is affixed thereto the seal of the Corporation and there is thereon the signature of any officer of the Corporation duly authorized for such purpose, or of his lawful attorney.

Disposition of property by gift or loan.

13. The Corporation may make a gift of or lend any of its property, whether real or personal, for or to assist in the erection or maintenance of any building or buildings deemed necessary for any church, college, manse, school or hospital or for any other religious, charitable, educational, congregational or social purpose upon such terms and upon such conditions as it may deem expedient.

Borrowing powers.

14. The Corporation may, from time to time, for the purposes of the Corporation:—

(a) borrow money upon the credit of the Corporation;

(b) limit or increase the amount to be borrowed;

(c) make, draw, accept, endorse, or become party to promissory notes and bills of exchange and every such note or bill made, drawn, accepted or endorsed by the

party thereto authorized by the by-laws of the Corporation and countersigned by the proper party thereto authorized by the by-laws of the Corporation, shall be binding upon the Corporation, and shall be presumed to have been made, drawn, accepted or endorsed with proper authority until the contrary is shown, and it shall not be necessary in any case to have the seal of the Corporation affixed to any such note or bill;

(d) mortgage, hypothecate, or pledge any property of the Corporation, real or personal, to secure the repayment of any money borrowed for the purposes of the Corporation.

Limitation.

(2) Nothing in this section shall be construed to authorize the Corporation to issue any note or bill payable to bearer thereof, or any promissory note intended to be circulated as money or as the note or bill of a bank, or to engage in the business of banking or insurance.

Investment of funds.

15. The Corporation may also invest and reinvest any of its funds,

(a) in any bonds or debentures of any municipality or public school corporation or district in the Dominion of Canada, in bonds, stock and debentures or other securities of the Dominion of Canada or of any province thereof or in any security the payment of which is guaranteed by the Dominion of Canada or any province thereof; or

(b) in first mortgages or freehold property in Canada and for the purposes of the same may take mortgages or assignments thereof whether such mortgages or assignments be made directly to the Corporation in its own corporate name or to some company or person in trust for it, and may sell and assign the same.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Y².

An Act for the relief of Kathleen Ena Ball Royer.

Read a first time, Friday, 2nd April, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
70715 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Y².

An Act for the relief of Kathleen Ena Ball Royer.

Preamble.

WHEREAS Kathleen Ena Ball Royer, residing at Knowlton's Landing, in the municipality of Austin, in the county of Brome, in the province of Quebec, farmer, wife of Earl James Royer, farm hand, who is domiciled in Canada and residing in the said municipality, has by her petition alleged that they were married on the ninth day of July, A.D. 1928, at the town of Magog, in the county of Stanstead, in the said province, she then being Kathleen Ena Ball, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Kathleen Ena Ball and Earl James Royer, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Kathleen Ena Ball may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Earl James Royer had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Z[2].

An Act for the relief of Margaret Heddrick Lieth Gauld.

Read a first time, Friday, 2nd April, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

48612

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Z².

An Act for the relief of Margaret Heddrick Lieth Gauld.

Preamble.

WHEREAS Margaret Heddrick Lieth Gauld, residing at the city of Montreal, in the province of Quebec, riveter, wife of James Grant Gauld, plumber, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-first day of November, A.D. 1931, at the said city, she then being Margaret Heddrick Lieth, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Margaret Heddrick Lieth and James Grant Gauld, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Margaret Heddrick Lieth may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said James Grant Gauld had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL A[3].

An Act for the relief of Elizabeth Alexandra Ida Robb Lewis.

Read a first time, Friday, 2nd April, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
49278 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL A[3].

An Act for the relief of Elizabeth Alexandra Ida Robb Lewis.

Preamble.

WHEREAS Elizabeth Alexandra Ida Robb Lewis, residing at the the town of Mount Royal, in the province of Quebec, sales clerk, wife of Herbert Edward Lewis, brakesman, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the fourth day of June, A.D. 1937, at the said town, she then being Elizabeth Alexandra Ida Robb, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elizabeth Alexandra Ida Robb and Herbert Edward Lewis, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elizabeth Alexandra Ida Robb may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Herbert Edward Lewis had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B[3].

An Act for the relief of Joseph Aloysius Lavigueur.

AS PASSED BY THE SENATE, 5th APRIL, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

74463

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B[3].

