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Bill C-36 badly printed.

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CANADA
HOUSE OF COMMONS

24th Parliament, 1st Session
1958

BILLS (First Reading)

C-1. Oaths of office (pro forma). not included
C-2. Small Loans Act amdt. Mr. Argue
C-3. Criminal Code amdt. (capital punishment). Mr. Winch
C-4. Interest Act amdt. Mr. Argue
C-5. Criminal Code amdt. (corporal punishment). Mr. Winch
C-6. Supply (interim). Minister of Finance
C-7. Indian Act amdt. Mr. Howard
C-8. Canada Elections Act amdt. Mr. Howard
C-9. Unemployment insurance bill. Minister of Labour
C-10. National Housing Act amdt. Minister of Public Works
C-11. Railway Act amdt. Mr. Herridge
C-12. Canada statutory holidays with pay. Mr. Regier
C-13. British North America Act amdt. Mr. Fisher
C-14. Companies Act amdt. (annual returns). Mr. Fisher
C-15. Canada Elections Act amdt. (advance polls). Mr. Fisher
C-16. Company directors (directors' qualifications). Mr. Broome
C-17. Agricultural Products Standards Act amdt. (leaf tobacco). Minister of Agriculture
C-18. Canada Elections Act amdt. (election expenses). Mr. Howard
C-19. Canada Elections Act amdt. (publication of straw poll results). Mr. Peters
C-20. Juvenile Delinquents Act amdt. (secrecy of records). Mr. Dorion
C-21. Penitentiary Act amdt. (commissioners' retiring age). Minister of Justice
C-22. Supply (interim). Minister of Finance
C-23. Canada Elections Act amdt. (absentee voting). Mr. Howard
C-24. Indian Act amdt. Minister of Citizenship and Immigration
C-25. Lake of the Woods Control Board Act amdt. Minister of Northern Affairs and National Resources
C-26. Lakehead Harbour Commissioners. Minister of Transport
C-27. Financial Administration Act amdt. Mr. Boulanger
C-28. Canada-Belgium Income Tax Convention. Minister of Finance
C-29. Canada-Belgian Congo Income Tax Convention. Minister of Finance
C-30. Hospital Insurance and Diagnostic Services Act amdt. Minister of National Health and Welfare
C-31. Prairie Grain Advance Payments Act amdt. Minister of Trade and Commerce
C-32. Criminal Code amdt. (slaughtering of animals). Minister of Justice
C-33. Returned Soldiers' Insurance Act amdt. Minister of Veterans Affairs
C-34. Veterans Insurance Act amdt. Minister of Veterans Affairs
C-35. Yukon Act amdt. Minister of Northern Affairs and National Resources
C-36. National Parks Act amdt. (Cape Breton Highlands lands). Minister of Northern Affairs and National Resources
C-37. Estate tax. Minister of Finance
C-38. Canadian Farm Loan Act amdt. Minister of Finance
C-39. Income Tax Act amdt. Minister of Finance
C-40. Prairie Farm Assistance Act amdt. Minister of Agriculture
C-41. Animal Contagious Diseases Act amdt. Minister of Agriculture
C-42. British Columbia coast steamship service. Minister of Labour
C-43. Financial Administration Act amdt. Minister of Finance
C-44. Excise Tax Act amdt. Minister of Finance
C-45. Children of War Dead (Education Assistance) Act amdt. Minister of Veterans Affairs
C-46. Supply (interim). Minister of Finance

C-47. Canadian National Railways Financing and Gurantee. Minister of Finance
C-48. National Capital. Prime Minister
C-49. Parole. Minister of Justice
C-50. Customs Tariff amdt. Minister of Finance
C-51. Customs Act amdt. Minister of National Revenue
C-52. Railway Act amdt. (level crossings). Minister of Transport
C-53. Emergency Gold Mining Assistance Act amdt. (25 per cent increase). Minister of Mines and Technical Surveys
C-54. Maritime Coal Production Assistance Act amdt. Minister of Mines and Technical Surveys
C-55. Broadcasting. Minister of National Revenue
C-56. Campobello-Lubec Bridge. Minister of Public Works
C-57. Supply (Special). Minister of Finance
C-58. Canadian Citizenship Act amdt. Minister of Citizenship and Immigration
C-59. Judges Act amdt. Minister of Justice
C-60. Bill of rights. Prime Minister
C-61. Supply (main). Minister of Finance

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C-2.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-2.

An Act to amend the Small Loans Act.

First reading, May 14, 1958.

MR. ARGUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

54698-6

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-2.

An Act to amend the Small Loans Act.

R.S., c. 251; 1956, c. 46.

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

1956, c. 46.

1. Subsection (2) of section 3 of the *Small Loans Act* is repealed and the following substituted therefor:

Maximum cost.

"(2) The cost of a loan shall not exceed the aggregate of

(*a*) one per cent per month on any part of the principal balance not exceeding one thousand dollars, and

(*b*) one-half of one per cent per month on any remainder of the unpaid principal balance exceeding one thousand dollars."

2. Subsection (1) of section 6 of the said Act is repealed and the following substituted therefor:

Loans, how repayable.

"**6.** (1) Every loan shall be repayable in approximately equal instalment of principal or of principal and cost of the loan at intervals of not more than one month each, and on default in the payment of any instalment, interest shall accrue thereon from the date of default at the rate fixed by the contract as the cost of the loan."

1956, c. 46.

3. (1) Subsections (2) and (3) of section 14 of the said Act are repealed and the following substituted therefor:

Maximum cost.

"(2) The cost of a loan made by the Company shall not exceed the aggregate of

(*a*) one per cent per month on any part of the unpaid principal balance not exceeding one thousand dollars, and

(*b*) one-half of one per cent per month on any remainder of the unpaid principal balance exceeding one thousand dollars."

Explanatory Notes.

The main purpose of this Bill is to provide for a reduction of the rate of interest or "cost of loan" allowed by the *Small Loans Act* from two per cent per month to one per cent per month on any part of the unpaid principal balance not exceeding three hundred dollars.

1. Subsection (2) of section 3 at present reads as follows:

"(2) The cost of a loan shall not exceed the aggregate of

(*a*) *two per cent per month on any part of the unpaid principal balance not exceeding three hundred dollars,*

(*b*) one per cent per month on any part of the unpaid principal balance exceeding three hundred dollars but not exceeding one thousand dollars, and

(*c*) one-half of one per cent per month on any remainder of the unpaid principal balance exceeding one thousand dollars."

2. Subsection (1) of section 6 at present reads as follows:

"6. (1) Every loan shall be repayable in approximately equal instalments of principal or of principal and cost of the loan at intervals of not more than one month each, and on default in the payment of any instalment, interest shall accrue thereon from the date of default at the rate fixed by the contract as the cost of the loan; *but if default in the payment of any instalment continues beyond the date on which the last instalment of the loan falls due, interest shall accrue thereon at a rate not exceeding one per cent per month from such date.*"

3. (1) Subsections (2) and (3) of section 14 at present read as follows:

"(2) The cost of a loan made by the Company shall not exceed the aggregate of

(*a*) *two per cent per month on any part of the unpaid principal balance not exceeding three hundred dollars,*

(*b*) one per cent per month on any part of the unpaid principal balance exceeding three hundred dollars but not exceeding one thousand dollars, and

(*c*) one-half of one per cent per month on any remainder of the unpaid principal balance exceeding one thousand dollars.

"(3) *Where a loan of five hundred dollars or less is made for a period greater than twenty months or where a loan exceeding five hundred dollars is made for a period greater than thirty months, the cost of the loan shall not exceed one per cent per month on the unpaid principal balance thereof.*"

1956, c. 46.

(2) Paragraph (*a*) of subsection (5) of the said section is repealed and the following substituted therefor:

Repayment of loans.

"(*a*) The loan shall be repayable in approximately equal instalments of principal or of principal and cost of the loan at intervals of not more than one month each, and on default in the payment of any instalment, interest shall accrue thereon from the date of default at the rate fixed by the contract as the cost of the loan;"

(2) Paragraph (*a*) of subsection (5) at present reads as follows:

"(*a*) the loan shall be repayable in approximately equal instalments of principal or of principal and cost of the loan at intervals of not more than one month each, and on default in the payment of any instalment, interest shall accrue thereon from the date of default at the rate fixed by the contract as the cost of the loan; *but if default in the payment of any instalment continues beyond the date on which the last instalment of the loan falls due, interest shall accrue thereon at a rate not exceeding one per cent per month from such date;*"

C-3.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-3.

An Act to amend the Criminal Code.
(Capital Punishment).

First reading, May 14, 1958.

MR. WINCH.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57304-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-3.

An Act to amend the Criminal Code.
(Capital Punishment).

1953-54, c. 51; 1955, cc. 2, 45; 1956, c. 48, ss. 19, 20.

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

1. Section 206 of the *Criminal Code*, chapter 51 of the statutes of 1953-54, is repealed and the following substituted therefor:—

Punishment for murder.

"**206.** Every one who commits murder is guilty of an indictable offence and shall be sentenced to imprisonment for life."

Explanatory Notes.

The purpose of this Act is to provide that hereafter no person shall, except where the offence is treason, levying war or piracy with violence, be sentenced in Canada to suffer death but that such person shall hereafter be liable to imprisonment for life.

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

"**206.** Every one who commits murder is guilty of an indictable offence and shall be sentenced to *death*."

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-4.

An Act to amend the Interest Act.

First reading, May 14, 1958.

MR. ARGUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

54607-7

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-4.

An Act to amend the Interest Act.

R.S., c. 156.

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

1. Section 2 of the *Interest Act* is repealed and the following substituted therefor:

Rate of interest not to exceed twelve per cent per annum.

"**2.** Except as otherwise provided by this or by any other Act of Parliament no person may stipulate, allow or exact on any contract or agreement whatsoever, a rate of interest in excess of twelve per cent per annum, whether it is called interest or is claimed as a discount, deduction from advance, commission, brokerage, chattel mortgage fees, or recording fees, or is claimed as fines, penalties or charges for inquiries, defaults or renewals or otherwise, and whether paid to or charged by the lender or paid to or charged by any other person, and whether fixed and determined by the loan contract itself, or in whole or in part by any other collateral contract or document by which the charges, if any, imposed under the contract or the terms of the repayment of the loan are effectively varied."

Explanatory Note.

Section 2 as at present provides that there is no restriction as to the rate of interest except as provided by statute. The amendment limits the rate to twelve per cent.

This section now reads as follows:

"2. Except as otherwise provided by this or by any other Act of the Parliament of Canada, any person may stipulate for, allow and exact, on any contract or agreement whatsoever, any rate of interest or discount that is agreed upon."

C-5.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-5.

An Act to amend the Criminal Code.
(Corporal Punishment).

First reading, May 14, 1958.

MR. WINCH.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57300-6

1st Session, 24rd Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-5.

An Act to amend the Criminal Code.
(Corporal Punishment).

1953-54, cc. 51, 52; 1955, cc. 2, 45; 1956, c. 48.

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

1. Section 136 of the *Criminal Code* is repealed and the following substituted therefor:

Punishment for rape.

"**136.** Every one who commits rape is guilty of an indictable offence and is liable to imprisonment for life."

2. Subsection (1) of section 138 of the said Act is repealed and the following substituted therefor:

Sexual intercourse with females under fourteen.

"**138.** (1) Every male person who has sexual intercourse with a female person who

(*a*) is not his wife, and

(*b*) is under the age of fourteen years,

whether or not he believes that she is fourteen years of age or more, is guilty of an indictable offence and is liable to imprisonment for life."

3. Subsection (1) of section 141 of the said Act is repealed and the following substituted therefor:

Indecent assault on female.

"**141.** (1) Every one who indecently assaults a female person is guilty of an indictable offence and is liable to imprisonment for five years."

4. Subsection (2) of section 142 of the said Act is repealed and the following substituted therefor:

Punishment.

"(2) Every one who commits incest is guilty of an indictable offence and is liable to imprisonment for fourteen years."

Explanatory Notes.

The Joint Committee of the Senate and House of Commons on capital punishment, corporal punishment and lotteries, which reported in June and July, 1956, recommended, *inter alia*, that corporal punishment be abolished for any of the offences for which it is presently prescribed in the *Criminal Code*.

The purpose of this bill is to carry out this recommendation.

The sections or subsections of the *Criminal Code* referred to in the bill at present, read as follows:

"**136.** Every one who commits rape is guilty of an indictable offence and is liable to imprisonment for life *and to be whipped*."

"**138.** (1) Every male person who has sexual intercourse with a female person who

(a) is not his wife, and

(b) is under the age of fourteen years,

whether or not he believes that she is fourteen years of age or more, is guilty of an indictable offence and is liable to imprisonment for life *and to be whipped*."

"**141.** (1) Every one who indecently assaults a female person is guilty of an indictable offence and is liable to imprisonment for five years *and to be whipped*."

"**142.** (2) Every one who commits incest is guilty of an indictable offence and is liable to imprisonment for fourteen years, *and in the case of a male person is liable, in addition, to be whipped*."

5. Section 148 of the said Act is repealed and the following substituted therefor:

Indecent assault on male.

"**148.** Every male person who assaults another person with intent to commit buggery or who indecently assaults another male person is guilty of an indictable offence and is liable to imprisonment for ten years."

6. Section 218 of the said Act is repealed and the following substituted therefor:

Overcoming resistance to commission of offence.

"**218.** Every one who, with intent to enable or assist himself or another person to commit an indictable offence,

(*a*) attempts, by any means, to choke, suffocate or strangle another person, or by any means calculated to choke, suffocate or strangle, attempts to render another person insensible, unconscious or incapable of resistance, or

(*b*) administers, or causes to be administered to any person, or attempts to administer to any person, or causes or attempts to cause any person to take a stupefying or overpowering drug, matter or thing,

is guilty of an indictable offence and is liable to imprisonment for life."

7. Section 289 of the said Act is repealed and the following substituted therefor:

Punishment for robbery.

"**289.** Every one who commits robbery is guilty of an indictable offence and is liable to imprisonment for life."

Subsection repealed.

8. Subsection (3) of section 292 of the said Act is repealed.

9. Subsections (3) and (4) of section 586 of the said Act are repealed and the following substituted therefor:

Delay in execution of sentence of death.

"(3) Where, pursuant to a conviction, a sentence of death has been imposed,

(*a*) the sentence shall not be executed until after the expiration of the time within which notice of appeal or of an application for leave to appeal may be given under this section; and

(*b*) an appeal or application for leave to appeal from the conviction or sentence shall be heard and determined as soon as practicable, and the sentence shall not be executed until after

(i) the determination of the application, where an application for leave to appeal is finally refused, or

(ii) the determination of the appeal.

"**148.** Every male person who assaults another person with intent to commit buggery or who indecently assaults another male person is guilty of an indictable offence and is liable to imprisonment for ten years *and to be whipped.*"

"**218.** Every one who, with intent to enable or assist himself or another person to commit an indictable offence,

(a) attempts, by any means, to choke, suffocate or strangle another person, or by any means, calculated to choke, suffocate or strangle, attempts to render another person insensible, unconscious or incapable of resistance, or

(b) administers, or causes to be administered to any person, or attempts to administer to any person, or causes or attempts to cause any person to take a stupefying or overpowering drug, matter or thing.

is guilty of an indictable offence and is liable to imprisonment for life *and to be whipped.*"

"**289.** Every one who commits robbery is guilty of an indictable offence and is liable to imprisonment for life *and to be whipped.*"

"**292.** *(3) Every one who is convicted of an offence under this section who had upon his person, at the time he committed the offence, or was arrested therefor, an offensive weapon or imitation thereof, is liable to be whipped in addition to any other punishment that may be imposed in respect of the offence for which he is convicted.*"

"**586.** (3) Where, pursuant to a conviction, a sentence of death *or whipping* has been imposed,

(a) the sentence shall not be executed until after the expiration of the time within which notice of appeal or of an application for leave to appeal may be given under this section; and

(b) an appeal or application for leave to appeal from the conviction or sentence shall be heard and determined as soon as practicable, and the sentence shall not be executed until after

(i) the determination of the application, where an application for leave to appeal is finally refused, or

(ii) the determination of the appeal.

Effect of certificate.

"(4) The production of a certificate

(*a*) from the registrar that notice of appeal or notice of application for leave to appeal has been given, or

(*b*) from the Minister of Justice that he has exercised any of the powers conferred upon him by section 596,

is sufficient authority to suspend the execution of a sentence of death, and where, pursuant to such suspension, a new time is required to be fixed for execution of the sentence, it may be fixed by the judge who imposed the sentence or any judge who might have held or sat in the same court."

Section repealed.

10. Section 641 of the said Act is repealed.

"(4) The production of a certificate

(a) from the registrar that notice of appeal or notice of application for leave to appeal has been given, or

(b) from the Minister of Justice that he has exercised any of the powers conferred upon him by section 596,

is sufficient authority to suspend the execution of a sentence of death *or whipping, as the case may be,* and where, pursuant to such suspension, a new time is required to be fixed for execution of the sentence, it may be fixed by the judge who imposed the sentence or any judge who might have held or sat in the same court."

"**641.** *(1) Where a person is liable to be sentenced to be whipped, the court may sentence him to be whipped on one, two or three occasions within the limits of the prison in which he is confined.*

(2) A sentence of whipping shall specify the number of strokes to be administered on each occasion.

(3) A sentence of whipping shall be executed under the supervision of the prison doctor or, if he is unable to be present, it shall be executed under the supervision of a duly qualified medical practitioner to be named by the Attorney General of Canada, where the sentence is executed in a prison administered by the Government of Canada, or where the sentence is executed in a prison administered by the government of a province, to be named by the Attorney General of that province.

(4) The instrument to be used in the execution of a sentence of whipping shall be a cat-o'-nine tails, unless some other instrument is specified in the sentence.

(5) A sentence of whipping shall be executed at a time to be fixed by the keeper of the prison in which it is to be executed, but, whenever practicable, a sentence of whipping shall be executed not less than ten days before the expiration of any term of imprisonment to which the convicted person has been sentenced.

(6) No female person shall be whipped."

C-6.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-6.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

AS PASSED BY THE HOUSE OF COMMONS, 14th MAY, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57120-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-6.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

MOST GRACIOUS SOVEREIGN,

Preamble

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, 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 31st day of March, 1959, 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 Queen'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, 1958.*

$626,292,380.09 granted for 1958-59.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole six hundred and twenty-six million, two hundred and ninety-two thousand, three hundred and eighty dollars and nine cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being the aggregate of

(*a*) one-sixth of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1959, as laid before the House of Commons at the present session of Parliament;

(*b*) three-quarters of the total of the amounts of the several items set forth in Schedule A;

(*c*) one-half of the total of the amounts of the several items set forth in Schedule B;

(*d*) one-quarter of the total of the amounts of the several items set forth in Schedule C;

(*e*) one-sixth of the total of the amounts of the several items set forth in Schedule D; and

(*f*) one-twelfth of the total of the amounts of the several items set forth in Schedule E;

Provided the amounts hereby authorized to be paid and applied in respect of those items shall be deemed to include and not be in addition to the amounts authorized for such items by the special Warrants issued by the Governor General pursuant to Orders of the Governor in Council of April 9, 1958, (P.C. 1958-492) and of May 1, 1958, (P.C. 1958-641), for $200,768,605 and $102,791,590, respectively.

3. The amount authorized by this Act to be paid or applied in respect of an item may be paid or applied only for the purposes and subject to any terms and conditions specified in the item, and the payment or application of any amount pursuant to the item has such operation and effect as may be stated or described therein.

Contracts ratified.

4. Contracts entered into, after the 31st day of March, 1958, but before the 13th day of May, 1958, for any of the purposes specified in any of the items set forth in those Estimates are hereby ratified and confirmed.

Power to raise loan of $1,000,000,000 for public works and general purposes.

5. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the *Financial Administration Act*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rates of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole, the sum of one billion dollars, as may be required for public works and general purposes.

Lapse of prior borrowing powers.

(2) All borrowing powers that are authorized by section 13 of chapter 14 of the statutes of 1957 and are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to be rendered.

6. Amounts paid or applied under the authority of this Act shall be accounted for in the Public Accounts in accordance with section 64 of the *Financial Administration Act*.

SCHEDULE A

Based on the Main Estimates, 1958-59. The amount hereby granted is $7,766,250, being three quarters of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT		
	A—DEPARTMENT		
	RAILWAY AND STEAMSHIP SERVICES		
439	Yarmouth, Nova Scotia—Bar Harbour, Maine, U.S.A., Ferry Service—Deficit, 1958	165,000	
443	Payment to Canadian National (West Indies) Steamships, Limited (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, in the amount of the deficit, certified by the auditors of the Company, in the operations of the Company in the calendar year 1958	190,000	
	LOANS, INVESTMENTS AND ADVANCES		
	EXTERNAL AFFAIRS		
502	To authorize, for the purpose of supplementing Economic Assistance given under the Colombo Plan, Special Loans to Colombo Plan Countries to finance the purchase of wheat and flour from Canada, subject to such terms and conditions and at such rates of interest as the Governor in Council prescribes	10,000,000	
			*10,355,000

* Net Total $7,766,250.

SCHEDULE B

Based on the Main Estimates, 1958-59. The amount hereby granted is $5,202,988, being one-half of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS		
	B—GENERAL		
	TERMINABLE SERVICES		
111	To provide for the purchase of wheat and flour to be given to India, Pakistan and Ceylon to relieve food shortages.....	10,000,000	
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	SURVEYS AND MAPPING BRANCH		
200	Topographical Surveys, including expenses of the Canadian Board on Geographical Names— Construction or Acquisition of Equipment.....	100,000	
	PUBLIC WORKS		
	DEVELOPMENT ENGINEERING SERVICES		
362	Perley Bridge, between Hawkesbury, Ontario and Grenville, Quebec—Improvements.....	55,000	
	TRADE AND COMMERCE		
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
409	Canadian Government Elevators— Construction or Acquisition of Buildings, Works, Land and Equipment.....	150,976	
	LOANS, INVESTMENTS AND ADVANCES		
	TRANSPORT		
	Canal Services		
513	To provide for the acquisition of land required in connection with the development of the 27 foot Cornwall Navigation System.....	100,000	
			*10,405,976

* Net total $5,202,988.

SCHEDULE C

Based on the Main Estimates, 1958-59. The amount hereby granted is $464,907, being one-quarter of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	ATOMIC ENERGY		
	ATOMIC ENERGY CONTROL BOARD		
49	Grants for Researches and Investigations with respect to Atomic Energy	400,000	
	FISHERIES		
	SPECIAL		
148	To provide, subject to such terms and conditions as the Governor in Council prescribes, for payment of assistance to producers of salted fish on products designated by the Governor in Council, in the amount of 50% of the laid down cost of salt used in their production, including authority to charge administrative costs to the Vote in these Estimates which provides for administrative expenses of the Fisheries Prices Support Act	600,000	
	PRIVY COUNCIL		
	SPECIAL		
312	To provide for the expenses of the Royal Commission on price spreads in food products, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission.	150,000	
	TRADE AND COMMERCE		
	EXHIBITIONS		
399	Canadian participation in the Brussels Universal and International Exhibition 1958	709,628	
			*1,859,628

* Net total $464,907.

SCHEDULE D

Based on the Main Estimates, 1958-59. The amount hereby granted is $1,015,728.34, being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	TERMINABLE SERVICES		
37	Agricultural Lime Assistance	500,000	
	EXTERNAL AFFAIRS		
	A—DEPARTMENT AND MISSIONS ABROAD		
94	To authorize and provide for the payment of fellowships and scholarships and travelling expenses to enable Canadians to study overseas, and to the extent that blocked funds are available for these expenditures, to provide for payment from these foreign currencies owned by Canada and provided only for governmental or other limited purposes, and for payment to the Royal Society of Canada of amounts not to exceed $10,000 in all to meet travelling and other administrative costs incurred by the Society for those it may designate to act on its behalf in selecting persons to receive fellowships and scholarships	42,700	
	JUSTICE		
	A—DEPARTMENT		
162	Yukon Territorial Court— Administration, including Administration of Justice—Yukon Territory	101,170	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	FORESTRY BRANCH		
297	Forestry Operations Division— To provide for a contribution to the Province of New Brunswick for assistance in a program designed to combat the spruce budworm infestation, in accordance with an agreement entered into by Canada and the Province	600,000	
	PRIVY COUNCIL		
	SPECIAL		
311	To provide for the expenses of the Royal Commission on energy policies, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission	250,000	

SCHEDULE D—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS		
	GENERAL		
368	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1958-59.....	900,000	
	TRANSPORT		
	A—DEPARTMENT		
	RAILWAY AND STEAMSHIP SERVICES		
	Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the Auditors of the Company, arising in the operations in the calendar year 1958—		
432	Newfoundland Ferry and Terminals.....	3,637,000	
	PENSIONS AND OTHER BENEFITS		
446	Railway Employees' Provident Fund— To supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1958 $30 per month instead of $20 per month as fixed by the said Act.....	9,500	
447	Supplemental Pension Allowances to former employees of Newfoundland Railways, Steamships and Telecommunication Services transferred to Canadian National Railways.....	54,000	
			*6,094,370

* Net total $1,015,728.34.

SCHEDULE E

Based on the Main Estimates, 1958-59. The amount hereby granted is $8,985,099.25, being one-twelfth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	CITIZENSHIP AND IMMIGRATION		
	IMMIGRATION BRANCH		
65	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation and other Assistance for Immigrants and Settlers, including care en route and while awaiting employment; and to provide further for payments to the Provinces pursuant to agreements entered into, with the approval of the Governor in Council, in respect of expenses incurred by the Provinces for indigent immigrants	8,180,000	
	INDIAN AFFAIRS BRANCH		
74	Education— Administration, Operation and Maintenance	14,805,968	
	EXTERNAL AFFAIRS		
	A—DEPARTMENT AND MISSIONS ABROAD		
90	Canadian Representation at International Conferences	243,000	
	B—GENERAL		
	NORTH ATLANTIC TREATY ORGANIZATION		
98	To provide, subject to the approval of the Governor in Council and notwithstanding the Civil Service Act, for special administrative expenses, including payment of remuneration, in connection with the assignment by the Canadian Government of Canadians to the international staff of the North Atlantic Treaty Organization (part recoverable from the North Atlantic Treaty Organization)	51,109	
	FISHERIES		
	FISHERIES RESEARCH BOARD OF CANADA		
153	Construction or Acquisition of Buildings, Works, Land and Equipment	1,583,005	
	JUSTICE		
	A—DEPARTMENT		
163	Payments of Gratuities to the widows or other dependents of Judges who die while in office	20,000	

SCHEDULE E—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LABOUR		
	B—Unemployment Insurance Commission		
179	Administration of the Unemployment Insurance Act, including expenditures incurred in connection with other duties and responsibilities assumed and carried out as required by the Governor in Council on the recommendation of the Minister of Labour in accordance with Section 4 of the Act	31,784,500	
	NATIONAL DEFENCE		
	Pensions and other Benefits		
224	To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payment to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act, as amended, had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organizations	4,310	
	NATIONAL GALLERY OF CANADA		
229	Payment to the National Gallery Purchase Account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act	100,000	
	NATIONAL HEALTH AND WELFARE		
	National Health Branch		
234	Immigration Medical Services	2,789,628	
242	Administration of the Opium and Narcotic Drugs Act	220,795	
	Northern Health Services—		
246	Operation and Maintenance	736,944	
	NATIONAL REVENUE		
	Taxation Division		
264	District Offices	29,297,654	
	PUBLIC WORKS		
	Public Buildings Construction and Services		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended in individual listed projects—		
333	Quebec	9,477,000	

SCHEDULE E—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Concluded*		
	DEVELOPMENT ENGINEERING SERVICES		
364	Roads and Bridges—Maintenance and Operation	178,745	
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
391	Departmental Administration	739,086	
	STANDARDS BRANCH		
401	Electricity and Gas Inspection Services	976,301	
402	Weights and Measures Inspection Services	1,063,212	
	TRANSPORT		
	RAILWAY AND STEAMSHIP SERVICES		
431	Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the Auditors of the Company, arising in the operations in the calendar year 1958 Prince Edward Island Car Ferry and Terminals	1,963,000	
	VETERANS AFFAIRS		
479	Prosthetic Services—Supply, Manufacture and Administration	1,206,934	
	WAR VETERANS ALLOWANCES AND OTHER BENEFITS		
485	Treatment and Other Allowances	2,400,000	
			*107,821,191

* Net Total $8,985,099.25.

C-7.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-7.

An Act to amend the Indian Act.

First reading, May 15, 1958.

MR. HOWARD.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57308-9

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-7.

An Act to amend the Indian Act.

R.S., c. 149; 1952-53, c. 41; 1956, c. 40.

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

Subsection repealed.

1. Subsection (2) of section 86 of the *Indian Act* is repealed.

Explanatory Note.

1. Subsection (2) of section 86 of the *Indian Act* at present reads as follows:

> "(2) Subsection (1) does not apply to or in respect of the personal property of an Indian who has executed a waiver under the provisions of paragraph (*e*) of subsection (2) of section 14 of the *Canada Elections Act*."

The purpose of this Bill is complementary to another Bill of this session to amend the *Canada Elections Act*. It is to provide that Indians, as defined in this Act, shall be entitled to vote at Federal Elections without detracting from their hereditary, treaty, aboriginal, or other similar rights.

C-8.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-8.

An Act to amend the Canada Elections Act.

First reading, May 15, 1958.

Mr. Howard.

EDMOND CLOUTIER, C.M.G., O.A. D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57296-6

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-8.

An Act to amend the Canada Elections Act.

R.S., cc. 23, 306, 334, ss. 8, 9; 1952-53, c. 24, s. 7; 1955, c. 44.

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

Paragraph repealed.

1. Paragraph (*e*) of subsection (2) of section 14 of the *Canada Elections Act* is repealed.

Subsection repealed.

2. Subsection (4) of section 14 of the said Act is repealed.

3. Section 14 of the said Act is amended by adding thereto the following subsection:

Rights protected.

"(8) Notwithstanding anything in this Act or the *Indian Act*, an Indian, as defined in the *Indian Act*, shall not have any of his hereditary, treaty, aboriginal, or other similar rights detracted from by reason of having his name included in the list of electors for the polling division in which he was ordinarily resident on the date of the issue of the writ ordering an election in the electoral district, or by reason of having voted at an election."

Explanatory Note.

Paragraph (*e*) of subsection (2) of section 14 at present reads as follows:

"(*e*) every Indian, as defined in the *Indian Act*, ordinarily resident on a reserve, unless,

(i) he was a member of His Majesty's Forces during World War I or World War II, or was a member of the Canadian Forces who served on active service subsequent to the 9th day of September, 1950, or

(ii) he executed a waiver, in a form prescribed by the Minister of Citizenship and Immigration, of exemption under the *Indian Act* from taxation on and in respect of personal property, and subsequent to the execution of such waiver a writ has issued ordering an election in any electoral district;"

Subsection (4) of section 14 at present reads as follows:

"(4) Notwithstanding anything in this Act, a woman, who is the wife of an Indian, as defined in the *Indian Act*, who was a member of His Majesty's Forces during World War I or World War II, or was a member of the Canadian Forces who served on active service, subsequent to the 9th day of September, 1950, is entitled to have her name included in the list of electors prepared for the polling division in which she ordinarily resides and is entitled to vote in such polling division, if such a woman is otherwise qualified as an elector."

The purpose of this Bill is to provide that Indians, as defined in the *Indian Act*, shall be entitled to vote at Federal Elections without their having any of their hereditary, treaty, aboriginal, or other similar rights abrogated.

C-9.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-9.

An Act for the Temporary Extension of Seasonal Benefit Periods under the Unemployment Insurance Act.

AS PASSED BY THE HOUSE OF COMMONS, 15th MAY, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

56658-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-9.

An Act for the Temporary Extension of Seasonal Benefit Periods under the Unemployment Insurance Act.

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

Temporary alteration of ss. 50, 51, 52 of *Unemployment Insurance Act.*

1. During the period commencing on the 18th day of May, 1958 and ending on the 28th day of June, 1958, both days inclusive, sections 50, 51 and 52 of the *Unemployment Insurance Act* shall be deemed to read as follows:

How established.

"**50.** (1) A seasonal benefit period in respect of an insured person shall be deemed to have been established when, upon making a claim for benefit during or after the week in which the 1st day of December, 1957 fell but before the end of the week in which the 28th day of June, 1958 falls, he proved that he was

(*a*) a person who had at least fifteen contribution weeks subsequent to the most recent Saturday preceding the 31st day of March, 1957, or

(*b*) a person whose most recent benefit period terminated after the week in which the 15th day of April, 1957 fell and who has complied with such other conditions as are prescribed by regulations made by the Commission with the approval of the Governor in Council.

Application of s. 55.

(2) Section 55 does not apply to a person who establishes a seasonal benefit period under this section on or after the 18th day of May, 1958.

Duration of period.

"**51.** A seasonal benefit period in respect of an insured person is the period commencing with and including the week in which the seasonal benefit period in relation to him was established, and ending with and including the week in which the 28th day of June, 1958 falls.

Explanatory Notes.

This Bill provides for the temporary extension of the seasonal benefit periods under the *Unemployment Insurance Act* for a six weeks period, from May 18, 1958 to June 28, 1958.

Insured persons who, at the end of the present seasonal benefit period, namely May 17, 1958, would have been entitled to receive more benefit were it not for the present cutoff date, will be enabled to receive such balance of their entitlement as may accrue during those six weeks.

Insured persons who have not established entitlement to seasonal benefit prior to May 18, 1958 may do so in the period May 18, 1958 to June 28, 1958. Such persons will not be required to serve the usual waiting period.

Sections 50, 51, 52 and 55 of the *Unemployment Insurance Act* now read as follows:

"**50.** A seasonal benefit period in respect of an insured person is established when, upon making a claim for benefit during or after the week in which the 1st day of December falls but before the end of the week in which the 15th day of May next following falls, he proves that he is

(*a*) a person who had at least fifteen contribution weeks subsequent to the most recent Saturday preceding the 31st day of March immediately before the day on which he makes the claim, or

(*b*) a person whose most recent benefit period terminated after the week in which fell the 15th day of May immediately preceding the day on which he makes the claim, and who has complied with such other conditions as are prescribed by regulations made by the Commission with the approval of the Governor in Council.

"**51.** A seasonal benefit period in respect of an insured person is the period commencing with and including the week in which the seasonal benefit period in relation to him was established and ending with and including the week in which the 15th day of May next following falls.

"**52.** Not more than one seasonal benefit period may be established in respect of an insured person during the period commencing with and including the week in which the 1st day of December falls and ending with and including the week in which the 15th day of May next following falls.

"**55.** Except as otherwise prescribed by regulation of the Commission, an insured person is not entitled to receive benefit in respect of a benefit period until the expiration of a waiting period commencing with the day on which the benefit period was established and ending on the day that, but for this section, benefits in respect of that benefit period equal to the weekly benefit rate would have accrued."

Only one period between Dec. 1, 1957 and June 28, 1958.

"**52.** Not more than one seasonal benefit period may be established in respect of an insured person during the period commencing with and including the week in which the 1st day of December, 1957 fell and ending with and including the week in which the 28th day of June, 1958 falls."

Act not applicable in certain cases.

2. This Act does not apply to a person who on or after the 1st day of December, 1957, under the *Unemployment Insurance Act* as in force prior to the coming into force of this Act, established a seasonal benefit period that terminated on or before the 17th day of May, 1958 because he exhausted his benefit rights with respect thereto.

C-10.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-10.

An Act to amend the National Housing Act, 1954.

AS PASSED BY THE HOUSE OF COMMONS
16th MAY, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

56807-1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-10.

An Act to amend the National Housing Act, 1954.

1953-54, c. 23; 1956, c. 9; 1957-58, c. 18.

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

1957-58, c. 18, s. 2.

1. The portion of subsection (1) of section 22 of the *National Housing Act, 1954*, that precedes paragraph (*a*) thereof is repealed and the following substituted therefor:

Advances out of the C.R.F. to make loans and pay losses.

"**22.** (1) The Minister may, upon terms and conditions approved by the Governor in Council, out of the Consolidated Revenue Fund, not exceeding in the aggregate seven hundred and fifty million dollars,"

Explanatory Note.

The subsection being repealed, as amended by chapter 18 of the statutes of 1957-58, reads as follows:

"**22.** (1) The Minister may, upon terms and conditions approved by the Governor in Council, out of the Consolidated Revenue Fund, not exceeding in the aggregate *four hundred million* dollars,

(*a*) advance moneys to the Corporation for the purpose of making loans under this Part and under sections 40 and 40A,

(*b*) reimburse the Corporation for losses sustained in respect of loans made under this Part, and

(*c*) advance moneys to the Corporation not in excess of twenty-five million dollars for the purposes of subsection (1) of section 11."

The purpose of this amendment is to increase to seven hundred and fifty million dollars the maximum charge on the Consolidated Revenue Fund.

C-11.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-11.

An Act to amend the Railway Act.

First reading, May 21, 1958.

Mr. Herridge.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57509-2

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-11.

An Act to amend the Railway Act.

R. S., c. 234.

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

1. Section 168 of the *Railway Act*, chapter 234 of the Revised Statutes of Canada, 1952, is amended by adding thereto the following subsection:

Reduction of service.

(2) In the case of a reduction or proposed reduction of service on any line of railway in Canada, the Board may entertain an appeal from any interested municipality or municipalities and may confirm, disapprove or vary such reductions of service or render such decision in respect, thereto, as deemed proper in the circumstances.

Explanatory Note

Subsection (1) of section 168 deals with the abandonment of the operation of any line of railway and provides that the operation of any line may be abandoned with the approval of the Board of Transport Commissioners. There is no provision in the Act in relation to a reduction or proposed reduction of service. The purpose of the proposed amendment is to provide that the Board may, at the request of an interested municipality, deal with such reduction of service.

C-12.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-12.

An Act to provide for Pay for Statutory Holidays for Employees and for Pay for Work Performed on Statutory Holidays.

First reading, May 21, 1958.

MR. REGIER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57525-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA

BILL C-12.

An Act to provide for Pay for Statutory Holidays for Employees and for Pay for Work Performed on Statutory Holidays.

HER 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 Statutory Holidays With Pay Act.*

Interpretation "Deputy Minister."

2. In this Act,

(a) "Deputy Minister" means the Deputy Minister of Labour;

"Employee."

(b) "employee" means a person of any age of either sex who is in receipt of or entitled to any remuneration for labour or services performed for an employer;

"Employer."

(c) "employer" means any person, firm or corporation employing one or more employees and includes every agent, manager, representative, contractor, sub-contractor or principal and every other person who either:

(i) has control or direction of one or more employees; or

(ii) is responsible, directly or indirectly, in whole or in part, for the payment of wages to, or the receipt of wages by, one or more employees;

"Full time employee."

(d) "full time employee" means any employee who, in a week in which a statutory holiday occurs, works or is required to be at the disposal of his employer not less than 28 hours exclusive of overtime and any time the employee works or is required to be at the disposal of the employer on that holiday;

"Minister."

(e) "Minister" means the Minister of Labour;

"Part time employee."

(f) "part time employee" means any employee other than a full time employee;

Explanatory Note.

The purpose of this bill is to provide that all employees in Canada who come under federal labour jurisdiction shall receive their regular pay for at least eight statutory holidays each year, without having to work on those holidays. It also provides that when any such employee is required to work on any statutory holiday, as defined in the bill, he shall receive pay for such work at double time in addition to his regular pay for such holiday.

Nothing in this bill affects any provision for statutory holidays with pay enjoyed by any employees where such provisions are more favourable than those enjoyed herein, but this bill does supersede any provisions which are less favourable than those set out in this bill.

"Prescribed."
(g) "prescribed" means prescribed by the Minister;

"Statutory holiday."
(h) "statutory holiday" means New Year's Day, Good Friday, Victoria Day, Dominion Day, Labour Day, Thanksgiving Day, Remembrance Day and Christmas Day;

"Rate of wages."
(i) "rate of wages" means the basis of calculation of wages;

"Wage" or "wages."
(j) "wage" or "wages" means any compensation for labour or services paid to or retained by, or partly paid to and partly retained by, an employee, whether measured by time, piece, commission or by any other method whatever or by any combination of such methods;

"Week."
(k) "week" means the period between midnight on Saturday and midnight on the immediately following Saturday.

Application of Act.
3. This Act applies to and in respect of employment upon or in connection with any work, undertaking or business that is within the legislative authority of the Parliament of Canada, including, but not so as to restrict the generality of the foregoing,

(a) works, undertakings, or businesses operated or carried on for or in connection with navigation and shipping, whether inland or maritime, including the operation of ships and transportation by ship anywhere in Canada;

(b) railways, canals, telegraphs and other works and undertakings connecting a province with any other or others of the provinces, or extending beyond the limits of a province;

(c) lines of steam and other ships connecting a province with any other or others of the provinces or extending beyond the limits of a province;

(d) ferries between any province and any other province or between any province and any country other than Canada;

(e) aerodromes, aircraft and lines of air transportation;

(f) radio broadcasting stations;

(g) banks and banking;

(h) such works or undertakings as, although wholly situate within a province, are before or after their execution declared by the Parliament of Canada to be for the general advantage of Canada or for the advantage of two or more of the provinces; and

(i) any work, undertaking or business outside the exclusive legislative authority of the legislature of any province;

and to and in respect of,

(j) all employees employed by any employer engaged in any such work, undertaking or business.

Statutory Holiday Pay for employees.

4. (1) Every full time employee, and every part time employee employed by an employer during not less than four consecutive weeks prior to a statutory holiday, who does not work and is not required to be at the disposal of his employer on a statutory holiday shall be paid by his employer in addition to all other sums to which he is entitled, a sum equal to that to which the employee would be entitled as wages exclusive of overtime for that day were that day not a statutory holiday.

(2) Every employee who works or is required to be at the disposal of his employer on a statutory holiday shall be paid by his employer in addition to all other sums to which he is entitled, a sum equal to a sum computed in accordance with subsection (1), plus a sum equal to two times the regular rate of wages of such employee for each hour or part thereof he works or is required to be at the disposal of his employer on such holiday.

(3) Where a statutory holiday falls on a day other than a regular work day of a full time employee the holiday shall for the purpose of this Act insofar as that employee is concerned be deemed to be the next following regular work day of such employee.

Evasion of section 4 prohibited.

5. No employer shall discharge, or temporarily dispense with the services of, an employee, or alter the regular working hours of an employee for the purpose of evading compliance with section 4 of this Act.

Effect of Act on alternative holiday arrangement.

6. (1) Nothing in this Act affects any provision in any Act, agreement or contract of service or any custom which ensures to employees more favourable conditions than those provided by this Act.

(2) Any provision in any Act, agreement or contract of service or any custom which is less favourable to employees than the provisions of this Act is superseded by this Act.

Agreements not to deprive employees of benefits of Act.

7. (1) No agreement, whether heretofore or hereafter entered into, shall have any force or effect in so far as it deprives any employee of any right, power, privilege or other benefit provided by this Act.

(2) No employer shall require an employee to return to him, nor shall he accept from an employee the whole or any part of any sum which he paid to that employee under the provisions of this Act.

Discrimination by employer prohibited.

8. No employer shall discharge or threaten to discharge or in any way discriminate against any employee for:

(a) testifying or consenting to testify in any investigation or proceeding relative to the enforcement of this Act, or

(b) giving any information to the Minister or his duly authorized representative regarding any matter governed by this Act.

Posting of abstracts.

9. Every employer shall post and keep posted in a conspicuous place where his employees are engaged in their duties any prescribed abstract or abstracts of the provisions of this Act or the regulations.

Holiday book.

10. (1) Every employer employing any employee to whom this Act applies shall at all times keep a record to be called a "holiday book" showing in the case of each of his employees:

(a) the name and address of the employee;

(b) the regular rate of wages of the employee;

(c) the date of the commencement and termination of the employment of the employee;

(d) the date of the statutory holiday of the employee in accordance with this Act;

(e) the sum of money paid to the employee in respect of each statutory holiday excluding the sum referred to in clause *(f)*;

(f) the sum of money paid to the employee in respect of time the employee was required or permitted to work or to be at the disposal of the employer on each statutory holiday;

(g) the exact hours the employee was required to work or to be at the disposal of the employer on each statutory holiday;

(h) such other particulars as are prescribed.

(2) The holiday book may be incorporated in any holiday book or wages book which the employer is required to keep under any other Act of Parliament.

Power to inspect holiday book and obtain information.

11. The Minister or his duly authorized representative may at any reasonable time:

(a) inspect the holiday book in use by any employer for the time being or any such book used by that employer during the preceding three years;

(b) require any employer to verify the entries in his holiday book by statutory declaration or in such manner as the Minister or his duly authorized representative may require;

(c) require any person to furnish, in a form acceptable to the Minister or his duly authorized representative, such information as the Minister or his duly authorized representative deems necessary to ascertain whether the provisions of this Act and the regulations are being or have been complied with.

Money paid under Act deemed to be salary or wages.

12. All money payable by an employer to any employee under this Act and any money ordered to be paid by an employer under subsection (2) of section 14 shall be deemed to be salary or wages earned by the employee, and shall be subject accordingly to all deductions which the employer is required to make from salary or wages under any Act of Parliament.

Time limit for prosecutions.

13. Prosecutions for offences created by this Act shall be instituted within one year after the commission of the alleged offence.

Penalties.

14. (1) Every person who:

(a) fails to comply with or violates any provision of this Act or the regulations; or

(b) with intent to deceive, makes any false or misleading statement in any communication, whether in writing or otherwise, to the Minister or his duly authorized representative; or

(c) interferes with or obstructs the Minister or his duly authorized representative in the exercise of any power conferred upon him by this Act or any regulation made thereunder;

is guilty of an offence and liable on summary conviction to a fine not exceeding two hundred dollars for the first offence and in default of payment to imprisonment for not more than thirty days, and for each subsequent offence, to a fine not exceeding four hundred dollars and in default of payment to imprisonment for not more than ninety days.