An Act for the relief of Joseph Aloysius Lavigueur.

Preamble.

WHEREAS Joseph Aloysius Lavigueur, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, teacher, has by his petition alleged that on the third day of August, A.D. 1933, at the said city, he and Elaine Bourdon, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Joseph Aloysius Lavigueur and Elaine Bourdon, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Joseph Aloysius Lavigueur may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Elaine Bourdon had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C[3].

An Act for the relief of Helen Alissamon Wheeler Baker Macoun.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71134 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C[3].

An Act for the relief of Helen Alissamon Wheeler Baker Macoun.

Preamble.

WHEREAS Helen Alissamon Wheeler Baker Macoun, residing at the city of Westmount, in the province of Quebec, supervisor of records, wife of Bruce Frederick Macoun, teller, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the twenty-ninth day of October, A.D. 1938, at the said city of Montreal, she then being Helen Alissamon Wheeler Baker, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Helen Alissamon Wheeler Baker and Bruce Frederick Macoun, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Helen Alissamon Wheeler Baker may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Bruce Frederick Macoun had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D[3].

An Act for the relief of Adele Le Roy Fuller Hardy.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74465 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D[3].

An Act for the relief of Adele Le Roy Fuller Hardy.

Preamble.

WHEREAS Adele Le Roy Fuller Hardy, residing at the town of Cowansville, in the county of Brome-Missisquoi, in the province of Quebec, wife of Errol Drysdace Hardy, clerk, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the sixteenth day of January, A.D. 1930, at the said city, she then being Adele Le Roy Fuller, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Adele Le Roy Fuller and Errol Drysdace Hardy, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Adele Le Roy Fuller may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Errol Drysdace Hardy had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E[3].

An Act for the relief of Constance Maxine Keating Noseworthy.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
73585 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E[3].

An Act for the relief of Constance Maxine Keating Noseworthy.

Preamble.

WHEREAS Constance Maxine Keating Noseworthy, residing at the city of Montreal, in the province of Quebec, wife of Henry Clarence Noseworthy, insurance adjuster, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eleventh day of October, A.D. 1933, at the said city, she then being Constance Maxine Keating, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Constance Maxine Keating and Henry Clarence Noseworthy, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Constance Maxine Keating may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Henry Clarence Noseworthy had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F[3].

An Act for the relief of Alvina Antoinette Bouchard Winterson.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74595 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F[3].

An Act for the relief of Alvina Antoinette Bouchard Winterson.

Preamble.

WHEREAS Alvina Antoinette Bouchard Winterson, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of John Wesley Winterson, war worker, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the sixteenth day of March, A.D. 1929, at the said city, she then being Alvina Antoinette Bouchard, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alvina Antoinette Bouchard and John Wesley Winterson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Alvina Antoinette Bouchard may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Wesley Winterson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G[3].

An Act for the relief of Bernice Evelyn Berman Sholomenko.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74469 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G[3].

An Act for the relief of Bernice Evelyn Berman Sholomenko.

Preamble.

WHEREAS Bernice Evelyn Berman Sholomenko, residing at the city of Montreal, in the province of Quebec, office clerk, wife of Isedor Sholomenko, otherwise known as Joseph Smith, merchant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-sixth day of October, A.D. 1941, at the said city, she then being Bernice Evelyn Berman, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Bernice Evelyn Berman and Isedor Sholomenko, otherwise known as Joseph Smith, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Bernice Evelyn Berman may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Isedor Sholomenko, otherwise known as Joseph Smith, had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H[3].

An Act for the relief of Marjorie Florence Gray Lever.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

49110

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H[3].

An Act for the relief of Marjorie Florence Gray Lever.

Preamble.

WHEREAS Marjorie Florence Gray Lever, residing at the city of Outremont, in the province of Quebec, stenographer, wife of Percy James Cliff Lever, accountant, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the eighteenth day of September, A.D. 1931, at the town of Tetreauville, in the district of Montreal, in the said province, she then being Marjorie Florence Gray, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marjorie Florence Gray and Percy James Cliff Lever, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marjorie Florence Gray may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Percy James Cliff Lever had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I[3].

An Act for the relief of Robert Gordon Shaw.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

73746

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I[3].

An Act for the relief of Robert Gordon Shaw.

Preamble.

WHEREAS Robert Gordon Shaw, domiciled in Canada and residing at the village of Brackley Beach, in the county of Queens, in the province of Prince Edward Island, hotel proprietor, has by his petition alleged that on the seventeenth day of October, A.D. 1938, at the city of Halifax, in the province of Nova Scotia, he and Muriel Claudine Woodworth, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Robert Gordon Shaw and Muriel Claudine Woodworth, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Robert Gordon Shaw may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Muriel Claudine Woodworth had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J[3].

An Act for the relief of William Taffert.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING S MOST EXCELLENT MAJESTY
78181 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J[3].

An Act for the relief of William Taffert.

Preamble.

WHEREAS William Taffert, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, salesman, has by his petition alleged that on the first day of March, A.D. 1920, at the city of New York, in the state of New York, one of the United States of America, he and Annie Gross, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between William Taffert and Annie Gross, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said William Taffert may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Annie Gross had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K[3].

An Act for the relief of Uuno Ojalammi.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74473 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K[3].

An Act for the relief of Uuno Ojalammi.

Preamble.

WHEREAS Uuno Ojalammi, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, store clerk, has by his petition alleged that on the seventh day of December, A.D. 1933, at the said city of Montreal, he and Lydia Pekkola, who was then of the city of Outremont, in the said province, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Uuno Ojalammi and Lydia Pekkola, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Uuno Ojalammi may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Lydia Pekkola had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L[3].

An Act for the relief of Léo Guay.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
73038 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L[3].

An Act for the relief of Léo Guay.

Preamble.

WHEREAS Léo Guay, domiciled in Canada and residing at the city of St. Johns, in the province of Quebec, mechanic, has by his petition alleged that on the twenty-fourth day of October, A.D. 1934, at the town of Lacolle, in the said province, he and Appolline Remillard, who was then of the said town, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Léo Guay and Appolline Remillard, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Léo Guay may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Appolline Remillard had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M[3].

An Act for the relief of Marie Beatrice Arsenault Theriault.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
72279 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M[3].

An Act for the relief of Marie Beatrice Arsenault Theriault.

Preamble.

WHEREAS Marie Beatrice Arsenault Theriault, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Henri Georges Joseph Theriault, bond salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fourth day of June, A.D. 1929, at the town of Dalhousie, in the province of New Brunswick, she then being Marie Beatrice Arsenault, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Beatrice Arsenault and Henri Georges Joseph Theriault, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Beatrice Arsenault may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Henri Georges Joseph Theriault had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N3.

An Act for the relief of Margaret Varga Csabi.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
73581 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N[3].

An Act for the relief of Margaret Varga Csabi.

Preamble.

WHEREAS Margaret Varga Csabi, residing at the city of Montreal, in the province of Quebec, seamstress, wife of Stephen Csabi, mechanic, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighth day of February, A.D. 1926, at the town of Liptagerge, in the Austro-Hungarian Empire, she then being Margaret Varga, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Margaret Varga and Stephen Csabi, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Margaret Varga may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Stephen Csabi had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O[3].

An Act for the relief of Frances Helen Shand Howell.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69771 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O[3].

An Act for the relief of Frances Helen Shand Howell.

Preamble.

WHEREAS Frances Helen Shand Howell, residing at the city of Port of Spain, in Trinidad, in the British West Indies, wife of George Edward Howell, assistant manager, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the fifteenth day of September, A.D. 1934, at the city of Westmount, in the said province, she then being Frances Helen Shand, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Frances Helen Shand and George Edward Howell, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Frances Helen Shand may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said George Edward Howell had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P[3].

An Act for the relief of Charles Cardin.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
69703 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P[3].

An Act for the relief of Charles Cardin.

Preamble.

WHEREAS Charles Cardin, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, bank employee, has by his petition alleged that on the seventh day of June, A.D. 1915, at the said city, he and Marie Blanche Eva Cloutier, who was then of the said city, a spinster, were married, and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Charles Cardin and Marie Blanche Eva Cloutier, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Charles Cardin may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie Blanche Eva Cloutier had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q[3].

An Act for the relief of Gladys Irene Harrison Mathers.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
76147 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q[3].

An Act for the relief of Gladys Irene Harrison Mathers.

Preamble.

WHEREAS Gladys Irene Harrison Mathers, residing at the city of Montreal, in the province of Quebec, charwoman, wife of Willie Mathers, core-maker, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fourth day of September, A.D. 1912, at the said city, she then being Gladys Irene Harrison, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gladys Irene Harrison and Willie Mathers, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gladys Irene Harrison may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Willie Mathers had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S[3].