(2) If an employer is convicted of failure to pay to any employee any money which he is required to pay under the provisions of this Act, the Court shall, in addition to the fine imposed, order the employer to pay to it forthwith an amount equivalent to that which the employer failed to pay to the employee and the court shall pay the said amount to the employee forthwith upon receipt of it.

(3) If the employer fails to pay any money ordered to be paid under subsection (2), the court may order that the employer be imprisoned for a further term of not less than thirty days nor more than ninety days.

Power of representative of Minister to determine amount of average wage not paid.

15. (1) If a duly authorized representative of the Minister finds that an employer has failed to pay to any employee any money which the employer is required to pay under the provisions of this Act, the representative may determine the amount which the employer failed to pay to the employee and if the amount is agreed to in writing by the employer and the employee, the employer shall within two days, pay it to the Deputy Minister who shall pay it to the employee forthwith upon receipt of it.

(2) The employer who pays such amount to the Deputy Minister as required by subsection (1) shall not be liable to prosecution for failure to pay to the employee concerned the money referred to in subsection (1).

Records of Deputy Minister.

16. (1) The Deputy Minister shall keep a record of all money paid to him by employers and paid by him to employees under section 15.

(2) Where money received by the Deputy Minister on behalf of an employee has not been paid to the employee concerned by reason of the fact that the Deputy Minister has been unable to ascertain the whereabouts of the employee, and the employee does not claim it within a period of two years from the date of receipt thereof by the Deputy Minister, such money shall, upon the order of the Deputy Minister, become the property of the Crown in right of Canada.

Regulations.

17. (1) The Governor in Council may make such regulations, not inconsistent with this Act, as are necessary to carry out the provisions of this Act according to their true intent.

(2) All regulations shall take effect upon such date as may be designated in the regulations, and shall have the same force and effect as if herein enacted.

Coming into force.

18. This Act shall come into force on the 1st day of January, 1959.

C-13.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-13.

An Act to amend the British North America Acts, 1867 to 1952, with respect to the Readjustment of Representation in the House of Commons.

First reading, May 23, 1958.

Mr. Fisher.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57616-5

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-13.

An Act to amend the British North America Acts, 1867 to 1952, with respect to the Readjustment of Representation in the House of Commons.

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

R.S., 1952, C. 304.

1. The first eight lines of subsection (1) of section fifty-one of the *British North America Act, 1867*, as enacted by the *British North America Act, 1952*, being chapter 304 of the Revised Statutes of Canada, 1952, are repealed and the following substituted therefor:

Readjustment of representation in Commons.

"**51.** (1) Subject as hereinafter provided, the number of members of the House of Commons shall be two hundred and sixty-three and the representation of the provinces therein shall forthwith upon the coming into force of this section and thereafter on the completion of each decennial census be readjusted by such authority, independent of the Parliament of Canada in such manner, and from such time as the said Parliament from time to time provides, subject and according to the following rules:"

Short title and citation.

2. This Act may be cited as the *British North America Act, 1958*, and the *British North America Acts, 1867 to 1952*, and this Act may be cited together as the *British North America Acts, 1867 to 1958*.

Explanatory Notes.

The purpose of this Bill is to introduce in subsection (1) of section 51 of the B.N.A. Act, 1867 the underlined words "independent of the Parliament of Canada" so that the readjustment of the representation in the Commons be done in future by an independent body rather than by a Committee of the House of Commons.

C-14.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-14.

An Act to amend the Companies Act.
(Annual Returns.)

First reading, May 23, 1958.

Mr. Fisher.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57312-1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-14.

An Act to amend the Companies Act.
(Annual Returns.)

R.S., c. 53.

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

Subsection repealed and substituted.

1. Subsection (4) of section 125 of the *Companies Act* is repealed and the following substituted therefor:

Return made to Parliament of companies not filing proper annual returns.

"(4) As soon as is practicable after the first day of June in each year, the Secretary of State shall prepare and lay before Parliament, if Parliament is then in session or, if Parliament is not then in session, within the first fifteen days of the next ensuing session, a return which shall set out the number of companies, if any, that have made default in complying with any requirement of this section and, in respect of each such company so in default, the corporate name of the company, the address of its head office, the date and the manner of its incorporation, and the names and addresses of the persons who, on the day on which the default occurred, were the directors, managers, and officers of the company."

Explanatory Notes.

The first purpose of this amendment is to repeal subsection (4) of section 125 of the *Companies Act*. This section applies to companies with share capital; the subsection, to be repealed, at present reads as follows:

> "(4) Where a company makes default in complying with any requirement of this section, it is liable to a fine not exceeding twenty dollars for every day during which the default continues, and every director and officer of the company who knowingly and wilfully authorizes or permits the default is liable to the like penalty, and such fines may be recoverable on summary conviction."

The requirements of the section are that the company file a return by June 1st each year with the Secretary of State listing its name, address, year and manner of incorporation, date of last annual meeting, and particulars of its shares, debentures, share warrants, and shareholders.

The second purpose of the amendment is to ensure, by the proposed new subsection (4), that Parliament is informed each year of any company which fails to file an annual summary in proper form with the Secretary of State.

C-15.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-15.

An Act to amend the Canada Elections Act.
(Voting at Advance Polls.)

First reading, May 23, 1958.

MR. FISHER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57612-4—1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-15.

An Act to amend the Canada Elections Act.
(Voting at Advance Polls.)

R.S., cc. 23, 306, 334, ss. 8, 9; 1952-53, c. 24, s. 7; 1955, c. 44.

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

Repeal.

1. (1) Subsections (4) and (12) of section 2 of the *Canada Elections Act*, are repealed.

(2) Subsection (27) of section 2 of the said Act is repealed and the following substituted therefor:

"Polling day", "day of polling" or "ordinary polling day".

"(27) "polling day", "day of polling" or "ordinary polling day" means the day provided by section 21 for holding the poll at an election;"

Rules amended.

2. *Rules (40) and (41)* of Schedule A to section 17 of the said Act are repealed and the following substituted therefor:

"*Rule (40).* The revising officer shall, immediately after the conclusion of his sittings for revision, prepare from his record sheets, for each polling division comprised in his revisal district, five copies of the statement of changes and additions for each candidate officially nominated at the pending election in the electoral district and three copies for the returning officer, and shall complete the certificate printed at the foot of each copy thereof; if no changes or additions have been made in the preliminary list for any polling division, the revising officer shall nevertheless prepare the necessary number of copies of the statement of changes and additions by writing the word "Nil" in the three spaces provided for the various entries on the prescribed form and by completing the said form in every other respect.

Explanatory Notes.

The privilege of voting at an advance poll is now restricted to a limited number of voters, namely commercial travellers, fishermen, persons employed upon railways, vessels, airships, etc., members of the reserve forces, the R.C.M.P. etc.

The purpose of the suggested amendments to the *Canada Elections Act* is to extend this privilege to all electors who believe that they will for any reason be absent from their polling divisions on the ordinary polling day.

1. Subsections (4) and (12) of section 2 at present read as follows:

"(4) 'commercial traveller' means a person employed on salary or on commission by a manufacturer or wholesale merchant to travel from place to place selling goods to or taking orders for goods from, jobbers and retailers;"

"(12) 'fishermen' means all persons who are engaged or employed on inland, coastal, or deep-sea waters, on salary or wages, or on shares in association with others, or on their own behalf, in the process of fishing as an industry, including sealing and whaling;"

Subsection (27) at present reads as follows:

"(27) 'polling day' or 'day of polling' means the day fixed as provided by section 21 for holding the poll at an election;"

These are consequential amendments.

2. *Rules (40)* and *(41)* of Schedule A to section 17 at present read as follows:

"*Rule (40).* The revising officer shall, immediately after the conclusion of his sittings for revision, prepare from his record sheets, for each polling division comprised in his revisal district, five copies of the statement of changes and additions for each candidate officially nominated at the pending election in the electoral district and *two* copies for the returning officer, and shall complete the certificate printed at the foot of each copy thereof; if no changes or additions have been made in the preliminary list for any polling division, the revising officer shall nevertheless prepare the necessary number of copies of the statement of changes and additions by writing the word "Nil" in the three spaces provided for the various entries on the prescribed form, and by completing the said form in every other respect.

Rule (41). Upon the completion of the foregoing requirements, and not later than Wednesday, the twelfth day before polling day, the revising officer shall deliver or transmit to each candidate officially nominated at the pending election in the electoral district the five copies, and to the returning officer the three copies, of the statement of changes and additions for each polling division comprised in his revisal district, certified by the revising officer pursuant to Rule (40); in addition he shall deliver or transmit to the returning officer the record sheets, duly completed, the duplicate notices to persons objected to, with attached affidavits, in Forms Nos. 15 and 16, respectively, every used application made by agents in Forms Nos. 17 and 18, respectively, and all other documents in his possession relating to the revision of the lists of electors for the various polling divisions comprised in his revisal district."

3. Subsection (3) of section 21 of the said Act is repealed and the following substituted therefor:

Nomination day.

"(3) The day for the close of nominations (in this Act referred to as nomination day) in the electoral districts specified in Schedule Four shall be Monday, the twenty-eighth day before polling day, and in all other electoral districts shall be Monday, the twenty-first day before polling day."

4. Sections 94 to 98 of the said Act are repealed and the following substituted therefor:

Establishment of advance polls.

"**94.** (1) Every returning officer shall, when so instructed by the Chief Electoral Officer, establish one or more advance polling districts in his electoral district, and each advance polling district shall consist of such number of polling divisions as may be approved by the Chief Electoral Officer in each case.

Establishment of advance polling stations.

(2) One advance polling station shall be established in each advance polling district.

Advance polls conducted as ordinary polls.

(3) Except as provided in this section and in sections 96 to 98, advance polls shall be held, conducted and officered in the same manner as ordinary polling stations, and shall be regarded as such for all purposes of this Act.

When advance polls to be open.

(4) Advance polls shall be open between the hours of two and ten o'clock in the afternoons and evenings of Friday and Saturday, the tenth and ninth days preceding ordinary polling day, and shall not be open at any other time.

"*Rule (41).* Upon the completion of the foregoing requirements, and not later than *Thursday*, the *eleventh* day before polling day, the revising officer shall deliver or transmit to each candidate officially nominated at the pending election in the electoral district the five copies, and to the returning officer the *two* copies, of the statement of changes and additions for each polling division comprised in his revisal district, certified by the revising officer pursuant to Rule (40); in addition he shall deliver or transmit to the returning officer the record sheets, duly completed, the duplicate notices to persons objected to, with attached affidavits in Forms Nos. 15 and 16, respectively, every used application made by agents in Forms Nos. 17 and 18, respectively, and all other documents in his possession relating to the revision of the lists of electors for the various polling divisions comprised in his revisal district."

3. The words "twenty-first", underlined on the opposite page, are substituted for the word "fourteenth".

4. Sections 94 to 98 at present read as follows:—

"*Advance Polls.*

"**94.** (1) Subject as hereinafter provided, one or more advance polls shall be established in each of the places mentioned in Schedule Two for the purpose of taking the votes of such persons as are described in section 95 and whose names appear on the list of electors for any polling division of the electoral district in which such places are situated.

(2) Every such polling station shall be located so as to suit the convenience of that class of electors which, in the judgment of the returning officer, is most likely to resort in any considerable number thereto.

(3) The Chief Electoral Officer may from time to time amend Schedule Two by striking therefrom the name of any place or by adding thereto the name of any other place, and, so amended, such Schedule has effect as if incorporated into this Act; but he shall amend under the following circumstances only:

(a) if a total of less than fifteen votes is cast at the advance poll held at such place, he shall after the election strike off the name of that place; or

(b) if he is advised and believes that a total of fifteen votes will be cast in case an advance poll is established in any incorporated village, town or city having a population of five hundred or more as determined by the last census taken pursuant to sections 16 and 17 of the *Statistics Act*, he may add the name of such place.

(4) The Chief Electoral Officer shall give notice, under his hand, published in the *Canada Gazette*, of all amendments made to such Schedule, and he shall, at every election, furnish to every returning officer a copy of such Schedule as it then stands amended.

Notice in Form No. 65.

(5) The returning officer shall, after nomination day and not later than Wednesday, the nineteenth day before the ordinary polling day,

(a) give a public notice in the electoral district of the advance poll, in Form No. 65, setting out

(i) the numbers of the polling divisions comprised in every advance polling district established by him,

(ii) the location of each advance polling station,

(iii) the place where the deputy returning officer of each advance polling station shall count the number of votes cast thereat, and

(iv) that the counting referred to in subparagraph (iii) shall take place at nine o'clock in the evening of the ordinary polling day;

(b) mail one copy of such notice to the various postmasters of the post offices situated within his electoral district, five copies to each candidate officially nominated at the election and two copies to the Chief Electoral Officer; and

(c) notify each postmaster in writing of the provisions of subsection (6) when he sends the notice.

To be posted up.

(6) Upon receiving a notice described in subsection (5), a postmaster shall post it up in some conspicuous place in his post office to which the public has access and keep it so posted until the time fixed for the closing of the polls on the ordinary polling day has passed, and failure to do so is ground for his dismissal from office, and for the purpose of this provision the postmaster shall be deemed to be an election officer and liable as such.

Postmaster election officer.

Who may vote at advance polls.

"**95.** Any elector whose name appears on the list of electors prepared for a polling division comprised in an advance polling district who believes that he will for any reason be absent from and unable to vote in such polling division on the ordinary polling day at a pending election may vote at the advance polling station established in such district if, before casting his vote, he takes and subscribes to an affidavit for voting at an advance poll, in Form No. 66, before the deputy returning officer of such district.

Duties of deputy returning officer respecting affidavits for voting at an advance poll.

"**96.** (1) Upon being satisfied that a person who applies to vote at an advance polling station is a person whose name appears on the list of electors prepared for a polling division comprised in the advance polling district and who believes that he will, for any reason, be absent from and unable to vote in such polling division on the ordinary polling day, the deputy returning officer shall

(a) fill in the affidavit for voting at an advance poll, in Form No. 66, to be taken and subscribed to by the person so applying,

(5) In case the date of the writ for an election falls within sixty days after notice so given of any such amendment that amendment shall not be in force nor have any effect at such election.

(6) Except as provided in this section and in sections 96 and 97, all advance polls shall be held, conducted and officered in the same manner as and for all purposes of this Act be regarded as ordinary polling stations.

(7) Advance polls shall be open and shall only be open between the hours of two and ten o'clock in the afternoons and evenings of the Thursday, Friday and Saturday immediately preceding polling day.

(8) The returning officer shall, not later than twelve days before polling day, give public notice in the electoral district of the advance poll and of the location of each advance polling station and such notice shall be in Form No. 65; the returning officer shall mail one copy of such notice to the various postmasters of the post offices situated within his electoral district, five copies to each candidate officially nominated at the election and two copies to the Chief Electoral Officer; the returning officer shall at the same time notify in writing each postmaster of the provisions of subsection (9).

(9) Every postmaster shall, forthwith after receipt of a copy of the Notice of Holding of Advance Poll in Form No. 65, post it up in some conspicuous place in his post office to which the public has access and maintain it so posted up until the time fixed for the closing of the advance polls on the Saturday immediately preceding the ordinary polling day, and failure to do so is ground for his dismissal from office, and for the purpose of this provision such postmaster shall be deemed to be an election officer and liable as such.

"**95.** The privilege of voting at an advance poll shall extend and shall extend only

(a) to such persons as are employed as commercial travellers as defined in subsection (4) of section 2, to such persons as are employed as fishermen as defined in subsection (12) of the said section, and to such persons as are employed upon railways, vessels, airships, or other means or modes of transportation (whether or not employed thereon by the owners or managers thereof), and to any of such persons only if, because of the nature of his said employment, and in the course thereof, he is necessarily absent from time to time from the place of his ordinary residence, and if he has reason to believe that he will be so absent on polling day at the pending election from, and that he is likely to be unable to vote on that day in, the polling division on the list for which his name appears; and

(b) to such persons as are members of the reserve forces of the Canadian Forces or to such persons as are members of the Royal Canadian Mounted Police Force, and to any of such persons only if, on account of the performance of duties or training in such forces, he has reason to believe that he will be necessarily absent on the ordinary polling day at the pending election from, and that he is likely to be unable to vote on that day in, the polling division on the list of electors for which his name appears.

"**96.** (1) No person otherwise entitled to vote at an advance poll shall be permitted to do so unless

(a) he produces to the deputy returning officer at the advance polling station an advance poll certificate, in Form No. 66, that he is the person to whom the privilege of voting at an advance poll extends, which certificate shall be signed by

(i) the returning officer,

(ii) the election clerk in the name of the returning officer and on his behalf, or

(iii) a person specially deputized by the returning officer, with the prior consent of the Chief Electoral Officer, to issue advance poll certificates, whose name and authority have been communicated by the returning officer to the deputy returning officer of such advance poll, and to each candidate officially nominated at the pending election; and

(b) allow such person to take and subscribe to such affidavit before him,

(c) complete the attestation clause on such affidavit,

(d) consecutively number each such affidavit in the order in which it was taken and subscribed to, and

(e) direct the poll clerk to keep a record, called the "Record of Completed Affidavits for Voting at an Advance Poll" on the form prescribed by the Chief Electoral Officer, of every such affidavit in the order in which it was taken and subscribed to.

Person who takes affidavit allowed to vote.

(2) After a person who applies to vote at an advance polling station has taken and subscribed to the affidavit referred to in subsection (1), he shall be allowed to vote, unless an election officer or any agent of a candidate present

Exception.

at the advance poll desires that he take an oath, in Form No. 41, or, in the case of urban polling divisions, that he take and subscribe to an affidavit, in Form No. 42, and he refuses.

No poll book kept, but notations to be made on affidavit.

(3) There shall be no poll book supplied to or kept at an advance poll, but the poll clerk thereat shall under the direction of the deputy returning officer preserve each completed affidavit for voting at an advance poll, in Form No. 66, and mark thereon such notations as he would be required by this Act to mark opposite the elector's name in the poll book at an ordinary polling station.

Record of Completed Affidavits for Voting at an Advance poll.

(4) The poll clerk shall, immediately after an affidavit for voting at an advance poll, in Form No. 66, has been completed, enter in the Record of Completed Affidavits for Voting at an Advance Poll the name, occupation and address of the elector who completed the affidavit and the number of the polling division appearing in the affidavit.

Elector voting at advance poll not to vote on ordinary polling day.

(5) No elector who has taken and subscribed to an affidavit for voting at an advance poll, in Form No. 66, is entitled to vote on the ordinary polling day.

Examining and sealing of ballot box.

"**97.** (1) At the opening of an advance poll at two o'clock in the afternoon of the first day of voting, the deputy returning officer shall, in full view of such of the candidates or their agents or the electors representing candidates as are present,

(a) open the ballot box and ascertain that there are no ballot papers or other papers or material contained therein,

(b) lock and seal the ballot box with a special metal seal prescribed by the Chief Electoral Officer, and

(c) place the ballot box on a table in full view of all present and keep it so placed until the close of the advance poll on such day of voting.

(b) he signs in the presence of the deputy returning officer the statement of identification and declaration printed at the foot or end of Form No. 66.

(2) Such advance poll certificates shall be issued only on the personal application of the elector concerned and after the officer applied to has been satisfied that the applicant is a person to whom the privilege of voting at an advance poll extends.

(3) The returning officer or the election clerk, or any other person specially deputized by the returning officer, by whom any advance poll certificate is issued shall

(a) fill in and sign such certificate and mention thereon the date of its issue,
(b) see that such certificate has been duly signed by the applicant,
(c) consecutively number every such certificate in the order of its issue,
(d) keep a record of every such certificate in the order of its issue, on the form prescribed by the Chief Electoral Officer,
(e) not issue any such certificate in blank, and
(f) before the hour of the opening of the ordinary polls on polling day, send a copy of the advance poll certificate issued to the deputy returning officer for the polling station at which the person to whom such certificate has issued would in the ordinary course be entitled to vote.

(4) No person who has obtained an advance poll certificate is entitled to vote on the ordinary polling day except upon his producing such certificate and delivering the same up to the deputy returning officer at the ordinary polling station established for the polling division on the list for which his name appears.

(5) There shall be no list of electors nor poll book supplied to or kept at an advance poll, but the poll clerk thereat shall assist the deputy returning officer as required, preserving each certificate deposited and marking thereon such notations as, if there were a poll book, he would be required by this Act to mark opposite the elector's name in the poll book.

(6) An elector who is by this section authorized to vote at an advance poll may vote at any advance poll within the electoral district in which he is qualified to vote; no deputy returning officer shall permit any person to vote at an advance poll upon any certificate in Form No. 66 issued by the returning officer or any other officer of another electoral district.

"**97.** (1) At the opening of the advance poll, at two o'clock in the afternoon of the first day of voting, the deputy returning officer shall, in full view of such of the candidates or their agents or the electors representing candidates as are present, open the ballot box and ascertain that there are no ballot papers or other papers or material enclosed therein, after which the ballot box shall be locked and sealed with one of the special metal seals prescribed by the Chief Electoral Officer for the use of deputy returning officers; the ballot box shall then be placed on a table in full view of all present and shall be maintained so placed until the close of the advance poll on such day of voting.

Re-opening of advance poll.

(2) At the re-opening of the advance poll at two o'clock in the afternoon of the second day of voting, the deputy returning officer shall, in full view of such of the candidates or their agents or the electors representing candidates as are present,

(a) unseal and open the ballot box, leaving the special envelope or envelopes containing the ballot papers spoiled or cast on the first day of voting unopened in the ballot box,

(b) take out and open the special envelope containing the unused ballot papers and the completed affidavits for voting at an advance poll, in Form No. 66, and

(c) lock and seal the ballot box and place it upon the table, as prescribed in subsection (1).

Proceedings at close of advance poll each day of voting.

(3) At the close of the advance poll at ten o'clock in the evening of each of the two days of voting, the deputy returning officer shall, in full view of such of the candidates or their agents or the electors representing candidates as are present,

(a) unseal and open the ballot box;

(b) empty the ballot papers cast during the same day of voting, in such manner as not to disclose for whom any elector has voted, into a special envelope supplied for that purpose, seal such envelope with a gummed paper seal prescribed by the Chief Electoral Officer and indicate on such envelope the number of such ballot papers;

(c) count the spoiled ballot papers, if any, place them in the special envelope supplied for that purpose, seal such envelope and indicate on such envelope the number of such spoiled ballot papers; and

(d) count the unused ballot papers and the completed affidavits for voting at an advance poll, in Form No. 66, and place them in the special envelope supplied for that purpose, seal such envelope with a gummed paper seal prescribed by the Chief Electoral Officer and indicate on such envelope the number of such unused ballot papers and completed affidavits;

Affixing of signatures and special metal seals.

the deputy returning officer and the poll clerk shall, and such of the candidates or their agents or the electors representing candidates as are present may, affix their signatures on the gummed paper seals affixed to the above mentioned special envelopes before such envelopes are placed in the ballot box; the deputy returning officer shall then lock and seal the ballot box, as prescribed in subsection (1).

(2) At the re-opening of the advance poll, at two o'clock in the afternoon of the second and third days of voting, the ballot box shall be unsealed and opened by the deputy returning officer in full view of such of the candidates or their agents or the electors representing candidates as are present, and the special envelope containing the unused ballot papers shall be taken out and opened; the special envelope or envelopes containing the ballot papers cast on the preceding day or days of voting shall, unopened, remain in the ballot box; the ballot box shall then be locked and sealed, and placed upon the table, as prescribed in subsection (1)

(3) At the close of the advance poll, at ten o'clock in the evening of each of the three days of voting, the deputy returning officer shall in full view of such of the candidates or their agents or the electors representing candidates as are present,

(a) unseal and open the ballot box;

(b) empty the ballot papers cast during the same day of voting (in such manner as not to disclose for whom any elector has voted) into a special envelope supplied for the purpose;

(c) seal such envelope with a gummed paper seal prescribed by the Chief Electoral Officer;

(d) count the unused ballot papers and the used advance poll certificates which up to that time have been presented;

(e) place the unused ballot papers and used advance poll certificates in another special envelope supplied for the purpose;

(f) endorse on such envelope the number of such unused ballot papers and used advance poll certificates; and

(g) seal the said envelope with a gummed paper seal prescribed by the Chief Electoral Officer;

the deputy returning officer and such of the candidates or their agents or the electors representing candidates as are present, shall affix their signatures on the gummed paper seals affixed to both of the above mentioned special envelopes, before such envelopes are placed in the ballot box; the ballot box shall then be locked and sealed as prescribed in subsection (1).

Custody of ballot box.

(4) In the intervals between voting hours at the advance poll and until nine o'clock in the evening of the ordinary polling day, the deputy returning officer shall keep the ballot box in his custody, locked and sealed in the manner prescribed in subsection (1), and such of the candidates or their agents or the electors representing candidates as are present at the close of the advance poll on each of the two days of voting, may, if they so desire, take note of the serial number embossed on the special metal seal used for locking and sealing the ballot box, and may again take note of such serial number at the re-opening of the advance poll on the second day of voting and at the counting of the votes in the evening of the ordinary polling day.

Collecting of Record of Completed Affidavits for Voting at an Advance Poll.

(5) As soon as possible after the close of advance polls at ten o'clock in the evening of Saturday, the ninth day before the ordinary polling day, the returning officer shall have collected the Record of Completed Affidavits for Voting at an Advance Poll in the most expeditious manner available from the deputy returning officer of every advance polling district established in his electoral district.

Count of votes on the ordinary polling day.

(6) The deputy returning officer shall, at nine o'clock in the evening of the ordinary polling day, attend with his poll clerk at the place mentioned in the Notice of Holding of Advance Poll, in Form No. 65, and there, in the presence of such of the candidates and their agents as may attend, open the ballot box and the sealed envelopes containing ballot papers, count the votes and take all other proceedings provided by this Act for deputy returning officers and poll clerks in connection with the conduct of an election after the close of the ordinary poll, except that such statements and other documents as other provisions of this Act may require to be made and to be written in or attached to the poll book shall be made in a special book of statements and oaths relating to advance polls prescribed by the Chief Electoral Officer.

Provisions applicable to advance polls.

(7) Subject to sections 94 to 98, the provisions of this Act relating to ordinary polls shall in so far as applicable apply to advance polls.

Striking from lists of electors names of persons who have voted at advance polls.

98. (1) As soon as the returning officer has collected the Records of Completed Affidavits for Voting at an Advance Poll pursuant to subsection (5) of section 97, and before the lists of electors are placed in the ballot boxes to be distributed to ordinary polling stations, he shall strike off such lists the names of all electors appearing in such records.

(4) In the intervals between voting hours at the advance poll and until six o'clock in the afternoon of the ordinary polling day, the ballot box shall remain in the custody of the deputy returning officer; the ballot box shall be kept locked and sealed in the manner prescribed in subsection (1), and such of the candidates or their agents or the electors representing candidates as are present at the close of the advance poll on each of the three days of voting, may, if they so desire, take note of the serial number embossed on the special metal seal used for locking and sealing the ballot box, as herein prescribed, and may again take note of such serial number at the re-opening of the advance poll on the second and third days of voting and at the counting of the votes on the ordinary polling day.

5) The deputy returning officer shall, at six o'clock in the afternoon of polling day, attend with his poll clerk at the polling station where the advance poll was held, and there, in the presence of such of the candidates and their agents as may attend, open the ballot box and the sealed envelopes containing ballots, count the votes and take all other proceedings provided by this Act for deputy returning officers and poll clerks in connection with the conduct of an election after the close of the poll, except that such statements and other documents as other provisions of this Act may require to be made and to be written in or attached to the poll book shall be made as so required and be annexed to the certificates in Form No. 66 in this section referred to.

(6) Subject to the provisions of sections 94 to 97, the provisions of this Act lating to ordinary polls shall in so far as applicable apply to advance polls.

"**98.** Any person who, corruptly,

(a) for the purpose of obtaining from any officer who is by this Act authorized to grant it, a certificate in Form No. 66, makes to such officer any false statement;

(b) forges or fabricates any such certificate, or any name thereon, or not being the person named therein, presents any such certificate to any deputy returning officer or poll clerk at any polling station;

(c) makes before any deputy returning officer a false declaration as to the cause or necessity of his voting at an advance poll;

(d) after having obtained from an officer by this Act authorized to grant it, a certificate in Form No. 66 votes or attempts to vote at any other than an advance poll, except upon presentation on polling day of such certificate as provided by this Act; or

(e) in any other manner contravenes any provision of sections 94 to 97,

is guilty of an offence against this Act punishable on summary conviction as provided in this Act."

Where lists of electors have been distributed to ordinary polling stations.

(2) If the ballot boxes have been distributed to the ordinary polling stations, the returning officer shall notify each deputy returning officer concerned by the best means available of the names of the electors appearing in the Record of Completed Affidavits for Voting at an Advance Poll that are on the list of electors for his polling station and shall instruct him to strike those names off such list, and each deputy returning officer so instructed shall forthwith comply with those instructions.

Name inadvertently struck off.

(3) If, in complying with subsections (1) and (2), the name of an elector is inadvertently struck off a list of electors, the elector concerned shall be allowed to vote on the ordinary polling day upon taking the oath, in Form No. 41, after the deputy returning officer or the poll clerk has communicated with the returning officer to ascertain if such a mistake has really been made.

Returning officer to transmit copy of Record of Completed Affidavits for Voting at an Advance Poll to candidates.

(4) The returning officer shall, not later than Wednesday, the fifth day before the ordinary polling day, transmit a copy of each Record of Completed Affidavits for Voting at an Advance Poll collected by him pursuant to subsection (5) of section 97 to each candidate officially nominated in his electoral district.

Offences and penalties respecting advance polls.

"**98A.** Every person who, corruptly,

(a) makes before a deputy returning officer a false declaration in the affidavit for voting at an advance poll, in Form No. 66, as to the cause or necessity of his voting at an advance poll;

(b) after having taken and subscribed to an affidavit for voting at an advance poll, in Form No. 66, votes or attempts to vote at an advance poll other than the one where such affidavit was taken and subscribed to or at a poll on the ordinary polling day; or

(c) in any other manner contravenes any provision of sections 94 to 97;

is guilty of an offence against this Act punishable on summary conviction as provided in this Act."

5. Subsection (1) of section 101 of the said Act is repealed and the following substituted therefor:

Political broadcasts forbidden.

"**101.** (1) No person shall be allowed to broadcast a speech or any entertainment or advertising program over the radio on the ordinary polling day and on the two days immediately preceding it in favour or on behalf of any political party or any candidate at an election."

6. Forms Nos. 65 and 66 of the said Act are repealed and the following substituted therefor:

5. The word "ordinary" has been inserted in section 101. This is a consequential amendment.

6. The changes in Forms Nos. 65 and 66 are consequential.

"FORM No. 65.

NOTICE OF HOLDING OF ADVANCE POLL (Sec. 94(5).)

Electoral District of.....

Take notice that, pursuant to the provisions of sections 94 to 97, inclusive, of the Canada Elections Act, an advance poll will be opened in the undermentioned advance polling district(s).

FOR ADVANCE POLLING DISTRICT No. 1, comprising polling divisions Nos. ..... of the above mentioned electoral district, the advance polling station will be located at (Specify in capital letters the exact location of the advance polling station), and the votes cast thereat will be counted on Monday, the ordinary polling day, at nine o'clock in the evening, at (Specify in capital letters the exact location where the count will be held).

(Proceed as above in respect of any other advance polling district.)

And further take notice that the said advance polling station(s) will be open between the hours of two and ten o'clock in the afternoons and evenings of Friday and Saturday, the tenth and ninth days before the day fixed as the ordinary polling day at the pending election in the above mentioned electoral district.

And further take notice that any elector whose name appears on the list of electors prepared for a polling division comprised in such advance polling district who has reason to believe that he will be absent on the ordinary polling day at the pending election from, and that he is likely to be unable to vote on that day in, such polling division may vote in advance of the ordinary polling day at the advance polling station established in the advance polling district comprising the polling division on the list of electors for which his name appears, if before casting his vote, he takes and subscribes to an affidavit for voting at an advance poll, in Form No. 66, of the Canada Elections Act, before the deputy returning officer of the said advance polling district.

And further take notice that the office of the undersigned which has been established for the conduct of the pending election is located at ..... in the Town / City / Village of.....

Dated at .....this....day of.....19....

(Print name of returning officer)
Returning Officer.

"FORM No. 66.

AFFIDAVIT FOR VOTING AT AN ADVANCE POLL.
(Sec. 95.)

Consecutive number of affidavit.....

Electoral District of.....

Advance Polling District No. .....

I, the undersigned, ..., whose occupation is ..... and whose address is ..... do swear (or solemnly affirm):

1. That my name appears on the list of electors prepared for polling division No. ..... comprised in the above mentioned advance polling district.

2. That I have reason to believe that I will be absent on the ordinary polling day at the pending election from, and that I will be unable to vote on that day in, the above mentioned polling division.

SWORN (or affirmed)
before me
at.....,

this ..... day of....., ...
19.... (Signature of deponent)

.....
Deputy returning officer.

PARTICULARS TO BE RECORDED BY POLL CLERK IN THE ADVANCE POLLING STATION

Consecutive number of elector on list of electors.	FORM NUMBER OF ORAL OATH OR AFFIDAVIT, IF ANY, THE ELECTOR IS REQUIRED TO SWEAR.	RECORD THAT OATH SWORN OR REFUSED (If sworn, insert "Sworn" or "Affirmed"; if refused, insert "Refused to be Sworn" or "Refused to Affirm" or "Refused to Answer").	RECORD THAT ELECTOR HAS VOTED When ballot paper put into ballot box, insert "Voted".	REMARKS

Repeal. **7.** Schedule Two to the said Act is repealed.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-16.

An Act respecting Company Directors.
(Directors' Qualifications).

First reading, May 26, 1958.

MR. BROOME.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57513-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA

BILL C-16.

An Act respecting Company Directors.
(Directors' Qualifications).

HER 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 *Company Directors' Act.*

Majority of directors to be British subjects or Canadian citizens and resident in Canada.

2. In every case in which the Parliament of Canada has created, whether by special or general Act of Parliament, by charter, or by letters patent, for any of the purposes or objects to which the legislative authority of the Parliament of Canada extends, a body corporate and politic and it is required in such Act, or in any Part thereof applying to the company so incorporated, or in such charter or such letters patent, that the company be managed by a board of directors but such Act or such Part thereof as aforesaid or such charter or such letters patent, does not require that the majority of such directors and the majority of any committee of directors to which is delegated any powers of management of the company be British subjects ordinarily resident in Canada or Canadian citizens ordinarily resident in Canada, then this Act shall apply to require:

Where not otherwise provided, majority of directors of board or committee to be Canadian citizens resident in Canada.

(*a*) a majority of all the directors of such company and, in the case where any committee of such directors is delegated any powers of management of the company, a majority of all the members of such committee, shall at all times be Canadian citizens ordinarily resident in Canada;

Disqualification.

(*b*) the election or appointment of a person as a director of such company or as a member of such committee is void if the composition of the board of directors or of the committee, as the case may be, as a result thereof fails to comply with paragraph (*a*) hereof, and a director or a member of the committee ceases to be a director or a member of the committee, as the case may be, if he ceases to be a Canadian citizen

Explanatory Note.

The purpose of this Bill is to require that all companies created by the Parliament of Canada be managed by a majority of resident Canadian directors. The exception is where such a requirement already exists, as in the *Canadian and British Insurance Companies Act*, R.S., c. 31, s. 6, as amended by 1957 S., c. 11, s. 2, or where there is a requirement as in Part III of the *Companies Act*, R.S., c. 53, s. 155, that a majority of the directors be British subjects ordinarily resident in Canada.

ordinarily resident in Canada and the composition of the board or of the committee as a result thereof ceases to comply with the requirements of paragraph (*a*).

Commencement.

3. This Act shall come into force on the first day of January, 1959.

C-17.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-17.

An Act to amend the Canada Agricultural Products Standards Act.

First reading, May 29, 1958.

THE MINISTER OF AGRICULTURE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57428-5

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-17.

An Act to amend the Canada Agricultural Products Standards Act.

1955, c. 27.

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

1. Paragraph (*a*) of section 2 of the *Canada Agricultural Products Standards Act* is repealed and the following substituted therefor:

"Agricultural product."

"(*a*) "agricultural product" means livestock (including fur-bearing animals raised in captivity), eggs, poultry, milk, vegetables, fruit, honey and maple syrup, and products thereof, and leaf tobacco;"

Explanatory Note.

The purpose of this bill is to extend the Act to leaf tobacco so that standards may be established for inter-provincial and export transactions.

C-18.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-18.

An Act to amend the Canada Elections Act.
(Election Expenses.)

First reading, May 30, 1958.

MR. HOWARD.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58067-0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-18.

An Act to amend the Canada Elections Act.
(Election Expenses.)

R.S., cc. 23, 306, 334, ss. 8, 9; 1952–53, c. 24, s. 7; 1955, c. 44.

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

Return of election expenses of central committee.

1. The *Canada Elections Act*, chapter 23 of the Revised Statutes of Canada, 1952, is amended by inserting therein immediately after section 63 thereof the following section:

"**63A.** (1) Within four months after polling day the secretary or treasurer of the central committee of every political party, or any other officer who acted in such capacity, shall transmit to the Chief Electoral Officer a true signed return accompanied by a declaration in form 62A, such return in this section referred to as a return respecting central committee election expenses, containing detailed statements of:

(*a*) all payments made by the central committee in connection with the election, together with all the bills and receipts, which bills and receipts are in this section included in the expression "return respecting central committee election expenses"; and

(*b*) all money, securities and equivalent of money received by, or promise to the central committee from or by any person, company, corporation, or organization, for the purpose of expenses incurred or to be incurred on account of or in respect of the conduct or management of the election, naming every person, company, corporation or organization from whom the same may have been received or by whom such promise was made, showing as to each sum whether it was received or merely promised, whether in money, in direct contribution or as payment to some other person, company, corporation, or organization for goods or services supplied for the conduct of the election, or otherwise and whether as contribution, loan, advance, deposit or otherwise.

Explanatory Note.

The purpose of this bill is to provide that the central committee of political parties in Canada shall be required to file a return with the Chief Electoral Officer showing the source and amounts of campaign fund contributions and to provide that such returns shall be laid before Parliament.

A political party defined.

(2) A political party within the meaning of this section is an affiliation of electors comprised in a political organization which has expended money in the support of any candidate in the election.

Report of returns by the C.E.O. to the Secretary of State.

(3) The Chief Electoral Officer shall, within seven months after polling day, whether such polling day is for a general or a by-election, submit to the Secretary of State a detailed report of the returns filed pursuant to this section and the Secretary of State shall lay the same before Parliament forthwith or, if Parliament is not then sitting, within fifteen days after the commencement of the next ensuing session.

(4) The conditions, formalities and penalties provided for in section 63 shall, *mutatis mutandis*, apply to this section.

New Form 62A added.

2. The said Act is further amended by inserting therein, immediately after Form 62, the following Form:

"FORM No. 62A.

DECLARATION RESPECTING ELECTION EXPENSES OF A CENTRAL COMMITTEE OF A POLITICAL PARTY. (SEC. 63A)

I, , being the secretary (or treasurer, or other officer, as the case may be) of the central committee of the party, during the election held on the day of , 19 , of members to serve in the House of Commons, do hereby solemnly declare that I have examined the returns respecting election expenses of the central committee of the party about to be transmitted by me to the Chief Electoral Officer and now shown to me by the person (having authority by virtue of section 37 of the *Canada Evidence Act* to receive a solemn declaration) before whom this declaration is made and to the best of my knowledge and belief that return is correct;

And I make this solemn declaration conscientiously believing it to be true, and knowing that it is of the same force and effect as if made under oath, and by virtue of the *Canada Evidence Act.*

.....
(Signature of declarant)

Signed and declared before me by the above named declarant at , in the Province of..... ....., on the of , 19 .

....."

C-19.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-19.

An Act to amend the Canada Elections Act (Publication of Straw Poll Results).

First reading, June 2, 1958.

Mr. Peters.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58071-2

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-19.

An Act to amend the Canada Elections Act (Publication of Straw Poll Results).

R.S., cc. 23, 306, 334, ss. 8, 9; 1952-53, c. 24, s. 7; 1955, c. 44.

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

Repeal.

1. Subsection (2) of section 108 of the *Canada Elections Act* is repealed and the following substituted therefore:

Premature publication of results of straw vote forbidden.

"(2) No person, company or corporation shall, in any province after the issue of the writ for an election, or after the dissolution of Parliament or the occurrence of a vacancy in consequence of which a writ for an election is eventually issued, and before the hour of closing of the polls in such province, publish the result or purported result of a straw vote or poll of the political opinions of the electors or any of them in any electoral district or districts in Canada, whether such publication is by radio broadcast, or by newspaper, news-sheet, poster, bill-board, handbill, or in any other manner; any person contravening the provisions of this subsection (and in the case of a company or corporation any person responsible for the contravention thereof) is guilty of an illegal practice and of an offence against this Act.

Definition of "broadcast."

"(3) In this section "broadcast" has the same meaning as "broadcasting" in the *Radio Act*."

Explanatory Note.

The purpose of this amendment is to prohibit, and to make punishable as an illegal practice, the publication in any manner before election day of the results of a straw vote or poll of the political opinions of the electors. The proposed amendment does not prohibit the taking of such a poll for private purposes.

The present subsection (2) is repealed and reenacted as subsection (3) so as to apply to the proposed new subsection (2) as well as the present subsection (1).

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-20.

An Act to amend the Juvenile Delinquents Act.

First reading, June 4, 1958.

MR. DORION.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58238-7

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-20.

An Act to amend the Juvenile Delinquents Act.

R.S., c. 160.

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

1. Section 12 of the *Juvenile Delinquents Act* is amended by adding thereto the following subsections:

Secrecy of reports.

"(5) No one having, or having had the custody of a juvenile delinquent, and no one who is or has been in charge or informed of any record or file respecting a hearing or disposal of a case in connection with the trial of a juvenile delinquent shall, without the special leave of the Court, communicate to any other person, not being a judge, magistrate, probation officer, superintendent or other officer connected with the administration of justice, any report of or information respecting a delinquency committed or said to have been committed, by a child, or of or respecting the trial or other disposition of a charge against a child.

Records and files to be destroyed after five years.

"(6) All such records and files mentioned in subsection (5) shall be destroyed by the officer having the custody thereof after a period of five years from the date of such trial or hearing if no new trial or hearing respecting such child or juvenile delinquent has taken place during the said period of five years."

Explanatory Note.

The purpose of this amendment to the Juvenile Delinquents Act is to provide for the secrecy of reports, files or records in connection with the trial of juvenile delinquents and to provide further that such records and files be destroyed after a period of five years from the date of such trial.

C-21.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-21.

An Act to amend the Penitentiary Act.

First reading, June 4, 1958.

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58194-2

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-21.

An Act to amend the Penitentiary Act.

R.S. c. 206; 1952-53, c. 53.

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

Repeal.

1. Subsection (3) of section 4 of the *Penitentiary Act* is repealed.

Coming into force.

2. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

Explanatory Note.

The subsection being repealed reads as follows:

"(3) The Commissioner and the Deputy Commissioners hold office during pleasure, but cease to hold office on attaining the age of sixty-five years."

By removing this subsection from the statute the tenure of office of the Commissioner and of the Deputy Commissioner can be extended if at any time this is considered to be advisable. Provision for retirement age and for extension may be made by regulation under the *Public Service Superannuation Act;* the proposed amendment is to come into force on proclamation so that the necessary amendments to the regulations can be made in the meantime.

The provisions of the present section respecting the holding of office during pleasure are not necessary because the same provisions are contained in the *Interpretation Act.*

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-22.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

AS PASSED BY THE HOUSE OF COMMONS, 4th JUNE, 1958

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58353-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-22.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, 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 31st day of March, 1959, 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 Queen'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, 1958.*

$601,131,574.17 Main Estimates granted for 1958-59.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole six hundred and one million, one hundred and thirty-one thousand, five hundred and seventy-four dollars and seventeen cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being one-sixth of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1959, except items 439, 443 and 502, as laid before the House of Commons at the present session of Parliament.

$408,333.34 Main Estimates granted for 1958–59.

3. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole four hundred and eight thousand, three hundred and thirty-three dollars and thirty-four cents towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being seven-twelfths of the total of the amounts of the several items set forth in Schedule A.

$713,336.50 Main Estimates granted for 1958–59.

4. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole seven hundred and thirteen thousand, three hundred and thirty-six dollars and fifty cents towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being one-sixth of the total of the amounts of the several items set forth in Schedule B.

$2,849,749.75 Main Estimates granted for 1958–59.

5. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 2, a sum not exceeding in the whole two million, eight hundred and forty-nine thousand, seven hundred and forty-nine dollars and seventy-five cents towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being one-twelfth of the total of the amounts of the several items set forth in Schedule C.

$14,287,343.67 Supplementary Estimates granted for 1958–59.

6. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole fourteen million, two hundred and eighty-seven thousand, three hundred and forty-three dollars and sixty-seven cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being one-sixth of the total of the amounts of the items set forth in the Supplementary Estimates for the fiscal year ending the 31st day of March, 1959, as laid before the House of Commons at the present session of Parliament.

$5,002,500.00 Supplementary Estimates granted for 1958-59.

7. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 6, a sum not exceeding in the whole five million, two thousand and five hundred dollars towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being three-quarters of the total of the amounts of the several items set forth in Schedule D.

$200,000.00 Supplementary Estimates granted for 1958-59.

8. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section 6, a sum not exceeding in the whole two hundred thousand dollars towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being one-third of the total of the amount of the item set forth in Schedule E.

Purpose and effect of each item.

9. The amount authorized by this Act to be paid or applied in respect of an item may be paid or applied only for the purposes and subject to any terms and conditions specified in the item, and the payment or application of any amount pursuant to the item has such operation and effect as may be stated or described therein.