An Act for the relief of Maitland Richardson Silvester.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
71913 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S3.

An Act for the relief of Maitland Richardson Silvester.

Preamble

WHEREAS Maitland Richardson Silvester, domiciled in Canada and residing at the village of Georgeville, in the county of Stanstead, in the province of Quebec, farmer, has by his petition alleged that on the first day of October, A.D. 1938, at the village of Beebe, in the said province, he and Jessie Ellen Bronson, who was then of the said village of Beebe, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Maitland Richardson Silvester and Jessie Ellen Bronson, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Maitland Richardson Silvester may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Jessie Ellen Bronson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R[3].

An Act for the relief of Eileen Grace Shearer Taylor.

Read a first time, Wednesday, 5th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
73589 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R[3].

An Act for the relief of Eileen Grace Shearer Taylor.

Preamble.

WHEREAS Eileen Grace Shearer Taylor, residing at the city of Montreal, in the province of Quebec, wife of Richard Nutting Taylor, junior, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-first day of October, A.D. 1936, at the town of Montreal West, in the said province, she then being Eileen Grace Shearer, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Eileen Grace Shearer and Richard Nutting Taylor, junior, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eileen Grace Shearer may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Richard Nutting Taylor, junior, had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T[3].

An Act for the relief of Agnes May Jack Jackson.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
76347 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T3.

An Act for the relief of Agnes May Jack Jackson.

Preamble.

WHEREAS Agnes May Jack Jackson, residing at the city of Montreal, in the province of Quebec, wife of Cameron Pollard Jackson, clerk, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the ninth day of July, A.D. 1932, at the city of Burlington, in the state of Vermont, one of the United States of America, she then being Agnes May Jack, and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Agnes May Jack and Cameron Pollard Jackson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Agnes May Jack may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Cameron Pollard Jackson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U[3].

An Act for the relief of Marie Fernande Broca Taisne.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
73363 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U3.

An Act for the relief of Marie Fernande Broca Taisne.

Preamble.

WHEREAS Marie Fernande Broca Taisne, residing at the city of Montreal, in the province of Quebec, hotel employee, wife of Leonard Auguste Maurice Taisne, mechanic, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the twenty-second day of April, A.D. 1919, at the city of Paris, France, she then being Marie Fernande Broca, a spinster, and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Fernande Broca and Leonard Auguste Maurice Taisne, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Fernande Broca may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Leonard Auguste Maurice Taisne had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V3.

An Act for the relief of Samuel William Simon.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
79633 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V3.

An Act for the relief of Samuel William Simon

Preamble.

WHEREAS Samuel William Simon, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, sheet metal worker, has by his petition alleged that on the seventh day of January, A.D. 1930, at the said city, he and Celia Glasberg, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Samuel William Simon and Celia Glasberg, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Samuel William Simon may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Celia Glasberg had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X[3].

An Act for the relief of Katherine Scott Thacher.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74457 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X[3].

An Act for the relief of Katherine Scott Thacher.

Preamble.

WHEREAS Katherine Scott Thacher, residing at the city of Hull, in the province of Quebec, office clerk, wife of George Lewis Carlton Thacher, clerk, who is domiciled in Canada and residing at the town of Coaticook, in the said province, has by her petition alleged that they were married on the seventeenth day of July, A.D. 1937, at the city of Sherbrooke, in the said province, she then being Katherine Scott Ingalls, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Katherine Scott Ingalls and George Lewis Carlton Thacher, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Katherine Scott Ingalls may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said George Lewis Carlton Thacher had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W3.

An Act for the relief of Vera Venning Prestt.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
76875 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W[3].

An Act for the relief of Vera Venning Prestt.

Preamble.

WHEREAS Vera Venning Prestt, residing at the city of Montreal, in the province of Quebec, wife of Rowland Gaskell Prestt, salesman, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the sixth day of September, A.D. 1924, at the city of London, England, she then being Vera Venning, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Vera Venning and Rowland Gaskell Prestt, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsover.

Right to marry again.

2. The said Vera Venning may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Rowland Gaskell Prestt had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Y3.

An Act for the relief of Elias Shapiro.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
79590 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Y[3].

An Act for the relief of Elias Shapiro.

Preamble.

WHEREAS Elias Shapiro, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, furrier, has by his petition alleged that on the sixth day of June, A.D. 1920, at the said city, he and Toba Mariam Blitz, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elias Shapiro and Toba Mariam Blitz, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elias Shapiro may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Toba Mariam Blitz had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Z[3].

An Act for the relief of Fannie Rubin Segal.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
76463 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Z[3].

An Act for the relief of Fannie Rubin Segal.

Preamble.

WHEREAS Fannie Rubin Segal, residing at the city of Montreal, in the province of Quebec, bookkeeper, wife of David Segal, merchant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the seventh day of April, A.D. 1935, at the said city, she then being Fannie Rubin, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Fannie Rubin and David Segal, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsover.

Right to marry again.

2. The said Fannie Rubin may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said David Segal had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL A[4].

An Act for the relief of Doris Mae Sangster Webster.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
74477 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL A4.

An Act for the relief of Doris Mae Sangster Webster.

Preamble.

WHEREAS Doris Mae Sangster Webster, residing at the city of Quebec, in the province of Quebec, sales clerk, wife of Jack Meredith Webster, aircraft mechanic, who is domiciled in Canada and formerly resided at the said city, has by her petition alleged that they were married on the fourth day of May, A.D. 1940, at the said city, she then being Doris Mae Sangster, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Doris Mae Sangster and Jack Meredith Webster, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsover.

Right to marry again.

2. The said Doris Mae Sangster may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Jack Meredith Webster had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B[4].

An Act for the relief of Charles Joseph Wilfrid Rousseau.

Read a first time, Thursday, 13th May, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76459

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL B4.

An Act for the relief of Charles Joseph Wilfrid Rousseau.

Preamble.

WHEREAS Charles Joseph Wilfrid Rousseau, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, merchant, has by his petition alleged that on the fifth day of October, A.D. 1926, at the said city, he and Geralda Beatrice Gariepy, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Charles Joseph Wilfrid Rousseau and Geralda Beatrice Gariepy, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Charles Joseph Wilfrid Rousseau may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Geralda Beatrice Gariepy had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C[4].

An Act for the relief of Jean Sylvia Murley.

Read a first time, Tuesday, 15th June, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

78658

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL C4.

An Act for the relief of Jean Sylvia Murley.

Preamble.

WHEREAS Jean Sylvia Murley, residing at the city of Toronto, in the province of Ontario, sales clerk, wife of Archibald Daniel Murley, farmer, who is domiciled in Canada and residing at the village of Argyle Shore, in the county of Queens, in the province of Prince Edward Island, has by her petition alleged that they were married on the twenty-seventh day of November, A.D. 1935, at the town of Cornwall, in the county of Queens, in the province of Prince Edward Island, she then being Jean Sylvia Moore, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Jean Sylvia Moore and Archibald Daniel Murley, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Jean Sylvia Moore may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Archibald Daniel Murley had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D[4].

An Act for the relief of Gertrude Mantha Hore.

Read a first time, Tuesday, 15th June, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

77024

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL D[4].

An Act for the relief of Gertrude Mantha Hore.

Preamble.

WHEREAS Gertrude Mantha Hore, residing at the city of Montreal, in the province of Quebec, switch board operator, wife of Alfred Edmund Hore, storekeeper, who is domiciled in Canada and residing at the town of Montreal South, in the said province, has by her petition alleged that they were married on the twenty-fifth day of September, A.D. 1929, at the said city, she then being Gertrude Mantha, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gertrude Mantha and Alfred Edmund Hore, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gertrude Mantha may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Alfred Edmund Hore had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E[4].

An Act for the relief of Claire MacLaren Hunter Barlow.

Read a first time, Tuesday, 15th June, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

78137

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL E4.

An Act for the relief of Claire MacLaren Hunter Barlow.

Preamble.

WHEREAS Claire MacLaren Hunter Barlow, residing at the city of Montreal, in the province of Quebec, invoice clerk, wife of Edward Elder Barlow, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighteenth day of November, A.D. 1919, at the said city, she then being Claire MacLaren Hunter, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Claire MacLaren Hunter and Edward Elder Barlow, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Claire MacLaren Hunter may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edward Elder Barlow had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F4.

An Act for the relief of Mary Constance Helena Keys Bates.