Account to be rendered.

10. Amounts paid or applied under the authority of this Act shall be accounted for in the Public Accounts in accordance with section 64 of the *Financial Administration Act.*

SCHEDULE A

Based on the Main Estimates, 1958-59. The amount hereby granted is $408,333.34 being seven-twelfths of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS		
	B—General		
	Terminable Services		
106	To provide for a grant by the Canadian Government to the United Nations Refugee Fund	200,000	
108	Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East	500,000	
			*700,000

* Net Total $408,333.34.

SCHEDULE B

Based on the Main Estimates, 1958–59. The amount hereby granted is $713,336.50 being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES		
	SPECIAL		
144	Canadian share of expenses of the International Commissions, as detailed in the Estimates	860,620	
	LEGISLATION		
	THE SENATE		
182	General Administration	686,535	
	HOUSE OF COMMONS		
185	General Administration—Estimates of the Clerk	1,873,265	
186	Estimates of the Sergeant-at-Arms	859,599	
			*4,280,019

* Net Total $713,336.50.

SCHEDULE C

Based on the Main Estimates, 1958–59. The amount hereby granted is $2,849,749.75 being one-twelfth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	Science Service		
10	Forest Biology	2,591,564	
	CITIZENSHIP AND IMMIGRATION		
	Indian Affairs Branch		
70	Welfare and Economic Development of Indians— Operation and Maintenance	3,970,678	
	EXTERNAL AFFAIRS		
	Terminable Services		
111	To provide for the purchase of wheat and flour to be given to India, Pakistan and Ceylon to relieve food shortages	10,000,000	
	FISHERIES		
	Fisheries Research Board of Canada		
152	Operation and Maintenance, including an amount of $50,000 for contributions towards Fisheries Research and for Scholarships	3,631,785	
	MINES AND TECHNICAL SURVEYS		
	Surveys and Mapping Branch		
	Geodetic Survey of Canada—		
197	Administration, Operation and Maintenance	690,761	
198	International Boundary Commission	75,092	
	Topographical Surveys, including expenses of the Canadian Board on Geographical Names—		
199	Administration, Operation and Maintenance	1,829,769	
	Canadian Hydrographic Service—		
201	Administration, Operation and Maintenance, including Canada's annual contribution of $4,100 to the International Hydrographic Bureau	3,352,378	
203	Legal Surveys and Aeronautical Charts, including a Grant of $500 to the Canadian Institute of Surveying and Photogrammetry	754,674	

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Concluded*		
	GEOLOGICAL SURVEY OF CANADA		
207	Geological Surveys— Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, an amount of $1,500 for Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference, London, England, and an amount of $40,000 for Grants in aid of Geological Research in Canadian Universities	2,695,905	
	GEOGRAPHICAL BRANCH		
211	Geographical Branch—Administration, Operation and Maintenance, including a Grant of $250 to the Canadian Association of Geographers and a Grant of $3,500 to the University of British Columbia in aid of Research in Foreign Geography	315,728	
	DOMINION OBSERVATORIES		
212	Dominion Observatory, Ottawa and Field Stations— Administration, Operation and Maintenance, including the expenses of the National Committee for Canada of the International Astronomical Union, a membership fee of $500 to the International Astronomical Union and a Grant of $3,500 to the Royal Astronomical Society of Canada	777,571	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	FORESTRY BRANCH		
291	Forest Research Division— Operation and Maintenance	1,328,886	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
303	To assist in promoting the Tourist Business in Canada, including Grant of $5,000 to the Canadian Tourist Association	2,182,206	
			*34,196,997

* Net Total $2,849,749.75.

SCHEDULE D

Based on the Supplementary Estimates, 1958–59. The amount hereby granted is $5,002,500.00 being three-quarters of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

Sums granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS		
	B—General		
	Terminable Services		
545	To provide for the purchase of wheat and flour to be given to India, Pakistan and Ceylon to relieve food shortages—Further amount required	3,000,000	
546	To provide for the purchase of flour to be given to the United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,500,000	
547	To provide for a contribution to the 1958 Fellowship Fund of the International Atomic Energy Agency	25,000	
	TRADE AND COMMERCE		
	Special		
627	To reimburse the Canadian Wheat Board for the loss incurred by it on its operations under the Canadian Wheat Board Act in respect of oats for the crop year that commenced on the 1st day of August, 1956, and ended on the 31st day of July, 1957	2,145,000	
			*6,670,000

* Net Total $5,002,500.00.

SCHEDULE E

Based on the Supplementary Estimates, 1958–59. The amount hereby granted is $200,000.00 being one-third of the amount of the item in the said Estimates as contained in this Schedule.

Sum granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purpose for which it is granted.

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT		
	A—Department		
	Railway and Steamship Services		
635	Payment to Canadian National (West Indies) Steamships, Limited (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, in the amount of the deficit, certified by the Auditors of the Company in the operations of the Company in the calendar year 1958—Further amount required.....	.....	*600,000

* Net Total $200,000.00.

C-23.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-23.

An Act to amend the Canada Elections Act (Absentee Voting).

First reading, June 9, 1958.

MR. HOWARD.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58455-7—1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-23.

An Act to amend the Canada Elections Act (Absentee Voting).

R.S., cc. 23, 306, 334, ss. 8, 9; 1952-53, c. 24, s. 7; 1955, c. 44.

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

1. Subsection (1) of section 18 of the *Canada Elections Act* is amended by inserting therein, immediately after paragraph (*b*) thereof, the following paragraph:

"(*bb*) the time when and the place where the returning officer will open the ballot boxes for the purpose of removing and transmitting the special ballot envelopes placed therein pursuant to subsection 9 of section 50."

2. Subsection (3) of section 21 of the said Act is repealed and the following substituted therefor:

Nomination day.

"(3) The day for the close of nominations (in this Act referred to as nomination day) shall be Monday, the twenty-eighth day before polling day."

3. Section 28 of the said Act is amended by adding thereto, immediately after subsection (7) thereof, the following subsections:

"Special ballot paper."

"(8) Every ballot paper issued for use pursuant to section 46B shall be in Form No. 36A, shall be known as a "special ballot paper", and shall contain a blank space or spaces in which the elector shall write the name of the candidate, or names of the candidates if more than one is to be elected, for whom he intends to vote.

"Special ballot envelope."

"(9) An envelope, which shall be called a "special ballot envelope", and that shall have printed upon one side thereof an affidavit in Form No. 50A to be made by the elector, shall be provided; a ballot that is issued pursuant to section 46A or section 46B and that has been written upon and folded by the elector, shall be placed in a special ballot envelope."

Explanatory Notes.

The purpose of this Bill is to entitle an elector to vote on polling day for the candidate or candidates of his choice who are nominated in his electoral district, by casting his vote in a polling station other than his own and which may be in his own electoral district, his province, or a province adjacent to his own province.

With one exception, the amendments provide the machinery for such absentee voting by way of adding sections, varying or deleting others, in whole or in part, and similarly with the Forms in Schedule One of the Act.

The exception is an amendment to Section 21(3) to provide that the day for close of nominations throughout Canada shall be Monday, the 28th day before polling day. Presently, the day for close of nominations is Monday, the 14th day before polling day, except for the electoral districts set out in Schedule Four which now have the 28 days between the closing of nominations and polling day.

4. The said Act is amended by adding thereto, immediately after section 46 thereof, the following:

"Vote by Absentee Elector in same Electoral District.

Absentee elector may vote elsewhere in electoral district.

"**46A.** (1) Notwithstanding any other provision of this Act, when an elector whose name is on the list of electors for one polling division of an electoral district, is absent from that polling division on polling day therein, such elector may obtain, in the manner provided in this section, a ballot and vote in any polling station of such electoral district.

Conditions.

(2) The elector shall apply to the deputy returning officer at any time between the opening and the closing of the poll and, upon his

(*a*) showing the deputy returning officer reasonable evidence of his identity, and

(*b*) making an affidavit in Form No. 50A to be taken by the deputy returning officer, and

(*c*) being vouched for by an elector whose name appears on the official list of electors for the polling division in which the elector applies to vote and who personally attends at the polling station with the elector so applying and takes an oath before the deputy returning officer in Form No. 50B,

the deputy returning officer shall furnish the elector so applying with a ballot paper in Form No. 36.

Entries in poll book.

(3) When the deputy returning officer has furnished the elector so applying with a ballot paper, he shall call out such elector's name which, with such elector's address and occupation, shall be entered in the poll book.

How ballot deposited.

(4) When, as provided in section 45, such elector has voted and handed the ballot paper to the deputy returning officer, the deputy returning officer shall place the ballot in the special ballot envelope which he shall then seal and deposit in the ballot box.

Elector entitled to transfer certificate may vote hereunder.

(5) Where an elector who is entitled to receive a transfer certificate pursuant to this Act has not received such a certificate from the returning officer he shall be entitled to vote in the manner provided in this section.

Vote by Absentee Elector in the Same or Adjacent Province.

Absentee elector may vote elsewhere in same or adjacent province.

"**46B.** (1) Notwithstanding any other provision of this Act, when an elector whose name is on the list of electors for one polling division of an electoral district is absent from that district on polling day therein, such elector may obtain, in the manner provided in this section, a special ballot paper for that district in any polling station of any other electoral district, where a poll is being held, that is in the same province as is the electoral district in

which such elector's name is on the list of electors or is in a province adjacent to such province; and such elector upon obtaining such special ballot paper may vote in such polling station.

Conditions.

(2) The elector shall apply to the deputy returning officer at any time between the opening and the closing of the poll and, upon his

(*a*) showing the deputy returning officer reasonable evidence of his identity, and

(*b*) making an affidavit in Form No. 50A to be taken by the deputy returning officer, and

(*c*) being vouched for by an elector whose name appears on the official list of electors for the polling division in which the elector applies to vote and who personally attends with the elector so applying at the polling station and takes an oath before the deputy returning officer in Form No. 50B,

the deputy returning officer shall furnish the elector so applying with a special ballot paper.

Entries in poll book.

(3) When the deputy returning officer has furnished the elector so applying with a special ballot paper, the deputy returning officer shall call out such elector's name which, with such elector's address and occupation, shall be entered in the poll book; the deputy returning officer shall thereupon show such elector a copy of the list of candidates, which list shall have the political party affiliation of each candidate, and shall indicate to such elector the names of all the candidates who were nominated in the electoral district in which such elector's name appears on the list of electors.

Information to elector by deputy returning officer.

How ballot deposited.

(4) When, as provided in section 45, such elector has voted and handed the ballot paper to the deputy returning officer, the deputy returning officer shall place the ballot in the special ballot envelope which he shall then seal and deposit in the ballot box."

5. Subsection (6) and subsection (9) of section 50 of the said Act are repealed and the following substituted therefor:

Duties after counting the votes.

"(6) All the ballot papers not rejected by the deputy returning officer shall be counted and a list kept of the number of votes given to each candidate and of the number of rejected ballot papers; the ballot papers that respectively indicate the votes given for each candidate shall be put into separate envelopes; all rejected ballot papers shall be put into a special envelope; all special ballot envelopes that contain ballots cast pursuant to section 46A and 46B shall be placed in a special envelope or envelopes; and all such envelopes shall be endorsed so as to indicate their contents, and shall be sealed with gummed paper seals by the deputy returning officer; the deputy returning officer and the

Disposition of ballot papers.

poll clerk shall sign such seals as may also such agents or witnesses present who so desire.

Documents to be enclosed in ballet box.

"(9) The poll book, the several envelopes containing the ballot papers,—unused, spoiled, rejected, or counted for each candidate,—each lot in its proper envelope, the envelope containing the official list of electors and other documents used at the poll shall then be placed in the large envelope supplied for the purpose, and this envelope shall be sealed immediately and placed in the ballot box with (but not enclosing)

(*a*) the envelope containing the official statement of the poll prepared for the returning officer and referred to in subsection (8) and

(*b*) the envelope or envelopes containing the ballot envelopes referred to in subsection (6);

Locking and sealing ballot box.

the ballot box shall then be locked and sealed with one of the special metal seals prescribed by the Chief Electoral Officer for the use of the deputy returning officer and forthwith transmitted by registered mail or delivered to the returning officer; the returning officer may appoint one or more persons for the purpose of collecting the ballot boxes from a given number of polling stations and such person or persons shall, on delivering such ballot boxes to the returning officer, subscribe to the oath in Form No. 59."

6. Subsections (2) to (6) of section 51 of the said Act are repealed and the following substituted therefor:

Opening of ballot boxes and removal of special ballot envelopes.

"(2) After all the ballot boxes have been received, the returning officer, at the place, day and hour fixed by the proclamation, in Form No. 4, for the removal of special ballot envelopes, and in the presence of the election clerk and of such of the candidates or their representatives as are present, and if none of the candidates or their representatives are present, then in the presence of at least two electors, shall open such ballot boxes and remove each special envelope containing special ballot envelopes and reseal each ballot box; the returning officer then shall open each special envelope of special ballot envelopes and sort them into groups according to the electoral district to which they appertain but he shall not open any such ballot envelopes during this procedure.

Ballot box resealed.

Special envelopes opened and ballot envelopes sorted.

Special ballot envelopes (Sec. 46A) parcelled and sealed.

"(3) The returning officer shall make into one parcel all special ballot envelopes containing ballots cast under section 46A for his own electoral district and place this parcel under lock and seal until the official addition of votes is held.

Special ballot envelopes (Sec. 46B) sorted, parcelled and delivered.

"(4) Any remaining special ballot envelopes containing special ballots cast under section 46B shall be sorted into groups according to the electoral district to which they appertain and placed in parcels marked "special ballots—

absentee" and forthwith transmitted by registered mail or delivered to the returning officer of the respective electoral districts.

Adjournment if ballot boxes not returned.

"(5) If the ballot boxes are not all returned on the day fixed for the official removal of the special ballot envelopes, the returning officer shall adjourn the proccedings to a subsequent day which shall not be more than seven days after the day originally fixed for the purpose of such removal of special ballot envelopes."

7. The said Act is amended by adding thereto, immediately after section 51 thereof, the following section:

Opening of ballot boxes and official addition of votes.

"**51A.** (1) The returning officer, at the place, day and hour fixed by proclamation, in Form No. 4, for the official addition of the votes, and in the presence of the election clerk and of such of the candidates or their representatives as are present, shall open such ballot boxes, and from the official statements of the poll therein contained, add the number of votes cast for each candidate.

Attendance of electors in certain cases.

(2) If, at the official addition of the votes, none of the candidates or their representatives are present, it is the duty of the returning officer to secure the presence of at least two electors who shall remain in attendance until such official addition of the votes has been completed.

Special power of returning officer when statement of poll is missing.

(3) If any ballot box does not appear to contain a statement of the poll either loose or in its separate envelope as provided by section 50, the returning officer may, for the purpose of finding a statement of the poll, open the large envelope found in the ballot box and appearing to contain miscellaneous papers; if the power hereby conferred is exercised, all the papers, other than the statement of the poll, if found, shall be placed by the returning officer in a special large envelope which shall be sealed and duly endorsed by him; nothing in this subsection authorizes the opening of any envelope appearing to contain only ballot papers, cast for the various candidates, but in the absence of other information, the endorsements on such envelopes may be adopted as indicating the result of the poll at the polling station in question.

Procedure used in counting votes given at the absentee poll.

(4) The returning officer shall open each parcel marked "special ballots-absentee" received from each returning officer pursuant to section 51 and shall deal with each parcel separately and in the following manner: before opening the ballot envelope, he shall examine the affidavit thereon and finding that it is signed by the deponent and by the deputy returning officer before whom it was sworn, and finding that the deponent is an elector whose name appears on the list of electors for the electoral district named in the affidavit, and that no person has in fact voted as such elector at the poll held in the electoral district,

the returning officer shall open the ballot envelope, remove the folded ballot therefrom and shall place it without being opened into a ballot box to be used for the purpose of counting special ballots cast under section 46A and section 46B, and shall note on the list of electors against the number of the elector the fact that he has voted by special ballot; if the returning officer finds that the affidavit is not signed by the deponent and the deputy returning officer before whom it was sworn, and that the name of the deponent does not appear on the list of electors for the electoral district named in the affidavit, or that some person has in fact voted as such voter at the poll held in the electoral district, he shall not open the ballot envelope, but shall write in ink on the face thereof the word "unopened" together with the reason therefor, and the ballot envelope so marked shall be set aside to be further dealt with pursuant to this section; after all the special ballots appertaining to his electoral district have been dealt with, the ballot box shall be opened and the returning officer shall proceed to count the votes given for each candidate in like manner as that provided for the counting of ordinary votes by a deputy returning officer at the close of a poll; and the returning officer shall enter in a place to be provided in the statement of votes the total number of votes cast by special ballot under section 46A and section 46B for each candidate, and the number of rejected ballots, if any, and shall seal up in separate parcels, marked so as to indicate their contents, the counted and the rejected ballots and the unopened ballot envelopes, if any, and also any opened ballot envelopes from which special ballots were removed.

Rejection of ballot for misspelling.

(5) A special ballot paper shall not be rejected only because the elector in writing in the name of the candidate for whom he has voted has misspelled such name unless the intent of the elector may be mistaken by the name as so misspelled; if more than one candidate is to be elected and the intent of the elector cannot be mistaken as to one of the names of the candidates for whom he has voted then his vote for that candidate shall not be rejected by reason of the rejection for misspelling of his vote for the other candidate.

Official addition of votes.

(6) The returning officer shall add the votes cast for each candidate as counted pursuant to subsection (4) to the votes cast for each candidate as counted pursuant to subsection (2).

Declaration of name of candidate obtaining largest number of votes.

(7) The name of the candidate who, on the official addition of the votes, is found to have obtained the largest number of votes, shall then be certified in writing and there shall be delivered to such candidate or his representative a certificate giving the number of votes cast for each candi-

date, in the form prescribed by the Chief Electoral Officer, and a copy of such certificate shall also be delivered forthwith to any other candidate or his representative, if present at the official addition of the votes, or, if any candidate is neither present nor represented thereat, the certificate shall be transmitted forthwith to such candidate by registered mail.

Casting vote of returning officer.

(8) Whenever, on the official addition of the votes, an equality of votes is found to exist between any two or more candidates and an additional vote would entitle one of such candidates to be declared as having obtained the largest number of votes, the returning officer shall cast such additional vote."

Repeal of sec. 52 (1).

8. Subsection (1) of section 52 of the said Act is repealed.

Form No. 4 of Schedule One, amended.

9. FORM No. 4 of SCHEDULE ONE of the said Act is amended by adding thereto, immediately after the third paragraph thereof, the following paragraph:

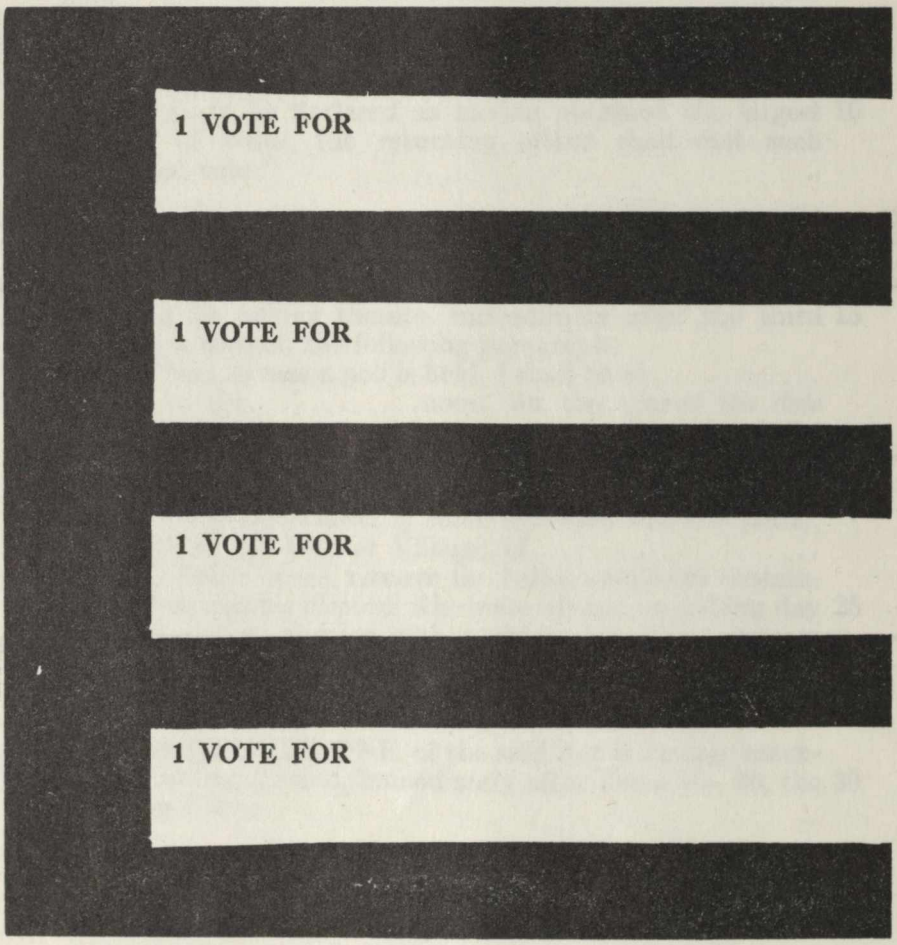
"And that in case a poll is held, I shall be at..... o'clock in the.....noon, on the (*insert the date fixed for the removing and transmitting of special ballot envelopes containing ballots cast pursuant to section 46A and 46B*) day of.....19...., at (*describe the place at which the removal of ballot envelopes will take place*), in the Town (*or* City *or* Village) of..... open the ballot boxes, remove the ballot envelopes containing ballots cast by electors who were absent on polling day from the polling division within which their name appears on the list of electors, and transmit those ballot envelopes to the returning officers of the respective electoral districts".

Form No. 36A added to Schedule One.

10. SCHEDULE ONE of the said Act is further amended by adding thereto, immediately after Form No. 36, the following Form:

"FORM No. 36A.

FORM OF SPECIAL BALLOT PAPER (Sec. 28 (8)).



Form No. 50A and No. 50B added to Schedule One.

11. SCHEDULE ONE of the said Act is further amended by adding thereto, immediately after Form No. 50, the following Forms:

"FORM NO. 50A.

AFFIDAVIT OF AN ABSENTEE ELECTOR
(Sec. 46A (2b), Sec. 46B(2b)).

Electoral district of.....

(1) I, the undersigned, do swear (*or* solemnly affirm): That I am (*name, address and occupation*) and that I am a Canadian citizen or other British subject of the full age of twenty-one years:

(2) That I have been ordinarily resident in Canada for the twelve months immediately preceding this polling day, and that I was ordinarily resident in the electoral district of———————on the———————day of——— ——————— 19... (*naming the date of the issue of the writ ordering the pending election*).

(3) That, to the best of my knowledge, my name appears on list of electors pursuant to the Canada Elections Act for the polling division of———————in the electoral district of ———————:

(4) That I am unable to appear at the polling division within which my name appears on the list of electors:

(5) That I have not received anything nor has anything been promised to me directly or indirectly, in order to induce me to vote or to refrain from voting at the pending election: and

(6) That I have not already voted at the pending election or been guilty of any corrupt or illegal practice in relation thereto.

Sworn (*or* affirmed) before me at

——————— in the Province of
——————— this ——————— day of
——————— 19——.

(*Signature of deponent*).

———————
Deputy returning officer

(*Deputy returning officer must sign above*).

———————

(*Elector must sign above*).

"FORM No. 50B.

OATH OF PERSON VOUCHING FOR ABSENTEE ELECTOR. (Sec. 46A (2c), Sec. 46B (2c),)

(1) You swear (*or* solemnly affirm) that you are (*name, address and occupation*) as given on the list of electors now shown you:

(2) That you know (*naming the applicant and stating his address and occupation*) who has applied to vote at the pending election pursuant to (*Section 46A or 46B as the case may be*);

(3) That you verily believe that the said applicant is a Canadian citizen or other British subject of the full age of twenty-one years, that he has been ordinarily resident in the electoral district of..... (*naming electoral district in which applicant alleges* his name appears).....on the.....day of....., 19.... (*naming the date of the issue of the writ ordering the pending election*); and

(4) That you verily believe that the said applicant is qualified to vote in the polling division for which he now applies to vote at the pending election. So help you God.

New Form No. 57.

12. FORM No. 57 of SCHEDULE ONE is repealed and the following substituted therefor:

"FORM No. 57.

OATH OF THE POLL CLERK AFTER CLOSING OF THE POLL. (Sec. 50 (7)).

I, the undersigned, appointed poll clerk for polling station No. .... of the electoral district of..... do swear (*or* solemnly affirm) that the poll book used at the said polling station has been kept to the best of my ability; that the total number of electors registered therein as having voted at this election is .....; and that the total number of electors who voted pursuant to section 46A and to section 46B is .....; that the said poll book contains a true and exact record of the taking of the votes at the said polling station; and that I have faithfully performed all my other duties as poll clerk.

.....

Poll Clerk

Sworn (*or* affirmed) before me at.....

this.....day of....., 19.....

.....

Deputy returning officer
(or as the case may be)."

Repeal of Schedule Four.

13. SCHEDULE FOUR of the said Act is repealed.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-24.

An Act to amend the Indian Act.

First reading, June 9, 1958.

THE MINISTER OF CITIZENSHIP AND IMMIGRATION.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58254-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-24.

An Act to amend the Indian Act.

R.S. c. 149; 1952-53, c. 41; 1956, c. 40.

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

1. Section 12 of the *Indian Act* is amended by adding thereto the following subsection:

Exception.

"(3) Subparagraphs (i) and (ii) of paragraph (*a*) of subsection (1) do not apply to a person who

(*a*) pursuant to this Act is registered as an Indian on the day this subsection comes into force, or

(*b*) is a descendant of a person described in paragraph (*a*) of this subsection."

Explanatory Note.

Section 12 now provides in subparagraphs (i) and (ii) of paragraph (*a*) that persons who have received or have been allotted half-breed lands or money script, and their descendants, are not entitled to be registered as Indians. The purpose of this amendment is to make this provision inapplicable to persons who are now registered and to their descendants.

C-25.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-25.

An Act to amend The Lake of the Woods Control Board Act, 1921.

First reading, June 9, 1958.

THE MINISTER OF NORTHERN AFFAIRS AND NATIONAL RESOURCES

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58451—6

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-25.

An Act to amend The Lake of the Woods Control Board Act, 1921.

1921, c. 10.

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

1. Section 2 of *The Lake of the Woods Control Board Act, 1921*, is repealed and the following substituted therefor:

Establishment of Board.

"**2.** (1) There shall be a Board, to be known as "The Lake of the Woods Control Board" consisting of four members to be appointed as follows, namely, one by the Governor General in Council, two by the Lieutenant Governor of Ontario in Council and one by the Lieutenant Governor of Manitoba in Council.

Qualifications.

(2) A person is not eligible to be appointed a member of the Board unless he is a duly qualified engineer.

Alternate members.

(3) Each appointing authority mentioned in subsection (1) may appoint an alternate member for every member to be appointed by him to act in the place of the member in the event that he is absent or unable to act or the office is vacant.

Tenure of office.

Vacancies.

(4) Each member and each alternate member holds office during the pleasure of the authority that appointed him, and an appointment to fill any vacancy on the Board shall be made by the authority who made the previous appointment to that office.

Powers of alternate members.

(5) An alternate member of the Board while acting as a member of the Board has all the powers of a member."

Explanatory Notes.

The Lake of the Woods Control Board was established by chapter 10 of the statutes of 1921 (11-12 GeorgeV) for the purpose of regulating the levels of the waters in the Lake of the Woods and Lac Seul basins. As both Manitoba and Ontario were involved in regulation of these waters and because the Crown lands in Manitoba then belonged to Canada, and in view of the international implications, Canada and Ontario were each represented on the Board of Control by two members.

In 1957, Ontario and Manitoba decided to divert waters from the Albany basin into Lac Seul on a continuing basis. It thus became necessary to enlarge the jurisdiction of the Lake of the Woods Control Board to cover the diversion from the Albany River known as the Lake St. Joseph Diversion. As the law is being amended, it seems appropriate to confirm by law a representation on the Board which Manitoba has in fact enjoyed in past years.

The purpose of this Bill, therefore, is to provide for the control of waters through the Lake St. Joseph diversion and for the membership on the Board of the province of Manitoba.

1. Section 2 presently reads as follows:

"2. There shall be a Board to be called "The Lake of the Woods Control Board", which shall consist of four members, who shall be duly qualified engineers, two of whom shall be appointed by the Governor General in Council and two of whom shall be appointed by the Lieutenant Governor of Ontario in Council, and each of the persons so appointed shall hold office during the pleasure of the Governor General in Council or of the Lieutenant Governor in Council, respectively, and any vacancy on the said Board shall be filled by the Governor General in Council or by the Lieutenant Governor in Council, according as the previous appointment to such position was made by the Governor General in Council or the Lieutenant Governor in Council."

The purpose of this amendment is to provide for the appointment of a member to the Board by the Lieutenant Governor of Manitoba in Council and for the appointment of alternate members to act in place of members of the Board who may be absent or unable to act.

2. Section 3 of the said Act is repealed and the following substituted therefor:

Purposes and powers.

"**3.** It shall be the duty of the Board to secure severally and at all times the most dependable flow and the most advantageous and beneficial use of the waters of the Winnipeg river and of the English river, and for these purposes the Board shall have power

As to Lake of the Woods.

(*a*) to regulate and control the outflow of the waters of the Lake of the Woods so as to maintain the level of the Lake between the elevations that have been recommended by the International Joint Commission in their final report of the 12th June, 1917, or between such elevations as may be agreed upon by the United States and Canada;

As to Lac Seul.

(*b*) to regulate and control the outflow of the waters of Lac Seul so as to maintain the level of the Lake between such elevations as the Board, with the approval of the Governor General in Council, the Lieutenant Governor of Ontario in Council and the Lieutenant Governor of Manitoba in Council, may recommend;

As to Lac Seul and Lake St. Joseph diversion.

(*c*) to regulate and control the flow of waters into Lac Seul through the Lake St. Joseph diversion works when the level of Lac Seul rises above the following elevations in any year, namely, 1168 feet in the period commencing the 1st day of February and ending the 31st day of May, 1170 feet in the period commencing the 1st day of July and ending the 31st day of December and 1169 feet in the months of January and June;

As to Winnipeg river and English river.

(*d*) to regulate and control the flow of the waters of the Winnipeg river between its junction with the English river and the Lake of the Woods, and also the flow of the water in the English river between its junction with the Winnipeg river and Lac Seul; and

As to other waters.

(*e*) to regulate and control the level and flow of such other waters of the watershed of the Winnipeg river as the Governor General in Council, the Lieutenant Governor of Ontario in Council and the Lieutenant Governor of Manitoba in Council may agree to place under the jurisdiction of the said Board, save and excepting the operation and control of all dams and regulating works extending across the international boundary, and the dam and regulating works across the Canadian channel at Kettle Falls."

2. The section being repealed reads as follows:

"3. It shall be the duty of the Board to secure severally and at all times the most dependable flow and the most advantageous and beneficial use of,

(*a*) the waters of the Winnipeg river; and

(*b*) the waters of the English river, and

for these purposes the Board shall have power

(*a*) to regulate and control the outflow of the waters of the Lake of the Woods so as to maintain the level of the Lake between the elevations that have been recommended by the International Joint Commission in their final report of the 12th June, 1917, or between such elevations as may be agreed upon by the United States and Canada;

(*b*) to regulate and control the outflow of the waters of Lac Seul so as to maintain the level of the Lake between such elevations as the Board may from time to time recommend and which shall be approved by the Governor General in Council and the Lieutenant Governor in Council;

(*c*) to regulate and control the flow of the waters of the Winnipeg river between its junction with the English river and the Lake of the Woods, and also the flow of the water in the English river between its junction with the Winnipeg river and Lac Seul;

(*d*) to regulate and control the level and flow of such other waters of the watershed of the Winnipeg river as the Governor General in Council and the Lieutenant Governor in Council may both agree to place under the jurisdiction of the said Board, save and excepting the operation and control of all dams and regulating works extending across the international boundary, and the dam and regulating works across the Canadian channel at Kettle Falls."

The purpose of this amendment is to give power to the Board to regulate the flow of water through the Lake St. Joseph diversion works when the level of Lac Seul reaches certain elevations.

The amendments to paragraphs *(b)* and *(e)* are consequential upon the appointment to the Board of a member by the Lieutenant Governor of Manitoba in Council.

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

General powers.

"**5.** (1) The Board has the powers necessary for effectively carrying out the duties vested in it by this Act or by any Act passed by the legislatures of the provinces of Ontario and Manitoba.

Enforcement of orders.

(2) An order of the Board may be filed in the Exchequer Court of Canada, the Supreme Court of Ontario or Her Majesty's Court of Queen's Bench for Manitoba and may be enforced in respect of Ontario in the same manner as a judgment of the Supreme Court of Ontario and may be enforced in respect of Manitoba in the same manner as a judgment of Her Majesty's Court of Queen's Bench for Manitoba."

4. Section 9 of the said Act is repealed and the following substituted therefor:

Mode of payment of Board's expenses and remuneration.

"**9.** The expenses of the Board, including the remuneration of the members of the Board, shall be paid out of such funds as may be appropriated by the Parliament of Canada and the legislatures of Ontario and Manitoba for paying expenses incurred for the purposes of this Act in such proportions as the Governor General in Council, the Lieutenant Governor of Ontario in Council and the Lieutenant Governor of Manitoba in Council may agree."

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

Regulations.

"**10.** The Governor General in Council may, with the concurrence of the Lieutenant Governor of Ontario in Council and the Lieutenant Governor of Manitoba in Council, make regulations for carrying the purposes and provisions of this Act into effect."

3. Section 5 presently reads as follows:

"**5.** The said Board shall have all the powers necessary for effectively carrying out the authority and control vested in it by this Act and by any Act passed by the Legislature of the Province of Ontario, and any order made by the said Board may be made a rule, order or decree of the Exchequer Court of Canada or of the Supreme Court of Ontario, and shall be enforced in the same manner as any rule, order or decree may be enforced in the Court in which such proceeding is taken."

This amendment is consequential upon the extension of the powers of the Board to regulate the flow of rivers in the province of Manitoba.

4. Section 9 presently reads as follows:

"**9.** The expenses of the Board, including the remuneration of the members of the Board, shall be paid out of such funds as may be appropriated by the Parliament of Canada and the Legislature of Ontario respectively for paying expenses incurred for the purposes of this Act in such proportions as the Governor General in Council and the Lieutenant Governor in Council may agree."

This amendment is consequential upon the appointment to the Board of a member by the Lieutenant Governor of Manitoba in Council.

5. Section 10 presently reads as follows:

"**10.** (1) The Governor General in Council and the Lieutenant Governor in Council may make such regulations, including provisions as to what shall constitute a quorum of the Board and how orders of the Board shall be signed as they may agree to be necessary for carrying out the provisions of this Act.

(2) All regulations made hereunder shall be published in *The Canada Gazette*."

This amendment is consequential upon the membership on the Board of a person appointed by the Lieutenant Governor of Manitoba in Council. Subsection (2) is repealed as the *Regulations Act* (R.S.C. 1952, c. 235) requires all regulations to be published in the *Canada Gazette*.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-26.

An Act to incorporate the Lakehead Harbour Commissioners.

First reading, June 9, 1958.

THE MINISTER OF TRANSPORT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58346-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-26.

An Act to incorporate the Lakehead Harbour Commissioners.

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

Short Title.

Short title.

1. This Act may be cited as the *Lakehead Harbour Commissioners Act.*

Incorporation.

Incorporation.

2. There is hereby established a body corporate under the name of "Lakehead Harbour Commissioners", hereinafter referred to as the "Corporation".

Interpretation.

Definitions.

3. In this Act,

"By-law." (*a*) "by-law" means any by-law, rule, order or regulation made by the Corporation under the authority of this Act;

"Commissioner." (*b*) "commissioner" means a member of the Corporation;

"Goods." (*c*) "goods" includes all tangible personal property or movables other than vessels;

"Harbour." (*d*) "harbour" means the Lakehead harbour as described in section 4;

"Minister." (*e*) "Minister" means the Minister of Transport;

Explanatory Note.

The purpose of this Bill is to establish a Corporation to manage and develop the harbours of Port Arthur, Fort William and Thunder Bay in the Province of Ontario. The powers of the Corporation are similar to those of other harbour corporations established in the past.

"Rate."

(*f*) "rate" means any rate, toll or duty whatsoever imposed by or under this Act; and

"Vessel."

(*g*) "vessel" includes any ship, boat, barge, raft, dredge, floating elevator, scow, seaplane on the water or other floating craft.

Boundaries of harbour.

4. (1) For the purposes of this Act, the Lakehead harbour comprises all the waters of the harbours of Port Arthur and Fort William and Thunder Bay within the following boundaries:

Commencing at the point where the easterly limit of the City of Port Arthur intersects the ordinary high water line of Thunder Bay, thence on a true bearing one hundred and twenty-five degrees one-half statute mile, thence southerly in a straight line to a point on the ordinary high water line of Thunder Bay on the most easterly limit of Whiskyjack Point as shown on Canadian Hydrographic Service Chart No. 2301, thence following in a northerly direction the ordinary high water line of Thunder Bay and the Mission, McKellar, Kaministikwia, Neebing, McIntyre and Current Rivers or portions thereof that lie within the limits of the Cities of Fort William and Port Arthur respectively, to the point of commencement and all water-front property, wharves, piers, docks, buildings, shores and beaches in or along the said waters.

(2) The Corporation may erect marks or signs to indicate the limits of the harbour and such marks or signs shall be held to determine, *prima facie*, the said limits.

Constitution.

Members of Corporation.

5. The Corporation shall consist of five commissioners, three of whom shall be appointed by the Governor in Council and one each of whom shall be appointed by the Council of the City of Port Arthur and the Council of the City of Fort William, respectively.

Commissioners.

Tenure of office.

6. (1) Each commissioner appointed by the Governor in Council shall hold office during pleasure for such term not exceeding three years as is fixed by the Governor in Council, and at the expiration of his term of office may be reappointed.

Council members ineligible.

(2) No member of the Councils of the Cities of Port Arthur and Fort William is eligible to be a commissioner.

Oath of office.

7. Before a commissioner enters upon the execution of his duties as commissioner, he shall take and subscribe an oath that he will truly and impartially and to the best of his skill and understanding execute the powers vested in him as a member of the Corporation, and such oath shall be filed on record in the office of the Corporation.

Chairman.

8. (1) The commissioners shall elect one of their number as Chairman.

Quorum.

(2) Three commissioners constitute a quorum for the transaction of the business of the Corporation.

Remuneration of members.

(3) The Chairman and other commissioners may be paid out of the revenues of the Corporation such remuneration for their services as the Governor in Council from time to time determines.

Officers and Employees.

Officers and employees and their compensation.

9. The Corporation may appoint a harbour master and employ such other officers and employees as it deems necessary to carry out the purposes and provisions of this Act, and may prescribe the conditions of their employment and pay them such compensation or salaries as it deems fit.

General Powers.

Jurisdiction within harbour.

10. Subject to this Act, the Corporation has jurisdiction within the limits of the harbour, but nothing in this Act gives the Corporation the right to enter upon or deal with any property of Her Majesty, except when authorized to do so by order of the Governor in Council, or gives the Corporation jurisdiction or control over private property or rights within the limits of the harbour, except as provided in this Act.

Property.

11. (1) The Corporation may purchase, expropriate or otherwise acquire and hold, lease, sell or otherwise dispose of such land, buildings or other property, real or personal, within the harbour as it deems necessary or desirable for the development, improvement, maintenance and protection of the harbour, or for the management, development or control of such property or for any of the other purposes of this Act, and may in its discretion invest the proceeds arising therefrom.

Administration of Crown and City property.

(2) The Corporation, subject to such terms and conditions as may be agreed upon at the time control thereof is transferred to it, may hold, develop and administer on

behalf of Her Majesty in right of Canada, the Council of the City of Port Arthur or the Council of the City of Fort William any property owned by Her Majesty in right of Canada or by the Cities of Port Arthur or Fort William in or in the vicinity of the harbour.

Disposal of land acquired from Crown.

(3) Notwithstanding anything in this Act, the Corporation shall not, without the previous consent of the Governor in Council, sell, alienate, mortgage or otherwise dispose of any land acquired by it from Her Majesty in right of Canada.

Regulation and control of water-front property.

12. (1) Subject to this Act, the Corporation may regulate and control the use and development of all land and other property on the water-front within the limits of the harbour and all docks, wharves, buildings and equipment erected or used in connection therewith, and may, for such purposes, make by-laws.

Constructing etc., of harbour facilities.

(2) The Corporation may construct, maintain and operate channels, docks, wharves, warehouses and other buildings, cranes and other machinery and equipment for use in the carrying on of the harbour or transportation business, and may sell or lease the same.

Railways on Corporation lands.

(3) Subject to the provisions of the *Railway Act* that are applicable to the exercise of the powers granted by this subsection, the Corporation may

(*a*) construct, acquire by purchase, lease or otherwise, maintain and operate railways within the boundaries of the harbour and upon lands owned by or within the jurisdiction of the Corporation;

(*b*) enter into agreements with any railway company for the maintenance by such company of the railways referred to in paragraph (*a*), and the operation thereof by any motive power, to be maintained and operated at all times in a manner that will afford all other railway companies whose lines reach the harbour the same facilities for traffic as those enjoyed by such company; and

(*c*) make arrangements with railway companies and navigation companies for facilitating traffic to, from and in the harbour or for making connection between the lines or vessels of such companies and those of the Corporation;

but nothing in this subsection shall be deemed to constitute the Corporation a railway company.

Harbour machinery, etc.

(4) The Corporation may own and operate by any motive power any kind of appliance, plant or machinery for the purpose of increasing the usefulness of the harbour or facilitating the traffic therein.

Works subject to *Navigable Waters Protection Act.*

(5) Any work undertaken by the Corporation affecting the use of any navigable waters is subject to the *Navigable Waters Protection Act.*

By-laws.

By-laws.

13. (1) The Corporation may make by-laws not inconsistent with this Act for the direction, conduct and government of the Corporation, its officers and employees, and for the administration, management and control of the harbour and the works and property therein under its jurisdiction, including

(*a*) the regulation and control of the navigation and use of the harbour by vessels including their mooring, berthing, discharging and loading;

(*b*) the regulation and control of all works and operations within the harbour;

(*c*) the regulation, prohibition and control of the construction and maintenance of channels, docks, wharves, piers, buildings or other structures within the limits of the harbour, and the excavation, removal or deposit of material, or any other action that is likely to affect in any way the docks, piers, wharves or channels of the harbour or the lands adjacent thereto;

(*d*) the construction, regulation, operation and maintenance of railways, elevators, pipes, conduits and other works or appliances upon the docks, piers, wharves or channels or any part thereof, and the control, regulation or prohibition of the erection of towers or poles, the stringing of wires or the use of any machinery that might affect any property or business owned, controlled or operated by the Corporation;

(*e*) the transportation, handling or storing within the harbour, including private property within the harbour, of explosives or other substances that, in the opinion of the Corporation, constitute or are likely to constitute a danger or hazard to life or property;

(*f*) the maintenance of order and the protection of property within the harbour, and the appointment of constables and such other officers as the Corporation deems necessary to enforce its by-laws as well as any statute or other law relating to the harbour;

(*g*) the prescribing of the punishment, by a fine not exceeding five hundred dollars or by imprisonment for a term not exceeding six months, or both, to be imposed upon summary conviction for the breach of any by-law;

(*h*) the government of all persons and vessels coming into or using the harbour, including the imposition and collection of rates to be paid upon such vessels and upon goods landed from or shipped on board such vessels, or trans-shipped by water within the harbour, as the Corporation deems advisable according to the use that may be made of the harbour and its works and property; and

(*i*) generally, the doing of anything necessary to carry out the purposes and provisions of this Act.

Confirmation and publication.

(2) No by-law has effect until it has been confirmed by the Governor in Council and published in the *Canada Gazette*, and every by-law shall, at least ten days before it is submitted to the Governor in Council, be served upon the City Clerk of the City of Port Arthur and the City Clerk of the City of Fort William.

Certified copy as evidence.

(3) A copy of a by-law certified by the secretary of the Corporation or a commissioner under the seal of the Corporation shall be admitted as full and sufficient evidence of such by-law in all courts in Canada.

Borrowing Powers.

Power to borrow and issue securities.

14. For the purpose of defraying the expenses of constructing, extending and improving the wharves, structures and other accommodations in the harbour in such manner as the Corporation deems best calculated for facilitating trade and increasing the convenience and utility of the harbour, the Corporation, with the prior approval of the Governor in Council, may

(*a*) borrow money in Canada and elsewhere at such rates of interest as it finds expedient, and

(*b*) issue debentures for sums of not less than one hundred dollars, payable in not more than forty years, and, subject to sections 10 and 11, such debentures may be secured upon the real property vested in or controlled by the Corporation.

Finances.

Charges against revenues.

15. (1) The revenues of the Corporation shall be charged with

(*a*) the costs of collecting such revenues;

(*b*) the expenses incurred by the Corporation in operating, maintaining, administering and managing the harbour, works and property owned, controlled, administered or managed by the Corporation under this Act;

(*c*) the interest and other charges incurred in connection with securities issued or money borrowed by the Corporation under this Act, including such amount as the Governor in Council approves for a sinking fund or other means to secure the repayment of such securities issued or money borrowed; and

(*d*) any other expenses, other than capital expenses, lawfully incurred by the Corporation in carrying out the objects of this Act.

Remaining revenues payable to Receiver General.

(2) The revenues of the Corporation remaining at the end of a fiscal year after providing for the charges specified in subsection (1) and for such sum for working capital as in the opinion of the Minister is reasonable and necessary for carrying out the objects of this Act shall be paid by the Corporation to the Receiver General within four months after the end of such fiscal year.