Read a first time, Tuesday, 15th June, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

79850

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL F4.

An Act for the relief of Mary Constance Helena Keys Bates.

Preamble.

WHEREAS Mary Constance Helena Keys Bates, residing at the city of Montreal, in the province of Quebec, publisher, wife of Edward Stanley Bates, editor, who is domiciled in Canada and residing at the said city of Montreal has by her petition alleged that they were married on the twenty-seventh day of October, A.D. 1914, at the city of Toronto, in the province of Ontario, she then being Mary Constance Helena Keys, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Mary Constance Helena Keys and Edward Stanley Bates, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Mary Constance Helena Keys may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edward Stanley Bates had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G[4].

An Act for the relief of Margaret Anne Richards Johnstone.

Read a first time, Tuesday, 15th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

80989

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL G[4].

An Act for the relief of Margaret Anne Richards Johnstone.

Preamble.

WHEREAS Margaret Anne Richards Johnstone, residing at the city of Toronto, in the province of Ontario, sales clerk, wife of Norman Hope Johnstone, salesman, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the second day of August, A.D. 1930, at the said city of Toronto, she then being Margaret Anne Richards, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Margaret Anne Richards and Norman Hope Johnstone, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Margaret Anne Richards may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Norman Hope Johnstone had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H[4].

An Act for the relief of John Whitehead Casement.

Read a first time, Wednesday, 16th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING S MOST EXCELLENT MAJESTY
1943

76787

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL H[4].

An Act for the relief of John Whitehead Casement.

Preamble.

WHEREAS John Whitehead Casement, domiciled in Canada and residing at the city of Verdun, in the province of Quebec, superintendent, has by his petition alleged that on the thirty-first day of October, A.D. 1936, at the said city of Verdun, he and Faith Catherine Collins Davies, who was then of the city of Montreal, in the said province, a widow, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between John Whitehead Casement and Faith Catherine Collins Davies, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said John Whitehead Casement may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Faith Catherine Collins Davies had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I[4].

An Act for the relief of Elaine Alice McCormick Desrosiers.

Read a first time, Wednesday, 16th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76795

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL I[4].

An Act for the relief of Elaine Alice McCormick Desrosiers.

Preamble.

WHEREAS Elaine Alice McCormick Desrosiers, residing at the city of Montreal, in the province of Quebec, wife of Paul Hervé Desrosiers, industrial executive, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the fifteenth day of November, A.D. 1930, at the city of Westmount, in the said province, she then being Elaine Alice McCormick, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition by granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elaine Alice McCormick and Paul Hervé Desrosiers, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elaine Alice McCormick may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Paul Hervé Desrosiers had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J[4].

An Act for the relief of Marion Mathilda Heversage Jost Hooper.

Read a first time, Wednesday, 16th June, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76879

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL J[4].

An Act for the relief of Marion Mathilda Heversage Jost Hooper.

Preamble.

WHEREAS Marion Mathilda Heversage Jost Hooper, residing at the city of Montreal, in the province of Quebec, clerk-accountant, wife of Stanley Watson Hooper, accountant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the seventeenth day of September, A.D. 1938, at the town of Beauharnois, in the said province, she then being Marion Mathilda Heversage Jost, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marion Mathilda Heversage Jost and Stanley Watson Hooper, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marion Mathilda Heversage Jost may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Stanley Watson Hooper had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K[4].

An Act for the relief of Phyllis Beatrice Barnett Woodham.

Read a first time, Wednesday, 16th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76791

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL K[4].

An Act for the relief of Phyllis Beatrice Barnett Woodham.

Preamble.

WHEREAS Phyllis Beatrice Barnett Woodham, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Sidney James Valentine Woodham, radio communications superintendent, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the second day of June, A.D. 1924, at the said city, she then being Phyllis Beatrice Barnett, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Phyllis Beatrice Barnett and Sidney James Valentine Woodham, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Phyllis Beatrice Barnett may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Sidney James Valentine Woodham had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L4.

An Act for the relief of Ethel Wendman Lebenstein.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76355

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL L4.

An Act for the relief of Ethel Wendman Lebenstein.

Preamble.

WHEREAS Ethel Wendman Lebenstein, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Louis Lebenstein, otherwise known as Louis Levett, shipper, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the first day of November, A.D. 1927, at the said city, she then being Ethel Wendman, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ethel Wendman and Louis Lebenstein, otherwise known as Louis Levett, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ethel Wendman may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Louis Lebenstein, otherwise known as Louis Levett, had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M4.

An Act for the relief of John Preble Macintosh.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76363

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL M4.

An Act for the relief of John Preble Macintosh.

Preamble.

WHEREAS John Preble Macintosh, domiciled in Canada and residing at the city of Westmount, in the province of Quebec, stock broker, has by his petition alleged that on the ninth day of April, A.D. 1927, at the city of Galt, in the province of Ontario, he and Mary Agnes McCulloch, who was then of the said city of Galt, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between John Preble Macintosh and Mary Agnes McCulloch, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said John Preble Macintosh may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Mary Agnes McCulloch had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N[4].

An Act for the relief of Sonia Libenstein Kolber.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

81084

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL N4.

An Act for the relief of Sonia Libenstein Kolber.

Preamble.

WHEREAS Sonia Libenstein Kolber, residing at the city of Outremont, in the province of Quebec, wife of Harry Kolber, notary, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the tenth day of September, A.D. 1942, at the said city of Montreal, she then being Sonia Libenstein, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Sonia Libenstein and Harry Kolber, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Sonia Libenstein may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Harry Kolber had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O4.

An Act for the relief of Gilberte Piché Ouimet.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76471

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL O4.

An Act for the relief of Gilberte Piché Ouimet.

Preamble.

WHEREAS Gilberte Piché Ouimet, residing at the city of Montreal, in the province of Quebec, hairdresser, wife of Georges Ouimet, manager, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the thirtieth day of July, A.D. 1938, at the said city, she then being Gilberte Piché, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gilberte Piché and Georges Ouimet, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gilberte Piché may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Georges Ouimet had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P4.

An Act for the relief of Irene Maud Pardellian Wright.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76351

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL P4.

An Act for the relief of Irene Maud Pardellian Wright.

Preamble.

WHEREAS Irene Maud Pardellian Wright, residing at the city of Toronto, in the province of Ontario, store clerk, wife of Robert Dron Wright, electrician, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the fourteenth day of October, A.D. 1915, at the said city of Montreal, she then being Irene Maud Pardellian, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Irene Maud Pardellian and Robert Dron Wright, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Irene Maud Pardellian may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Robert Dron Wright had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q4.

An Act for the relief of May Gertrude Russell McCarthy.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76467

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL Q4.

An Act for the relief of May Gertrude Russell McCarthy.

Preamble.

WHEREAS May Gertrude Russell McCarthy, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Leonard David McCarthy, clerk, who is domiciled in Canada and formerly resided at the said city of Montreal, has by her petition alleged that they were married on the fourth day of November, A.D. 1932, at the city of Westmount, in the said province, she then being May Gertrude Russell, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between May Gertrude Russell and Leonard David McCarthy, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said May Gertrude Russell may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Leonard David McCarthy had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R[4].

An Act for the relief of Geraldine Charlotte Wrangel.

Read a first time, Tuesday, 29th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

78133

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL R[4].

An Act for the relief of Geraldine Charlotte Wrangel.

Preamble.

WHEREAS Geraldine Charlotte Wrangel, residing at the city of Montreal, in the province of Quebec, wife of Cyrille Wrangel, who is domiciled in Canada and formerly resided at the said city of Montreal, has by her petition alleged that they were married on the twelfth day of August, A.D. 1931, at the city of Paris, France, in accordance with the civil law of France; that following such civil ceremony and on the same date, they were then married at the Russian Orthodox Church at the said city of Paris, and on the day following they went through a form of marriage at the chapel of the British Embassy at the said city of Paris, she then being Geraldine Charlotte Major, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriages and form of marriage be dissolved; and whereas the said marriages and form of marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriages and form of marriage dissolved.

1. The said marriages and form of marriage between Geraldine Charlotte Major and Cyrille Wrangel, her husband, are, respectively, hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Geraldine Charlotte Major may at any time hereafter marry any man whom she might lawfully marry if the said marriages and form of marriage with the said Cyrille Wrangel had not been solemnized.

Fourth Session. Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S[4].

An Act for the relief of Anne Marie Garon Brown.

Read a first time, Wednesday, 30th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

82945

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL S4.

An Act for the relief of Anne Marie Garon Brown.

Preamble.