Accounts.

16. (1) The Corporation shall keep separate accounts for all moneys borrowed, received and expended by it under this Act and shall account therefor annually to the Minister in such form and manner as the Minister may direct.

Inspection of books.

(2) All books, accounts, records and documents of the Corporation shall be at all times open for inspection by the Minister, the Council of the City of Port Arthur or the Council of the City of Fort William or by a person authorized by the Minister or the Councils for such purpose.

Expropriation.

Expropriation proceedings under *Railway Act*.

17. (1) The Corporation, where it desires to acquire lands for the purposes of this Act and is unable to agree with the owner as to the price to be paid therefor, may acquire such lands without the consent of the owner, and the provisions of the *Railway Act* relating to the taking of lands by railway companies are, *mutatis mutandis*, applicable to the acquisition of such lands by the Corporation.

Consent of Governor in Council.

(2) No proceedings by the Corporation for the expropriation of the lands shall be commenced without the prior consent of the Governor in Council.

Harbour Rates.

Valuation of goods under *Customs Act*.

18. (1) The valuation of goods on which *ad valorem* rates are imposed by by-law shall be made in accordance with the provisions of the *Customs Act* as far as applicable

and the provisions of that Act shall, for the purposes of such valuation, be held to form part of this Act as if embodied herein.

Rates payable by masters.

(2) The rates imposed by by-law upon the cargoes of all vessels shall be paid by the master or person in charge of the vessel, saving to him such recourse as he may have by law against any other person for the recovery of the amounts so paid, but the Corporation may demand and recover the rates from the owners, consignees, agents or shippers of such cargoes if it sees fit to do so.

Commutation, etc., of rates.

(3) The Corporation may, with the approval of the Minister, commute, reduce or waive any rates imposed by by-law on such terms and conditions as the Corporation deems expedient.

Seizures.

Seizure and detention of vessels.

19. The Corporation may seize and detain any vessel at any place within the limits of the Province of Ontario, where

(*a*) any amount is due in respect of the vessel for rates or for commutation of rates and is unpaid; or

(*b*) the master, owner or person in charge of the vessel has in respect of such vessel violated the provisions of any by-law.

Seizure and detention of goods.

20. The Corporation may seize and detain any goods where

(*a*) any amount is due in respect of such goods for rates and is unpaid; or

(*b*) the provisions of any by-law have been violated in respect of such goods.

Detention until charges paid.

21. (1) Every lawful seizure and detention made under this Act is at the risk, cost and charge of the owner of the vessel or goods seized and all such vessels and goods may be detained until all amounts due and penalties incurred together with all proper and reasonable costs and charges incurred in the seizure and detention and the costs of any conviction have been paid in full.

When seizure may take place.

(2) The seizure and detention may take place either at the commencement of any suit, action or proceeding for the recovery of any rates, amounts due, penalties or damages or pending such suit, action or proceedings or as incidental thereto or without the institution of any action or proceedings.

Who may order seizure.

(3) The seizure and detention may be effected upon the order of

(*a*) a judge of any court;

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(*b*) a magistrate or justice of the peace having the power of two justices of the peace; or

(*c*) the collector of customs at the City of Port Arthur or at the City of Fort William.

Application for and execution of seizure.

(4) An order for seizure and detention may be made on the application of the Corporation, its authorized agent or its solicitor, and may be executed by any constable, bailiff or other person entrusted by the Corporation with the execution thereof and such constable, bailiff or other person may take all necessary means and demand all necessary aid to enable him to execute the order.

General.

Who may administer oaths.

22. Where, by or under this Act, a person is required to take an oath, it may be administered by a commissioner, the secretary of the Corporation, the harbour master or a justice of the peace.

Pecuniary dealings with members prohibited.

23. The Corporation shall not have any transaction of a pecuniary nature, either in buying or selling, directly or indirectly, with any member of the Corporation.

Limitation of actions.

24. No complaint or information with respect to any violation of a by-law in force under this Act shall be made or laid after two years from the time the matter of the complaint or information arose.

Coming into Force.

Coming into force.

25. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

58346-8—2

C-27.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-27.

An Act to amend the Financial Administration Act.

First reading, June 10, 1958.

MR. BOULANGER

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

54611-9

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-27.

An Act to amend the Financial Administration Act.

R.S., c. 116; 1955, c. 3.

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

1. The *Financial Administration Act* is amended by inserting therein, immediately after section 33 thereof, the following section:

Negotiable instruments to be printed in English and French.

"**33A.** The form and material of every negotiable instrument issued under section 33 and of every negotiable instrument issued by or for any department or by or for any Crown corporation as defined in paragraph *(c)* of subsection (1) of section 76 shall be subject to approval by the Minister, but each such negotiable instrument shall be printed in both the English and the French languages."

Explanatory Notes.

The purpose of this Bill is to provide that every cheque, draft, traveller's cheque, bill of exchange, postal note, money order, postal remittance and any other similar remittance of any department as defined in paragraph *(f)* of section 2 of the *Financial Administration Act* or of any Crown corporation enumerated in schedules B, C and D of the same Act shall be printed in both the English and the French languages.

This is in accordance with the principle established in the *Bank of Canada Act* where it is enacted (subsection (4) of section 21) that the notes payable to bearer on demand and intended for circulation in Canada issued by the Bank shall be printed in both the official languages.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-28.

An Act to implement a Convention between Canada and Belgium for the Avoidance of Double Taxation with respect to Income Taxes.

First reading, June 16, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58590-1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-28.

An Act to implement a Convention between Canada and Belgium for the Avoidance of Double Taxation with respect to Income Taxes.

HER 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-Belgium Income Tax Convention Act, 1958*.

Convention approved.

2. The Convention entered into between Canada and Belgium, set out in the Schedule, is approved and declared to have the force of law in Canada.

Inconsistent laws.

3. In the event of any inconsistency between the provisions of this Act, or the Convention, and the operation of any other law, the provisions of this Act and the Convention prevail to the extent of the inconsistency.

Orders and regulations.

4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Convention or for giving effect to any of the provisions thereof.

Commencement and duration.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Convention, and no longer.

SCHEDULE.

CONVENTION BETWEEN THE GOVERNMENT OF CANADA AND THE GOVERNMENT OF BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

The Government of Canada and the Government of Belgium desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income, have agreed as follows:

ARTICLE I.

1. The taxes which are the subject of this Convention are:

(*a*) in Canada:

income taxes, including surtaxes and the old age security tax on income which are imposed by the Government of Canada (hereinafter referred to as "Canadian tax");

(*b*) in Belgium:

the real property tax, the movable capital tax, the professional tax, the national crisis contribution and the complementary personal tax (hereinafter referred to as "Belgian tax").

2. The present Convention shall also apply to any other taxes of a substantially similar character imposed in Belgium or Canada subsequently to the date of signature of this Convention.

ARTICLE II.

1. In this Convention, unless the context otherwise requires:

(*a*) The term "Belgium" means the Kingdom of Belgium in Europe;

(*b*) The terms "one of the territories" and "the other territory" mean Belgium or Canada, as the context requires;

(*c*) The term "tax" means Belgian tax or Canadian tax, as the context requires;

(*d*) The term "person" includes any physical person and any body of persons corporate or not corporate;

(*e*) The term "company" means any body corporate;

(*f*) The term "resident of Belgium" means any person who is deemed to have his fiscal domicile or an abode in Belgium for the purposes of Belgian tax and is deemed to be not resident in Canada for the purposes of Canadian tax; and the term "resident of Canada" means any person who is resident in Canada for purposes of Canadian tax and is deemed not to have his fiscal domicile or an abode in Belgium for the

purposes of Belgian tax; a company shall be regarded as resident of Belgium if its business is managed and controlled in Belgium and as resident of Canada if its business is managed and controlled in Canada;

(*g*) The terms "resident of one of the territories" or "resident of one of the states" and "resident of the other territory" or "resident of the other state" mean a person who is a resident of Belgium or a person who is a resident of Canada, as the context requires;

(*h*) The terms "Belgian enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise carried on by a resident of Belgium and an industrial or commercial enterprise carried on by a resident of Canada; and the term "enterprise of one of the territories" and "enterprise of the other territory" mean a Belgian enterprise or a Canadian enterprise, as the context requires;

(*i*) (aa) The term "permanent establishment" when used with respect to an enterprise of one of the territories means a branch, office, factory, workshop, warehouse, mine, stone quarry or other place of exploitation of the ground or soil, permanent sales exhibition or other fixed place of business;

(bb) An enterprise of one of the territories shall be deemed to have a permanent establishment in the other territory when it uses in such other territory substantial equipment or machinery for the purpose of carrying out in that other territory any project the duration of which exceeds or should likely exceed twelve months in the course of two consecutive calendar years;

(cc) An enterprise of one of the territories shall be deemed to have a permanent establishment in the other territory if in that other territory:

(i) it has an agent or representative who has and habitually exercises general authority to negotiate and conclude contracts on behalf of the enterprise; or

(ii) it has an agent and the orders received by such agent are ordinarily filled on behalf of the enterprise from a stock of merchandise which the agent or the enterprise has at his or its disposal in that other territory;

(dd) An enterprise of one of the territories shall not be deemed to have a permanent establishment in the other territory merely because it carries on business dealings in that other territory through a bona fide broker or general commission agent acting in the ordinary course of his business as such;

(ee) The mere fact of having storage facilities or maintaining a stock of merchandise—whether in a warehouse or not—for convenience of delivery and not for purposes of display shall not constitute a permanent establishment;

(ff) The fact that an enterprise of one of the territories has in the other territory a fixed place of business exclusively for the purchase for its own account of goods or merchandise shall not of itself constitute that fixed place of business a permanent establishment of the enterprise;

(gg) The fact that a company which is a resident of one of the territories has a subsidiary company which is a resident of the other territory or which carries on a trade or business in that other territory (whether through a permanent establishment or otherwise) shall not of itself constitute that subsidiary company a permanent establishment of its parent company;

(*j*) The term "competent authorities" means in the case of Canada, the Minister of National Revenue or his authorized representative, in the case of Belgium the Minister of Finance or his authorized representative.

2. In the application of the provisions of this Convention by one of the contracting States any term not otherwise defined in this Convention shall, unless the context otherwise requires, have the meaning which it has under the laws in force in the territory of that State relating to the taxes which are the subject of this Convention.

Article III.

1. The industrial or commercial profits of an enterprise of one of the territories shall not be subject to tax in the other territory unless the enterprise carries on a trade or business in that other territory through a permanent establishment situated therein. If it carries on a trade or business in that other territory through a permanent establishment situated therein, tax may be imposed on those profits in the other territory but only on so much of them as is attributable to that permanent establishement.

2. Paragraph 1 shall not be construed as preventing one of the contracting states from imposing pursuant to this Convention a tax on dividends, interest, rents, or royalties or compensation for labor or personal services derived from sources within its territory by a resident of the other territory if such income is not attributable to a permanent establishment in the first-mentioned territory.

3. Where an enterprise of one of the territories carries on an industrial or commercial activity in the other territory through a permanent establishment situated therein, there shall be attributed

to that permanent establishment an amount of industrial or commercial profits which it might be expected to derive in that other territory if it were an independent enterprise engaged in the same or similar activities under the same or similar conditions and dealing at arm's length with the enterprise of which it is a permanent establishment.

4. In determining industrial or commercial profits of a permanent establishment there shall be allowed as deductions all expenses normally allocable to the permanent establishment, including executive and general administrative expenses so allocable to the extent that such expenses can be reasonably attributed to that permanent establishment.

5. No share of profits whatever realized by an enterprise of one of the territories shall be attributed to a permanent establishment of such enterprise situated in the other territory by reason of the mere purchase in that other territory of goods or merchandise on behalf of the enterprise; but, in such case, the expenses and charges relating directly or indirectly to such purchases shall not be allowed as deductions in determining the profits of the permanent establishment.

6. The competent authorities of the two contracting States may lay down rules by agreement for the apportionment of industrial or commercial profits.

7. Where a company resident of one State derives income from sources situated in the other State, such other State shall not levy a tax on dividends paid by the company to persons who are not residents of that other State or any tax on the undistributed profits of the company.

Article IV.

Where

(*a*) an enterprise of one of the territories participates directly or indirectly in the management, control or capital of an enterprise of the other territory, or

(*b*) a person participates directly or indirectly in the management, control or capital of an enterprise of one of the territories and an enterprise of the other territory,

and, in either case, conditions are made or imposed between the two enterprises, in their commercial or financial relations, which differ from those which would be made between independent enterprises, then any profits which would but for those conditions have accrued to one of the enterprises but by reason of those conditions have not so accrued may be included in the profits of that enterprise and taxed accordingly.

Article V.

Profits that an enterprise of one of the territories derives from the operation of ships or aircraft, whether owned or chartered by the enterprise, including profits from the sale of tickets, shall be exempt from tax in the other territory.

Article VI.

1. The rate of Canadian tax on dividends, interest, royalties or rents derived from sources situated in Canada by a resident of Belgium shall not exceed 15% unless such dividends, interest, royalties or rents are attributable to a permanent establishment operated in Canada by the said resident.

2. When, during the whole of the taxation year of a company resident in Canada, more than 50% of the shares having voting rights under all circumstances belong to a company resident in Belgium or to a group comprising the said company and a maximum of three other companies resident in Belgium of which each owns at least 10% of the said shares, the rate of Canadian tax will be reduced to 5% with respect to the dividends paid in that year by the Canadian company to the Belgian companies.

This paragraph shall not apply if the relationship between the companies referred to has been arranged or is maintained with the intention of taking advantage of this provision or if the gross income of the Canadian company (other than a company the chief business of which is the making of loans) is usually derived, to the extent of more than one-quarter, from interest or dividends other than those received from its own subsidiaries.

3. The rate of the Belgian tax on royalties received from sources in Belgium by a resident of Canada shall not exceed that which is imposed by the Belgian fiscal laws in force on the date of the signature of the present Convention, unless the said royalties are attributable to a permanent establishment carried on in Belgium by the said resident.

Belgium will not impose the personal complementary tax or any similar tax on dividends, interest, royalties or rentals received from sources in Belgium by a resident of Canada who does not have a permanent establishment in Belgium.

4. For the purposes of this article, the source of dividends and interest from bonds and other loan certificates shall be in the State of which the debtor company or other entity is a resident; the source of royalties, rents, interest on open credits, loans or deposits shall be in the State where the permanent establishment charged with payment is situated or, failing such establishment, in the State of which the debtor is a resident.

5. In this article, the term "royalties" includes all sums paid as consideration for the use or the privilege to use patents of inventions, models, secret processes and formulae, trade-marks and other analogous rights; it includes royalties and other payments for motion picture films as well as for the operation of mines or quarries or for any other extraction of natural resources.

Article VII.

1. Copyright royalties and other like payments made in respect of the production or reproduction of any literary, dramatic, musical or artistic work (but not including royalties referred to in Article VI) and derived from sources within one of the territories by a resident of the other territory who does not have a permanent establishment in the first-mentioned territory shall be exempt from tax in that first-mentioned territory.

2. For the purposes of this Article, the source of the copyright royalties and other like payments is within the State where the permanent establishment charged with payment is situated or, failing such an establishment, within the State of which the debtor is a resident.

Article VIII.

1. Remuneration (other than pensions) paid out of public funds of one of the States or political subdivision thereof to any individual for administrative or military services rendered to that State or political subdivision thereof shall be exempt from tax in the territory of the other State if the individual is a citizen of the first-mentioned State.

2. By agreement evidenced by an exchange of notes for this purpose, in particular cases and on condition of reciprocity between the competent authorities of the two States, the provisions of this Article may be extended to payments by way of remuneration for services with respect to industrial or commercial activities carried on for profit by one or other of the two States, or by one of its political subdivisions, or by distinct legal entities controlled by the public authorities.

Article IX.

1. Profits from a liberal profession carried on by an individual who is a resident of one of the territories may also be taxed in the other territory, but only if the activities are performed in the latter territory.

2. An individual resident of Belgium shall be exempt from Canadian tax upon compensation for labour or personal services performed in Canada if he is temporarily present in Canada during the taxable year for a period or periods not exceeding a total of 183 days and either of the following conditions is met:

(*a*) Compensation is received for such labour or personal services performed as an employee of a resident of Belgium and such compensation is borne by such resident.

(*b*) The compensation received for such labour or personal services does not exceed $3,000.00.

Nevertheless the provisions of this paragraph shall not apply to the compensation, other than that for the performance of real and permanent functions, paid to directors (administrateurs) of companies resident in Canada.

3. The provisions of paragraph 2 of this Article shall apply, *mutatis mutandis*, to an individual resident of Canada with respect to compensation for such labour or personal services performed in Belgium.

4. The provisions of paragraphs 2 and 3 shall not apply to compensation of public entertainers such as theatre, motion picture, radio or variety artists, musicians or athletes.

Article X.

1. Any pension (other than a pension paid out of the public funds of one of the contracting States, one of its political subdivisions or of a body controlled by it) and any annuity, derived from sources within one of the territories by an individual who is a resident of the other territory shall be exempt from tax in the first-mentioned territory.

2. The term "pension", as used in this Article, means periodic payments made in consideration for services rendered or by way of compensation for injuries received.

3. The term "annuity" means a stated sum payable periodically at stated times, during life or during a specified or ascertainable period of time, under an obligation to make the payments in return for adequate and full consideration in money or money's worth.

Article XI.

A professor or teacher who receives remuneration for teaching, during a period of temporary residence not exceeding two years, at a university, college, school or other educational institution of one territory, shall be exempt from tax in that territory, in respect of that remuneration if such professor or teacher was a resident of the other territory immediately before the beginning of the period.

Article XII.

A student or business apprentice from one of the territories, who is receiving full-time education or training in the other territory, shall be exempt from tax in that other territory on payments made to him by residents of the first-mentioned territory for the purposes of his maintenance, education or training.

Article XIII.

1. (*a*) Except as otherwise provided in this Convention, the taxation of income having its source within the territory of each of the contracting States shall remain governed by the legislation of such State.

(*b*) Notwithstanding any other provision of this Convention, each of the contracting States may calculate taxes of a progressive nature payable by its residents on the total taxable matters according to its tax legislation, but in such case it will deduct from the taxes thus calculated the portion thereof that corresponds proportionately to the total amount of such of the said matters as are reserved exclusively, for taxation, to the other State under the Convention.

(*c*) Where, under this Convention, income is liable to tax in the State where it has its source and in the State of which the recipient is a resident, such latter State shall remedy double taxation in accordance with the provisions of paragraphs 2 and 3.

2. Except in the case of a non-resident-owned investment corporation, Canada shall deduct from the Canadian tax on income from sources situated in Belgium the amount of Belgian tax payable on such income. The amount to be deducted may not exceed that portion of the Canadian tax which corresponds to the proportion between the income of Belgian origin subject to Belgian tax and the total income subject to Canadian tax.

3. With respect to income having its source within Canada which is liable, directly or by way of withholding, to Canadian tax and which is also liable to Belgian tax:

(*a*) (i) Where such income consists of profits, remunerations, emoluments or any other similar income liable to the professional tax in Belgium, such tax shall be reduced, to the extent provided by Belgian legislation, to a portion of the amount which would be payable on such income if it arose from sources situated within Belgium;

(ii) however, the said income shall be exempt from the professional tax and the complementary personal tax if the Canadian tax actually payable on such income is equal to or exceeds the amount of professional tax that would be payable on the same income, before any deduction for Canadian tax, if it arose from sources situated within Belgium;

(iii) Where the taxpayer also receives other income liable to the professional tax and the complementary personal tax, each of such taxes shall be calculated on the total taxable income according to Belgian legislation and only that portion of such taxes thus calculated which corresponds proportionately to the income mentioned in the first two clauses of this subparagraph (a) shall be reduced or cancelled, as the case may be, in accordance with the requirements of the said clauses.

(*b*) Where such income consists of rents, dividends, interest, royalties or other income from immovable or movable property, the provisions of Belgian legislation relating to the movable capital tax on income arising from sources situated outside Belgium shall remain applicable.

However, the movable capital tax on such income having its source in Canada and reported as such by the tax-payer in his annual Belgian income tax return shall be reduced even if already collected at source in accordance with Belgian legislation, to the difference between:

(i) the amount obtained by applying to the aforementioned income, before any deduction for Canadian tax, the highest rate of movable capital tax provided by Belgian legislation, and

(ii) the amount of Canadian tax actually payable on such income.

If the amount mentioned in (ii) is equal to or exceeds the amount calculated as provided in (i), the aforementioned income shall be exempt from the movable capital tax.

4. For the purpose of this Article:

(i) profits or remunerations from liberal professions or employments carried on in one of the territories shall be deemed to have their source in such territory;

(ii) profits or remunerations allowed, otherwise than for the carrying on of actual and permanent duties, to a director, officer or other similar agent of a joint stock company resident of one of the territories, shall be deemed to have their source in such territory;

(iii) services rendered by an individual wholly or mainly on ships or aircraft operated by an enterprise of one of the territories shall be deemed to have been performed in such territory.

ARTICLE XIV.

1. The competent authorities of the contracting States shall upon request exchange such information (being information available under the respective taxation laws of the contracting States) as is necessary for carrying out the provisions of this Convention or for the prevention of fraud in relation to the taxes which are the subject of this Convention. Any information so exchanged shall be treated as secret and shall not be disclosed to any persons other than those concerned with the assessment and collection of the taxes which are the subject of this Convention. No information shall be exchanged which would disclose any trade, business, industrial or professional secret or any trade process.

2. In no case shall the provisions of this Article be construed so as to impose upon either of the contracting States the obligation to carry out administrative measures at variance with the regulations and practice of either contracting State or which would be contrary to its sovereignty, security or public policy or to supply particulars which are not procurable under its own legislation or that of the State making application.

ARTICLE XV.

1. Where a resident of one of the territories shows proof that the assessments issued against him by the authorities of the contracting States have resulted in double taxation contrary to the provisions of this Convention, he may without prejudice to his rights of claim or remedy, according to the internal legislation of each State, file with the tax authorities of the State of which he is a resident a written application stating the reasons for requesting a revision of the said assessments. Such application must be filed within six months after the date of the notice or collection at source of the second assessment.

Should his claim be deemed worthy of consideration, the competent authority of the State to which the claim is made shall endeavour to come to an agreement with the competent authority of the other State with a view to avoidance of double taxation within the spirit of this Convention.

2. For the settlement of difficulties or doubts in the interpretation or application of this Convention or in respect of its relation to Conventions of the contracting States with third States the competent authorities of the contracting States shall reach a mutual agreement as quickly as possible.

Article XVI.

1. The provisions of this Convention shall not be construed to deny or affect in any manner the right of diplomatic and consular officers to other or additional exemptions now enjoyed or which may hereafter be granted to such officers.

2. The provisions of this Convention shall not be construed to restrict in any manner any exemption, deduction, credit or other allowance now or hereafter granted in the determination of the tax imposed by one of the contracting States, by the laws of that State or by any other convention concluded by such State.

3. The nationals of one of the contracting States shall not, while residents in the other contracting State, be subject therein to other or more burdensome taxes than are the nationals of such other contracting State, which are residents in its territory. The term "nationals" includes all juridical persons, partnerships and associations created or organized under the laws in force in the respective contracting States.

Article XVII.

1. The competent authorities of the two contracting States may prescribe regulations necessary to carry into effect this Convention within the respective States.

2. The competent authorities of the two contracting States may communicate with each other directly for the purpose of giving effect to the provisions of this Convention.

Article XVIII.

1. This Convention may be extended, either in its present form or with certain modifications, to any territory of one of the Contracting Parties to which this Article applies and which imposes taxes substantially similar in character to those which are the subject of this Convention; this extension shall take effect on such date, with such modifications and under such conditions (including the conditions relating to its termination) as may be specified and agreed between the Contracting Parties.

2. The termination of this Convention pursuant to Article XX as regards Belgium and Canada shall, unless otherwise expressly agreed by both Contracting Parties, terminate the application of this Convention to any territory to which it has been extended under this article.

3. This Article applies to the territories for whose international relations Belgium is responsible.

ARTICLE XIX.

1. This Convention shall be ratified and the instruments of ratification shall be exchanged as soon as possible in Brussels.

2. This Convention shall come into force on the date on which the instruments of ratification are exchanged and shall apply:

(*a*) as regards taxes payable at source once and for all: on income normally attributed to recipients from the 1st of January of the year following the year in which the instruments of ratification have been exchanged;

(*b*) as regards other taxes: to taxable periods ending in a normal manner from 31st December of the year in which the instruments of ratification have been exchanged.

ARTICLE XX.

This Convention shall continue in effect indefinitely but either of the contracting States may on or before the 30th day of June in any calendar year from the fifth year from that of its ratification, give to the other contracting State notice of termination, and, in such event this Convention shall produce its effects for the last time:

(*a*) as regards taxes payable at source, once and for all, on income normally attributed to recipients, at the latest on 31st December of the year of such notice;

(*b*) as regards other taxes on income of taxable periods ending in a normal manner, at the latest on the above-mentioned date.

IN WITNESS WHEREOF, the undersigned plenipotentiaries duly authorized thereto, have signed this Convention.

DONE in duplicate, at Ottawa in the English and French languages, both texts being equally authoritative, this 10th day of April, one thousand, nine hundred and fifty-eight.

For the Government of Canada:

SEAL (Sgd.) DONALD M. FLEMING.

For the Government of Belgium:

SEAL (Sgd.) HAROLD EEMAN.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-29.

An Act to implement a Convention between Canada and Belgium for the purpose of extending to the Belgian-Congo and the Territory of Ruanda-Urundi under Trusteeship the Convention between Canada and Belgium for the Avoidance of Double Taxation with respect to Income Taxes.

First reading, June 16, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58594-3

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-29.

An Act to implement a Convention between Canada and Belgium for the Purpose of Extending to the Belgian Congo and the Territory of Ruanda-Urundi under Trusteeship the Convention between Canada and Belgium for the Avoidance of Double Taxation with respect to Income Taxes.

HER 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-Belgian Congo Income Tax Convention Act, 1958.*

Convention approved.

2. The Convention entered into between Canada and Belgium, set out in the Schedule, is approved and declared to have the force of law in Canada.

Inconsistent laws.

3. In the event of any inconsistency between the provisions of this Act, or the Convention, and the operation of any other law, the provisions of this Act and the Convention prevail to the extent of the inconsistency.

Orders and regulations.

4. The Minister of National Revenue may make such orders and regulations as are, in his opinion, necessary for the purpose of carrying out the Convention or for giving effect to any of the provisions thereof.

Commencement and duration.

5. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council, and shall continue in force until a day to be fixed by proclamation of the Governor in Council following the termination of the Convention, and no longer.

SCHEDULE.

CONVENTION BETWEEN CANADA AND BELGIUM FOR THE PURPOSE OF EXTENDING TO THE BELGIAN CONGO AND TO THE TERRITORY OF RUANDA-URUNDI UNDER TRUSTEESHIP THE CONVENTION BETWEEN CANADA AND BELGIUM FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME.

The Government of Canada and the Government of Belgium which have this day concluded a convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income have decided to make this convention applicable, with the following provisos, to Canada on the one hand and to the Belgian Congo and the Territory of Ruanda-Urundi under trusteeship, on the other and have agreed as follows:

I. *Basic provision*

The convention referred to in the preamble between Belgium and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income is made applicable to Canada, on the one hand, and to the Belgian Congo and to the territory of Ruanda-Urundi under trusteeship (hereinafter referred to as "Ruanda-Urundi"), on the other hand, subject to the following special provisions:

II. *Special provisions*

The under-mentioned Articles, paragraphs and sub-paragraphs of the convention referred to in the Preamble are replaced, amended or repealed as follows:

ARTICLE I.

1. The taxes which are the subject of the present Convention are:

(*a*) in Canada:

income taxes, including surtaxes and the old age security tax on income which are imposed by the Government of Canada (hereinafter referred to as "Canadian tax");

(*b*) in the Belgian Congo and Ruanda-Urundi:

the tax on rental income, the tax on movable capital income or movable capital tax, the tax on professional income or professional tax, the complementary tax on profits realized by companies and other taxpayers subject to the Act of 21 June, 1927 (all hereinafter referred to as "Congolese tax").

2. The present Convention shall also apply to any other tax of a substantially analogous nature which may be imposed in the Belgian Congo and Ruanda-Urundi or in Canada after the date of the signing of this convention.

ARTICLE II.

1. In the present Convention, unless the context otherwise requires:

(*b*) the terms "one of the territories" and "the other territory" mean either the Belgian Congo and Ruanda-Urundi, or Canada, as the context requires;

(*c*) the word "tax" means the Congolese tax or the Canadian tax, as the context requires;

(*f*) the term "resident of the Belgian Congo or Ruanda-Urundi" means any person who is deemed to have his fiscal domicile in the Belgian Congo or Ruanda-Urundi for purposes of the Congolese tax and is not considered to be a resident of Canada for purposes of the Canadian tax; the term "resident of Canada" means any person who is deemed to be a resident of Canada for purposes of the Canadian tax and is not considered to have his fiscal domicile in the Belgian Congo or Ruanda-Urundi for purposes of the Congolese tax; a company is deemed to be a resident of the Belgian Congo or Ruanda-Urundi when its business is managed and controlled in the Belgian Congo or Ruanda-Urundi and to be a resident of Canada when its business is managed and controlled in Canada;

(*g*) the terms "resident of one of the territories" or "resident of one of the States" and "resident of the other territory" or "resident of the other State" mean a person who is a resident of the Belgian Congo or Ruanda-Urundi or a person who is a resident of Canada, as the context requires;

(*h*) the terms "Congolese enterprise" and "Canadian enterprise" mean respectively an industrial or commercial enterprise operated by a resident of the Belgian Congo or Ruanda-Urundi and an industrial or commercial enterprise operated by a resident of Canada; the terms "enterprise of one of the territories" and "enterprise of the other territory" mean a Congolese enterprise or a Canadian enterprise as the context requires;

(*j*) the expression "competent authorities" means, in the case of Canada, the Minister of National Revenue or his authorized representative and, in the case of the Belgian Congo and Ruanda-Urundi, the Minister of Colonies or his authorized representative.

ARTICLE VI.

1. The term "a resident of Belgium" is replaced by "a resident of the Belgian Congo or Ruanda-Urundi".

2. The expressions "company resident in Belgium" and "companies resident in Belgium" are replaced by the expressions "company resident in the Belgian Congo or Ruanda-Urundi" and "companies resident in the Belgian Congo or Ruanda-Urundi".

3. The rate of Congolese tax on royalties received from sources in the Belgian Congo or Ruanda-Urundi by a resident of Canada shall not exceed that which is imposed by the tax legislation of Canada in force on the date of the signature of the present Convention on royalties received from sources in Canada by a resident of the Belgian Congo or Ruanda-Urundi, unless such royalties are allocable to a permanent establishment operated in the Belgian Congo or Ruanda-Urundi by the said resident.

ARTICLE IX.

2. The words "resident of Belgium" are deleted and the words "resident of the Belgian Congo or Ruanda-Urundi" are substituted therefor;

3. The words "in Belgium" are deleted and the words "in the Belgian Congo or Ruanda-Urundi" are substituted therefor.

ARTICLE XIII.

2. Except in the case of a non-resident-owned investment corporation, Canada shall deduct from the Canadian tax on income derived from sources situated in the Belgian Congo or Ruanda-Urundi the amount of Congolese tax payable on such income. The amount to be deducted may not exceed that portion of the Canadian tax which corresponds to the proportion between the income of Congolese origin subject to the Congolese tax and the total income subject to the Canadian tax.

3. With respect to income having its origin in Canada which is liable, directly or by way of withholding, to the Canadian tax and also liable to the Congolese tax:

(*a*) (i) Where such income consists of profits, remunerations, emoluments or any other similar income liable in the Belgian Congo or Ruanda-Urundi to the professional tax or the complementary tax, such tax shall be reduced, to the extent provided by Congolese legislation, to a portion of the amount which would be due on such income if it arose from sources situated within the Belgian Congo or Ruanda-Urundi.

(ii) However, the said income shall be exempt from the professional tax and the complementary tax if the Canadian tax actually due on such income is equal to or exceeds the amount of the professional tax or the complementary tax which would be due on the same income, before any deduction for Canadian tax, if it arose from sources situated within the Belgian Congo or Ruanda-Urundi.

(iii) Where a taxpayer also receives other income liable to the professional tax or the complementary tax, each one of such taxes shall be calculated on the whole of the taxable income according to Congolese legislation and only that portion of such taxes thus calculated which corresponds proportionately to the income covered in the first two clauses of this subparagraph (*a*) shall be reduced or cancelled, as the case may be, in accordance with the requirements of the said clauses;

(*b*) Where such income consists of rents, dividends, interest, royalties or other income from immovable or movable property, the provisions of the Congolese legislation relating to the professional tax or the complementary tax on income arising from sources situated outside the Belgian Congo or Ruanda-Urundi shall remain applicable.

ARTICLE XX.

This convention shall remain in force for an indefinite period, but each of the contracting States may, on or before the 30th June of each calendar year from the fifth year after that of its ratification, notify the other contracting State of its termination and, in such case, this Convention shall produce its effects for the last time:

(*a*) as regards taxes due at the source once and for all on income normally attributed to beneficiaries, at the latest on 31st December of the year of such notification;

(*b*) as regards other taxes on income for taxable periods ending in a normal manner, at the latest on the above date.

This convention shall also be terminated outright should the convention referred to in the preamble between Canada and Belgium be terminated.

IN WITNESS WHEREOF, the undersigned plenipotentiaries duly authorized thereto, have signed this Convention.

DONE in duplicate, at Ottawa in the English and French languages, both texts being equally authoritative, this 10th day of April, one thousand, nine hundred and fifty-eight.

For the Government of Canada:

SEAL (Sgd.) DONALD M. FLEMING.

For the Government of Belgium:

SEAL (Sgd.) HAROLD EEMAN.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-30.

An Act to amend the Hospital Insurance and Diagnostic Services Act.

First reading, June 17, 1958.

THE MINISTER OF NATIONAL HEALTH AND WELFARE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57126-5

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-30.

An Act to amend the Hospital Insurance and Diagnostic Services Act.

1957, c. 28.

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

1. (1) Subparagraph (iv) of paragraph (*f*) of section 2 of the *Hospital Insurance and Diagnostic Services Act* is repealed and the following substituted therefor:

"(iv) drugs, biologicals and related preparations as provided in an agreement when administered in the hospital,"

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

"(*i*) "out-patient services" means all or any of the services set out in paragraph (*f*) to out-patients as specified in an agreement; and"

2. Subsection (2) of section 6 of the said Act is repealed and the following substituted therefor:

Commencement of payments.

"(2) No contributions shall be paid under this Act to a participating province in respect of the cost of insured services incurred by the province pursuant to provincial law prior to the 1st day of July, 1958."

Explanatory Notes

The purposes of this Bill are:—

(*a*) to specify that the drugs, biologicals and related preparations which may be provided as part of in-patient services may not be given to patients on a take-home basis;

(*b*) to permit necessary accommodation, meals and drugs being provided in the hospital as part of out-patient services where and as specified in an agreement; and

(*c*) to authorize contributions being made as of the first day of July, 1958, to a participating province which has a plan in operation, whether or not there are other participating provinces.

1. (1) Section 2 (*f*) (iv). This amendment makes it clear that drugs, biologicals and related preparations may be provided only when administered in the hospital. The present subparagraph (iv) reads as follows:

"(iv) drugs, biologicals and related preparations as provided in an agreement,"

(2) Section 2 (*i*). This amendment removes the existing exceptions concerning accommodation, meals and drugs. The present paragraph (*i*) reads as follows:

"(*i*) "out-patient services" means all or any of the services set out in paragraph (*f*), except subparagraphs (i) and (iv) thereof, to out-patients as specified in an agreement; and"

2. Section 6 (2). New. This amendment permits contributions being made as of the first day of July, 1958, whether or not at least six provinces, containing one-half the population of Canada, have entered into an agreement. The present subsection (2) reads as follows:

"(2) No contributions shall be paid under this Act until at least six provinces, containing at least one-half the population of Canada, have entered into an agreement, and the provincial law in relation to those provinces is in force."

C-31.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-31.

An Act to amend the Prairie Grain Advance Payments Act.

First reading, June 23, 1958.

The Minister of Trade and Commerce.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59043—0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-31.

An Act to amend the Prairie Grain Advance Payments Act.

1957-58, c. 2.

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

1. Subsection (1) of section 2 of the *Prairie Grain Advance Payments Act* is amended by adding thereto, immediately after paragraph (*e*) thereof, the following paragraph:

"General acreage quota."

"(*ea*) "general acreage quota" means any permission given by the Board to deliver grain, either under a permit book or otherwise, expressed in terms of a number of bushels per specified or seeded acre;"

2. (1) Paragraph (*c*) of subsection (1) of section 4 of the said Act is repealed and the following substituted therefor:

"(*c*) the number of the permit book under which he is entitled to deliver grain;"

(2) Subparagraphs (i) and (ii) of paragraph (*f*) of subsection (1) of section 4 of the said Act are repealed and the following substituted therefor:

"(i) under general acreage quotas,
(ii) under his unit quota, and
(iii) by deliveries other than under general acreage quotas and under his unit quota; and"

3. Paragraph (*a*) of subsection (1) of section 5 of the said Act is repealed and the following substituted therefor:

"(*a*) as soon as any quota or other permission given by the Board enables him to do so, he will, in addition to any deliveries made under a unit quota and any deliveries described in subsection (1a) of section 11, deliver grain to the Board until one-half of the initial payment therefor is equal to the advance payment made to him, and"

EXPLANATORY NOTES.

1. This new definition is required for the purposes of the amendment to subsection (2) of section 7.

2. (1) Paragraph (*c*) of subsection (1) of section 4 now reads:

"(*c*) *the land on which the grain was grown and the number of the permit book under which he is entitled to deliver such grain;*"

The requirement that the application show a description of the land is being deleted since the applicant's permit book will contain that information.

(2) Subparagraphs (i) and (ii) of paragraph (*f*) of subsection (1) of section 4 now read:

"(i) under his unit quota, and
(ii) by deliveries other than under his unit quota; and"

In view of the amendment to subsection (2) of section 7, it is necessary to break down past deliveries into those made under general acreage quotas, those made under the unit quota and other deliveries of grain.

3. Paragraph (*a*) of subsection (1) of section 5 now reads:

"(*a*) he will, after completing delivery under the unit quota and as soon as other quotas or other permission given by the Board enable him to do so, deliver grain to the Board until one-half of the initial payment therefor is equal to the advance payment made to him, and"

The purpose of the amendment is to add a further exemption of deliveries in exchange for seed grain.

4. Subsection (2) of section 7 of the said Act is repealed and the following substituted therefor:

Limitation.

"(2) The quantity of grain in respect of which an advance payment may be made to a producer shall not exceed the quantity that would be deliverable under the applicant's current permit book on a quota of six bushels per specified acre minus the quantity of grain delivered to the Board under general acreage quotas by the applicant prior to his application and during the crop year in which the application is made."

5. Section 8 of the said Act is amended by adding thereto the following subsections:

Where new advance in subsequent crop year.

"(2) Where an advance payment is made to a producer and the permit book described in his application bears an endorsement for an advance payment received by him in a previous crop year in respect of which he has not fully discharged his undertaking but is not in default, that endorsement shall be amended by adding thereto the amount of the new advance payment.

Application of moneys in order of time of undertakings.

(3) Where endorsements are consolidated as described in subsection (2), the Board shall apply moneys which it receives in respect of the undertakings of the recipient towards the discharge of such undertakings in the order in which they were given."

6. Section 11 of the said Act is amended by adding thereto, immediately after subsection (1) thereof, the following subsection:

Grain delivered in exchange for seed.

"(1a) Notwithstanding subsection (1), no deduction shall be made in respect of grain delivered by a producer under any permission given by the Board authorizing delivery of grain in order to obtain seed."

7. Section 23 of the said Act is repealed and the following substituted therefor:

Levy under *Prairie Farm Assistance Act.*

"**23.** Notwithstanding section 11 of the *Prairie Farm Assistance Act*, no levy under that Act shall be deducted from an advance payment, but for the purposes of that Act there shall be deducted from that portion of the initial payment payable to the recipient at the time of sale and delivery of grain to the Board a levy of two per cent of that portion of the initial payment until the recipient has discharged his undertaking under this Act."

4. Subsection (2) of section 7 now reads:

"(2) The quantity of grain in respect of which an advance payment may be made to a producer shall not exceed the quantity that would be deliverable under the applicant's current permit book on a quota of six bushels per specified acre minus the quantity of grain (other than deliveries under a unit quota) delivered by the applicant to the Board prior to his application and during the crop year in which the application is made."

The purpose of this amendment is to deduct from the six bushel per specified acre entitlement only those past deliveries that have been made under general acreage quotas.

5. Subsections (2) and (3) of section 8 will provide for consolidation of endorsements where a recipient of an advance payment in a previous crop year is not in default but has been unable to retire all of that advance when he applies for a new advance payment in a new crop year.

6. Subsection (la) of section 11 will exempt from deductions any delivery the Board allows a producer to make in order to obtain seed grain.

7. Section 23 now reads:

"23. Notwithstanding section 11 of the *Prairie Farm Assistance Act*, no levy shall under that Act be deducted from an advance payment, but for the purposes of that Act there shall be deducted from that portion of the initial payment payable to the recipient at the time of sale and delivery of grain to the Board a levy of two per cent of the initial payment until the recipient has discharged his undertaking under this Act."

The amendment clarifies the meaning of this section, namely, that the levy is applied only against the one-half of the amount payable to a recipient.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-32.

An Act to amend the Criminal Code
(Slaughtering of Animals).

First reading, June 25, 1958.

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58190-0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

HOUSE OF COMMONS OF CANADA.

BILL C-32.

An Act to amend the Criminal Code (Slaughtering of Animals).

1953-54, c. 51; 1955, cc. 2, 45; 1956, c. 48.

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

1. Section 387 of the *Criminal Code* is amended by adding thereto the following subsections:

Slaughtering of animals.

"(3) In proceedings for an offence under this section, evidence that a food animal

(*a*) was prepared for slaughter without first having been rendered unconscious by a humane method, or

(*b*) was slaughtered without having been killed instantaneously and without first having been rendered unconscious by a humane method,

is *prima facie* evidence that unnecessary pain, suffering or injury was caused wilfully or was permitted to be caused wilfully to that food animal, except where the food animal was prepared for slaughter or was slaughtered in accordance with religious ritual.

Definitions. "Food animal."

"Prepare for slaughter."

"(4) In subsection (3),

(*a*) "food animal" means cattle, swine, sheep, goat or horse, and

(*b*) "prepare for slaughter" means to shackle, hoist, hang, cut, bleed or scald preparatory to slaughter."

Explanatory Notes.

Subsection (1) of section 387 makes it an offence wilfully to cause or to permit to be caused unnecessary pain, suffering or injury to an animal. Under the proposed amendment, evidence that an animal was prepared for slaughter without first having been rendered unconscious by a humane method, or was slaughtered without having been killed instantaneously and without having been first rendered unconscious by a humane method, is *prima facie* evidence of a violation of the foregoing provisions.

C-33.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-33.

An Act to amend The Returned Soldiers' Insurance Act.

First reading, July 9, 1958.

THE MINISTER OF VETERANS AFFAIRS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59054-7

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-33.

An Act to amend The Returned Soldiers' Insurance Act.

1920, c. 54; 1921, c. 52; 1922, c. 42; 1928, c. 45; 1929, c. 56; 1930, c. 38; 1951, c. 59.

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

1951, c. 59, s. 2.

1. Subsection (3) of section 3 of *The Returned Soldiers' Insurance Act* is repealed and the following substituted therefor:

Where remainder of an annuity is one thousand dollars or less.

"(3) Where, at the death of the insured, the insurance money remaining to be paid as an annuity to a beneficiary is one thousand dollars or less, the Minister may, upon the request of the said beneficiary and if satisfied that it is in the best interests of the beneficiary to do so, direct that such money be paid in such manner and in such amounts, including payment in a lump sum, as the Minister may consider appropriate."

1951, c. 59, s. 3.

2. (1) Subsection (5) of section 4 of the said Act is repealed and the following substituted therefor:

Where no designated beneficiary.

"(5) Where the insured does not designate a beneficiary, or where all of the beneficiaries designated by him die within his lifetime, the insurance money shall be paid to the spouse and the children of the insured in equal shares, and if the insured survives the spouse and all the children of the insured and there is no contingent beneficiary within the meaning of section five surviving the insured, the insurance money shall be paid, as it falls due or otherwise as the Minister may determine, to the estate of the insured."

1951, c. 59, s. 3.

(2) Sections 5, 6, 7 and 8 of the said Act are repealed and the following substituted therefor:

Designation of contingent beneficiaries.

"**5.** (1) The insured may designate as a contingent beneficiary a grandchild, parent, brother, sister, uncle, aunt, nephew, niece or first cousin of the insured or such other person as may by regulation be prescribed for the

Explanatory Notes.

1. The present subsection (3) of section 3 reads as follows:

"(3) Where, at the death of the insured, the insurance money remaining to be paid as an annuity to a beneficiary is less than *five hundred* dollars, the Minister may, upon the request of the said beneficiary and if satisfied that it is in the best interests of the beneficiary to do so, direct that such money be paid in such manner and in such amounts, including payment in a lump sum, as the Minister may consider appropriate."

2. (1) The present subsection (5) reads as follows:

"(5) Where the insured does not designate a beneficiary, or where all of the beneficiaries designated by him die within his lifetime, the insurance money shall be paid to the spouse and the children of the insured in equal shares, and if the insured survives the spouse and all the children of the insured and there is no *alternative* beneficiary within the meaning of section five surviving the insured, the insurance money shall be paid, as it falls due or otherwise as the Minister may determine, to the estate of the insured."