WHEREAS Anne Marie Garon Brown, residing at the city of Montreal, in the province of Quebec, stenographer, wife of William Miller Brown, accountant, who is domiciled in Canada and residing at the city of Westmount, in the said province, has by her petition alleged that they were married on the fifteenth day of January, A.D. 1916, at the said city of Montreal, she then being Anne Marie Garon, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Anne Marie Garon and William Miller Brown, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Anne Marie Garon may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William Miller Brown had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T4.

An Act for the relief of Theodore Panos.

Read a first time, Wednesday, 30th June, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

78765

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL T[4].

An Act for the relief of Theodore Panos.

Preamble.

WHEREAS Theodore Panos, domiciled in Canada and residing at the city of Outremont, in the province of Quebec, manager, has by his petition alleged that on the fourteenth day of April, A.D. 1926, at the city of Montreal, in the said province, he and Evelyn Frances Christian Field, who was then of the said city of Montreal, a spinster, were married; that on the tenth day of June, A.D. 1926, at the said city of Montreal, they were married again; that during and since the year A.D. 1929, the said Evelyn Frances Christian Field committed adultery; and whereas by his petition he has prayed for the passing of an Act dissolving his said marriage or marriages with the said Evelyn Frances Christian Field; and whereas the said allegations have been proved, and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriages dissolved.

1. The said marriage or marriages between Theodore Panos and Evelyn Frances Christian Field, his wife, are, respectively, hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Theodore Panos may at any time hereafter marry any woman whom he might lawfully marry if the said marriage or marriages with the said Evelyn Frances Christian Field had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U4.

An Act for the relief of Glendon Malcolm Robert MacCallum.

Read a first time, Tuesday, 6th July, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

76359

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL U4.

An Act for the relief of Glendon Malcolm Robert MacCallum.

Preamble.

WHEREAS Glendon Malcolm Robert MacCallum, domiciled in Canada and residing at the village of Noyan Junction, in the district of Bedford, in the province of Quebec, trucker, has by his petition alleged that on the sixteenth day of December, A.D. 1922, at the city of Toronto, in the province of Ontario, he and Alma Elizabeth Bagsley, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Glendon Malcolm Robert MacCallum and Alma Elizabeth Bagsley, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Glendon Malcolm Robert MacCallum may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Alma Elizabeth Bagsley had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V4.

An Act for the relief of Pierre Henri Honoré Paré.

Read a first time, Tuesday, 6th July, 1943.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

79773

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL V4.

An Act for the relief of Pierre Henri Honoré Paré

Preamble.

WHEREAS Pierre Henri Honoré Paré, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, clerk, has by his petition alleged that on the seventeenth day of October, A.D. 1927, at the city of Hull, in the said province, he and Marie Jeanne Simonne Durocher, who was then of the said city of Hull, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Pierre Henri Honoré Paré and Marie Jeanne Simonne Durocher, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Pierre Henri Honoré Paré may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie Jeanne Simonne Durocher had not been solemnized.

AB

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W4.

An Act for the relief of Ruth Usher Garson.

Read a first time, Tuesday, 6th July, 1943.

The Honourable the Chairman of the Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
83762 1943

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL W4.

An Act for the relief of Ruth Usher Garson.

Preamble.

WHEREAS Ruth Usher Garson, residing at the city of Montreal, in the province of Quebec, secretary, wife of Benjamin Alexander Garson, manager, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the ninth day of August, A.D. 1933, at the said city, she then being Ruth Usher, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ruth Usher and Benjamin Alexander Garson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ruth Usher may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Benjamin Alexander Garson had not been solemnized.

Fourth Session, Nineteenth Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X[4].

An Act for the relief of Beatrice Belodubrofsky Schiller.

AS PASSED BY THE SENATE, 7th JULY, 1943.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1943

83586

4th Session, 19th Parliament, 7 George VI, 1943.

THE SENATE OF CANADA

BILL X4.

An Act for the relief of Beatrice Belodubrofsky Schiller

Preamble.

WHEREAS Beatrice Belodubrofsky Schiller, residing at the city of Montreal, in the province of Quebec merchant, wife of Edward Norman Schiller, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighteenth day of August, A.D. 1935, at the said city, she then being Beatrice Belodubrofsky, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Beatrice Belodubrofsky and Edward Norman Schiller, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Beatrice Belodubrofsky may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edward Norman Schiller had not been solemnized.