(2) The present sections read as follows:

"**5.** (1) The insured may designate as *an alternative* beneficiary a grandchild, parent, brother, sister, uncle, aunt, nephew, niece or first cousin of the insured or such other person as may by regulation be prescribed for the purposes of this section, or some one or more of such persons, to whom the insurance money or any portion thereof shall be paid in the event that the insured at the time of his death is unmarried or is a widow or a widower or divorced, and without children.

purposes of this section, or some one or more of such persons, to whom the insurance money or any portion thereof shall be paid in the event that the insured at the time of his death is unmarried or is a widow or a widower or divorced, and without children.

Payment to contingent beneficiaries or to estate.

(2) Where the insured survives the spouse and all the children of the insured, the insurance money shall be paid to the contingent beneficiary or beneficiaries, if any, but in default of the designation of a contingent beneficiary, or in the event of the death of all the contingent beneficiaries within the lifetime of the insured, the insurance money shall be paid, as it falls due or otherwise as the Minister may determine, to the estate of the insured.

Apportionment among contingent beneficiaries.

(3) Where the insured designates more than one contingent beneficiary, the insured may apportion, and may at any time reapportion, the insurance money between or among them as he sees fit, and, in default of any such apportionment, the insurance money shall be paid in equal shares to the contingent beneficiaries surviving the insured.

Death of contingent beneficiaries.

(4) Where a contingent beneficiary dies in the lifetime of the insured, the insured may, subject to subsection one, designate a contingent beneficiary or beneficiaries to whom the share formerly apportioned to the deceased contingent beneficiary shall be paid, and, in default of any such designation, the said share shall be divided equally among the contingent beneficiaries, if any, surviving the insured.

Change of beneficiaries etc.

"**6.** Subject to the provisions of this Act, the insured may at any time change the beneficiary or beneficiaries, or the contingent beneficiary or beneficiaries, or vary the option as to the mode of payment or the apportionment of the insurance money, by so stating in a document that is satisfactory to the Minister.

Variation of option by beneficiary.

"**7.** Any option, chosen by the insured, as to the mode of payment of the insurance money to a beneficiary or contingent beneficiary, may, after the death of the insured, be varied by such beneficiary or contingent beneficiary with the consent of the Minister.

Payment to estate of deceased beneficiary.

"**8.** Where a beneficiary or contingent beneficiary survives the insured but dies before receiving all of the insurance money to which under the contract of insurance such beneficiary or contingent beneficiary is entitled, the remaining unpaid money shall be paid, as it falls due or otherwise as the Minister may determine, to the estate of the deceased beneficiary or deceased contingent beneficiary."

(2) Where the insured survives the spouse and all the children of the insured, the insurance money shall be paid to the *alternative* beneficiary or beneficiaries, if any, but in default of the designation of *an alternative* beneficiary, or in the event of the death of all the *alternative* beneficiaries within the lifetime of the insured, the insurance money shall be paid, as it falls due or otherwise as the minister may determine, to the estate of the insured.

(3) Where the insured designates more than one *alternative* beneficiary, the insured may apportion, and may at any time reapportion, the insurance money between or among them as he sees fit, and, in default of any such apportionment, the insurance money shall be paid in equal shares to the *alternative* beneficiaries surviving the insured.

(4) Where *an alternative* beneficiary dies in the lifetime of the insured, the insured may, subject to subsection one, designate *an alternative* beneficiary or beneficiaries to whom the share formerly apportioned to the deceased *alternative* beneficiary shall be paid, and, in default of any such designation, the said share shall be divided equally among the *alternative* beneficiaries, if any, surviving the insured.

"**6.** Subject to the provisions of this Act, the insured may at any time change the beneficiary or beneficiaries, or the *alternative* beneficiary or beneficiaries, or vary the option as to the mode of payment or the apportionment of the insurance money, by so stating in a document that is satisfactory to the Minister.

"**7.** Any option, chosen by the insured, as to the mode of payment of the insurance money to a beneficiary or *alternative* beneficiary, may, after the death of the insured, be varied by such beneficiary or *alternative* beneficiary, with the consent of the Minister.

"**8.** Where a beneficiary or *alternative* beneficiary survives the insured but dies before receiving all of the insurance money to which under the contract of insurance such beneficiary or *alternative* beneficiary is entitled, the remaining unpaid money shall be paid, as it falls due or otherwise as the Minister may determine, to the estate of the deceased beneficiary or deceased *alternative* beneficiary."

The purpose of the amendment is to change "alternative beneficiary" to "contingent beneficiary" so as to bring the provisions in line with the *Veterans Insurance Act*.

1922, c. 42, s. 1.

3. (1) Section 10 of the said Act is repealed.

1951, c. 59, s. 4.

(2) This section applies in the case of a person dying after the day this Act comes into force if the contract of insurance with him was entered into under *The Returned Soldiers' Insurance Act* after the 28th day of June, 1922, and any provision in such contract to give effect to, or having the same effect as, section 10 of that Act, shall be deemed to be rescinded.

3. The present section 10 reads as follows:

"**10.** (1) If on the death of the insured a pension becomes payable under the *Pension Act* or the pension law of the United Kingdom, or of any of His Majesty's Dominions (other than the Dominion of Canada) or of His Majesty's Government, or of any of His Majesty's Allies or Associated Powers in the Great War, to any person or persons within the classes mentioned in subsections one and two of section four or in subsection one of section five, there shall be deducted from the benefit payable under this Act the aggregate present value of the pension or pensions so payable computed on such basis as may be prescribed by regulation made under section fifteen, and in such case there shall be returned to the beneficiary or beneficiaries in proportion to their respective interests under the contracts the proportion of the premiums paid (with interest at four per centum per annum compounded annually) which the amount of the said deduction is of the total amount assured under the contract: Provided,—

(*a*) That in case the contract is for the benefit of the wife of the insured, or of his children, or of some one or more of his children, and the death occurs after six months from the effective date of the contract, the sum of five hundred dollars if the amount of the insurance is five hundred dollars or over, or the full amount of such insurance if it is less than five hundred dollars, shall be paid to the widow, or to the widow or some one or more of the children, as the case may be, and the return of premiums, if any, shall be based on the balance of insurance after payment of the amount due under this subsection and deduction of the aggregate present value of the pension as above provided;

(*b*) That in no case shall the benefit together with the amount of premiums and accrued interest returned to the beneficiary or beneficiaries under this section exceed the face value of the policy;

(*c*) That this section shall not operate when the beneficiary of the insurance is the wife of the insured and a pension is awarded under the *Pension Act* to some other person or persons named in subsections one and two of section four or in subsection one of section five.

(2) The provisions of this section shall apply to all policies which have been issued or shall be issued under *The Returned Soldier's Insurance Act* and any amendment thereto, provided however, that this amendment shall not operate to deprive holders of policies issued prior to passing of this amendment of any rights or privileges now vested in them."

C-34.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-34.

An Act to amend the Veterans Insurance Act.

First reading, July 9, 1958.

THE MINISTER OF VETERANS AFFAIRS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59050-5

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-34.

An Act to amend the Veterans Insurance Act.

R.S., cc. 279, 338; 1953-54, c. 65.

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

Repeal.

1. (1) Subparagraph (iii) of paragraph (*b*) of subsection (1) of section 3 of the *Veterans Insurance Act* is repealed.

(2) Subsection (1) of section 3 of the said Act is further amended by striking out the word "or" at the end of paragraph (*a*) thereof, by inserting the word "or" at the end of paragraph (*b*) thereof, and by adding thereto the following paragraph:

"(*c*) at any time on or before the 30th day of September, 1962, with a member of the regular forces who has not been released from such forces and who was engaged in service during the war."

(3) Section 3 of the said Act is further amended by adding thereto, immediately after subsection (1) thereof, the following subsection:

Time limit for discharged members of regular forces.

"(1a) No contract of insurance may be entered into by the Minister after the 30th day of September, 1962 with a person who was discharged from the regular forces after the 30th day of September, 1947."

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

Annuity, variation of mode of payment.

"**4.** Where, at the death of the insured, the insurance money remaining to be paid as an annuity to any beneficiary is one thousand dollars or less, the Minister may, upon the request of the beneficiary, if he is satisfied that it would be in the best interests of the beneficiary so to do, direct that such money shall be paid in such manner and in such amounts, including payment in a lump sum, as the Minister may consider appropriate."

Explanatory Notes.

1. The present subparagraph (iii) reads as follows:

"(iii) a person who is an officer or man in any of the components of the Canadian Forces that are referred to in the *National Defence Act* as the regular forces, who has not been released from such forces and who was engaged in service during the war,"

The purpose of the proposed new provisions is to fix the 30th day of September, 1962, as the last day for entering into contracts of insurance with members of the regular forces who continued to serve until then or are discharged prior to that date.

2. The present section 4 reads as follows:

"**4.** Where, at the death of the insured, the insurance money remaining to be paid as an annuity to any beneficiary is less than *five hundred* dollars, the Minister may, upon the request of the said beneficiary, if he is satisfied that it would be in the best interests of the beneficiary so to do, direct that such money shall be paid in such manner and in such amounts, including payment in a lump sum, as the Minister may consider appropriate."

Repeal.

3. (1) Section 10 of the said Act is repealed.

Effect of repeal.

(2) This section applies in the case of a person dying after the day this Act comes into force, whether the contract of insurance was entered into before or after that day, and any provision in a contract of insurance entered into under the *Veterans Insurance Act* on the life of such person to give effect to, or having the same effect as, section 10 of that Act, shall be deemed to be rescinded.

Extension of time under *Veterans Benefit Act, 1954*.

4. Notwithstanding subsection (7) of section 7 of the *Veterans Benefit Act, 1954*, the Minister may, until the 30th day of September, 1962, enter into a contract of insurance under the *Veterans Insurance Act* with any person described in subsection (2) or subsection (4) of section (7) of the *Veterans Benefit Act, 1954*.

3. The present section 10 reads as follows:

"10. (1) Subject to subsections (2), (3) and (4), where on the death of the insured a pension becomes payable under the *Pension Act* or any pension law of the United Kingdom or of any of Her Majesty's Dominions, to any person mentioned in subsection (1) or (2) of section 6 or in subsection (1) of section 7, there shall be deducted from the amount of insurance the aggregate present value of the pension or pensions so payable computed on such basis as the Governor in Council may prescribe, and in lieu of the said deduction there shall be paid to the beneficiary or beneficiaries, in proportion to their interests under the contract, the amount of the paid-up insurance, that would have been available under the contract in the event of the grant of paid-up insurance within the lifetime of the insured as at the end of the period for which premiums were paid, reduced in the ratio of the amount of the said deduction to the amount of insurance.

(2) Where premiums were not paid for the minimum period required for the grant of paid-up insurance, then for the purposes of this section paid-up insurance values shall be computed in accordance with the same basis and principles as are used in computing paid-up values where premiums have been paid for the said period or longer.

(3) Where the contract is for the benefit of the spouse or children of the insured or of some one or more of such persons, and the insured dies after six months from the effective date of the contract, no deduction shall be made under subsection (1) where the amount of insurance does not exceed five hundred dollars, and where the said amount does exceed five hundred dollars the deduction shall not be greater than such excess, and in lieu of the said deduction there shall be paid to the beneficiary or beneficiaries, in proportion to their interests under the contract, the amount of the paid-up insurance that would have been available under the contract in the event of the grant of paid-up insurance within the lifetime of the insured as at the end of the period for which premiums were paid, reduced in the ratio of the amount of the said deduction to the amount of insurance.

(4) Subsections (1) and (3) are inoperative where the beneficiary is the spouse of the insured and the pension is awarded under the *Pension Act* to some person or persons other than the spouse."

4. The operation of the *Veterans Insurance Act* was extended by the *Veterans Benefit Act, 1954*. The purpose of the new provision is to extend the date from October 31, 1958 to September 30, 1962.

3. The present section 10 reads as follows:

"10. (1) Subject to subsections (2), (3) and (4), where on the death of the insured a pension becomes payable under the *Pension Act* or any pension law of the United Kingdom or of any of Her Majesty's Dominions, to any person mentioned in subsection (1) or (2) of section 6 or in subsection (1) of section 7, there shall be deducted from the amount of insurance the aggregate present value of the pension or pensions so payable computed on such basis as the Governor in Council may prescribe, and in lieu of the said deduction there shall be paid to the beneficiary or beneficiaries, in proportion to their interests under the contract, the amount of the paid-up insurance that would have been available under the contract in the event of the grant of paid-up insurance within the lifetime of the insured as at the end of the period for which premiums were paid, reduced in the ratio of the amount of the said deduction to the amount of insurance.

(2) Where premiums were not paid for the minimum period required for the grant of paid-up insurance, then for the purposes of this section paid-up insurance values shall be computed in accordance with the same basis and principles as are used in computing paid-up values where premiums have been paid for the said period or longer.

(3) Where the contract is for the benefit of the spouse or children of the insured or of some one or more of such persons, and the insured dies after six months from the effective date of the contract, no deduction shall be made under subsection (1) where the amount of insurance does not exceed five hundred dollars, and where the said amount does exceed five hundred dollars the deduction shall not be greater than such excess, and in lieu of the said deduction there shall be paid to the beneficiary or beneficiaries, in proportion to their interests under the contract, the amount of the paid-up insurance that would have been available under the contract in the event of the grant of paid-up insurance within the lifetime of the insured as at the end of the period for which premiums were paid, reduced in the ratio of the amount of the said deduction to the amount of insurance.

(4) Subsections (1) and (3) are inoperative where the beneficiary is the spouse of the insured and the pension is awarded under the *Pension Act* to some person or persons other than the spouse."

4. The operation of the *Veterans Insurance Act* was extended by the *Veterans Benefit Act, 1954*. The purpose of the new provision is to extend the date from October 31, 1955 to September 30, 1962.

C-35.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-35.

An Act to amend the Yukon Act.

First reading, July 9, 1958.

THE MINISTER OF NORTHERN AFFAIRS AND NATIONAL RESOURCES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58447-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-35.

An Act to amend the Yukon Act.

1952-53, c. 53; 1955, cc. 23, 48.

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

1. (1) Subsection (1) of section 19 of the *Yukon Act* is repealed and the following substituted therefor:

Borrowing and lending.

"**19.** (1) The Commissioner in Council may make ordinances

(*a*) for the borrowing of money by the Commissioner on behalf of the Territory for territorial, municipal or local purposes,

(*b*) for the lending of money by the Commissioner to municipalities and school districts in the Territory, and

(*c*) for the investment by the Commissioner of surplus money standing to the credit of the Yukon Consolidated Revenue Fund."

(2) Subsection (3) of section 19 of the said Act is repealed and the following substituted therefor:

Restriction.

"(3) No money shall be borrowed or invested under the authority of this section without the approval of the Governor in Council."

2. Section 36 of the said Act is amended by adding thereto the following subsection:

Deputy police magistrates.

"(3) The Governor in Council may appoint one or more persons who are barristers or advocates of at least three years' standing at the bar of any of the provinces of Canada to be deputy police magistrates, and may fix their remuneration and allowances; a deputy police magistrate has all the powers, duties and functions of a police magistrate appointed under this section, except that subsection (2) of this section does not apply to him."

Explanatory Notes.

1. The present subsections (1) and (3) of section 19 read as follows:

"19. (1) The Commissioner in Council may make ordinances

(*a*) for the borrowing of money by the Commissioner on behalf of the Territory for the purpose of
  (i) meeting annual expenditures of the Territory pending receipt of annual territorial revenues, or
  (ii) lending money to municipalities for the construction of roads, waterworks, sewers or other municipal works,
  and for the repayment out of the Yukon Consolidated Revenue Fund of money so borrowed; and
(*b*) for lending money out of the Yukon Consolidated Revenue Fund to municipalities for the purposes set out in subparagraph (ii) of paragraph (*a*).

(3) No money shall be borrowed or lent under the authority of this section without the approval of the Governor in Council."

The purpose of the proposed amendment is to broaden the purposes for which the Commissioner may borrow or lend money, and to authorize investments.

2. The purpose of the proposed amendment is to authorize the appointment of deputy police magistrates.

3. Section 41 of the said Act is repealed and the following substituted therefor:

Other officers.

"**41.** The Governor in Council may appoint the clerk of the Court, sheriff and such judicial and other officers for the due administration of justice in the Territory as are deemed necessary, for the appointment of whom there is no other provision in this Act, and may fix their salaries and allowances."

4. (1) Subsection (1) of section 47 of the said Act is repealed and the following substituted therefor:

Manufacture and importation of intoxicants.

"**47.** (1) No intoxicant shall be manufactured, compounded or made in the Territory or imported or brought into the Territory from any place outside the Territory, whether it is in Canada or elsewhere, except by permission of the Commissioner or a person authorized by him."

(2) Section 47 of the said Act is further amended by adding thereto the following subsection:

Importation of Intoxicating Liquors Act not applicable.

"(5) The *Importation of Intoxicating Liquors Act* does not apply to the importation, sending, taking or transportation of intoxicating liquors into the Territory."

Schedule amended.

5. The Schedule to the said Act is repealed and the Schedule to this Act is substituted therefor.

SCHEDULE

The Yukon Territory shall be bounded as follows: On the south, by the province of British Columbia and the United States Territory of Alaska; on the west by the said United States Territory of Alaska; on the north, by that part of the Arctic Ocean called Beaufort Sea; and on the east by a line beginning at the intersection of the north boundary of British Columbia with a line passing through a boundary pipe post set in concrete, trench and mound, numbered 600, planted by the British Columbia-Yukon-Northwest Territories Boundary Commission approximately 1 chain westerly of the left bank of the Liard River, said line having a bearing of 309° with reference to the meridian through said post; thence northwesterly along said line to a point on the line of watershed separating the streams flowing into the Liard River below the La Biche River or into the Mackenzie River from those flowing into the La Biche River, into the Liard River above the La Biche River, or into the Yukon River; thence northwesterly along said line of watershed to the line of watershed of the basin of Peel River; thence northerly along the line

3. The present section 41 reads as follows:

"41. The Governor in Council may appoint the clerk of the Court, sheriff and such other officers for the due administration of justice in the Territory as are deemed necessary and may fix their salaries and allowances."

The purpose of the proposed amendment is to make it clear that the Governor in Council may appoint judicial as well as administrative officers. The particular judicial officers in contemplation are the presiding officers of small debt tribunals established under the *Judicature Ordinance.*

4. (1) The present subsection (1) of section 47 reads as follows:

"47. (1) No intoxicant shall be manufactured, compounded or made in the Territory or imported or brought into the Territory from any place outside the Territory, whether it is in Canada or elsewhere, except by permission of the Commissioner."

Circumstances in the Territory make it difficult on occasions for an application to be made to the Commissioner or for the Commissioner to act on an application. The purpose of the proposed amendment is to provide that a person authorized by the Commissioner as well as the Commissioner may grant permission for the manufacturing in or importing into the Territory of intoxicants.

(2) The *Importation of Intoxicating Liquors Act* prohibits the shipment of intoxicating liquors into a province except to the provincial government or provincial liquor board or commission. The application of this statute to the Yukon is unnecessary duplication because section 47 of the *Yukon Act* contains a similar prohibition.

5. The present Schedule of the Act describes the eastern boundary of the Yukon Territory as follows:

"SCHEDULE

.... and on the east by a line beginning at the point of intersection of the left bank of the Liard river, by the northern boundary of the province of British Columbia in approximate longitude 124° 16' west of Greenwich; thence northwesterly along the line of the watershed separating the streams flowing into the Liard river below the point of beginning or into the Mackenzie river, from those flowing into the Liard river above the point of beginning, or into the Yukon river, to the line of watershed of the basin of Peel river; thence northerly along the line of watershed between the Peel and Mackenzie rivers to the sixty-seventh degree of north latitude; thence westerly along the parallel of the sixty-seventh degree of north latitude to the line of watershed between the Peel and Yukon rivers; thence northerly along the said line of watershed to the trail across the portage in McDougall pass between Rat and Bell rivers; thence due north to the northern limit of the Yukon Territory;...."

Recent air and ground surveys of the area indicate that this is not an accurate description of the eastern boundary of the Territory. The purpose of this amendment is to provide a more accurate description of the boundary as determined by these surveys.

of watershed between the Peel and Mackenzie Rivers to the sixty-seventh degree of north latitude; thence westerly along the parallel of the sixty-seventh degree of north latitude to the line of watershed between the Peel and Yukon Rivers; thence northerly along the said line of watershed to the trail across the portage in McDougall Pass between Rat and Bell Rivers; thence due north to the northern limit of the Yukon Territory; the said Territory to include the islands within twenty statute miles from the shores of the Beaufort Sea as far as the aforesaid due north line from McDougall Pass.

C-36.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-36.

An Act to amend the National Parks Act respecting the boundaries of Cape Breton Highlands National Park.

First reading, July 9, 1958.

THE MINISTER OF NORTHERN AFFAIRS AND NATIONAL RESOURCES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58138-9

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-36.

An Act to amend the National Parks Act respecting the boundaries of Cape Breton Highlands National Park.

R.S., c. 189; 1953-54, c. 6; 1955, c. 37; 1956, c. 31.

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

Lands withdrawn from Cape Breton Highlands National Park.

1. The lands described in the Schedule to this Act are withdrawn from Cape Breton Highlands National Park, described in the Schedule to the *National Parks Act*, and declared to be no longer required for Park purposes.

Explanatory Note.

The purpose of this Act is to alter the Boundaries of Cape Breton Highlands National Park by withdrawing from the Park an area of 9-72/100 square miles.

SCHEDULE.

All that portion of Cape Breton Highlands National Park, in the County of Victoria, in the Province of Nova Scotia, more particularly described as follows:

Beginning at a standard post marked R NP. 24 on the easterly limit of the Cabot Trail, as said post is shown on a plan of record number forty-three thousand two hundred and three (43,203) in the Legal Surveys and Aeronautical Charts Division of the Department of Mines and Technical Surveys at Ottawa, a copy of which has been filed in the office of the Registrar of Deeds for the Registration District of the County of Victoria at Baddeck, under number five thousand six hundred and seventy-seven (5,677);

Thence in a southerly direction, along said easterly limit of the Cabot Trail to the line of high-water mark on the left (or north) bank of Clyburn Brook;

Thence in an easterly direction along said high-water mark and following the several courses thereof to the point of intersection with the line of high-water mark of the North Bay of Ingonish;

Thence crossing the mouth of Clyburn Brook to the point of intersection of the lines of high-water mark of the right (or south) bank of Clyburn Brook and of the North Bay of Ingonish;

Thence easterly, westerly and southerly along the line of high-water mark of the North Bay of Ingonish, the peninsula locally known as Middle Head and the sand beach south of Middle Head, throughout all the sinuosities of the coast to the point of intersection of such high-water mark with a line produced on an azimuth of North seventy-two degrees eight minutes East (N72° 08′E) from an iron post marked "V" planted at the northerly limit of the public road which, on the south side of what is locally known as the Freshwater Lake, connects the sand beach with the main Cabot Trail, said iron post marked "V" being at a distance of five thousand two hundred and eighty-one (5,281) feet, on an azimuth of South twenty-one degrees twenty-two minutes East (S21° 22′E) from a metal monument set in a large grey boulder about eighty yards south from the Roman Catholic Church at South Ingonish and thirty-five feet south-east from the centre line of the Cabot Trail, said metal monument being designated, 11K5 of the Topographical Survey of Canada, and set by W. A. Fletcher, D.L.S., in the year 1936;

Thence on an azimuth of South seventy-two degrees eight minutes West (S72° 08′W) to the iron post marked "V";

Thence westerly along the northerly limit of said public road on the south side of the Freshwater Lake to the point of intersection with the easterly limit of the present Cabot Trail;

Thence northerly along said easterly limit of the present Cabot Trail to an iron post set on the easterly limit thereof and marked "U" which iron post is at a distance of four thousand four hundred and

seventy-two (4,472) feet, on an azimuth of South thirteen degrees forty-five minutes West (S13° 45'W) from the before described monument of 11K5, of the Topographical Survey of Canada;

Thence on an azimuth of North fifty-eight degrees West (N58° W) a distance of two hundred and thirty-one and one-tenth (231.1) feet to an iron post marked "W";

Thence on an azimuth of South eighty-seven degrees sixteen minutes West (S87° 16'W) a distance of six thousand five hundred and eighty-five (6,585) feet unto a wooden post;

Thence on an azimuth of South seventy-three degrees thirty-two minutes West (S73° 32'W) a distance of two thousand six hundred and ninety-one (2,691) feet unto a wooden post;

Thence on an azimuth of North sixty degrees thirty-four minutes West (N60° 34'W) a distance of three thousand three hundred and thirty-six (3,336) feet unto a wooden post;

Thence on an azimuth of North seventy-eight degrees fifty-nine minutes West (N78° 59'W) a distance of four thousand six hundred and seventy-three (4,673) feet unto a wooden post;

Thence on an azimuth of South seventy-four degrees thirty-nine minutes West (S74° 39'W) a distance of eleven thousand six hundred and twenty (11,620) feet unto a wooden post;

Thence on an azimuth of North sixty degrees twenty-two minutes West (N60° 22'W), a distance of one thousand two hundred and eighty-three (1,283) feet unto a wooden post;

Thence on an azimuth of South seventy-four degrees fifty-nine minutes West (S74° 59'W) a distance of fifteen thousand four hundred and twenty-eight (15,428) feet unto a wooden post;

Thence on an azimuth of North sixty-one degrees four minutes West (N61° 04'W) a distance of seven thousand five hundred and sixty-nine (7,569) feet unto a wooden post; the last aforesaid post being the point of commencement;

Thence on a bearing of forty-five degrees (45° 00') a distance of five thousand six hundred and eighty-six (5,686) feet to a point;

Thence on a bearing of three hundred and fifteen degrees (315° 00') a distance of eighteen thousand four hundred and thirty-six (18,436) feet to a point;

Thence on a bearing of two hundred and twenty degrees (220° 00') a distance of eleven thousand (11,000) feet to a point;

Thence on a bearing of due south a distance of nine thousand eight hundred (9,800) feet to a point;

Thence on a bearing of one hundred and forty-two degrees and fifty-six minutes (142° 56') a distance of six thousand one hundred and thirty-five (6,135) feet, more or less, to a wooden post distant thirteen

thousand seven hundred and ninety-three (13,793) feet on a bearing of two hundred and forty-three degrees and fifty-five minutes (243° 55′), more or less, from the point of commencement;

Thence northeasterly in a straight line to the point of commencement; said bearings being astronomic and referred to the meridian through the point of commencement;

The said portion containing by admeasurement approximately nine square miles and seventy-two hundredths of a square mile.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-37.

An Act respecting the Taxation of Estates.

First reading, July 10, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEENS' PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60548-5

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-37.

An Act respecting the Taxation of Estates.

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

SHORT TITLE.

Short title.

1. This Act may be cited as the *Estate Tax Act.*

PART I

ESTATE TAX.

DIVISION A—LIABILITY FOR TAX.

Persons domiciled in Canada.

2. (1) An estate tax shall be paid as hereinafter required upon the aggregate taxable value of all property passing on the death, at any time after the coming into force of this Act, of every person domiciled in Canada at the time of his death.

Aggregate taxable value.

(2) The aggregate taxable value of the property passing on the death of a person is the aggregate net value of that property computed in accordance with Division B minus the deductions permitted by Division C.

Tax payable.

(3) The tax payable under this Part upon the aggregate taxable value of the property passing on the death of a person (hereinafter in this Part otherwise referred to as the tax payable under this Part in respect of the death of such person) is the tax payable as fixed by assessment or reassessment subject to variation on objection or appeal, if any, in accordance with this Part.

Explanatory Notes

The purpose of this Bill is to replace the present *Dominion Succession Duty Act*, to provide that the tax on property passing or deemed to pass, on death, be computed by reference to the property comprising the estate of the deceased rather than the property contained in the bequests from the estate to the beneficiaries, and also to consolidate, revise and simplify the present law.

This Bill is a revision of Bill 248 which was given first reading on January 29, 1958.

Unless otherwise indicated, a reference in the explanatory notes to a section, subsection, paragraph or other provision is to the provision in the *Dominion Succession Duty Act* corresponding to the provision appearing in the text of the Bill. The reference also indicates the degree of similarity to the corresponding provision of the present Act.

1. New.

2. New in part. This is the charging section for the new tax under Part I, which applies only in the case of persons dying domiciled in Canada. Unlike the duty imposed by section 6 (1) (*a*), the new tax is to apply to real property situated outside Canada as well as to other property included in the estate.

DIVISION B—COMPUTATION OF AGGREGATE NET VALUE.

Property Included in Computing Aggregate Net Value.

Property included.

3. (1) There shall be included in computing the aggregate net value of the property passing on the death of a person the value of all property, wherever situated, passing on the death of such person, including, without restricting the generality of the foregoing,

(*a*) all property of which the deceased was, immediately prior to his death, competent to dispose;

(*b*) property disposed of at any time by the deceased as a *donatio mortis causa*;

(*c*) property disposed of by the deceased under a disposition operating or purporting to operate as an immediate gift *inter vivos*, whether by transfer, delivery, declaration of trust or otherwise, made within three years prior to his death;

(*d*) property disposed of by the deceased under a disposition whenever made, of which actual and *bona fide* possession and enjoyment was not, at least three years prior to the death of the deceased,

(i) assumed by the person to whom the disposition was made or by a trustee or agent for that person, and

(ii) thereafter retained to the entire exclusion of the deceased and to the entire exclusion of any benefit to him, whether by contract or otherwise;

(*e*) property comprised in a settlement whenever made, whether by deed or any other instrument not taking effect as a will, whereby an interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the deceased as settlor or whereby the deceased has reserved to himself the right, by the exercise of any power, to restore to himself or to reclaim the absolute interest in such property;

(*f*) property held jointly by the deceased and one or more other persons, to the extent of the beneficial interest therein arising or accruing by survivorship or otherwise on the death of the deceased;

(*g*) property disposed of by the deceased under any disposition made within three years prior to his death for partial consideration in money or money's worth paid or agreed to be paid to him, to the extent that the value of such property as of the date of such disposition exceeds the amount of the consideration so paid or agreed to be paid;

3. (1).

(*a*) No change in substance from section 3(1)(*i*).

(*b*) No change in substance from section 3(1)(*b*).

(*c*) No change in substance from section 3(1)(*c*).

(*d*) New in part. This paragraph differs from section 3(1)(*d*) in that it is not confined to gifts but is extended to certain dispositions which are gifts in effect but not in form.

(*e*) No change in substance from section 3(1)(*f*).

(*f*) New. The deceased's share of the joint property is to be determined according to the extent of his interest in it and not the extent of his contributions to it as required under section 3(1)(*e*).

(*g*) No change in substance from section 3(1)(*k*).

(*h*) property disposed of by the deceased to any person under an arrangement or understanding whenever entered into (except any property so disposed of to a person under an agreement made in the ordinary course of a business carried on by that person whose business included the selling of annuities), whereby the person to whom the disposition was made undertook to purchase or provide for or for the use or benefit of the deceased an annuity or other periodic amount for life or any other period determinable by reference to death;

(*i*) property transferred to or acquired by a purchaser or transferee under the terms of an agreement made by the deceased at any time providing for the transfer or acquisition of such property on or after his death, to the extent that the value of such property exceeds the value of the consideration, if any, in money or money's worth paid to the deceased thereunder at any time prior to his death;

(*j*) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest therein arising or accruing by survivorship or otherwise on the death of the deceased;

(*k*) any superannuation, pension or death benefit payable or granted

(i) out of or under any fund or plan established for the payment of superannuation, pension or death benefits to recipients, or

(ii) out of the revenue of Her Majesty in right of Canada or a province or under or subject to any Act of the Parliament of Canada or of the legislature of a province,

on or after the death of the deceased in respect of such death;

(*l*) property disposed of by any person on or after the death of the deceased

(i) under any disposition made voluntarily in recognition of services rendered by the deceased as an employee of that person or as an employee of any other person, or

(ii) under the terms of any agreement made by the deceased for valuable consideration given by him providing for the disposition of such property on or after his death, whether or not such agreement is or was enforceable according to its terms by the person to whom such property was so disposed of;

(*m*) any amount payable under a policy of insurance effected on the life of the deceased (whether or not to a preferred beneficiary within the meaning of any statute or law relating to insurance applicable to

(*h*) New in part. This paragraph, in contrast to section 3(1)(*d*), requires that certain dispositions for which the consideration is an annuity be included in computing aggregate net value to the extent determined under section 4(2) of the Bill.

(*i*) No change in substance from section 3(6).

(*j*) No change from the first portion of section 3(1)(*g*).

(*k*) New in part. This paragraph extends the last portion of section 3(1)(*g*) to include death benefits specifically.

(*l*) New. This paragraph deals with those death benefits that are not included in the preceding paragraph of the Bill.

(*m*) New in part. This paragraph together with section 3(5) of the Bill includes in aggregate net value the proceeds of insurance effected on the life of the deceased if he owned it, or controlled it to the degree

such policy), where such policy was, immediately prior to the death of the deceased,

(i) owned, either alone or jointly or in common with any other person,

(A) by the deceased,

(B) by a person as a trustee under any trust, the terms of which trust were subject to alteration by the deceased, or

(C) by a corporation controlled by the deceased, the whole or any part of the amount payable under which policy was payable to the spouse or child of the deceased, the estate of the deceased, or any person in trust exclusively or otherwise for the benefit of the spouse or child of the deceased or the estate of the deceased, or

(ii) owned, either alone or jointly or in common with any other person except the deceased or a person described in clause (B) of subparagraph (i), by a corporation controlled by the deceased, the whole or any part of the amount payable under which policy was payable to the corporation and no part of the amount payable under which policy was payable as described in clause (C) of subparagraph (i), in which case there shall be included only that part of the amount so payable to the corporation that exceeds

(A) the income of the corporation from a business carried on by it (other than a business of an investment or financial nature that was not the making of loans, trading or dealing in stocks, bonds, mortgages, hypothecs, bills, notes or other similar property, or trading or dealing in land) for the last complete fiscal period of the corporation prior to the death of the deceased and for each of the four immediately preceding fiscal periods of the corporation during which it carried on any such business,

minus

(B) any losses sustained by the corporation in any of the fiscal periods of the corporation referred to in clause (A) from any such business carried on by it;

(*n*) property transferred to or settled upon any person by the deceased within three years prior to the death of the deceased in consideration of marriage;

(*o*) property agreed to be transferred to or settled upon any person by the deceased, under an agreement made at any time in consideration of marriage, to the extent that the property agreed to be transferred or settled

specified. This is in contrast to section 3(1)(*g*) and (*h*) where, in general, the proceeds are included if the deceased or his personal corporation paid the premiums.

The provisions in the Bill also delineate more specifically than those in the present Act the circumstances in which the proceeds of insurance are to be included in aggregate net value.

(*n*) No change in substance from section 3(1)(*j*).

(*o*) No change in substance from section 3(1)(*ja*).

was actually transferred or settled within three years prior to or on or after the death of the deceased;

(*p*) any property that is the subject matter of a transfer, settlement or agreement made at any time in consideration of marriage, where any interest in such property for life or any other period determinable by reference to death is reserved either expressly or by implication to the deceased; and

(*q*) any estate in dower or by the curtesy in any property of the deceased, to which, on the death of the deceased, his spouse became entitled, and any property disposed of to the spouse of the deceased under a disposition made within three years prior to his death, in consideration of a release of any right or interest of such spouse in any such estate in dower or by the curtesy, to which, on the death of the deceased, his spouse might otherwise have become entitled.

Property of which deceased competent to dispose.

(2) For the purposes of this section,

(*a*) a person shall be deemed to have been competent to dispose of any property if he had such an estate or interest therein or such general power as would, if he were *sui juris*, have enabled him to dispose of that property;

(*b*) a disposition taking effect out of the interest of any person shall be deemed to have been made by him, whether or not the concurrence of any other person was required;

(*c*) property in which a person had an estate as tenant in tail, whether in possession or otherwise, shall be deemed to be property of which that person was competent to dispose; and

(*d*) any money that a person had a general power to charge on property shall be deemed to be property of which that person was competent to dispose.

Property disposed of as gift *inter vivos*.

(3) For the purposes of paragraph (*c*) of subsection (1),

(*a*) the artificial creation by a person or with his consent during his lifetime of a debt or other right enforceable against him personally or against property of which he was or might be competent to dispose, or to charge or burden for his own benefit, shall be deemed to be a disposition by that person operating as an immediate gift *inter vivos* made by him at the time of the creation of the debt or right, and, in relation to any such disposition, the expression "property" in this Act includes the benefit conferred by the creation of such debt or right;

(*b*) the extinguishment by a person or with his consent, whether during his lifetime or upon his death, of a debt or other right enforceable by him shall be deemed to be a disposition by that person operating as an immediate gift *inter vivos* made by him immediately

(*p*) No change in substance from section 3(1)(*jb*).

(*q*) New in part. This paragraph extends section 3(1)(*l*) to include amounts in lieu of dower that were paid within three years of the death.

(2)

(*a*) No change in substance from section 4(1).

(*b*) No change in substance from section 4(2).

(*c*) New.

(*d*) No change in substance from section 4(3).

(3)

(*a*) No change in substance from section 3(2).

(*b*) New in part. This paragraph replaces section 3(3). It provides that debts or rights extinguished at the expense of the deceased by his action or with his consent are to be included in aggregate net value, but only those debts or rights that are extinguished within three years of death.

prior to the extinguishment of the debt or right, and, in relation to any such disposition, the expression "property" in this Act includes the benefit conferred by the extinguishment of the debt or right; and

(*c*) a debt or other right that, by virtue of the operation of any statute or law limiting the time for bringing action thereon, became unenforceable by a person during his lifetime as against any other person or property of any other person with whom, at the time the debt or right became unenforceable, he was not dealing at arm's length, shall, to the extent of the value of the debt or right immediately before becoming unenforceable (determined without reference to the effect of such statute or law), be deemed to be property disposed of by him under a disposition operating as an immediate gift *inter vivos* made to that other person at the time such debt or right became unenforceable.

Covenant as consideration.

(4) For the purposes of paragraph (*i*) of subsection (1), a covenant by any person whereby that person agrees to provide for the transfer or acquisition, either contingently or otherwise, of any property on or after his death shall be deemed not to be money's worth.

Insurance.

(5) For the purposes of paragraph (*m*) of subsection (1),

(*a*) a reference to a policy of insurance owned by any person includes a reference to a policy of insurance in which that person had such an estate or interest or in relation to which he had such a general power as would, if he were *sui juris*, have enabled him either alone or in concert or by arrangement with any other person to do any one or more of the following things:

(i) change the beneficiary,

(ii) charge or pledge the policy as security for any purpose,

(iii) borrow from the insurer on the security of the policy,

(iv) cancel, surrender or otherwise terminate the policy, or

(v) assign the policy or revoke any assignment thereof; and

(*b*) a reference to the income of a corporation for a fiscal period from a business shall be construed as a reference to its income for that period from the business computed in accordance with the *Income Tax Act* minus such part of that income as was derived from the ownership of stocks, bonds, mortgages, hypothecs, bills, notes or other similar property, the cost or value of which was not relevant in computing that income, or derived from the ownership of

(*c*) New. This paragraph provides that the value of debts owed to the deceased by a person with whom he was not dealing at arm's length that became statute-barred within three years of his death shall be included in the computation of aggregate net value.

(4) New.

(5) New. See explanatory note for section 3(1)(*m*) of the Bill.

land used otherwise than in the course of the business; and a reference to a loss sustained by a corporation in a fiscal period from a business shall be construed as a reference to a loss computed by applying the provisions of this paragraph respecting the computation of the income of a corporation for a fiscal period from a business *mutatis mutandis*.

Other dispositions.

(6) For the purpose of this Act,

(*a*) the exercise by a person during his lifetime of any general power of which that person was the donee or other holder shall be deemed to be a disposition made by that person at the time of the exercise of the power, and, in relation to any such disposition, the expression "property" in this Act includes the benefit conferred by the exercise of the power; and

(*b*) a disposition made by a corporation controlled by the deceased to or for the benefit of any person connected with the deceased by blood relationship, marriage or adoption shall be deemed to be a disposition made by the deceased to or for the benefit of that person, and, in relation to any such disposition, any act or thing done or effected by that corporation shall be deemed to have been done or effected in all respects as though that corporation were the deceased.

Property not Included in Computing Aggregate Net Value.

Property not included.

4. (1) Notwithstanding section 3, there shall not be included in computing the aggregate net value of the property passing on the death of a person the value of any such property acquired pursuant to a *bona fide* purchase made from the deceased for a consideration in money or money's worth paid or agreed to be paid to the deceased for his own use or benefit, unless such purchase was made otherwise than for full consideration in money or money's worth paid or agreed to be paid as hereinbefore described, in which case there shall be included in computing the aggregate net value of the property passing on the death of the deceased in respect of the property so acquired only the amount by which the value of the property so acquired computed as of the date of its acquisition exceeds the amount of the consideration actually so paid or agreed to be paid.

Annuity or other periodic amount as consideration.

(2) For the purposes of subsection (1), where any property has been disposed of by the deceased under an arrangement or understanding described in paragraph (*h*) of subsection (1) of section 3, the property so disposed of shall be deemed to have been acquired pursuant to a *bona fide* purchase

(6) New.

4. (1) New. This subsection provides that there shall not be included in aggregate net value the value of any property or part thereof disposed of by the deceased for which valuable consideration has been paid to him.

(2) New. See explanatory note for section 3(1)(*h*) of the Bill.

made from the deceased for a consideration in money or money's worth paid or agreed to be paid to the deceased for his own use or benefit, except that

(*a*) if the capitalized value, as determined in accordance with the regulations, of the annuity or other periodic amount referred to in paragraph (*h*) of subsection (1) of section 3 does not exceed the capitalized value, as similarly so determined, of an amount per annum equal to 5% of the value of the property so disposed of, the amount of the consideration shall be deemed to be nil; and

(*b*) if the capitalized value, as determined in accordance with the regulations, of that annuity or other periodic amount exceeds the capitalized value, as similarly so determined, of an amount per annum equal to 5% of the value of the property so disposed of, the amount of the consideration shall be deemed to be the amount of such excess.

Agreement to transfer as consideration.

(3) For the purposes of this section, property transferred to or acquired by a purchaser or transferee under the terms of an agreement described in paragraph (*i*) of subsection (1) of section 3 shall, notwithstanding anything in this section, be deemed not to have been acquired pursuant to a *bona fide* purchase made as described in this section.

Deductions Allowed in Computing Aggregate Net Value.

Amounts deductible.

5. There may be deducted in computing the aggregate net value of the property passing on the death of a person

(*a*) the value of

(i) any debts incurred by the deceased, and

(ii) any encumbrances created by him,

bona fide and for full consideration paid or agreed to be paid to the deceased for his own use or benefit, to the extent that such debts and encumbrances were outstanding immediately prior to his death; and

(*b*) reasonable funeral expenses and surrogate, probate and other like court fees in respect of the death of the deceased (but not including solicitors' charges or the expenses of administering property or executing any trust created by the deceased).

Amounts not deductible.

6. Notwithstanding section 5, no deduction may be made under that section

(*a*) for any debt incurred or encumbrance created, to the extent that such debt or encumbrance cannot, by due process of law, be realized out of property passing on the death of the deceased;

(3) New. This subsection provides that any amount that is not included in aggregate net value by virtue of section 3(1)(*i*) of the Bill will not be regarded as deductible under section 4(1).

5. New in part. The wording is more specific than in section 8.

6. New in part. Paragraph (*c*) of this section extends section 8 to bar the deduction of amounts that were agreed to be paid in lieu of dower but that remained unpaid at death.

(*b*) for any debt incurred or encumbrance created arising out of an agreement made by the deceased at any time in consideration of marriage, to transfer property to or settle property upon any person;

(*c*) for any debt incurred or encumbrance created arising out of a disposition made by the deceased within three years prior to his death in consideration of a release described in paragraph (*q*) of subsection (1) of section 3;

(*d*) more than once for the same debt or encumbrance charged upon different portions of property passing on the death of the deceased;

(*e*) for any debt incurred in respect of which there exists a right to reimbursement from any other person, unless it can be established that such reimbursement cannot in fact be obtained; or

(*f*) for any debt incurred that became unenforceable either before or after the death of the deceased as a result of the operation of any statute or law limiting the time for bringing action thereon, and that has not been actually and *bona fide* paid.

DIVISION C—COMPUTATION OF AGGREGATE TAXABLE VALUE.

Amounts deductible in computing aggregate taxable value.

7. (1) For the purpose of computing the aggregate taxable value of the property passing on the death of a person, there may be deducted from the aggregate net value of that property computed in accordance with Division B such of the following amounts as are applicable:

(*a*) $60,000 in the case of

(i) a deceased male person survived by a spouse, or

(ii) a deceased female person survived by a spouse who, at the time of the death of such person, was infirm and by a child who, at that time, was under twenty-one years of age or was twenty-one years of age or over and wholly dependent upon such person or spouse, or both, for support by reason of being infirm;

(*b*) $40,000 in the case of a deceased person in the case of whom no deduction may be made under paragraph (*a*);

(*c*) an amount equal to

(i) $10,000, in the case of a deceased person in the case of whom a deduction may be made under paragraph (*a*), or

(ii) $15,000, in the case of a deceased person not survived by a spouse,

for each surviving child who, at the time of the death of such person, was under twenty-one years of age or was twenty-one years of age or over and wholly dependent upon such person or the spouse of such

7. (1)(*a*), (*b*) and (*c*). New. Paragraphs (*a*) and (*c*) of the Bill replace section 7(1)(*a*), (*b*) and (*c*). The new deductions are not specific to the persons concerned and are applicable whether or not those persons receive a benefit from the estate.

person, or both, as the case may be, for support by reason of being infirm;

(*d*) the value of any gift made by the deceased whether during his lifetime or by his will, where such gift can be established to have been absolute, to

(i) any organization in Canada that, at the time of the making of the gift, was a charitable organization operated exclusively as such and not for the benefit, gain or profit of any proprietor, member or shareholder thereof, or

(ii) Her Majesty in right of Canada or a province, a Canadian municipality or a municipal or other public body in Canada performing a function of government,

minus such part of any estate, legacy, succession or inheritance duties or any combination of such duties (including any tax payable under this Part) as is, either by direction of or arrangement made or entered into by the deceased whether by his will or by contract or otherwise, or by any statute or law imposing such duties or relating to the administration of the estate of the deceased, payable out of the property comprised in such gift or payable by the donee as a condition of the making of such gift;

(*e*) the value of any gift made by the deceased during his lifetime where such gift can be established to have been absolute, to have taken effect during his lifetime, to have been part of his ordinary and normal expenditure and to have been reasonable having regard to the amount of his income and the circumstances under which the gift was made;

(*f*) the value of

(i) any pension under or subject to the *Pension Act*, the *Civilian War Pensions and Allowances Act*, the *War Veterans' Allowance Act* or section 112 of the *Royal Canadian Mounted Police Act*, or

(ii) any compensation under regulations made under section 5 of the *Aeronautics Act*,

payable or granted on or after the death of the deceased in respect of such death;

(*g*) the value of any pension payable or granted on or after the death of the deceased in respect of such death, on account of disability or death arising out of war service, if such pension was payable or granted by a country that was an ally of Her Majesty at the time of the war service and if that country grants substantially similar relief in respect of pensions payable or granted by Canada; and

(*d*) New in part. This paragraph replaces sections 7 (1)(*e*) and 7A. It ensures that the deduction for a gift made to a charity or a government in Canada shall be the net amount payable to the recipient of the gift after any death duties have been paid.

(*e*) No change in substance from section 7(1)(*f*).

(*f*) New in part. This paragraph replaces section 7 (1)(*k*) and is similar to section 10(1)(*d*) of the *Income Tax Act*.

(*g*) No change in substance from section 7(1)(*l*).

(*h*) the value of any property vested in Her Majesty in right of Canada or a province by escheat or as *bona vacantia* on the death of the deceased.

Limitation.

(2) Notwithstanding subsection (1), no deduction may be made under any of paragraphs (*d*) to (*h*) of subsection (1) in respect of any gift therein referred to or in respect of any pension, compensation or other property therein referred to, except to the extent that the value of the property comprised in such gift or the value of such pension, compensation or other property has been included in computing the aggregate net value of the property passing on the death of the deceased.

Amounts deductible in special cases.

(3) Where, in any investigation by the Canadian Pension Commission made at the request of the Minister in respect of any deceased person, the Canadian Pension Commission finds

(*a*) that the death of such person was attributable to wounds inflicted, accident occuring or disease contracted while Canada was at war and while on service with Canadian or other of Her Majesty's naval, army or air forces, or with allied or associated naval, army or air forces and the circumstances of his death were such that his spouse or children are entitled or would have been entitled, if such service had been with the Canadian naval, army or air forces, to receive a pension under the *Pension Act* in respect of his death, or

(*b*) that the death of such person was attributable to wounds inflicted, accident occurring or disease contracted within one year prior to his death, while Canada was at war and as a result of enemy action,

the amount that may be deducted under paragraphs (*a*), (*b*) and (*c*) of subsection (1) in the case of that person is 150% of the amount otherwise deductible thereunder.

DIVISION D—COMPUTATION OF TAX

Computation of tax.

8. The tax payable under this Part upon the aggregate taxable value of the property passing on the death of a person (hereinafter in this section referred to as the "amount taxable") is

(*a*) 10% of the amount taxable if the amount taxable does not exceed $5,000,

(*b*) $500 plus 12% of the amount by which the amount taxable exceeds $5,000 if the amount taxable exceeds $5,000 and does not exceed $10,000,

(*c*) $1,100 plus 14% of the amount by which the amount taxable exceeds $10,000 if the amount taxable exceeds $10,000 and does not exceed $15,000,

(*h*) New.

(2) New.

(3) No change in substance from section 7(3)(*a*) and 7(4).

8. New. This section prescribes a single schedule of rates to be used in the computation of the tax. The present Act prescribes five separate sets of rates intended to take into account differences in the amount of the estate, the relationship of the successor to the deceased, and the amount of the bequest. See sections 10 and 11 and the First Schedule.

(*d*) $1,800 plus 16% of the amount by which the amount taxable exceeds $15,000 if the amount taxable exceeds $15,000 and does not exceed $20,000,

(*e*) $2,600 plus 18% of the amount by which the amount taxable exceeds $20,000 if the amount taxable exceeds $20,000 and does not exceed $40,000,

(*f*) $6,200 plus 20% of the amount by which the amount taxable exceeds $40,000 if the amount taxable exceeds $40,000 and does not exceed $60,000,

(*g*) $10,200 plus 22% of the amount by which the amount taxable exceeds $60,000 if the amount taxable exceeds $60,000 and does not exceed $100,000,

(*h*) $19,000 plus 24% of the amount by which the amount taxable exceeds $100,000 if the amount taxable exceeds $100,000 and does not exceed $150,000,

(*i*) $31,000 plus 26% of the amount by which the amount taxable exceeds $150,000 if the amount taxable exceeds $150,000 and does not exceed $200,000,

(*j*) $44,000 plus 28% of the amount by which the amount taxable exceeds $200,000 if the amount taxable exceeds $200,000 and does not exceed $275,000,

(*k*) $65,000 plus 30% of the amount by which the amount taxable exceeds $275,000 if the amount taxable exceeds $275,000 and does not exceed $350,000,

(*l*) $87,500 plus 32% of the amount by which the amount taxable exceeds $350,000 if the amount taxable exceeds $350,000 and does not exceed $450,000,

(*m*) $119,500 plus 34% of the amount by which the amount taxable exceeds $450,000 if the amount taxable exceeds $450,000 and does not exceed $550,000,

(*n*) $153,500 plus 36% of the amount by which the amount taxable exceeds $550,000 if the amount taxable exceeds $550,000 and does not exceed $650,000,

(*o*) $189,500 plus 38% of the amount by which the amount taxable exceeds $650,000 if the amount taxable exceeds $650,000 and does not exceed $750,000,

(*p*) $227,500 plus 40% of the amount by which the amount taxable exceeds $750,000 if the amount taxable exceeds $750,000 and does not exceed $850,000,

(*q*) $267,500 plus 42% of the amount by which the amount taxable exceeds $850,000 if the amount taxable exceeds $850,000 and does not exceed $950,000,

(*r*) $309,500 plus 44% of the amount by which the amount taxable exceeds $950,000 if the amount taxable exceeds $950,000 and does not exceed $1,100,000,

(*s*) $375,500 plus 46% of the amount by which the amount taxable exceeds $1,100,000 if the amount taxable exceeds $1,100,000 and does not exceed $1,300,000,

(*t*) $467,500 plus 48% of the amount by which the amount taxable exceeds $1,300,000 if the amount taxable exceeds $1,300,000 and does not exceed $1,550,000,

(*u*) $587,500 plus 50% of the amount by which the amount taxable exceeds $1,550,000 if the amount taxable exceeds $1,550,000 and does not exceed $1,800,000,

(*v*) $712,500 plus 52% of the amount by which the amount taxable exceeds $1,800,000 if the amount taxable exceeds $1,800,000 and does not exceed $2,000,000,

(*w*) $816,500 plus 54% of the amount by which the amount taxable exceeds $2,000,000 if the amount taxable exceeds $2,000,000.

Deduction from tax: provincial taxes.

9. (1) There may be deducted from the tax otherwise payable under this Part upon the aggregate taxable value of the property passing on the death of a person,

(*a*) in the case of a person who was domiciled in a prescribed province at the time of his death,

(i) the part of the tax otherwise payable that is applicable to

(A) such of the property passing on the death of that person as was situated in that or any other prescribed province, and

(B) such of the property (other than real property) passing on the death of that person as was situated outside Canada, the successor to which property was, at the time of the death of that person, domiciled in or resident in that prescribed province,

multiplied by

(ii) one-half; and

(*b*) in the case of any other person,

(i) the part of the tax otherwise payable that is applicable to such of the property passing on the death of that person as was situated in a prescribed province,

multiplied by

(ii) one-half.

Deduction from tax: gift taxes.

(2) There may be deducted from the tax otherwise payable under this Part upon the aggregate taxable value of the property passing on the death of a person, the lesser of

(*a*) the amount of any gift tax paid under the *Income War Tax Act*, *The Income Tax Act* or the *Income Tax Act* in respect of any gift made by that person during his lifetime, the value of the property comprised in which has been included in computing the aggregate taxable value of the property passing on his death, or

9. (1) New. This subsection provides for an abatement of the federal tax applicable to property situated in a province that has not entered into an agreement to refrain from levying a succession duty, and to personal property situated outside Canada that is transmitted within such a province. This abatement follows from the Federal-Provincial tax sharing arrangements and differs from the tax abatement provided in section 12 in that it no longer depends on the fact that provincial duties have been paid or are deemed to have been paid.

(2) No change in substance from section 7(1)(*h*).

(*b*) the part of the tax otherwise payable that is applicable to the property comprised in the gift mentioned in paragraph (*a*).

Deduction from tax: foreign taxes.

(3) There may be deducted from the tax otherwise payable under this Part upon the aggregate taxable value of the property passing on the death of a person, the lesser of

(*a*) the amount of any estate, legacy, succession or inheritance duties, or any combination of such duties, paid in respect of the death of that person to the government of a country other than Canada on or in respect of any property situated in that country passing on the death of that person, or

(*b*) the part of the tax otherwise payable that is applicable to the property on or in respect of which the amount mentioned in paragraph (*a*) was paid.

Deduction from tax: notch provision.

(4) There may be deducted from the tax otherwise payable under this Part upon the aggregate taxable value of the property passing on the death of a person the amount, if any, by which

(*a*) the tax otherwise payable,

exceeds

(*b*) one-half of the amount, if any, by which the aggregate net value of the property passing on the death of that person, computed in accordance with Division B, exceeds $50,000.

Idem.

(5) Subsection (4) does not apply to permit a deduction from the tax otherwise payable under this Part in any case where the aggregate net value of the property passing on the death of that person, computed in accordance with Division B, exceeds $53,056.

Definitions. "Tax otherwise payable."

(6) In this section,

(*a*) "tax otherwise payable" means,

(i) where that expression is used in subsection (1), the tax otherwise payable under this Part before making any deduction under subsection (2), (3) or (4);

(ii) where that expression is used in subsection (2), the tax otherwise payable under this Part before making any deduction under subsection (3) or (4) but after making any deduction permitted by subsection (1);

(iii) where that expression is used in subsection (3), the tax otherwise payable under this Part before making any deduction under subsection (4) but after making any deductions permitted by subsections (1) and (2); and

(3) This subsection provides for a deduction from the tax applicable to property situated in another country in respect of similar taxes levied on such property by that country. At present the only such credits allowed are in respect of taxes levied by countries with which Canada has entered into succession duty agreements. These are U.S.A., U.K., France, Ireland and South Africa.

(4) and (5) New in part. These provisions, like section 7(5) and 7(6), eliminate tax on any estate whose aggregate net value is less than $50,000. They also prevent the tax on any estate whose aggregate net value is between $53,056 and $50,000 from being more than half of the excess over $50,000. The tax on estates whose aggregate net value exceeds $53,056 will only be more than half the excess over $50,000 where the applicable rates exceed 50%, and the relief provided in section 9(4) of the Bill is not intended to reduce the tax on such estates.

(6) New. This subsection determines the order in which the various tax abatements or credits will be allowed.

(iv) where that expression is used in subsection (4), the tax otherwise payable under this Part after making any deductions permitted by subsections (1), (2) and (3); and

"Prescribed." (*b*) "prescribed" means prescribed by a regulation made on the recommendation of the Minister of Finance for the purposes of this section.

References to certain duties. (7) A reference in subsection (3) to the "amount of any estate, legacy, succession or inheritance duties or any combination of such duties" shall be construed as a reference to the amount thereof payable after taking into account any credit, allowance, deduction or relief in respect thereof or any remission or other reduction thereof.

Situs of property. (8) A reference in this section to the situs of any property passing on the death of a person shall be construed as a reference to the situs of that property at the time of the death of that person, and, for the purposes of this section except subsection (3), the situs of any property so passing, including any right or interest therein of any kind whatever, shall, where that property comes within any of the classes of property mentioned in paragraphs (*a*) to (*d*) of this subsection, be determined in accordance with the following rules:

(*a*) property coming within any of the classes of property mentioned in paragraphs (*a*), (*b*), (*f*), (*g*), (*h*), (*i*), (*j*), (*k*), (*n*) and (*o*) of section 38 (except any such property for which specific provision is made in any subsequent paragraph of this subsection) shall be deemed to be situated in the places, respectively, specified in those paragraphs;

(*b*) debts, whether secured or unsecured and whether under seal or otherwise (including bills of exchange and promissory notes, whether negotiable or otherwise, but not including any form of indebtedness for which specific provision is made in any subsequent paragraph of this subsection), shall be deemed to be situated in the place where the debtor was ordinarily resident at the time of death, or, where the debtor is a corporation, then

(i) in the case of a corporation incorporated under or pursuant to any Act of the Parliament of Canada, in the place where the head office of the corporation is located, and

(ii) in any other case, in the place where the corporation is incorporated;

(*c*) bonds and debentures of a corporation and bonds and debentures of or guaranteed by any government or municipality shall be deemed to be situated in the place where the certificates in evidence of ownership thereof were located at the time of death; and

(7) New. This subsection provides that the credit for foreign taxes will be only for the net amount of the taxes paid to foreign jurisdictions. A corresponding provision exists in the succession duty agreements with other countries.

(8) New. This subsection prescribes the rules for determining the situs of property for the purposes of section 9 of the Bill.

(*d*) shares, stocks and debenture stocks of a corporation and rights to subscribe for or purchase shares or stocks of a corporation (including any such property held by a nominee, whether the beneficial ownership is evidenced by scrip certificates or otherwise) shall be deemed to be situated

(i) in the province where the deceased was domiciled at the time of his death, if any register of transfers or place of transfer is maintained by the corporation in that province, and

(ii) otherwise, in the place where the register of transfers or place of transfer nearest to the place where the deceased was ordinarily resident at the time of his death is maintained by the corporation;

and, for the purposes of subsection (3), the situs of any property so passing, including any right or interest therein of any kind whatever, shall, where that property comes within any of the classes of property mentioned in section 39, be determined as provided in that section.

Minimum tax.

10. Notwithstanding anything in this Act, no amount is payable as tax under this Part in respect of the death of any person where the tax otherwise payable under this Part upon the aggregate taxable value of the property passing on the death of that person is less than $25.

DIVISION E—RETURNS, ASSESSMENT, PAYMENT AND APPEALS.

Returns.

Returns.

11. (1) A return of information in the case of the death of any deceased shall, without notice or demand therefor, be filed with the Minister in prescribed form and containing prescribed information,

(*a*) by the executor of the estate of the deceased, within six months after the death of the deceased, or

(*b*) in any case where no person described in paragraph (*a*) has filed a return within the time specified in that paragraph, by each successor to any property passing on the death of the deceased, within ninety days after the time specified in that paragraph, unless in the case of that successor the Minister has waived such return.

Demand for returns.

(2) Whether or not he is liable to pay any amount as tax under this Part in respect of the death of any deceased and whether or not a return has been filed under subsection (1), every person shall, on demand by registered letter from the

10. New. This section eliminates any payment of tax where the tax is less than $25.

11. (1) New in part. This subsection differs from section 16 in that it imposes on the executor the initial obligation to file a return, rather than imposing the obligation simultaneously on the successor and the executor.

(2) New.

Minister, file with the Minister, within such reasonable time as is specified in the registered letter, a return of information in prescribed form and containing prescribed information relating to the deceased.

Extension of time.

(3) The Minister may, for any reason satisfactory to him, extend the time for filing any return of information required by this section to be filed with the Minister, for such reasonable time as is specified by him.

Estimate of tax.

(4) Each executor of the estate of any deceased who is required by this section to file with the Minister any return of information relating to the deceased shall, in the return, estimate to the best of his knowledge and ability the amount of the tax payable under this Part in respect of the death of such deceased.

Assessment.

Assessment.

12. (1) The Minister shall, with all due dispatch, examine each return of information relating to the deceased and assess the amount of the tax payable under this Part in respect of the death of such deceased, the amount payable by each person liable to pay any amount as tax under this Part in respect thereof and the interest and penalties, if any, payable by each such person.

Notice.

(2) After examination of a return and after making the assessment required by subsection (1), the Minister shall send a notice of assessment to each of the executors of the estate of the deceased or, where no person has been appointed as executor of the estate of the deceased or there is no person acting as such executor, to each person liable to pay any amount as tax under this Part in respect of the death of the deceased.

Idem.

(3) A notice of assessment sent by the Minister to any executor of the estate of the deceased shall be deemed to have been sent to each of the executors, where there is more than one executor, and each other person liable to pay any amount as tax under this Part in respect of the death of the deceased.

Effect of assessment.

(4) Liability for tax under this Part is not affected by an incorrect or incomplete assessment or by the fact that no assessment has been made.

Limitation.

(5) The Minister may at any time assess tax, interest or penalties under this Part and may

(*a*) at any time, if the person by whom any return is filed has made any misrepresentation, committed any fraud or knowingly or otherwise failed to disclose any material fact in filing any return or supplying information under this Act, and

(3) No change in substance from section 19.

(4) New.

12. (1), (2) and (3). No change in substance from sections 22 and 23.

(4) No change in substance from section 24.

(5) New in part. Under section 24 the Minister may reassess at any time subject to the provisions of section 36.

(*b*) within four years from the date of an original assessment or the date any property is disposed of under a disposition or agreement described in paragraph (*l*) of subsection (1) of section 3, in any other case,

re-assess or make additional assessments, as the circumstances require.

Idem. (6) The Minister is not bound by a return of information or information supplied by or on behalf of any person and may, notwithstanding any return of information or information so supplied or if no return has been filed, make the assessment contemplated by subsection (1).

Idem. (7) An assessment shall, subject to being varied or vacated on objection or appeal, if any, in accordance with this Part and subject to re-assessment, be deemed to be valid and binding notwithstanding any error, defect or omission therein or in any proceeding under this Act relating thereto.

Payment of Tax: Liability of Executor.

Payment of tax by executor. **13.** (1) The executor of the estate of a deceased, whether or not any notice of assessment has been sent to him by the Minister, is, from and after the death of the deceased, liable to pay as tax under this Part, and shall, within the time specified in paragraph (*a*) of subsection (1) of section 11 for filing a return of information relating to the deceased, pay to the Receiver General of Canada as tax under this Part, the part of the tax payable under this Part in respect of the death of the deceased that is applicable to the property under his control.

Limitation on liability of executor. (2) Notwithstanding subsection (1), any amount payable as tax under this Part pursuant to this section by the executor of the estate of the deceased is payable by him in his capacity as executor only, except that if the executor transfers, delivers or pays over any of the property under his control to any successor to any of that property without the amount so payable by him having been paid in full, the amount so payable by him is, to the extent of the value of the property so transferred, delivered or paid over by him, payable by him personally as well as in his capacity as executor, unless it is established that, before so transferring, delivering or paying over that property, he exercised all due diligence and took all reasonable precautions to ensure that the amount so payable by him was paid in full.

Idem. (3) For the purposes of this Part, property transferred to or acquired by a purchaser or transferee under the terms of an agreement described in paragraph (*i*) of subsection (1) of section 3 shall be deemed not to be property under the control of the executor of the estate of the deceased

(6) New. This subsection is similar to section 46(6) of the *Income Tax Act*.

(7) No change in substance from section 46.

13. (1) New. This subsection places the primary liability for payment of the tax on the executor and not merely a secondary liability in respect of taxes owed by the successor, as in the present Act. The executor's liability is limited under this subsection to the tax applicable to the property under his control.

(2) New in part. This subsection further defines the liability of the executor as a liability only in his capacity as an executor except in the circumstances and to the extent described. The general rule is similar to section 13; the exception differs from section 49 in that it limits the personal liability of the executor.

(3) This subsection provides that property included in aggregate net value under section 3(1)(*i*) of the Bill shall not be regarded as property under the control of the executor except to the extent of the value of the consideration paid after death. See sections 3(6) and 13(1).

except to the extent of the value of the consideration, if any, paid or agreed to be paid under the terms of the agreement on or after the death of the deceased.

Payment of Tax: Liability of Successors.

Payment tax by successor.

14. (1) Each successor to any property passing on the death of a deceased, whether or not any notice of assessment has been sent to him by the Minister, is, from and after the death of the deceased, liable to pay as tax under this Part, and shall, within the time specified in paragraph (*a*) of subsection (1) of section 11 for filing a return of information relating to the deceased, pay to the Receiver General of Canada as tax under this Part,

(*a*) in respect of any property so passing to which he is the successor that is included in the property under the control of the executor of the estate of the deceased (which property so passing is hereinafter in this section referred to as "included property"), the part of the tax payable under this Part in respect of the death of the deceased that is applicable to the property under the control of the executor, and

(*b*) in respect of any other property so passing to which he is the successor, the part of the tax payable under this Part in respect of the death of the deceased that is applicable to that other property.

Limitation on liability of successor.

(2) Notwithstanding subsection (1), any amount payable as tax under this Part pursuant to this section by a person as the successor to any property passing on the death of a deceased in respect of any included property so passing to which that person is the successor is payable by him as surety only for the payment of that amount by the executor of the estate of the deceased as and when required by or pursuant to this Act, and in no case shall the amount so payable by him in respect of that included property exceed an amount equal to that proportion of

(*a*) the part of the tax payable under this Part in respect of the death of the deceased that is applicable to the property under the control of the executor,

minus

(*b*) any amount paid by the executor as or on account of the part of the tax so payable mentioned in paragraph (*a*),

that

(*c*) the part of the tax payable under this Part in respect of the death of the deceased that is applicable to that included property,

is of

(*d*) the part of the tax so payable mentioned in paragraph (*a*).

14. (1) New in part. Where property is not under the control of the executor, the successor to that property is liable for his proportionate share of the total tax on the property of the deceased. Where property is under the control of the executor, the successor to that property is liable for his proportionate share of the tax payable by the executor, but only, as subsection (2) explains, as surety for such payment by the executor. Under section 13 of the present Act the primary liability in both cases is on the successor.

(2) New. See note for section 14(1) of the Bill.

Payment of tax in certain cases on behalf of successor.

(3) Where, in the case of any successor to any property passing on the death of a deceased, the property so passing to which he is the successor includes both

(*a*) included property, and

(*b*) other property,

the executor of the estate of the deceased, as and when required by or pursuant to this Act to pay the part of the tax payable under this Part in respect of the death of the deceased that is applicable to the property under his control, shall, on behalf of the successor, pay the amount payable as tax under this Part pursuant to this section by the successor in respect of the property mentioned in paragraph (*b*), except that in no case shall the amount so payable by the executor on behalf of any person as the successor to any property passing on the death of the deceased exceed the value of any included property so passing to which that person is the successor.

Recovery of amount paid.

(4) Any executor of the estate of a deceased who is required to pay any amount as tax under this Part pursuant to subsection (3) on behalf of any person as the successor to any property passing on the death of the deceased is entitled to withhold or deduct from the amount paid over by him to that person the amount of the tax so paid by him, or, in the event of that person having received satisfaction therefor from the executor otherwise than in money paid over by the executor, to recover from that person the amount of the tax so paid by him.

Saving provision.

(5) Where any amount is or has become payable by the executor of the estate of a deceased pursuant to or by virtue of this section, that amount shall, for the purposes of subsection (2) of section 13, be deemed to be or to have become payable by him as tax under this Part pursuant to section 13.

Saving provision.

(6) Payment by a person as the successor to any property passing on the death of a deceased of any amount payable by him as tax under this Part pursuant to this section in respect of any included property so passing to which he is the successor or of any amount payable on his behalf by the executor of the estate of the deceased as tax under this Part pursuant to this section, or by him or on his behalf as interest under this Part in respect of any amount so payable, shall, upon the making of such payment, relieve the executor of any liability as such to pay that amount as tax under this Part or as interest thereunder, as the case may be.

(3) New. Where a successor succeeds to property some of which is under the control of the executor and some of which is not, the successor has the primary liability to pay the tax applicable to the latter property. However, the executor is made liable to pay such tax on behalf of the successor, to the extent that he has property under his control passing to the successor.

(4) No change in substance from sections 14 and 15.

(5) New.

(6) New.

Payment of Tax in Special Cases.

Instalment payments.

15. (1) Notwithstanding the provisions of this Part respecting the time within which payment shall be made of any amount as tax under this Part by a person as the successor to any property passing on the death of a deceased,

(*a*) where the property so passing to which that person is the successor that is not included in the property under the control of the executor of the estate of the deceased and in respect of which no amount is payable as tax under this Part pursuant to section 14 by the executor on his behalf (which property so passing is hereinafter in this subsection referred to as the "succession property") includes any income right, annuity, term of years or life or other similar estate, the part of the tax payable under this Part in respect of the death of the deceased that is applicable to that income right, annuity, term of years or life or other similar estate, as the case may be, may, if the successor so elects, be paid by him in six equal consecutive annual instalments, the first of which shall be paid within ninety days after the expiration of the time specified in paragraph (*a*) of subsection (1) of section 11 for filing a return of information relating to the deceased, and each subsequent instalment of which shall be paid within ninety days after the next following anniversary of the expiration of that time; and

(*b*) where the succession property includes any interest in expectancy, the part of the tax payable under this Part in respect of the death of the deceased that is applicable to that interest in expectancy, may, if the successor so elects, be paid by him at any time not later than ninety days after the falling into possession of that interest, or, if the interest in expectancy itself consists of any income right, annuity, term of years or life or other similar estate, in six equal consecutive annual instalments, the first of which shall be paid within ninety days after the falling into possession of that interest and each subsequent instalment of which shall be paid within ninety days after the next following anniversary of the falling into possession of that interest.

15. (1)

(*a*) New in part. This paragraph permits a successor to property not under the control of the executor that includes an income right or an annuity, to pay the tax in respect of the income right or annuity, to the extent that the tax is not payable by the executor on his behalf, in six annual instalments. Under section 29(1) of the present Act all duties payable by a successor to such property are payable in four annual instalments.

(*b*) New in part. This paragraph permits a successor to property not under the control of the executor that includes an interest in expectancy, to pay the tax in respect of that interest, to the extent that the tax is not payable by the executor on his behalf, not later than ninety days after the interest falls into possession or at any time before, rather than within the time limit specified in section 14 of the Bill. If the interest in expectancy itself consists of an income right or annuity then the successor to it may elect to pay the tax in six annual instalments commencing with the falling into possession. Under section 29(4) of the present Act the duty is payable similarly within three months after the interest falls into possession, but under section 29(6) the duty is payable in four annual instalments starting one year from the date on which the interest falls into possession.

Election by successor.

(2) Every election made by a successor under paragraph (*a*) or (*b*) of subsection (1) shall be made by him in prescribed form and in prescribed manner and, in the case of an election under paragraph (*b*) of subsection (1), on condition of payment by the successor of interest on the amount the payment of which is thereby deferred, at such rate, not exceeding 5% per annum, as is specified by the Minister, from the time the payment would otherwise have become due until the time of the making of the payment or the falling into possession of the interest in expectancy referred to in paragraph (*b*) of subsection (1), whichever is the sooner.

Deferment of time for payment in certain cases.

16. Notwithstanding the provisions of this Part respecting the time within which payment shall be made of any amount as tax under this Part by the executor of the estate of a deceased or by a person as the successor to any property passing on the death of a deceased, where the Minister is satisfied that payment of any such amount as tax under this Part cannot, without undue hardship or excessive sacrifice, be made within that time, the Minister may defer the time for payment of that amount or any part thereof for such period, on such terms and on payment of such interest, not exceeding 5% per annum, as to him seems equitable and proper.

Effect of objection or appeal.

17. (1) Liability to pay any amount as tax under this Part within the time specified in this Part for payment thereof is not affected by the fact that an objection to or appeal from any assessment by the Minister is then outstanding.

Avoidance of payment.

(2) Where, in the opinion of the Minister, a person is attempting to avoid payment of any amount payable by him as tax under this Part, the Minister may direct that all taxes, interest and penalties be paid forthwith upon assessment thereof.

(2) New.

16. New in part. This section permits the Minister to postpone payment of tax in case of hardship. It differs from section 28 in that it provides a maximum rate of interest on unpaid tax, regardless of the interest yielded by the property.

17. New. This section is similar to section 51 of the *Income Tax Act*.

Payment of Tax as Debt of Estate.

Tax as debt of estate.

18. (1) Where any amount is payable as tax under this Part pursuant to section 13 by the executor of the estate of a deceased, that amount shall, for the purposes of any applicable statute or law relating to the administration of estates, be deemed to be a debt due to Her Majesty incurred by the deceased immediately prior to his death.

Idem.

(2) Nothing in subsection (1) shall be construed as authorizing the deduction, under section 5, of any amount as or on account of the amount referred to in subsection (1).

Interest.

Interest.

19. Where any amount payable as tax under this Part by the executor of the estate of a deceased or by any successor to any property passing on the death of a deceased is not paid within the time specified in this Part for payment thereof, interest at the rate of 5% per annum from the time when the payment became due shall be paid by the executor or successor, as the case may be, on the amount from time to time then unpaid.

Penalties.

Delay in filing return.

20. (1) Every person who fails to file a return of information as and when required by section 11 is liable to a penalty of $10 for each day of default, but not exceeding $1,000.

Failure to complete information.

(2) Every person who fails to complete the information on a prescribed form as required by or pursuant to section 11 is liable to a penalty not exceeding $1,000.

Evasion of tax.

(3) Every person who wilfully, in any manner, evades or attempts to evade payment of any amount payable as tax under this Part is liable to a penalty, to be fixed by the Minister, of not less than 25% and not more than 50% of the amount of the tax evaded or sought to be evaded.

Refund of Overpayments.

Refunds.

21. (1) The Minister, upon proof to his satisfaction that an overpayment has been made by any person,

18. New. This section permits the executor to treat the tax payable under Part I of the Bill as a debt of the estate for the purposes referred to, but not as a debt deductible in computing aggregate net value.

19. No change in substance from section 26.

20. (1) No change in substance from section 52(1).

(2) New in part. The amount of the penalty while subject to a larger maximum than in section 52(2) is more flexible and may be smaller than the minimum penalties of $100 and $10 set out in that section.

(3) New in part. Under section 17 of the present Act the penalty is 100%.

21. (1) New in part. This subsection enlarges section 36 (4) by removing the time limit for the permissive refund, by providing a mandatory refund of an overpayment of tax where application for such a refund has been made within the required period and by extending the period to four years.

(*a*) may, at any time, whether or not application therefor has been made by that person, and

(*b*) shall, if application therefor has been made in writing within four years after the later of

(i) the day the overpayment arose, or

(ii) the day on or before which payment of the tax in respect of which the overpayment arose was required to be made,

refund the amount of the overpayment.

Interest on overpayments.

(2) Where an amount in respect of an overpayment is refunded, interest at the rate of 3% per annum shall be paid or applied thereon for the period commencing with the latest of

(*a*) the day the overpayment arose,

(*b*) the day on or before which the payment of the tax in respect of which the overpayment arose was required to be made, or

(*c*) the day on which the time fixed by paragraph (*a*) of subsection (1) of section 11 for filing a return of information relating to the deceased expired,

and ending with the day the refund was made.

Idem.

(3) Where, by any decision of the Minister under section 22 or any decision of the Tax Appeal Board, the Exchequer Court of Canada or the Supreme Court of Canada, it is finally determined that the amount payable by any person as tax under this Part is less than the amount assessed by the assessment to which the objection was made or from which the appeal was taken and the decision makes it appear that there has been an overpayment of such tax, the interest payable under subsection (2) on the amount of that overpayment shall be computed at 5% instead of 3%.

"Overpayment" defined.

(4) In this section, "overpayment" means the aggregate of all amounts paid by a person as tax under this Part or as interest or penalties under this Part minus the aggregate of all amounts payable by that person as such tax, interest or penalties, or any amount so paid where no amount is so payable.

Objections to Assessments.

Objection to assessment, notice.

22. (1) Any person who, being an executor of the estate of a deceased or a successor to any property passing on the death of a deceased, objects to an assessment made by the Minister

(*a*) of the amount of the tax payable under this Part upon the aggregate taxable value of the property passing on the death of the deceased (hereinafter in this Division referred to as the "principal assessment"), or

(2) New. Interest on overpayments will now be paid at a rate of 3%.

(3) New. Interest on an amount finally determined to be an overpayment made as a result of an assessment to which an objection has been made or from which an appeal has been taken will be computed at 5% instead of the 3% provided for in section 21(2) of the Bill.

(4) New.

22. (1) New in part. See section 37(1) and (3).

(*b*) of the amount payable by that person as tax under this Part in respect of the death of the deceased or as interest or penalties under this Part in respect thereof (hereinafter in this Division referred to as a "subsidiary assessment"),

may, within ninety days after the day of mailing of any notice of assessment sent by the Minister pursuant to section 12, serve on the Minister a notice of objection to that principal assessment or subsidiary assessment, as the case may be, in duplicate and in prescribed form, setting out the reasons for the objection and all facts relevant thereto.

Service of notice.

(2) A notice of objection under this section shall be served by being sent by registered mail to the Deputy Minister of National Revenue for Taxation at Ottawa.

Reconsideration.

(3) Upon receipt of the notice of objection, the Minister shall with all due dispatch reconsider the principal assessment or the subsidiary assessment, as the case may be, and vacate, confirm or vary that assessment, or re-assess, and the Minister shall thereupon by registered mail notify the person by whom the objection was taken of his action.

Appeals to Tax Appeal Board.

Appeal.

23. (1) Where a person has, under section 22, served on the Minister a notice of objection to any principal assessment or subsidiary assessment, he may, after either

(*a*) the Minister has confirmed that assessment or re-assessed, or

(*b*) one hundred and eighty days have elapsed after service of the notice of objection and the Minister has not notified him that he has vacated or confirmed that assessment or has re-assessed,

appeal to the Tax Appeal Board constituted by the *Income Tax Act* to have that assessment vacated or varied, but no appeal under this section may be instituted after ninety days from the day notice was mailed to that person under section 22 that the Minister has confirmed that assessment or has re-assessed.

Provisions governing appeals.

(2) The provisions of the *Income Tax Act* regulating all matters in connection with an appeal under section 59 of that Act shall, *mutatis mutandis*, apply for the purpose of regulating all matters in connection with an appeal under this section.

Appeals to Exchequer Court.

Appeal to Exchequer Court.

24. (1) The Minister or any person by whom an appeal has been taken to the Tax Appeal Board may, within one hundred and twenty days after the day on which

(2) No change in substance from section 37(2).

(3) No change in substance from section 38.

23. New. This section replaces sections 39, 40 and 41, and is similar to section 59 of the *Income Tax Act*.

24. New in part. This section replaces sections 42 to 45 inclusive and section 47, and is similar to section 60 of the *Income Tax Act*.

the Registrar of the Tax Appeal Board mails the decision on an appeal under section 23 to the Minister and that person, appeal to the Exchequer Court of Canada.

Idem.

(2) Where a person has, under section 22, served on the Minister a notice of objection to any principal assessment or subsidiary assessment, he may, in lieu of appealing to the Tax Appeal Board under section 23, appeal to the Exchequer Court of Canada at a time when, under section 23, he could have appealed to the Tax Appeal Board.

Provisions governing appeals.

(3) The provisions of the *Income Tax Act* regulating all matters in connection with an appeal under section 60 of that Act shall, *mutatis mutandis*, apply for the purpose of regulating all matters in connection with an appeal under this section.

Irregularities.

25. An assessment shall not be vacated or varied on appeal by reason only of any irregularity, informality, omission or error on the part of any person in the observation of any directory provision of this Act.

DIVISION F—SPECIAL RULES APPLICABLE IN DETERMINING VALUE.

Income taxes.

26. For the purposes of this Part, in determining the value of any property no allowance or deduction shall be made for or on account of income tax.

Listed securities.

27. (1) For the purposes of this Part, except as hereinafter otherwise provided, the value of any security that is listed on a stock exchange, or, in the case of any security not so listed, on which a price or quotation is obtainable from a recognized financial journal or financial report or from a registered broker, shall be deemed to be the closing price or quotation of that security on the day as of which such value is required to be computed, or, if there was no closing price or quotation on that day, on the last preceding day on which there was a closing price or quotation.

Application.

(2) This section does not apply in determining the value of any security on which no closing price or quotation is obtainable as provided in subsection (1), or in determining the value of

(*a*) any share in, or in the capital stock of, or

(*b*) any other security in the nature of an interest in or right to any of the proceeds, profits, capital assets or other assets of,

any corporation, association, partnership or syndicate that, immediately prior to the death of the deceased, was controlled, whether through holding a majority of the shares thereof or other voting interest therein or in any other

25. No change in substance from section 46. This section is identical to section 61 of the *Income Tax Act*.

26. No change in substance from section 34(3).

27. (1) New. This subsection prescribes the rule for the valuation of securities whose traded prices are recorded.

(2) New. This subsection provides that where there is no recorded trading in the securities concerned, or where the securities are those of a corporation controlled by the deceased or a member of his family, the rule in section 27(1) of the Bill is not to apply.

manner whatsoever, by the deceased, by the deceased and one or more persons connected with him by blood relationship, marriage or adoption or by any other person on his or their behalf.

"Security" defined.

(3) In this section, "security" includes a bond, debenture, guaranteed investment, share, stock, debenture stock, syndicate unit, right to subscribe for or purchase shares or stocks and right to royalties, but does not include a mortgage or hypothec.

Shares of minority shareholder in controlled corporation.

28. (1) Where, immediately prior to the death of a deceased, there belonged to the deceased and one or more persons connected with him by blood relationship, marriage or adoption, shares in the capital stock of a corporation sufficient in number to control the corporation, under such circumstances that the shares in the capital stock of the corporation that belonged to the deceased alone were not sufficient in number to control the corporation, the value of each of the shares in the capital stock of the corporation that belonged at that time to the deceased shall, for the purposes of this Part, be determined as though each such share so belonging to him formed part of a group of shares that, at that time, belonged to the deceased and were sufficient in number to control the corporation.

Idem.

(2) For the purposes of this section, a corporation that, immediately prior to the death of a deceased, was controlled, whether directly or indirectly and whether through holding a majority of the shares of the corporation or in any other manner whatsoever, by the deceased, by one or more persons connected with him as described in subsection (1), by the deceased and such one or more other persons or by any other person on his or their behalf shall be deemed to be a person connected with the deceased as described in subsection (1).

Debts owing by certain persons.

29. (1) Where, immediately prior to the death of a deceased, there remained outstanding a debt owing to the deceased

(*a*) by any person connected with him by blood relationship, marriage or adoption, or

(*b*) by any corporation that, at that time, was controlled, whether directly or indirectly and whether through holding a majority of the shares of the corporation or of any other corporation or in any other manner whatever, by the deceased, by one or more persons connected with him by blood relationship, marriage or adoption, by the deceased and such one or more other persons or by any other person on his or their behalf,

(3) New.

28. New. This section provides for the valuation of shares of companies where the deceased was one of a controlling group of shareholders.

29. New. The purpose of this section is to prevent the value of a debt owed to the deceased by a member of his family or by a corporation which he or any of his family controls from being reduced by reason of its due date of redemption having been set in the future.

the value of the debt shall, for the purposes of this Part, be determined as though the amount thereof outstanding immediately prior to the death of the deceased had, at that time, become due and payable to him.

"Debt" defined.

(2) In this section, "debt" means a debt of any kind whatever, whether secured or unsecured and whether under seal or otherwise, and includes a bill of exchange or promissory note, whether negotiable or otherwise.

Property disposed of *inter vivos*.

30. Where any property has been disposed of by a deceased under any disposition described in paragraph (*b*), (*c*) or (*d*) of subsection (1) of section 3 made to any person, and at a subsequent time during the lifetime of the deceased the property or a part of the property has been disposed of by that person, whether by the exchange or substitution of other property therefor or in any other manner whatever, the value of the property or the part thereof, as the case may be, so disposed of by that person shall, for all purposes of this Part relevant to the death of the deceased, be deemed to be the value thereof determined as of that subsequent time, and, for the purposes of this section, any part of the property not otherwise so disposed of by that person during his lifetime shall be deemed to have been disposed of by him immediately prior to his death.

Shares of corporation by reference to which stock dividend paid.

31. Where any shares of a corporation have been disposed of by a deceased under any disposition described in paragraph (*b*), (*c*) or (*d*) of subsection (1) of section 3 made to any person, and at a subsequent time during the lifetime of the deceased the corporation has paid a stock dividend to that person computed by reference to the number or value of those shares, the value of those shares shall, for all purposes of this Part relevant to the death of the deceased, be deemed to be the value thereof otherwise determined under this Part plus the value, similarly so determined, of the stock dividend.

Shares of controlled corporation where beneficiary of insurance policy.

32. Where, by virtue of paragraph (*m*) of subsection (1) of section 3, there has been included in computing the aggregate net value of the property passing on the death of a deceased an amount payable under a policy of insurance to a corporation that, immediately prior to the death of the deceased, was a corporation controlled by the deceased, the value of any shares in the capital stock of the corporation that belonged at that time to the deceased shall, for the purposes of this Part, be determined without taking into account the amount so included.

30. New. This section provides that property disposed of by the donee before the death of the donor is to be valued at the date of disposal rather than the date of death.

31. New. This section provides that where any shares of a corporation have been disposed of to a donee by reference to which a stock dividend has been paid to the donee during the lifetime of the donor, there shall be added to the value of those shares the value of the stock dividend.

32. New. This section provides that where there has been included in aggregate net value an amount payable under an insurance policy effected on the life of the deceased to a corporation controlled by him, the shares of stock of the corporation belonging to him are to be valued without taking into account the amount so included.

Property where quick succession.

33. Where, in respect of the death of any person, any tax under this Part or duty under the *Dominion Succession Duty Act* has become payable upon or in respect of any property or the succession to any property passing on the death of that person, and, in respect of the death, within 5 years after that first death, of any successor to any property so passing, any tax under this Part becomes or again becomes payable upon or in respect of that property or any part thereof so passing to which that successor was the successor or any property that can be identified as having been exchanged or substituted for that property or part thereof, the value of that property or part thereof or the property that can be so identified shall, for all purposes of this Part relevant to the second death, be deemed to be

(*a*) where the second death occurred during the first year after that first death, 50%,

(*b*) where the second death occurred during the second year thereafter, 60%,

(*c*) where the second death occurred during the third year thereafter, 70%,

(*d*) where the second death occurred during the fourth year thereafter, 80%, and

(*e*) where the second death occurred during the fifth year thereafter, 90%,

of the value thereof otherwise determined under this Part.

PART II

ESTATE TAX IN RESPECT OF PERSONS DOMICILED OUTSIDE CANADA.

Persons domiciled outside Canada.

34. (1) In the case of the death, at any time after the coming into force of this Act, of any person domiciled outside Canada at the time of his death, an estate tax shall be paid as hereinafter required upon the aggregate value of all taxable property (hereinafter in this Part referred to as the "property taxable on the death"), being property situated in Canada at the time of his death, the value of which would, if that person had been domiciled in Canada at the time of his death, be required by this Act to be included in computing the aggregate net value of the property passing on his death.

Tax payable.

(2) The tax payable under this Part upon the aggregate value of the property taxable on the death of any person is the tax payable as fixed by assessment or re-assessment subject to variation on objection or appeal, if any, in accordance with the provisions of Part I.

33. This section carries forward without any change in principle or rates the relief afforded by section 7(9) in cases of quick successions.

34. New in part. This is the charging section for the new tax under Part II, which applies only in the case of persons dying domiciled outside Canada. Like the duty imposed by section 6(1)(*b*), the new tax applies only to property situated in Canada.

Application of Part I.

(3) Sections 11 to 14 and sections 16 to 31 are applicable *mutatis mutandis* to this Part.

Computation of aggregate value.

35. (1) For the purposes of this Part, in computing the aggregate value of the property taxable on the death of any person no allowance or deduction may be made for debts or encumbrances of any kind whatever, except such debts or encumbrances as can be established to be secured by or charged upon any of that property and to the extent that they would, if that person had been domiciled in Canada at the time of his death, have been deductible in computing the aggregate net value of the property passing on his death.

Idem.

(2) Notwithstanding subsection (1), there may be deducted in computing the aggregate value of the property taxable on the death of any person the value of any property acquired by that person during his lifetime for or incidental to residence in Canada as an officer or servant of the government of a country other than Canada whose duties required him to reside in Canada,

(*a*) if that person was a citizen or subject of that country at the time of the acquisition of such property, and continued, at the time of his death, to be required by his duties as such officer or servant to reside in Canada, and

(*b*) if that country grants substantially similar relief in respect of property acquired by an officer or servant of the Government of Canada.

Computation of tax.

36. The tax payable under this Part upon the aggregate value of the property taxable on the death of any person is 15% of the aggregate value of that property.

Deduction from tax: provincial duties.

37. (1) There may be deducted from the tax otherwise payable under this Part upon the aggregate value of the property taxable on the death of any person,

(*a*) the part of the tax otherwise so payable that is applicable to any of the property taxable on the death of that person, on or in respect of which property any provincial duty has been paid in respect of the death of that person,

multiplied by

(*b*) one-half.

Deduction from tax: notch provision.

(2) There may be deducted from the tax otherwise payable under this Part upon the aggregate value of the property taxable upon the death of any person the amount, if any, by which

(*a*) the tax otherwise payable,

exceeds

35. (1) New in part. This subsection permits the deduction of debts specifically chargeable to the property in Canada or that proportion of a debt chargeable to both property situated in Canada and outside of Canada that is attributable to the property situated in Canada. Unlike section 9, debts other than those specifically chargeable to the property situated in Canada are not deductible.

(2) New in part. See section 7(1)(*j*).

36. New. The tax under this Part is imposed at a flat percentage rate in contrast to the duty imposed by sections 10 and 11 and the First Schedule.

37. (1) No change in substance from section 12. This section of the Bill provides for an abatement of the tax applicable to property on which any provincial succession duty has been paid. This abatement follows from the Federal-Provincial tax sharing arrangements.

(2) New. This subsection ensures that the tax payable is not to exceed the amount of the property in excess of $5,000. Thus the tax will not apply where the property is valued at $5,000 or less nor will it reduce the value of the property after tax to less than $5,000.

(*b*) the amount, if any, by which the aggregate value of the property taxable on the death of that person exceeds $5,000.

Definitions.

(3) In this section,

"Provincial duty."

(*a*) "provincial duty" means any succession duty imposed under an Act of the legislature of a province; and

"Tax otherwise payable."

(*b*) "tax otherwise payable" means, where that expression is used in subsection (1), the tax otherwise payable under this Part before making any deduction under subsection (2), and where that expression is used in subsection (2), the tax otherwise payable under this Part after making any deduction under subsection (1).

Situs of property.

38. For the purposes of this Part, the situs of any property, including any right or interest therein of any kind whatever, shall, where that property comes within any of the classes of property mentioned in this section, be determined in accordance with the following rules:

(*a*) immovable property (except any right or interest therein by way of security) shall be deemed to be situated in the place where such property is located;

(*b*) tangible movable property (except any right or interest therein by way of security and except any tangible movable property for which specific provision is made in any subsequent paragraph of this section), and, in any case, bank or currency notes and other forms of currency recognized as legal tender in the place of issue, shall be deemed to be situated in the place where such property was located at the time of death, or, if in course of transit at that time, in the place of intended destination;

(*c*) debts, whether secured or unsecured and whether under seal or otherwise (including bills of exchange and promissory notes, whether negotiable or otherwise, but not including any form of indebtedness for which specific provision is made in any subsequent paragraph of this section), shall be deemed to be situated in the place where the debtor was ordinarily resident at the time of death, or, where the debtor is a corporation, then in the place where the corporation is incorporated;

(*d*) securities of or guaranteed by any government or municipality shall be deemed to be situated,

(i) if in bearer form, in the place where located at the time of death, or

(ii) if inscribed or registered, in the place where inscribed or registered by the issuer;

(*e*) shares, stock, bonds, debentures and debenture stock of a corporation and rights to subscribe for or purchase shares or stocks of a corporation (including any such property held by a nominee, whether the beneficial

(3)

(*a*) No change in substance from section 12(1)(*a*).

(*b*) New. This paragraph determines the order in which the tax abatement and credit will be allowed.

38. New in part. This section prescribes the rules for determining the situs of property for the purposes of Part II. Paragraph (*e*) is not changed in substance from section 6(2) and (3). With the exception of section 38(*g*) of the Bill these rules are substantially similar to the corresponding rules contained in the succession duty agreements with other countries. Sections 38(*h*) and the second part of section 38(*n*), are also new.

ownership is evidenced by scrip certificates or otherwise, but not including any shares of the deceased in the capital stock of a corporation incorporated in Canada whose business operations are of an industrial, mining, commercial, public utility or public service nature and are, except for management and the designing, purchasing and transportation of goods, carried on entirely in the country in which, at the time of his death, the deceased was domiciled, whether directly or through ownership of shares in or control of subsidiary or affiliated corporations) shall be deemed to be situated in the place where the corporation is incorporated;

(*f*) deposit accounts with a bank, trust company, loan company or other similar institution shall be deemed to be situated in the place where the institution or branch thereof in which the account was kept is located;

(*g*) money deposited by the deceased with an insurance company, money payable under a policy of insurance effected on the life of the deceased or in which the deceased had an interest, and money payable under an annuity contract in respect of the death of the deceased shall be deemed to be situated in the place where the deceased was domiciled at the time of his death;

(*h*) superannuation, pension and death benefits payable or granted on or after the death of the deceased in respect thereof shall be deemed to be situated in the place where the deceased was domiciled at the time of his death;

(*i*) partnership property shall be deemed to be situated in the place where the business of the partnership is principally carried on;

(*j*) ships and aircraft shall be deemed to be situated in the place where registered;

(*k*) good-will of a business, trade or profession shall be deemed to be situated in the place where the business, trade or profession is principally carried on;

(*l*) patents, trade marks and industrial designs shall be deemed to be situated in the place where registered;

(*m*) copyright, franchises, and rights or licences to use any copyrighted material, patent, trade mark or industrial design shall be deemed to be situated in the place where the rights arising therefrom are exercisable;

(*n*) rights or causes of action *ex delicto* surviving to the benefit of the estate of any deceased or his legal representative shall be deemed to be situated in the place where such rights or causes of action arose,

and other rights or causes of action so surviving shall be deemed to be situated in the place where, at the time of the death of the deceased, the person against whom the right or cause of action is enforceable was ordinarily resident; and

(*o*) judgment debts shall be deemed to be situated in the place where the judgment is recorded.

PART III

GENERAL.

Administration.

Administration of Act.

39. (1) The Minister shall administer and enforce this Act and control and supervise all persons employed to carry out or enforce this Act, and the Deputy Minister of National Revenue for Taxation may exercise the powers and perform the duties of the Minister under this Act.

Officers and employees.

(2) Such officers, clerks and employees as are necessary for the administration and enforcement of this Act shall be appointed or employed under the provisions of the *Civil Service Act*.

Valuations.

(3) The Minister may appoint any person to make or assist in the making of any valuation required by this Act, and may fix and authorize the payment of the compensation to be paid to any such person in respect thereof.

Administration of oaths.

(4) Any officer or servant employed in connection with the administration or enforcement of this Act, if he 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 the regulations, and every officer or servant so designated has for such purposes all the powers of a commissioner for administering oaths or taking affidavits.

Collection and Enforcement.

Debts to Her Majesty.

40. All taxes, interest, penalties, costs and other amounts payable under this Act are debts due to Her Majesty and are recoverable as such in the Exchequer Court of Canada or any other court of competent jurisdiction or in any other manner provided by this Act.

Certification.

41. (1) Any amount due and payable under this Act that has not been paid or such part of any amount due and payable under this Act as has not been paid may be certified by the Minister

39. (1) No change in substance from section 59(1) and 59(2)(*d*).

(2) New in part. See section 60.

(3) No change in substance from section 34(2).

(4) New.

40. No change in substance from section 57.

41. (1) New in part. See section 58(1).

(*a*) where there has been a direction of the Minister under subsection (2) of section 17, forthwith after such direction, and

(*b*) otherwise, upon the expiration of ninety days after the day of mailing of any notice of assessment sent by the Minister pursuant to section 12.

Judgment.

(2) On production to the Exchequer Court of Canada, a certificate issued under this section shall be registered in the Court and when registered has the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the Court for a debt of the amount specified in the certificate plus interest to the date of payment as provided for in this Act.

Costs.

(3) All reasonable costs and charges attendant upon the registration of the certificate are recoverable in like manner as if they had been certified and the certificate had been registered under this section.

Person leaving Canada or removing property.

42. (1) Where the Minister has reason to suspect that a person by whom any amount is payable as tax, interest or penalties under this Act in respect of the death of a deceased is about to leave Canada, or that a person outside Canada by whom any such amount is payable is about to remove or cause to be removed from Canada property passing on the death of the deceased, he may, before the day otherwise fixed for payment, by notice served personally or by registered mail addressed to that person, demand payment of the amount so payable by that person, and the same shall be paid forthwith notwithstanding any other provision of this Act.

Idem.

(2) Where a person has failed to pay any amount as tax, interest or penalties demanded under this section as required, the Minister may direct that the goods and chattels of that person be seized.

Sale.

(3) Property seized under this section shall be kept for ten days at the cost and charges of the owner and, if he does not pay the amount due together with the cost and charges within those ten days, the property seized shall be sold by public auction.

Notice of sale.

(4) Except in the case of perishable goods, notice of the sale setting forth the time and place thereof together with a general description of the property to be sold shall, at a reasonable time before the goods are sold, be published at least once in one or more newspapers of general local circulation.

Surplus.

(5) Any surplus resulting from the sale after deduction of the amount owing and all costs and charges shall, as soon as possible after the sale, be paid to the owner of the property seized.

(2) No change in substance from section 58(2).

(3) No change in substance from section 58(4).

42. New. This section is similar in part to sections 121 and 122 of the *Income Tax Act*.

Exempt chattels.

(6) Such of the goods and chattels of any person in default as would be exempt from seizure under a writ of execution issued out of a superior court of the province in which the seizure is made are exempt from seizure under this section.

Lien for taxes.

43. Any amount payable as tax, interest or penalties under this Act by a person as the successor to any property passing on the death of a deceased shall, where the property to which that person is the successor consists in whole or in part of land situated in Canada or any estate or interest in any such land, be and continue to be for as long as that amount or any part thereof remains unpaid a lien upon such land or such estate or interest in favour of Her Majesty, and the Minister may cause to be registered in the appropriate land titles or land registry office a caution of lien in prescribed form specifying the amount of such lien then claimed under this Act and shall thereupon by registered mail notify each person appearing by the records of such office as having any estate or interest in such land of his action.

Actions.

44. No action lies against any person for withholding or deducting any amount under the authority of or in compliance with this Act.

Inspection and Inquiry.

Inspection.

45. (1) Any person thereunto authorized in writing by the Minister, for any purpose relating to the administration or enforcement of this Act, may, at any reasonable time, enter any premises or place and inspect and examine any property, including any books, records, writings or other documents, kept therein and

(*a*) require the owner, occupier or person in charge of the premises or place to give him all reasonable assistance in connection with his inspection or examination and to answer all proper questions relating to the inspection or examination, and for that purpose require the owner, occupier or person in charge of the premises or place to attend at such premises or place with him, and

(*b*) if, during the course of any such inspection or examination it appears to him that an offence under this Act has been committed, seize and take away any such books, records, writings or other documents and retain them until their production in any court proceedings is required.

43. New in part. This section extends section 25(3) and (4) by providing that a lien for unpaid taxes payable by a successor on land or any interest in land applies not only to such property of non-domiciled decedents but also to that of domiciled decedents, and also by providing for notice of registration of the caution of lien.

44. New.

45. This section is similar in part to section 126 of the *Income Tax Act.*

(1) New in part. See sections 20 and 34(1).

Idem.

(2) The Minister may, for any purpose relating to the administration or enforcement of this Act, by registered letter or by demand served personally, require from any person

(*a*) any information or additional information, including any return of information or supplementary return, or

(*b*) the production of any book, record, writing or other document,

within such reasonable time as is stipulated in such letter or demand.

Inquiry.

(3) The Minister may, for any purpose relating to the administration or enforcement of this Act, authorize any person, whether or not he is an officer of the Department of National Revenue, to make such inquiry as the Minister deems necessary with reference to anything relating to the administration or enforcement of this Act.

Copies as evidence.

(4) Where any book, record, writing or other document is seized, inspected, examined or produced in accordance with this section, the person by whom it is seized, inspected or examined or to whom it is produced or any officer of the Department of National Revenue may make or cause to be made one or more copies thereof, and a document purporting to be certified by the Minister or a person thereunto authorized by him to be a copy made pursuant to this section is admissible in evidence and has the same probative force as the original document would have if it had been proven in the ordinary way.

Prohibition.

(5) No person shall hinder, molest or interfere with any person doing anything that he is authorized by or pursuant to this section to do, or prevent or attempt to prevent any person doing any such thing, and, notwithstanding any other Act or law, every person shall, unless he is unable to do so, do everything he is required by or pursuant to this section to do.

Powers of person making inquiry.

(6) For the purpose of any inquiry made under subsection (3), the person authorized to make the inquiry has all the powers and authorities conferred on a commissioner by sections 4 and 5 of the *Inquiries Act* or that may be conferred on a commissioner under section 11 of that Act.

Transfer of Property.

Transfer of property by executor.

46. (1) The executor of the estate of any deceased shall, before transferring, delivering or paying over any property passing on the death of the deceased to any successor to any such property, pay the amount payable by him pursuant to or by virtue of section 13 as tax under this Act in respect of the death of the deceased or as interest or penalties in respect thereof, or furnish security satisfactory to the Minister for the payment of such amount.

(2) New in part. See section 18(1).

(3) New in part. See section 21.

(4) New.

(5) New.

(6) New in part. See section 21.

46. New in part. See section 49.

Offence.

(2) Every executor who contravenes this section is guilty of an offence and liable on summary conviction to a fine of not less than $100 and not more than $10,000.

Saving provision.

(3) No executor is guilty of an offence under this section if he establishes that before the act or omission complained of occurred he exercised all due diligence and took all reasonable precautions to ensure that the amount payable by him was paid in full or that security satisfactory to the Minister was furnished for the payment thereof.

Consent of Minister to Transfer.

Consent to transfer.

47. (1) Upon the death of any person wherever domiciled at the time of his death, unless the consent in writing of the Minister is first obtained

(*a*) no person, being a bank, trust company, insurance company or other corporation having its head office, principal place of business, office from which payments are made, register of transfers or place of transfer in Canada, shall transfer, deliver or pay over or permit the transfer, delivery or payment over of

(i) any property situated in Canada in which the deceased had, immediately prior to his death, any beneficial interest, or

(ii) where the deceased was domiciled in Canada at the time of his death, any money payable under any policy of insurance effected on the life of the deceased; and

(*b*) no person in Canada, other than the executor of the estate of the deceased, shall transfer, deliver or pay over or permit the transfer, delivery or payment over of any property in which the deceased had, at the time of his death, any beneficial interest.

Saving provision.

(2) Notwithstanding subsection (1), any property passing on the death of a deceased, not exceeding $11,500 in value or amount in the case of any one transferor, deliverer or payer, may be transferred, delivered or paid over to any person resident in Canada without the consent of the Minister if notice of such transfer, delivery or payment over is forthwith given to the Minister and the property comes within any of the following classes:

(*a*) money payable by an insurer under one or more policies of insurance effected on the life of the deceased;

(*b*) money payable by any person under one or more annuity contracts purchased or provided by the deceased, or

47. (1) No change in substance from section 50(1).

(2) and (3) New in part. See section 50(2) and (3). The new subsections add to the kinds of property that may be transferred and increase the amounts that may be paid out without the consent of the Minister.

(*c*) money as or on account of any superannuation, pension or death benefit payable or granted on or after the death of the deceased in respect of his death.

Saving provision.

(3) Notwithstanding subsection (1), any property passing on the death of a deceased, not exceeding $1,500 in value or amount in the case of any one transferor, deliverer or payer, may be transferred, delivered or paid over to any person resident in Canada without the consent of the Minister if notice of such transfer, delivery or payment over is forthwith given to the Minister and the property comes within any of the following classes:

(*a*) money deposited with any bank, trust company, insurance company, loan company or other similar institution;

(*b*) money deposited with any past employer of the deceased;

(*c*) money payable by any past employer of the deceased as or on account of salary, wages or other remuneration owed to the deceased, or payable by any person as or on account of commissions for services rendered by the deceased; or

(*d*) money held by any person in trust for the deceased.

Situs of property.

(4) For the purposes of this section, the situs of any property in which a person had, at the time of his death, any beneficial interest shall, in the case of any such property coming within any of the classes of property mentioned in section 38, be determined as provided in that section.

Offence.

(5) Every bank, trust company, insurance company, loan company or other corporation and every other person who contravenes this section is guilty of an offence and liable on summary conviction to a fine of not less than $100 and not more than $1,000 and in addition an amount not exceeding the aggregate value of the property transferred, delivered or paid over in contravention of this section.

Ignorance of death.

(6) No person is guilty of an offence under this section if that person establishes that the act or omission complained of occurred through ignorance on the part of such person of the death of the deceased.

Consent to Open or Remove.

Consent to open or remove.

48. (1) Upon the death of any person wherever domiciled at the time of his death, unless the consent in writing of the Minister is first obtained no person in Canada shall

(*a*) open or remove any safe, compartment of a safe or vault or safety deposit box, or permit the same to be opened or removed, in any case where such depository was held by or had in the name of the deceased, either

(4) New.

(5) and (6) New in part. See section 50(4).

48. (1) No change in substance from section 51(1).

alone or jointly with one or more other persons, or contains any negotiable instrument, stock or bond certificate, deed or other evidence of title, insurance policy or any other property belonging to the deceased or included in the property passing on his death, or withdraw or permit to be withdrawn from such depository any such property, or

(*b*) deliver up or part with the possession of any property belonging to the deceased or included in the property passing on his death that was, at the time of his death, held by such person for safe-keeping or as collateral or security.

Notice.

(2) Notice in writing of an intention to open any depository mentioned in paragraph (*a*) of subsection (1) or to remove the same or withdraw anything therefrom or to deliver up or part with the possession of any property held as described in paragraph (*b*) of subsection (1) shall be served on the Minister or his representative at least ten days, or such other number of days as may be specified by the Minister in the circumstances, before such opening, removal, withdrawal, delivery up or parting with possession is to take place, and the Minister or his representative may attend at the time and place specified in the notice and make such examination of the contents of such depository, or such examination of the property held as described in paragraph (*b*) of subsection (1), as the case may be, as he deems necessary, and thereupon give the consent in writing of the Minister thereto, or the Minister may give such consent without so attending or examining the same.

Exception.

(3) Notwithstanding anything in this section, there may be removed from any depository mentioned in paragraph (*a*) of subsection (1) at any time with the consent of the Minister or his representative, the will or other testimentary writing of the deceased, any birth certificate or marriage licence, any title deed, lease, agreement for sale or deed of mortgage or hypothec relating to real property, or any deed, record or other document required in connection with the burial of the deceased.

Offence.

(4) Every person who contravenes this section is guilty of an offence and liable on summary conviction,

(*a*) where the offence relates to the removal of any depository or to the withdrawal of anything therefrom, to a fine of not less than $100 and not more than $1,000 and in addition an amount not exceeding the aggregate value of any property mentioned in paragraph (*a*) of subsection (1) contained in the depository so removed or withdrawn from any such depository, and

(2) No change in substance from section 51(2).

(3) New in part. This subsection extends the consent to remove the will permitted by section 51(4) to certain other documents.

(4) and (5) New in part. See section 51(3).

(*b*) in any other case, to a fine of not less than $25 and not more than $1,000.

Idem.

(5) Subsection (6) of section 47 is applicable *mutatis mutandis* in respect of any prosecution for an offence under this section.

Security for Payment of Taxes.

Security.

49. The Minister may, if he considers it advisable in a particular case, accept security for payment of taxes, interest or penalties under this Act by way of a mortgage or other charge on property of the person by whom such taxes, interest or penalties are payable or on property of any other person, in the form of a guarantee from any other person or in any other form prescribed by the regulations.

Corporations.

Execution of documents by corporation.

50. A return, certificate or other document made or filed by a corporation pursuant to this Act or the regulations shall be signed on its behalf by the president, secretary or treasurer of the corporation or by any other officer or person thereunto duly authorized by the board of directors or other governing body of the corporation.

Offences and Punishment.

Offences.

51. (1) Every person who fails to comply with subsection (2) of section 11 is guilty of an offence and liable on summary conviction to a fine of not less than $100 and not more than $10,000.

Idem.

(2) Every person who fails to comply with or contravenes section 45 is guilty of an offence and liable on summary conviction to a fine not exceeding $5,000 or to imprisonment for a term not exceeding six months, or to both such fine and imprisonment.

Saving provision.

(3) Where a person has been convicted of an offence under subsection (1), he is not liable to pay a penalty imposed under section 20 for the same failure unless he was assessed for that penalty or that penalty was demanded from him before the information or complaint giving rise to the conviction was laid or made.

Offences.

52. (1) Every person who

(*a*) makes, or assents to or acquiesces in the making of, a false or deceptive statement in a return, certificate, statement or answer filed or made as required by or under this Act or the regulations;

49. New in part. See section 27.

50. New.

51. New in part. See sections 52 and 53.

52. New in part. See section 54(1). This section of the Bill is similar to section 132 of the *Income Tax Act*.

(*b*) to evade payment of any amount as tax, interest or penalties under this Act, destroys, alters, mutilates, secretes or otherwise disposes of any book, record or other document;

(*c*) makes, or assents to or acquiesces in the making of, a false or deceptive entry in, or omits or assents to or acquiesces in the omission to enter a material particular in, any book, record or other document;

(*d*) wilfully, in any manner, evades or attempts to evade compliance with this Act or the payment of taxes, interest or penalties payable under this Act; or

(*e*) conspires with any person to commit an offence described in paragraphs (*a*) to (*d*);

is guilty of an offence and, in addition to any penalty otherwise provided, is liable on summary conviction to a fine of not less than $100 and not more than $10,000 or to imprisonment for a term not exceeding two years, or to both such fine and imprisonment.

Prosecution.

(2) Every person who is charged with an offence under this section may, at the election of the Attorney General of Canada, be prosecuted upon indictment and if convicted is, in addition to any penalty otherwise provided, liable to imprisonment for a term of not more than five years and not less than two months.

Saving provision.

(3) Where a person has been convicted under this section of wilfully, in any manner, evading or attempting to evade the payment of taxes payable under this Act, he is not liable to pay a penalty imposed under section 20 for the same evasion or attempt unless he was assessed for that penalty or that penalty was demanded from him before the information or complaint giving rise to the conviction was laid or made.

Communication of information.

53. (1) Except as authorized by this section, no official or authorized person shall

(*a*) knowingly communicate or knowingly allow to be communicated to any person any information obtained by or on behalf of the Minister for the purposes of this Act, or

(*b*) knowingly allow any person to inspect or to have access to any book, record, writing, return or other document obtained by or on behalf of the Minister for the purposes of this Act.

Idem.

(2) Notwithstanding any other Act or law, no official or authorized person shall be required, in connection with any legal proceedings,

(*a*) to give evidence relating to any information obtained by or on behalf of the Minister for the purposes of this Act, or

53. (1) No change in substance from section 55.

(2) New.

(*b*) to produce any book, record, writing, return or other document obtained by or on behalf of the Minister for the purposes of this Act.

Idem.

(3) Subsections (1) and (2) do not apply in respect of criminal proceedings, either by indictment or on summary conviction, under an Act of the Parliament of Canada, or in respect of proceedings relating to the administration or enforcement of this Act.

Exception.

(4) An official or authorized person may, in the course of his duties in connection with the administration or enforcement of this Act,

(*a*) communicate or allow to be communicated to an official or authorized person information obtained by or on behalf of the Minister for the purposes of this Act, and

(*b*) allow an official or authorized person to inspect or to have access to any book, record, writing, return or other document obtained by or on behalf of the Minister for the purposes of this Act.

Exception.

(5) Notwithstanding anything in this section, the Minister may permit a copy of any book, record, writing, return or other document obtained by him or on his behalf for the purposes of this Act to be given to

(*a*) the person from whom such book, record, writing, return or other document was obtained, or

(*b*) any person, for the purposes of an objection or appeal taken by that person arising out of any assessment of tax, interest or penalties under this Act in respect of the death of the person in connection with whose death such book, record, writing, return or other document was obtained,

or the legal representative of any person mentioned in paragraph (*a*) or (*b*) or the agent of any such person authorized in writing in that behalf.

Offence.

(6) Every one who, being an official or authorized person, contravenes subsection (1) is guilty of an offence and liable on summary conviction to a fine not exceeding $1,000 or to imprisonment for a term not exceeding two months, or to both such fine and imprisonment.

Definitions.

(7) In this section,

"Official."

(*a*) "official" means any person employed in or occupying a position of responsibility in, the service of Her Majesty, or any person formerly so employed or formerly occupying a position therein; and

"Authorized person."

(*b*) "authorized person" means any person engaged or employed, or formerly engaged or employed, by or on behalf of Her Majesty to assist in carrying out the purposes and provisions of this Act.

(3) New.

(4) New.

(5) New.

(6) New in part. See section 55 (2).

(7) New.

Officers of corporation.

54. Where a corporation is guilty of an offence under this Act, any officer, director or agent of the corporation who directed, authorized, assented to, acquiesced in or participated in the commission of the offence is a party to and guilty of the offence and liable on conviction to the punishment provided for the offence whether or not the corporation has been prosecuted or convicted.

Procedure and Evidence.

Procedure and evidence.

55. The provisions of section 136 of the *Income Tax Act* relating to procedure, evidence and other matters provided therein are applicable *mutatis mutandis* to this Act.

Agreements with other Governments.

Agreement with provinces.

56. (1) Notwithstanding anything in this Act, the Minister may, on behalf of the Government of Canada, enter into an agreement with the government of any province for the purpose of obtaining information as to the valuation of property determined for provincial succession duty purposes or for such other purposes as he deems expedient for the administration or enforcement of this Act, and the Minister may, when he deems it in the public interest so to do, furnish to the government of any province, under prescribed conditions, information as to the valuation of property determined for the purposes of this Act or information as to any other matter in connection with the administration or enforcement of this Act.

Agreement with other countries.

(2) Notwithstanding anything in this Act, the Minister may, on behalf of the Government of Canada, enter into an agreement with the government of any other country whereby, in consideration of the agreement of the government of that country to furnish to the Minister on a reciprocal basis information obtained by such government for the purposes of any revenue law of that country pertaining to the imposition of any estate, legacy, succession or inheritance tax or duty, the Minister may furnish to such government information obtained by him or on his behalf for the purposes of this Act.

Regulations.

Regulations.

57. (1) The Governor in Council may make regulations

(*a*) prescribing anything that, by this Act, is to be prescribed or is to be determined or regulated by regulation;

(*b*) prescribing the evidence required to establish facts relevant to assessments under this Act;

54. New. This section is similar to section 134 of the *Income Tax Act*.

55. New.

56. (1) New in part. This subsection gives the Minister authority to obtain information about provincial succession duties, as is now given to the Governor in Council by section 61(1). The new subsection also authorizes the giving of information under prescribed conditions.

(2) New. This subsection permits the exchange with other countries on a reciprocal basis of information concerning succession duties. A similar provision is now contained in the succession duty agreements with other countries.

57. New in part. See section 59(2).

(*c*) authorizing any designated officer or class of officers to exercise powers or perform duties of the Minister under this Act; and

(*d*) generally, for carrying into effect the purposes and provisions of this Act.

Publication.

(2) No regulation made under this Act has effect until it has been published in the *Canada Gazette* but when so published a regulation shall, if it so provides, be effective with reference to a period before it was so published.

PART IV

INTERPRETATION AND APPLICATION.

Definitions.

58. (1) In this Act,

"Amount."

(*a*) "amount" means any money, right or thing expressed in terms of the amount of money or the value in terms of money of the right or thing;

"Assessment."

(*b*) "assessment" includes a re-assessment;

"Corporation controlled by the deceased."

(*c*) "corporation controlled by the deceased" means a corporation that, at the time in respect of which the expression is being applied, was controlled, whether through holding a majority of the shares of the corporation or in any other manner whatever, by the deceased or by any other person on behalf of the deceased;

"Deceased."

(*d*) "deceased" includes any deceased person whether or not any tax is payable under this Act in respect of the death of that person;

"Disposition."

(*e*) "disposition" includes any arrangement or ordering in the nature of a disposition, whether by one transaction or a number of transactions effected for the purpose or in any other manner whatever;

"Employee."

(*f*) "employee" includes an officer;

"Employer."

(*g*) "employer", in relation to any officer, means the person from whom the officer received his remuneration, and, where the employer is a corporation, includes any parent, subsidiary or other related corporation;

"Executor."

(*h*) "executor" includes an administrator and an executor de son tort;

"General power."

(*i*) "general power" includes any power or authority enabling the donee or other holder thereof to appoint, appropriate or dispose of property as he sees fit, whether exercisable by instrument *inter vivos* or by will, or both, but does not include any power exercisable in a fiduciary capacity under a disposition not made by him, or exercisable as a mortgagee;

58. (1)
(*a*) New.

(*b*) New.
(*c*) New.

(*d*) New in part. See section 2(*d*).

(*e*) New.

(*f*) New.
(*g*) New.

(*h*) No change in substance from section 2(*f*).

(*i*) No change in substance from section 4(1).

"Infirm." (*j*) "infirm", as applied to any person, has reference to any mental or physical infirmity rendering that person incapable ordinarily of pursuing any substantially gainful occupation;

"Interest in expectancy." (*k*) "interest in expectancy" includes an estate or interest in remainder or reversion and any other future interest whether vested or contingent, but does not include a reversion expectant on the determination of a lease;

"Minister." (*l*) "Minister" means the Minister of National Revenue;

"Officer." (*m*) "officer" means the holder of a position entitling such holder to a fixed or ascertainable stipend or remuneration, and includes a director of a corporation and the holder of a judicial office, office of a Minister of the Crown, member of the Senate or House of Commons of Canada, member of a legislative assembly or senator or member of a legislative or executive council and any other office the incumbent of which is elected by popular vote or is elected or appointed in a representative capacity;

"Prescribed." (*n*) "prescribed", in the case of a form or the information to be given on a form, means prescribed by the Minister, and, in any other case, means prescribed by the regulations;

"Property." (*o*) "property" means property of every description whatever, whether real or personal, movable or immovable, or corporeal or incorporeal, and without restricting the generality of the foregoing, includes any estate or interest in any such property, a right of any kind whatever and a chose in action;

"Property passing on the death." (*p*) "property passing on the death" includes property passing either originally or by way of substitutive limitation, either certainly or contingently and either immediately on the death or after an interval determinable by reference to the death, and without restricting the generality of the foregoing, includes any property the value of which is required by this Act to be included in computing the aggregate net value of the property passing on the death;

"Settlement." (*q*) "settlement" includes any trust, whether expressed in writing or otherwise, in favour of any person, and, if contained in a deed or other instrument effecting the settlement, whether or not such deed or other instrument was made for valuable consideration as between the settlor and any other person;

"Successor." (*r*) "successor", in relation to any property passing on the death of a deceased, includes any person who, at any time before or on or after the death of the deceased, became beneficially entitled to any such property,

(*j*) New.

(*k*) No change in substance from section 2(*g*).

(*l*) No change from section 2(*h*).
(*m*) New.

(*n*) New.

(*o*) New in part. See section 2(*k*).

(*p*) New in part. See section 2(*m*).

(*q*) No change from definition in section 3(1)(*f*).

(*r*) New in part. See sections 2(*m*) and 2(*n*).

(i) by virtue of, or conditionally or contingently on, the death of the deceased,

(ii) by virtue of the exercise of any general power of which the deceased was the donee or other holder, or

(iii) in any case, under any disposition made by the deceased during his lifetime,

and includes any person beneficially entitled to any such property in default of the exercise of any general power of which the deceased was the donee or other holder and any person as the donee or other holder of any general power created by the deceased in respect of any such property, and any trustee, guardian committee, curator or other similar representative of any person mentioned in this paragraph, in his capacity as such trustee, guardian, committee, curator or other representative; and

"Value." (*s*) "value",

(i) in relation to any income right, annuity, term of years, life or other similar estate or interest in expectancy, means the fair market value thereof ascertained by such means and in accordance with such rules and standards, including standards as to mortality and interest, as are prescribed by the regulations, and

(ii) in relation to any other property, means the fair market value of such property,

computed in each case as of the date of the death of the deceased in respect of whose death such value is relevant or as of such other date as is specified in this Act, without regard to any increase or decrease in such value after that date for any reason.

Meaning of "child." (2) In this Act, words referring to a child of a person include an illegitimate child of that person, an individual adopted either legally or in fact by that person while such individual was under twenty-one years of age and an individual of whom, either legally or in fact, that person had, or immediately before such individual attained twenty-one years of age did have, the custody and control.

Persons connected by blood relationship, etc. (3) For the purposes of this Act,

(*a*) persons are connected by blood relationship if one is the child or other descendant of the other or one is the brother or sister of the other;

(*b*) persons are connected by marriage if one is married to the other or to a person who is so connected by blood relationship to the other; and

(*s*) New in part. See sections 5, 34 and 35.

(2) New in part. See section 2(*b*).

(3) New. This subsection is similar to section 139(6) of the *Income Tax Act*.

(*c*) persons are connected by adoption if one has been adopted, either legally or in fact, as the child of the other or as the child of a person who is so connected by blood relationship (otherwise than as a brother or sister) to the other.

Reference to tax applicable to any property.

(4) A reference in this Act to the part of any tax payable or tax otherwise payable that is applicable to any property passing on the death of a deceased shall be construed as a reference to the part of that tax that is proportionate to the value of that property computed as of the date of the death of the deceased or as of such other date as is specified in this Act but as though that property were distributed immediately after that date, and, for the purposes of this Act except Part II, in determining the part of any tax payable or tax otherwise payable that is applicable to any of the property passing on the death of a deceased, where the property so passing includes any property in respect of which a deduction may be made under any of paragraphs (*d*) to (*h*) of subsection (1) of section 7, no part of that tax shall be considered as applicable to the property so included.

Reference to property under control of executor.

(5) A reference in this Act to any property under the control of the executor of the estate of a deceased shall be construed as a reference to the property passing on the death of the deceased that came within the possession or under the control of the executor in his capacity as such executor.

Application of Act.

59. (1) Subject to this Act, this Act applies in the case of the death of any person dying at any time after the coming into force of this Act, and the *Dominion Succession Duty Act* does not apply in the case of the death of any such person.

Other references.

(2) A reference to "this Act" in sections 53 and 56 includes a reference to the *Dominion Succession Duty Act*.

Idem.

(3) A reference in the *Defence Services Pension Act*, *Public Service Superannuation Act*, *Royal Canadian Mounted Police Act* or the regulations under any of those Acts to the succession duties payable by a successor in respect of any property described therein includes a reference to any estate tax payable by that successor in respect of that property, and a reference in the *Indian Act* to the duty payable under the *Dominion Succession Duty Act* on or in respect of property passing to an Indian includes a reference to the part of any tax payable under this Act that is applicable to that property.

Coming into force.

60. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

(4) New.

(5) New.

59. New.

C-38.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-38.

An Act to amend the Canadian Farm Loan Act.

First reading, July 16, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57685-0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-38.

An Act to amend the Canadian Farm Loan Act.

R.S. cc. 36; 309; 1956, c. 17; 1957, c. 5.

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

1957, c. 5, s. 1.

Capital stock.

1. Subsection (1) of section 5 of the *Canadian Farm Loan Act* is repealed and the following substituted therefor:

"**5.** (1) The authorized capital of the Board is six million dollars divided into sixty thousand shares of the par value of one hundred dollars each."

Explanatory Note.

The present subsection (1) of section 5 reads as follows:

"5. (1) The authorized capital of the Board is *four* million dollars divided into *forty* thousand shares of the par value of one hundred dollars each."

Section 6 of the Act authorizes the Minister of Finance to make loans to the Board, the outstanding principal amount of which is not to exceed twenty times the par value of the outstanding capital stock of the Board. The present authority is therefore limited to eighty million dollars. The purpose of the proposed amendment is to increase the authorized capital to six million dollars and thereby to increase to one hundred and twenty million dollars the authorized amount of outstanding loans to the Board.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-39.

An Act to amend the Income Tax Act.

First reading July 17th, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60817-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA

BILL C-39.

An Act to amend the Income Tax Act.

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

1. (1) Section 6 of the *Income Tax Act* is amended by adding thereto, immediately after paragraph (*d*) thereof, the following paragraph:

Maintenance where recipient living apart from spouse.

"(*da*) an amount received by the taxpayer in the year, pursuant to an order of a competent tribunal, as an allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and children of the marriage, if the recipient was living apart from the spouse required to make the payment at the time the payment was received and throughout the remainder of the year;"

(2) This section is applicable to the 1958 and subsequent taxation years.

2. (1) Subsection (1) of section 10 of the said Act is amended by adding thereto, immediately after paragraph (*g*) thereof, the following paragraph:

R.C.M.P. pension or compensation.

"(*ga*) a pension payment or compensation received under section 22, 64, 78 or 112 of the *Royal Canadian Mounted Police Act* in respect of an injury, disability or death,"

(2) This section is applicable to the 1958 and subsequent taxation years.

Explanatory Notes

Clause 1. This new paragraph deals with certain payments received as an allowance for maintenance pursuant to an order of a competent tribunal such as a family court. This amendment, which requires that these payments be included in income of the recipient, should be read in conjunction with clause 3(3) which provides that the payments described may be deducted from income by the payer.

Clause 2. This new paragraph provides that a pension or other compensation paid to members of the R.C.M.P. or their dependants as a result of injury, disability or death incurred by members of the Force in the course of duty shall not be included in income.

3. (1) Subsection (1) of section 11 of the said Act is amended by adding thereto, immediately after paragraph (*d*) thereof, the following paragraph:

Repayment of loan by a shareholder.

"(*da*) where the taxpayer is an individual or a personal corporation, such part of any loan repaid by the taxpayer in the year as was, by the operation of subsection (2) of section 8, required to be included in computing income of the taxpayer for a previous year, if it is established, by subsequent events or otherwise, that the repayment was not made as a part of a series of loans and repayments;"

(2) Paragraph (*i*) of subsection (1) of section 11 of the said Act is amended by striking out the word "and" at the end of subparagraph (i) thereof, by adding the word "and" at the end of subparagraph (ii) thereof and by adding thereto the following subparagraph:

"(iii) in the case of a taxpayer by whom no deduction is made under subparagraph (ii) in computing his income for the year, not exceeding in the aggregate $1,500 minus any amount deducted under subparagraph (i) in computing his income for the year, paid in the year into or under the fund or plan by the taxpayer in respect of services rendered by him previous to the year while he was a contributor;"

(3) Subsection (1) of section 11 of the said Act is further amended by adding thereto, immediately after paragraph (*l*) thereof, the following paragraph:

Maintenance where payer living apart from spouse.

"(*la*) an amount paid by the taxpayer in the year, pursuant to an order of a competent tribunal, as an allowance payable on a periodic basis for the maintenance of the recipient thereof, children of the marriage, or both the recipient and children of the marriage, if he was living apart from his spouse to whom he was required to make the payment at the time the payment was made and throughout the remainder of the year;"

(4) Paragraph (*o*) of subsection (1) of section 11 of the said Act is repealed and the following substituted therefor:

Interest on death duties.

"(*o*) an amount equal to annual interest accruing within the taxation year in respect of succession duties, inheritance taxes or estate taxes;"

(5) Subsection (1) is applicable in respect of any loan made after 1957 and subsections (2) to (4) are applicable to the 1958 and subsequent taxation years.

4. (1) Subsection (6) of section 12 of the said Act is repealed and the following substituted therefor:

Clause 3. (1) This new paragraph should be read in conjunction with section 8(2) of the Act which requires a taxpayer to include in income certain loans made to him by a corporation if they are not repaid within one year. This new paragraph allows the taxpayer a deduction from income when he repays any such loans.

(2) This new subparagraph deals with the amount that may be deducted by an employee for contributions into a registered pension fund or plan. The Act at present allows an employee to deduct up to $1,500 a year for contributions made in respect of current services and a further $1,500 for contributions made in respect of services rendered in past years while he was not a contributor. This new subparagraph will provide a deduction for contributions made in respect of past services while he was a contributor. The aggregate deduction for contributions in respect of current services and past services while he was a contributor may not exceed $1,500.

(3) This new subsection allows a taxpayer to deduct from income certain payments he is required to make for the maintenance of his spouse or children pursuant to an order of a competent tribunal such as a family court. See also the amendment contained in Clause 1 which requires that these payments be included in income by the recipient and the amendment contained in Clause 9(2) which provides that the taxpayer deducting such payments may not claim any exemptions for the spouse or child to whom the payments are made.

(4) This amendment, which adds the underlined words, is consequential upon the proposed new *Estate Tax Act.*

Clause 4. This amendment, which adds the underlined words, will ensure that a holding company is not deprived of the right to deduct its expenses where a substantial part of its investment in subsidiaries is in the form of bonds or other evidences of indebtedness of the subsidiaries.

Application of section 12(1)(c).

"(6) Paragraph (*c*) of subsection (1) does not apply in respect of an outlay or expense made or incurred by a taxpayer, at a time when more than 50% of its property consisted of shares in the capital stock of, bonds, debentures, mortgages or hypothecs of or bills or notes of a subsidiary controlled corporation subsidiary to it, for the purpose of gaining or producing income in the form of dividends from any such corporation or in connection with property in the form of shares in the capital stock thereof."

(2) This section is applicable to the 1958 and subsequent taxation years.

5. (1) Paragraphs (*a*) and (*b*) of subsection (1) of section 13 of the said Act are repealed and the following substituted therefor:

"(*a*) his farming loss for the year, or

(*b*) $2,500 plus the lesser of

(i) one-half of the amount by which his farming loss for the year exceeds $2,500, or

(ii) $2,500."

(2) Subsection (3) of section 13 of the said Act is repealed and the following substituted therefor:

"Farming loss" defined.

"(3) For the purposes of this section, "farming loss" means a loss from farming computed by applying the provisions of this Act respecting the computation of income from a business *mutatis mutandis*."

(3) This section is applicable to the 1958 and subsequent taxation years.

6. Subsection (1) of section 14 of the said Act is repealed.

7. (1) Section 15 of the said Act is amended by adding thereto the following subsection:

Election.

"(4) An election under subsection (2) or (3) is not valid unless the taxpayer, at the time when the fiscal period of the partnership or business would, if the election were valid, be deemed to have ended, is resident in Canada."

(2) This section is applicable to elections made after 1957.

8. (1) Section 18 of the said Act is repealed and the following substituted therefor:

Lease—option, hire—purchase agreement.

"**18.** (1) A lease-option agreement, a hire-purchase agreement or other contract or arrangement for the leasing or hiring of property, except immovable property used in carrying on the business of farming, by which it is agreed that the property may, on the satisfaction of a condition, vest

Clause 5. (1) This amendment removes the limitation that no more than one-half a taxpayer's farming loss may be deducted and replaces it with the provision that all of a farming loss up to $2,500 may be deducted plus one-half of that part of a farming loss in excess of $2,500. The total that may be deducted as a farming loss is $5,000.

Paragraphs (*a*) and (*b*) presently read as follows:

"(*a*) one-half his farming loss for the year, or
(*b*) $5,000."

(2) This amendment changes the rule for computing a farming loss so that amounts deducted on account of capital cost allowances or depreciation may be included in the loss.

Subsection (3) presently reads as follows:

"(3) For the purpose of this section, a "farming loss" is a loss from farming computed by applying the provisions of this Act respecting computation of income from a business *mutatis mutandis* except that no deduction may be made under paragraph (*a*) of subsection (1) of section 11."

Clause 6. The subsection being repealed reads as follows:

"**14.** (1) When a taxpayer has adopted a method for computing income from a business or property for a taxation year and that method has been accepted for the purposes of this Part, income from the business or property for a subsequent year shall, subject to the other provisions of this Part, be computed according to that method unless the taxpayer has, with the concurrence of the Minister, adopted a different method."

Clause 7. This new subsection will prevent an individual who has wound up or disposed of a partnership or business in Canada from postponing the end of the fiscal period to a taxation year when he is beyond the application of Canadian taxes.

Clause 8. This amendment clarifies and expands the existing rules covering lease-options. It also provides that certain new lease-option, hire-purchase or other leasing or hiring arrangements entered into after 1957 will not be subject to these rules.

Section 18(1) provides that where an arrangement for leasing or hiring of property allows the property to vest in the lessee on the satisfaction of a condition then the lessee

in the lessee or other person to whom the property is leased or hired (hereinafter in this section referred to as the "lessee") or in a person with whom the lessee does not deal at arm's length shall, for the purpose of computing the income of the lessee, be deemed to be an agreement for the sale of the property to him and rent or other consideration paid or given thereunder shall be deemed to be on account of the price of the property and not for its use; and the lessee shall, for the purpose of a deduction under paragraph (*a*) of subsection (1) of section 11 and for the purpose of section 20, be deemed to have acquired the property,

(*a*) in any case where, at the time the contract or arrangement was entered into, the lessee and the person in whom the property was vested at that time (hereinafter referred to as the "lessor") were persons not dealing at arm's length, at a capital cost equal to the capital cost thereof to the lessor, and

(*b*) in any other case, at a capital cost equal to the price fixed by the contract or arrangement minus the aggregate of all amounts paid by the lessee

(i) in the case of a contract or arrangement relating to movable property, before the 1949 taxation year, and

(ii) in the case of any other contract or arrangement, before the 1950 taxation year,

under the contract or arrangement on account of the rent or other consideration.

Rules applicable where depreciable property deemed to have been acquired.

(2) Where a lessee is deemed by subsection (1) to have acquired property under a contract or arrangement and that property includes property (hereinafter referred to as "depreciable property") in respect of which the lessee has been allowed, or is entitled to, a deduction under paragraph (*a*) of subsection (1) of section 11 in computing his income for a taxation year, the following rules apply:

(*a*) the capital cost at which, for the purpose of a deduction under paragraph (*a*) of subsection (1) of section 11 and for the purpose of section 20, the lessee shall be deemed to have acquired the depreciable property is,

(i) in any case where paragraph (*a*) of subsection (1) is applicable, the capital cost of the depreciable property to the lessor, and

(ii) in any other case, the capital cost at which the lessee is deemed by subsection (1) to have acquired the property minus the fair market value, at the time the contract or arrangement was entered into, of the part of the property that is not depreciable property;

shall be deemed to have purchased the property and may not deduct the rent or other amounts he pays under the arrangement. Instead these payments shall be deemed to be on account of the purchase price and the lessee will be allowed capital cost allowances. The subsection provides rules for determining the capital cost at which the lessee shall be deemed to have acquired the property.

Section 18(2) provides rules concerning the capital cost allowances to be claimed by the lessee.

Paragraph (*a*) deals with the situation where the property covered by the lease option or similar agreement consists of both depreciable property and property that is not depreciable.

(*b*) where the contract or arrangement is subsequently rescinded or determined without the property having vested in the lessee or in a person with whom he was not dealing at arm's length, the lessee shall, for the purpose of a deduction under paragraph (*a*) of subsection (1) of section 11 and for the purpose of section 20, be deemed to have disposed of the depreciable property for an amount equal to

(i) the capital cost at which he is deemed by paragraph (*a*) to have acquired the depreciable property,

minus

(ii) the aggregate of all amounts paid by him under the contract or arrangement on account of the rent or other consideration;

and, in any case where the aggregate of the amounts so paid by him exceeds the capital cost at which he is so deemed to have acquired the depreciable property the amount of the excess shall, for the purpose of computing his income for the taxation year in which the contract or arrangement was so rescinded or determined, be deemed to have been paid by him in that year under the contract or arrangement for the use of the property and not on account of its price;

(*c*) where there is more than one time at which the condition referred to in subsection (1) may be satisfied and the property has, upon the satisfaction of the condition otherwise than at the latest of those times, vested in the lessee, he shall, for the purpose of section 20, be deemed to have received at the time the property vested in him an amount as proceeds of disposition of the depreciable property equal to

(i) the capital cost at which he is deemed by paragraph (*a*) to have acquired the depreciable property,

minus

(ii) the aggregate of all amounts paid by him under the contract or arrangement on account of the rent or other consideration, minus the fair market value, at the time the contract or arrangement was entered into, of the part of the property that is not depreciable property;

and, in any case where the amount determined under subparagraph (ii) exceeds the capital cost at which he is so deemed to have acquired the depreciable property, the capital cost at which, for the purpose of a deduction under paragraph (*a*) of subsection (1) of section 11 and for the purpose of section 20, he shall be deemed to have acquired the depreciable

Paragraph (*b*) provides that if a contract or arrangement is rescinded without the property having vested in the lessee the lessee for purposes of capital cost allowances shall be deemed to have disposed of the property. It provides rules for determining the proceeds of disposition of the depreciable property in such circumstances. It also provides that where payments by the lessee to the lessor under the contract or arrangement exceed the capital cost at which the lessee is deemed to have acquired the depreciable property then the amount of the excess may be treated by the lessee as a rental payment and not as a purchase payment.

Paragraph (*c*) provides rules for determining the proceeds of disposition of the depreciable property where there is more than one time at which the property may become vested in the lessee and the property has become so vested before the latest of those times. It also provides a special rule for increasing the capital cost allowances to the lessee if the total of the amounts eventually paid by the lessee for the property exceed the capital cost at which he is deemed to have acquired the property.

property is the capital cost at which he is deemed by paragraph (*a*) to have acquired that property plus the amount of the excess; and

(*d*) where it was agreed by the contract or arrangement that the property might, upon the satisfaction of the condition referred to in subsection (1), vest in a person with whom the lessee was not dealing at arm's length and the property has, upon the satisfaction of the condition at a subsequent time, vested in that person (hereinafter referred to as the "new owner"), for the purpose of a deduction under paragraph (*a*) of subsection (1) of section 11 and for the purpose of section 20,

(i) the lessee shall be deemed to have disposed of the depreciable property at that subsequent time for an amount equal to its undepreciated capital cost to him at that time;

(ii) the capital cost of the depreciable property to the new owner shall be deemed to be an amount equal to the capital cost at which the lessee is deemed by paragraph (*a*) to have acquired that property; and

(iii) an amount equal to the capital cost of the depreciable property to the new owner as determined under subparagraph (ii) minus the amount for which the lessee is deemed by subparagraph (i) to have disposed of the depreciable property shall be deemed to have been allowed to the new owner, in respect of property of the prescribed class to which the depreciable property belongs, under regulations made under paragraph (*a*) of subsection (1) of section 11 in computing income for taxation years before the acquisition of the depreciable property by the new owner.

References.

(3) In this section,

(*a*) a reference to "the price fixed by the contract or arrangement" shall, where there is more than one time at which the condition referred to therein may be satisfied, be construed as a reference to the price so fixed as though there were only one time at which the condition may be satisfied and that time were the latest of those times; and

(*b*) "rent or other consideration" in relation to any contract or arrangement for the leasing or hiring of property, does not include any amount paid as or on account of property taxes or repairs in respect of the property.

Application of section.

(4) This section does not apply in the case of any lease-option agreement, hire-purchase agreement or other contract or arrangement for the leasing or hiring of property entered into after 1957, where the amount fixed by the contract

Paragraph (*d*) deals with the situation where the property becomes vested in a person with whom the lessee was not dealing at arm's length.

Section 18(3) provides certain definitions.

Section 18(4) exempts from the application of the section all lease-option and other similar arrangements entered into after 1957 that meet the conditions described.

Section 18 presently reads as follows:

"**18.** (1) A lease-option agreement, a hire-purchase agreement or other contract or arrangement for the leasing or hiring of property, except immovable property used in carrying on the business of farming, by which it is agreed that the property may, on the satisfaction of a condition, vest in the lessee or other person to whom the property is leased or hired or in a person with whom the lessee or such other person does not deal at arm's length shall, for the purpose of computing the income of the lessee or other person to whom the property has been leased or hired, be deemed to be an agreement for the sale of the property to him and rent or other consideration paid or given thereunder shall be deemed to be on account of the price of the property and not for its use; and the lessee or other

or arrangement as the price at which the property may be purchased on the satisfaction of the condition referred to in subsection (1) is, in the event of the satisfaction of the condition within a period of

(*a*) not more than five years after the contract or arrangement was entered into, an amount not less than 100%,

(*b*) more than five years but not more than ten years thereafter, an amount not less than 75%, and

(*c*) more than ten years thereafter, an amount not less than 60%,

of the fair market value of the property at the time the contract or arrangement was entered into."

(2) This section is applicable in computing income for the 1958 or any subsequent taxation year.

9. (1) Paragraphs (*a*) and (*b*) of subsection (2) of section 26 of the said Act are repealed and the following substituted therefor:

"(*a*) has income for the year while married exceeding $250 and not exceeding $1,250, the deduction of $2,000 allowed to the married person by paragraph (*a*) of subsection (1) shall be reduced by the amount by which the spouse's income exceeds $250, or

(*b*) has income for the year while married exceeding $1,250, each spouse is entitled to the deduction permitted by paragraph (*b*) of subsection (1) and not that permitted by paragraph (*a*) thereof;"

(2) Subsection (5) of section 26 of the said Act is repealed and the following substituted therefor:

Alimony and maintenance cases.

"(5) Where a taxpayer is entitled to a deduction in computing his income for a taxation year under paragraph (*l*) or (*la*) of subsection (1) of section 11 in respect of a payment for the maintenance of a spouse or child, the spouse or child shall, for the purposes of this section, be deemed not to be the spouse or child of the taxpayer."

(3) This section is applicable to the 1958 and subsequent taxation years.

10. Subsection (1) of section 5 of chapter 39 of the statutes of 1956 is applicable in respect of amounts paid under any enactment of the Parliament of Canada passed in the year 1958.

11. (1) Paragraph (*a*) of subsection (1) of section 27 of the said Act is repealed and the following substituted therefor:

person to whom the property has been leased or hired shall, for the purpose of a deduction under paragraph (*a*) of subsection (1) of section 11, be deemed to have acquired the property at a capital cost equal to the price fixed by the contract or arrangement minus the aggregate of all amounts paid by him

(*a*) in the case of a contract or arrangement relating to movable property, before the 1949 taxation year, and

(*b*) in the case of any other contract or arrangement, before the 1950 taxation year,

under the contract or arrangement on account of the rent or other consideration.

(2) Where a person is deemed under subsection (1) to have acquired property under a contract or arrangement and the contract or arrangement is subsequently rescinded or determined, he shall, for the purpose of section 20, be deemed to have disposed of the property for the price fixed by the contract or arrangement minus the aggregate of all amounts paid by him under the contract or arrangement on account of the rent or other consideration.

(3) Where a lease-option agreement, a hire-purchase agreement or other contract or arrangement for the leasing or hiring of property, except immovable property used in carrying on the business of farming, by which it was agreed that the property might, on the satisfaction of a condition, vest in a person with whom the lessee or other person to whom the property was leased or hired (hereinafter referred to as the "lessee") was not dealing at arm's length, has been entered into and, upon satisfaction of the condition, the property has, at a subsequent time, vested in that person (hereinafter referred to as the "new owner"), the following rules are applicable:

(*a*) for the purpose of paragraph (*a*) of subsection (1) of section 11, the lessee shall be deemed to have, at the subsequent time, disposed of the property for an amount equal to its undepreciated capital cost to him (as defined by section 20) at that time;

(*b*) the capital cost of the property to the new owner shall be deemed to be an amount equal to the capital cost thereof to the lessee as determined under subsection (1); and

(*c*) an amount equal to the capital cost of the property to the new owner as determined under paragraph (*b*) minus the amount for which the lessee is deemed by paragraph (*a*) to have disposed of the property shall be deemed to have been allowed to the new owner in respect of property of the prescribed class to which the property belongs under regulations made under paragraph (*a*) of subsection (1) of section 11, in computing incomes for the taxation years before the acquisition of the property by the new owner."

Clause 9. (1) This amendment deals with the reduction in a taxpayer's married deduction when his spouse has an income. At present the taxpayer's deduction drops from $1,250 to $1,000 as soon as his spouse's income exceeds $1,000. This amendment provides for a gradual reduction to $1,000 in the taxpayer's deduction.

Paragraphs (*a*) and (*b*) presently read as follows:

"(*a*) has income for the year while married exceeding $250 and not exceeding $1,000, the deduction of $2,000 allowed the married person by paragraph (*a*) of subsection (1) shall be reduced by the amount by which the spouse's income exceeds $250, or

(*b*) has income for the year while married exceeding $1,000, each spouse is entitled to the deduction permitted by paragraph (*b*) of subsection (1) and not that permitted by paragraph (*a*) thereof;"

(2) This amendment, which adds the underlined words, is consequential upon the amendment in Clause 3(3).

Clause 10. This clause extends to the 1958 taxation year the provision enacted in the 1956 Statutes that children in respect of whom amounts are paid as family assistance to immigrants and settlers shall be classed as children qualified for family allowance for income tax purposes.

Clause 11. (1) This amendment increases the amount which a corporation may deduct for donations to charitable organizations from 5% of income to 10% of income.

Charitable donations.

"(*a*) the aggregate of gifts made by the taxpayer in the year (and in the immediately preceding year, to the extent of the amount thereof that was not deductible under this Act in computing the taxable income of the taxpayer for that immediately preceding year) to charitable organizations in Canada exempt from tax under this Part by paragraph (*e*) of subsection (1) of section 62, corporations or trusts resident in Canada and exempt from tax under this Part by paragraph (*f*) or (*g*) of subsection (1) of section 62, housing corporations resident in Canada and exempt from tax under this Part by paragraph (*ga*) of subsection (1) of section 62, Her Majesty in right of the provinces and Canadian municipalities, not exceeding 10% of the income of the taxpayer for the year, if payment of the amounts given is proven by filing receipts with the Minister;"

(2) Subparagraphs (vi) and (vii) of paragraph (*c*) of subsection (1) of section 27 of the said Act are repealed and the following substituted therefor:

"(vi) for transportation by ambulance to or from a public or licensed private hospital for the taxpayer, his spouse or any such dependant,

(vii) for or in respect of an artificial limb, iron lung, wheelchair, spinal brace, brace for a limb, artificial eye or aid to hearing for the taxpayer, his spouse or any such dependant,

(viia) for eye glasses or other devices for the treatment or correction of a defect of vision, for the taxpayer, his spouse or any such dependant as prescribed by such a medical practitioner or an optometrist qualified to practice under the laws of the place where the expenses were incurred,

(viib) for insulin, oxygen, liver extract injectible for pernicious anaemia or vitamin B12 for pernicious anaemia, purchased for use by the taxpayer, his spouse or any such dependant as prescribed by such a medical practitioner,

(viic) for drugs, medicaments or other preparations or substances (except those described in subparagraph (viib)) manufactured, sold or represented for use in the diagnosis, treatment or prevention of a disease, disorder, abnormal physical state, or the symptoms thereof or in restoring, correcting or modifying an organic function, purchased for use by the taxpayer, his spouse or any such

Paragraph (*a*) presently reads as follows:

(*a*) the aggregate of gifts made by the taxpayer in the year (or in the immediately preceding year, to the extent of the amount thereof that was not deductible under this Act in computing the taxable income of the taxpayer for that immediately preceding year) to charitable organizations in Canada exempt from tax under this Part by paragraph (*e*) of subsection (1) of section 62, corporations or trusts resident in Canada and exempt from tax under this Part by paragraph (*f*) or (*g*) of subsection (1) of section 62, housing corporations resident in Canada and exempt from tax under this Part by paragraph (*ga*) of subsection (1) of section 62, Her Majesty in right of the provinces and Canadian municipalities, not exceeding

(i) in the case of a corporation, 5% of its income for the year, and

(ii) in the case of an individual, 10% of his income for the year,

if payment of the amounts given is proven by filing receipts with the Minister;"

(2) This amendment implements paragraphs 1 and 2 of the Income Tax Resolution which read as follows:

"1. That amounts paid after June 17, 1958, for drugs and medicines which have been prescribed by a medical practitioner and recorded by a licensed pharmacist be included in the medical expenses that are deductible in computing taxable income.

2. That amounts paid after June 17, 1958, for eyeglasses, artificial eyes, laboratory or other diagnostic services or transportation to or from a hospital by ambulance be included in the medical expenses that are deductible in computing taxable income."

Subparagraphs (vi) and (vii) presently read as follows:

"(vi) for or in respect of an artificial limb, an iron lung, a spinal brace, a brace for a limb, an aid to hearing or a wheelchair for the taxpayer, his spouse or any such dependant, or

(vii) for insulin, cortisone, adrenocorticotrophin (ACTH), oxygen, liver extract injectible for pernicious anaemia or vitamin B12 for pernicious anaemia, purchased for use by the taxpayer, his spouse or any such dependant as prescribed by such a medical practitioner,"

dependant as prescribed by such a medical practitioner or dentist and as recorded by a pharmacist licensed to practice under the laws of the place where the expenses were incurred, or

(viid) for laboratory, radiological or other diagnostic procedures or services together with necessary interpretations, for maintaining health, preventing disease or assisting in the diagnosis or treatment of any injury, illness or disability, for the taxpayer, his spouse or any such dependant as prescribed by such a medical practitioner or dentist,"

(3) Subsection (1) is applicable to the 1958 and subsequent taxation years and subsection (2) is applicable in respect of amounts paid as or on account of medical expenses after June 17, 1958.

12. (1) Clause (A) of subparagraph (iii) of paragraph (*e*) of subsection (1) of section 27 of the said Act is repealed and the following substituted therefor:

"(A) the taxpayer's income for the taxation year from the business in which the loss was sustained and his income for the taxation year from any other business, or"

(2) Section 27 of the said Act is further amended by adding thereto the following subsections:

Application of section 27(1)(*e*).

"(5) Paragraph (*e*) of subsection (1) does not apply to permit a corporation to deduct, for the purpose of computing its taxable income for a taxation year, a business loss sustained by it in a preceding taxation year, in any case where

(*a*) more than 50% of the shares in the capital stock of the corporation have, between the end of that preceding year and the end of the taxation year, been acquired by a person or persons who did not, at the end of that preceding year, own any of the shares in the capital stock of the corporation; and

(*b*) the corporation was not, during the taxation year, carrying on the business in which the loss was sustained.

(6) Paragraph (*e*) of subsection (1) does not apply to permit a taxpayer to deduct, for the purpose of computing his taxable income for a taxation year, such part of a loss from farming sustained by him in another year as was not, by virtue of section 13, deductible in computing his income for that other year, except to the extent of his income, if any, for the taxation year from farming."

(3) This section is applicable to the 1958 and subsequent taxation years.

Clause 12. (1) This amendment adds the underlined words to permit a taxpayer to deduct losses incurred in other years from his income for the year from a different business than that in which the loss was sustained. However, this general provision is restricted in the case of corporations by the amendment provided by subclause (2) referred to below.

(2) The new subsection (5) provides that a corporation may not deduct losses sustained in carrying on a different business in a previous year if control of the corporation has been acquired by new shareholders.

The new subsection (6) is consequential upon the amendment contained in subclause (1) referred to above.

13. (1) All that portion of subsection (9a) of section 28 of the said Act preceding paragraph (*a*) thereof is repealed and the following substituted therefor:

Dividends received by corporation.

"(9a) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisition hereinafter referred to of control of one of the corporations (hereinafter in this subsection referred to as the "payer corporation") by the other corporation (hereinafter in this subsection referred to as the "receiving corporation"), been subsidiary controlled corporations and"

(2) Paragraph (*b*) of subsection (9a) of section 28 of the said Act is repealed and the following substituted therefor:

"(*b*) been subsidiary to separate non-resident corporations and become subsidiary to the same non-resident corporation as a result of one of the non-resident corporations acquiring control of the payer corporation or the receiving corporation from the other non-resident corporation,"

(3) This section is applicable to dividends paid by the payer corporation to the receiving corporation where control of the payer corporation was acquired by the receiving corporation after 1956.

14. (1) Subsection (4) of section 32 of the said Act is repealed and the following substituted therefor:

"Investment income" defined.

"(4) For the purpose of this section, "investment income" means the income for the taxation year minus the aggregate of the earned income for the year and the amounts deductible from income under paragraphs (*a*), (*b*), (*c*), (*ca*) and (*d*) of subsection (1) of section 27."

(2) Paragraph (*a*) of subsection (5) of section 32 of the said Act is repealed and the following substituted therefor:

"(*a*) salary or wages, superannuation or pension benefits, retiring allowances, death benefits, royalties in respect of a work or invention of which the taxpayer was the author or inventor, amounts included in computing the income of the taxpayer by virtue of paragraph (*d*) or (*da*) of section 6, amounts allocated to the taxpayer by a trustee under an employees profit sharing plan, amounts received by the taxpayer from a trustee under a supplementary unemployment benefit plan and amounts included in computing the income of the taxpayer by virtue of section 79B,"

(3) Subsection (5) of section 32 of the said Act is further amended by deleting the word "and" at the end of paragraph (*d*) thereof and by adding thereto, immediately after paragraph (*d*) thereof, the following paragraph:

Clause 13. (1) This amendment substitutes the word "controlled" for the words "wholly-owned". Changing these words makes less restrictive the conditions under which one corporation may receive dividends tax-free from another corporation over which it has acquired control.

The portion of the subsection being repealed presently reads as follows:

> "(9a) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisitions hereinafter referred to of control of one of the corporations (hereinafter in this subsection referred to as the "payer corporation") by the other corporation (hereinafter in this subsection referred to as the "receiving corporation"), been subsidiary wholly-owned corporations and"

(2) This amendment deletes the words "after 1954". Deleting these words also makes less restrictive the conditions under which one corporation may receive dividends tax-free from another corporation over which it has acquired control.

Paragraph (*b*) presently reads as follows:

> "(*b*) been subsidiary to separate non-resident corporations and become subsidiary to the same non-resident corporation as a result of one of the non-resident corporations acquiring control of the payer corporation or the receiving corporation from the other non-resident corporation after 1954,"

Clause 14. (1) This amendment adds the underlined words.

Paragraph (*b*) being added deals with gifts made to Her Majesty in right of Canada.

Paragraph (*ca*) being added deals with the $100 standard deduction.

(2) This amendment, which adds the underlined words, provides that alimony and similar payments received as a result of a divorce or separation, and payments received for maintenance under an order of a court, shall be classed as earned income instead of investment income.

(3) This new paragraph makes it clear that rental losses will be deducted from earned income instead of from investment income.

"(*da*) losses sustained in the taxation year from the rental of real property, and"

(4) This section is applicable to the 1958 and subsequent taxation years.

15. In its application to the 1958 taxation year, subsection (1) of section 33 of the said Act shall be read and construed as though there were substituted for the expression "10%" in each case where that expression appears therein, the expression "13%".

16. (1) Paragraph (*a*) of subsection (1) of section 38 of the said Act is repealed and the following substituted therefor:

"(*a*) the aggregate of all dividends received by him in the year from taxable corporations in respect of shares of the capital stock of the corporations from which they were received and of all dividends that he is, by section 81, deemed to have received from such corporation in the year, to the extent that the dividends so received or so deemed to have been received, as the case may be, were included in computing his income for the year,"

(2) This section is applicable to the 1958 and subsequent taxation years.

17. (1) Paragraph (*a*) of subsection (2) of section 9 of chapter 39 of the statutes of 1956 is repealed and the following substituted therefor:

"(*a*) that proportion of the tax computed under Part I of the said Act as it was before being amended by this section (computed as though no amount were deductible under section 40 of the said Act in respect of its taxable income earned in the taxation year in the Province of Ontario) that the number of days in that portion of the taxation year that is in 1956 is of the number of days in the whole taxation year, and"

(2) This section shall be deemed to have come into force on the 14th day of August, 1956.

18. (1) Section 41 of the said Act is amended by adding thereto, immediately after subsection (1) thereof, the following subsection:

Deduction where income from business carried on in foreign country.

"(1a) Where there has been included in computing the income for a taxation year of a corporation that was resident in Canada at any time in the year, income from a business carried on by it in a country other than Canada, in lieu of any deduction permitted by subsection (1) the corporation may deduct from the tax for the year otherwise payable under this Part an amount equal to the lesser of

Clause 15. This amendment provides that the credit allowed to individual income taxpayers in the Province of Quebec against their Federal income tax for 1958 will be increased from 10% to 13% of their federal tax otherwise payable. This credit of 13% corresponds to the standard individual income tax rate for 1958 provided in the *Federal-Provincial Tax-Sharing Arrangements Act.*

Clause 16. This amendment deletes a reference to section 8 so that loans from a corporation to its shareholders that are deemed to be received by the shareholders as dividends do not qualify as dividends eligible for the 20% dividend tax credit.

This amendment is related to that provided by clause 3 (1) which allows a shareholder to deduct such loans from his income when he eventually repays them.

Paragraph (*a*) presently reads as follows:

> "(*a*) the aggregate of all dividends received by him in the year from taxable corporations in respect of shares of the capital stock of the corporations from which they were received and of all dividends that he is, by sections 8 and 81, deemed to have received from such corporation in the year, to the extent that the dividends so received or so deemed to have been received, as the case may be, were included in computing his income for the year,"

Clause 17. This amendment to the 1956 Act carries out the announcement made in the Financial Statement of the Minister of Finance on December 6, 1957, that corporations carrying on business in Ontario whose fiscal year ended in 1957 would not be allowed a 7 percentage points tax abatement on that portion of their profits earned before January 1, 1957.

Clause 18. (1) This new subsection provides corporations with a new formula for computing credits for taxes paid to foreign governments. It permits corporations to calculate their foreign tax credit on income from foreign sources that is not eligible for a provincial tax credit on the basis of the federal tax otherwise payable on that income before deducting any provincial credit.

(*a*) the tax paid by it to the government of that country on that part of its income from sources therein for the year upon which it is subject to tax under this Part for the year, or

(*b*) the aggregate of

(i) that proportion of the tax for the year otherwise payable under this Part before making any deduction under section 40 that

(A) that part of its income for the year from sources in that country that consisted of income from the business carried on by it in that country and that was not exempt from income tax in that country,

is of

(B) its income for the year minus amounts that are deductible for the year under section 28; and

(ii) that proportion of the tax for the year otherwise payable under this Part after making any deduction under section 40 that

(A) that part of its income for the year from sources in that country, other than income from the business carried on by it in that country, that was not exempt from income tax in that country minus amounts that are deductible for the year under paragraph (*d*) of subsection (1) of section 28,

is of

(B) its income for the year minus amounts that are deductible for the year under section 28."

(2) Paragraph (*a*) of subsection (2) of section 41 of the said Act is repealed and the following substituted therefor:

"(*a*) subsections (1) and (1a) shall be read as providing for separate deductions in respect of each of the countries other than Canada,"

(3) Subsection (2) of section 41 of the said Act is further amended by adding the word "and" at the end of paragraph (*b*) thereof and by adding thereto the following paragraph:

"(*c*) the expression in subsection (1a) "amounts that are deductible for the year under paragraph (*d*) of subsection (1) of section 28" shall be read as referring, in the case of the computation of the deduction under subsection (1a) in respect of each country, to the amounts that are deductible under the said paragraph (*d*) by reason of dividends received from that country."

(2) This amendment, which adds the underlined words, is consequential upon the amendment contained in subclause (1) referred to above.

(3) This new paragraph is consequential upon the amendment contained in subclause (1) referred to above.

(4) All that portion of subsection (3) of section 41 of the said Act preceding paragraph (*a*) thereof is repealed and the following substituted therefor:

Life insurance corporations.

"(3) In lieu of any deduction permitted by subsection (1) or (1a), a life insurance corporation that was resident in Canada at any time in a taxation year may deduct from the tax for the year othermise payable under this Part an amount equal to the lessor of:

(5) Subsection (5) of section 41 of the said Act is repealed and the following substituted therefor:

"Tax otherwise payable" defined.

"(5) In this section except subsection (1a), "tax otherwise payable under this Part" means the tax otherwise payable after making any deduction under section 33, 38 or 40."

(6) This section is applicable to the 1958 and subsequent taxation years.

19. (1) The said Act is further amended by adding thereto, immediately after section 43 thereof, the following section:

Incorrect valuation of inventory: election.

"**43A.** Where the property described in the inventory of a business at the commencement of a taxation year has, according to the method adopted by the taxpayer for computing income from the business for that year, not been valued as required by section 14, the property described therein at the commencement of that year shall, if the Minister so directs, be deemed to have been valued as required by section 14, and, in any such case, the provisions of section 43 shall apply *mutatis mutandis* as though any amount by which the taxpayer's income for the year is increased by virtue of this section were an amount included in computing his income for the year by virtue of section 20."

(2) This section is applicable to the 1958 and subsequent taxation years.

20. (1) Subsection (1) of section 57 of the said Act is repealed and the following substituted therefor:

Refunds.

"**57.** (1) If the return of a taxpayer's income for a taxation year has been made within four years from the end of the year, the Minister

(*a*) may, upon mailing the notice of assessment for the year, refund, without application therefor, any overpayment made on account of the tax, and

(*b*) shall make such a refund after mailing the notice of assessment if application therefor has been made in writing by the taxpayer within four years from the end of the year."

(4) This amendment, which adds the underlined words, is consequential upon the amendment contained in subclause (1) referred to above.

(5) This amendment, which adds the underlined words, is consequential upon the amendment contained in subclause (1) referred to above.

Clause 19. This new section permits the Minister to require a taxpayer to change his method of valuing his closing inventory for a taxation year without making the same change in his method of valuing his opening inventory for the year. Any resulting increase in income of the taxpayer for the year may be taxed at a rate determined by reference to the taxpayer's previous five taxation years, if the taxpayer so elects.

Clause 20. (1) This amendment changes the period within which a taxpayer may apply for a refund of an overpayment of tax for a taxation year from 2 years from the day on which the overpayment was made or the day on which the notice of assessment was sent to a period of four years from the end of the taxation year.

Subsection (1) presently reads as follows:

"**57.** (1) If the return of a taxpayer's income for a taxation year has been made within two years from the end of the year, the Minister

(*a*) may, upon mailing the notice of assessment for the year, refund, without application therefor, any overpayment made on account of the tax, and

(*b*) shall make such a refund after mailing the notice of assessment if application therefor has been made in writing by the taxpayer within 2 years from the day on which the overpayment was made or the day on which the notice of assessment was sent."

(2) All that portion of subsection (3) of section 57 of the said Act preceding paragraph (*a*) thereof is repealed and the following substituted therefor:

Interest on overpayments.

"(3) Where an amount in respect of an overpayment is refunded, or applied under this section on other liability, interest at the rate of 3% per annum shall be paid or applied thereon for the period commencing with the latest of"

(3) Subsection (3a) of section 57 of the said Act is repealed and the following substituted therefor:

Idem.

"(3a) Where, by a decision of the Minister under section 58 or by a decision of the Tax Appeal Board, the Exchequer Court of Canada or the Supreme Court of Canada, it is finally determined that the tax payable by a taxpayer for a taxation year under this Part is less than the amount assessed by the assessment under section 46 to which the objection was made or from which the appeal was taken and the decision makes it appear that there has been an overpayment for the taxation year, the interest payable under subsection (3) on that overpayment shall be computed at 6% instead of 3%."

(4) Subsection (1) is applicable in respect of any overpayment made on account of tax for the 1954 or any subsequent taxation year, and subsections (2) and (3) are applicable in respect of any overpayment made on account of tax for the 1958 or any subsequent taxation year.

21. Subsection (2) of section 58 of the said Act is repealed and the following substituted therefor:

Service.

"(2) A notice of objection under this section shall be served by being sent by registered mail addressed to the Deputy Minister of National Revenue for Taxation at Ottawa."

22. Upon and after the coming into force of this Act, the Income Tax Appeal Board shall be known as the Tax Appeal Board.

23. (1) Paragraph (*b*) of subsection (1) of section 62 of the said Act is repealed and the following substituted therefor:

Municipal authorities.

"(*b*) a municipality in Canada, or a municipal or public body performing a function of government in Canada;"

(2) This section is applicable to the 1958 and subsequent taxation years.

24. (1) Subsection (3) of section 63 of the said Act is repealed and the following substituted therefor:

Deductions not permitted.

"(3) No deduction may be made under section 26 or paragraph (*ca*) of subsection (1) of section 27 from the income of a trust or estate."

(2) and (3) These amendments increase the rate of interest payable to taxpayers on overpayments of tax from 2% to 3%.

Clause 21. This amendment is intended to make clear that a notice of objection is considered to be served on the date it is sent by registered mail by the taxpayer. See also clauses 36 and 37.

Subsection (2) presently reads as follows:

"(2) A notice of objection under this section shall be served by being sent by registered mail to the Deputy Minister of National Revenue for Taxation at Ottawa."

Clause 23. This amendment adds the underlined words.

Clause 24. (1) This amendment, which adds the underlined words, provides that the $100 standard deduction may not be deducted in computing the income of a trust or estate.

(2) Section 63 is further amended by adding thereto, immediately after subsection (4) thereof, the following subsection:

Non-resident beneficiary.

"(4a) No deduction may be made under subsection (4) in computing the income for a taxation year of a trust or estate in respect of such part of an amount that would otherwise be its income for the year as was payable in the year to a person who, at the time such part of that amount became so payable, was not resident in Canada, unless, at that time, the trust or estate was resident in Canada."

(3) Subsection (7) of section 63 of the said Act is repealed and the following substituted therefor:

Amount "payable".

"(7) For the purposes of subsections (4), (4a) and (6), an amount shall not be considered to have been payable in a taxation year unless it was paid in that year to the person to whom it was payable or he was entitled in that year to enforce payment thereof."

(4) Section 63 of the said Act is further amended by adding thereto, immediately after subsection (10) thereof, the following subsection:

Allocation of rental income of trust or estate.

"(10a) Where the income of a trust or estate for a taxation year (before making any deduction under subsection (4)) includes rental income from real property (hereinafter in this subsection referred to as "rental income") and there is allocated by the trust or estate for the purposes of this subsection an amount for the year to one or more of the beneficiaries or other persons beneficially interested in the trust or estate, which amount or the aggregate of which amounts does not exceed the rental income of the trust or estate, the following rules apply:

(*a*) each of the beneficiaries or other persons beneficially interested in the trust or estate shall, for the purposes of section 32, be deemed to have received from the trust or estate an amount for the year as rental income equal to the lesser of

(i) the amount, if any, included in computing his income for the year by virtue of subsection (6), or

(ii) the amount, if any, so allocated to him; and

(*b*) the rental income of the trust or estate for the year shall be deemed to be the rental income otherwise determined, minus the amount or the aggregate of the amounts, as the case may be, so allocated to each of the beneficiaries or other persons beneficially interested in the trust or estate."

(5) This section is applicable to the 1958 and subsequent taxation years.

(2) The Act at present provides that in computing the income of a trust or estate there shall be deducted such amounts as are paid in the year to a beneficiary. This new subsection provides that a non-resident trust or estate may not reduce its income subject to Canadian tax by amounts it pays to non-resident beneficiaries.

(3) This amendment, which adds the underlined words, is consequential upon the amendment contained in subclause (2) referred to above.

(4) Rental income from real property received by a beneficiary through a trust or estate is classed as earned income and so is not subject to the investment surtax. This new subsection provides that where a trust or estate receives and distributes rental income from real property as well as income from other sources it may allocate the portion of the rental income that shall be deemed to be received by each beneficiary.

25. (1) Paragraph (*a*) of subsection (10) of section 67 of the said Act is repealed and the following substituted therefor:

"(*a*) the income of the personal corporation (from which the dividend is so deemed to have been received) for the taxation year from shares of the capital stock of taxable corporations, including the amount by which its income for the year was increased by the operation of section 81,"

(2) This section is applicable to the 1958 and subsequent taxation years.

26. (1) Subsection (1) of section 76 of the said Act is repealed and the following substituted therefor:

Employer's payment to pension plan.

"**76.** (1) Where a taxpayer is an employer and has made a special payment in a taxation year on account of an employees' superannuation or pension fund or plan in respect of past services of employees pursuant to a recommendation by a qualified actuary in whose opinion the resources of the fund or plan required to be augmented by the amount of the special payment to ensure that all the obligations of the fund or plan to the employees may be discharged in full, and has made the payment so that it is irrevocably vested in or for the fund or plan and the payment has been approved by the Minister on the advice of the Superintendent of Insurance, there may be deducted in computing the income of the taxpayer for the taxation year the amount of the special payment."

(2) This section is applicable to the 1958 and subsequent taxation years, and in the case of any special payment made before the commencement of the 1958 taxation year in respect of which an amount would, but for this section, have been deductible under section 76 of the said Act in computing the income of a taxpayer for the 1958 or any subsequent taxation year, notwithstanding paragraphs (*a*) and (*b*) of subsection (1) of section 12 of the said Act there may be deducted in computing the income of the taxpayer for the 1958 taxation year for the purposes of Part I of the said Act an amount not exceeding the amount of the special payment minus the aggregate of the amounts that were deductible in respect thereof under section 76 of the said Act or section 69 of *The Income Tax Act* in computing the income of the taxpayer for taxation years previous to the 1958 taxation year.

Clause 25. This amendment deletes a reference to section 8 so that loans from a corporation to its shareholders that are deemed to be received as dividends do not qualify as dividents for purposes of the 20% dividend tax credit. See also the note opposite clause 16.

Paragraph (*a*) presently reads as follows:

"(*a*) the income of the personal corporation (from which the dividend is so deemed to have been received) for the taxation year from shares of the capital stock of taxable corporations, including the amount by which its income for the year was increased by the operation of sections 8 and 81,"

Clause 26. (1) This amendment removes the requirement that the deduction of a special payment made by an employer to augment an employees' pension plan fund must be spread over 10 years. In future all of such payments may be deducted in the year made.

Subsection (1) presently reads as follows:

76. (1) Where a taxpayer is an employer and has made a special payment (or payments) on account of an employees' superannuation or pension fund or plan in respect of the past services of employees pursuant to a recommendation by a qualified actuary in whose opinion the resources of the fund or plan required to be augmented by the amount of one or more special payments to ensure that all the obligations of the fund or plan to the employees may be discharged in full and has made the payment so that it is irrevocably vested in or for the fund or plan and the payment has been approved by the Minister on the advice of the Superintendent of Insurance, there may be deducted in computing the income for the taxation year the lesser of

(*a*) 1/10 of the whole amount so recommended to be paid, or

(*b*) the amount by which the aggregate of the amounts so paid during a period not exceeding 10 years ending with the end of the taxation year exceeds the aggregate of the amounts that were deductible under this section in respect thereof in computing the income of the taxpayer for the previous years.

(2) This provision deals with the case of an employer who has made a special payment into an employees' pension plan fund within the past 10 years and has not yet completed the deduction of that payment.

27. (1) Section 77 of the said Act is amended by adding thereto the following subsection:

Payments to widow, etc. of contributor.

"(5) Where, in respect of the death of a taxpayer who was a contributor to or under a superannuation or pension fund or plan described in subsection (1) or (4), a payment is received by a person in a taxation year out of or under the fund or plan, there shall be included in computing the income of that person for the year in respect thereof only that part of the payment that would, if the payment had been received by the taxpayer in the year out of or under the fund or plan, have been included by virtue of this section in computing the income of the taxpayer for the year."

(2) This section is applicable to the 1958 and subsequent taxation years.

28. (1) Subsections (6a) and (6b) of section 79 of the said Act are repealed and the following substituted therefor:

Allocation of credit for dividends.

"(6*a*) Where there is included in computing the income of a trust for a taxation year during which the trust was governed by an employees' profit sharing plan dividends from taxable corporations and there is allocated by the trustee under the plan for the purposes of this subsection an amount for the year to one or more of the employees who are beneficiaries under the plan, which amount or the aggregate of which amounts does not exceed the amount of the dividends so included, each of the employees who are beneficiaries under the plan shall, for the purposes of section 38, be deemed to have received an amount for the year as a dividend from a taxable corporation equal to the lesser of

(*a*) the amount, if any, included in computing his income for the year by virtue of this section, or

(*b*) the amount, if any, so allocated for the purposes of this subsection to him.

"Taxable corporation" defined.

(6b) In subsection (6a), "taxable corporation" means a taxable corporation as defined in subsection (2) of section 38."

(2) This section is applicable to the 1958 and subsequent taxation years.

29. (1) Paragraphs (*b*) and (*c*) of subsection (3) of section 79B of the said Act are repealed and the following substituted therefor:

"(*b*) provides for any annual or other periodic amount payable

(i) to the annuitant by way of an annuity described in clause (B) of subparagraph (ii) of paragraph (*a*) of subsection (2), to be reduced, in the event of the death of his spouse during the lifetime of the

Clause 27. The Act at present provides that a portion of the proceeds of certain pension plans shall be free of tax but this exemption applies only when the pension is received by the retired employee himself. The new subsection provides that this exemption for a portion of the proceeds shall also apply where the pension continues to be paid to the widow or other dependant of the deceased employee.

Clause 28. This amendment provides a new rule for determining the portion of an employee's allocation under an employees' profit sharing plan that shall be deemed to be a dividend eligible for the 20% dividend tax credit. Under this new rule the allocation will be made by the trustee.

Subsections (6a) and (6b) presently read as follows:

"(6a) For the purposes of section 38, that proportion of any amount required by subsection (3) to be included in computing the income for a taxation year of an employee who is a beneficiary under an employees profit sharing plan that

(*a*) the part of the gross revenue for the year of the trust that consisted of dividends from taxable corporations,

is of

(*b*) the gross revenue for the year of the trust,

shall be deemed to have been received in the year by the employee as a dividend from a taxable corporation.

(6b) In subsection (6a)

(*a*) "gross revenue for the year" includes any amount received in the year under an employees profit sharing plan by the trustee under the plan from the employer or from a corporation with whom the employer does not deal at arm's length; and

(*b*) "taxable corporation" means a taxable corporation as defined in subsection (2) of section 38."

Clause 29. (1) The amendment to paragraph (*b*) provides that the Minister may accept for registration as a registered retirement savings plan not only an annuity payable to the annuitant for the lives, jointly, of the annuitant and his spouse and to the survivor of them for his or her life but also a joint annuity where the payments to the survivor are reduced upon the death of his spouse.

Paragraph (*b*) presently reads as follows:

"(*b*) provides for any annual or other periodic amount payable by way of annuity to any person to be reduced by any corresponding annual or other periodic amount that is or may become payable to that person under the *Old Age Security Act;*"

annuitant, in such manner as to provide for the payment of equal annual or other amounts throughout the lifetime of the annuitant thereafter, or

(ii) to any person by way of an annuity, to be reduced by any corresponding annual or other periodic amount that is or may become payable to that person under the *Old Age Security Act;*

(*c*) provides for the commutation of any annuity payable thereunder

(i) that became so payable on or after the death of the annuitant, or

(ii) if the amount so payable, expressed in terms of a monthly rate, is less than $5;"

(2) Section 79B of the said Act is further amended by adding thereto, immediately after subsection (7) thereof, the following subsection:

Withholding.

"(7a) There shall be withheld or deducted from any amount paid to a person in a taxation year under a registered retirement savings plan by way of a refund of premiums, by the person paying that amount, an amount equal to 15% thereof, which amount so withheld or deducted shall forthwith be remitted to the Receiver General of Canada on account of the payee's tax for the year under this Part and shall be deemed, for all purposes of this Act, to have been received at that time by the payee."

(3) Subsection (11) of section 79B of the said Act is repealed and the following substituted therefor:

Plan not registered at end of year entered into.

"(11) Notwithstanding anything in this section, where an amount is received in a taxation year as a benefit under a registered retirement savings plan that was not, at the end of the year in which the plan was entered into, a registered retirement savings plan, such part, if any, of the amount so received as may be prescribed shall be deemed, for the purposes of this Act, to have been received in the taxation year otherwise than as a benefit or other payment under a registered retirement savings plan."

(4) Subsections (1) and (3) are applicable to the 1958 and subsequent taxation years and subsection (2) is applicable in respect of amounts paid after August, 1958.

30. Paragraph (*a*) of subsection (3) of section 82 of the said Act is repealed.

The amendment to paragraph (*c*) adds the underlined words to provide that the Minister may accept for registration an annuity contract which provides for the commutation of the annuity payments remaining to be paid after the death of the annuitant.

(2) This new subsection provides for deduction at the source of the tax imposed on a refund of premiums under a registered retirement savings plan.

(3) This amendment provides that amounts received as benefits under any registered retirement savings plan that was not always such a plan may be divided into two parts one of which is regarded as proceeds from a registered retirement savings plan and the other of which is not. At present this division is permitted only where the plan was entered into prior to the end of 1957.

Subsection (11) presently reads as follows:

"(11) Notwithstanding anything in this section, where any amount is received in a taxation year as a benefit under a retirement savings plan entered into prior to the end of 1957, such part, if any, of the amount so received as may be prescribed shall be deemed, for the purpose of this Act, to have been received in that taxation year otherwise than as a benefit or other payment under the plan."

Clause 30. The repeal of this paragraph is consequential upon the amendment contained in clause 35 which provides a number of new rules concerning amalgamations.

The paragraph being repealed reads as follows:

"(*a*) where a corporation has been created by the amalgamation of two or more other corporations, the aggregate of the undistributed incomes on hand of the other corporations at the time immediately before the amalgamation,"

31. (1) Subsection (6) of section 83A of the said Act is repealed and the following substituted therefor:

Bonus payments.

"(6) Notwithstanding subsection (5), where a corporation whose principal business is of the class described in paragraph (*a*) or (*b*) of subsection (3) or an association, partnership or syndicate formed for the purpose of exploring or drilling for petroleum or natural gas has, after 1952, paid an amount (other than a rental or royalty) to the government of Canada or of a province for

(*a*) the right to explore for petroleum or natural gas on a specified parcel of land in Canada (which right is, for greater certainty, declared to include a right of the type commonly referred to as a "licence", "permit" or "reservation"), or

(*b*) a legal lease of the right to take or remove petroleum or natural gas from a specified parcel of land in Canada,

and the corporation, association, partnership or syndicate has, before any well came into production on the land in reasonable commercial quantities, surrendered all its rights so acquired (including, in respect of a right of the kind described in paragraph (*a*), all rights thereunder to any lease and all rights under any lease made thereunder) without receiving any consideration therefor or repayment of any part of the amount so paid, the amount so paid shall, for the purpose of subsection (3) or (4), be deemed to have been an expense incurred by the corporation, association, partnership or syndicate as a drilling or exploration expense on or in respect of exploring or drilling for petroleum or natural gas in Canada during the taxation year in which its rights were so surrendered."

(2) Section 83A is further amended by adding thereto, immediately after subsection (8b) thereof, the following subsection:

Extended meaning of "drilling and exploration expenses".

"(8c) For the purposes of this section and section 85I, "drilling and exploration expenses" incurred on or in respect of exploring or drilling for petroleum or natural gas in Canada includes expenses incurred on or in respect of

(*a*) drilling or converting a well for the disposal of waste liquids from a petroleum or natural gas well in Canada,

(*b*) drilling for water or gas for injection into a petroleum or natural gas formation in Canada, and

(*c*) drilling or converting a well for the injection of water or gas to assist in the recovery of petroleum or natural gas from another well in Canada."

(3) This section is applicable in respect of expenses incurred in the 1958 or any subsequent taxation year.

Clause 31. (1) This amendment provides that amounts paid for the right to explore for natural gas or petroleum, including rights of the type commonly referred to as a licence, permit or reservation, may be treated as exploration expenses on the same basis as bonus payments for the right to enter into a lease to remove petroleum or natural gas.

Subsection (6) presently reads as follows:

"(6) Notwithstanding subsection (5), where a corporation whose principal business is of the class described in paragraph (*a*) or (*b*) of subsection (3) or an association, partnership or syndicate formed for the purpose of exploring or drilling for petroleum or natural gas has, after 1952, paid an amount (other than a rental or royalty) to the government of Canada or of a province for a legal lease of the right to take or remove petroleum or natural gas from a specified parcel of land in Canada (which expression is, for greater certainty, declared not to include a right of the type commonly referred to as a "Reservation"), and the corporation, association, partnership or syndicate has, before a well came into production on that land, surrendered all its rights under the lease so acquired without receiving any consideration therefor or repayment of any part of the amount so paid, the amount so paid shall, for the purpose of subsection (3) or (4), be deemed to have been an expense incurred by the corporation, association, partnership or syndicate as a drilling or exploration expense on or in respect of exploring or drilling for petroleum or natural gas in Canada during the taxation year in which its rights were so surrendered."

(2) This new subsection provides that expenses of drilling certain wells not directly for the purpose of obtaining petroleum or natural gas may be included in drilling and exploration expenses.

32. (1) Section 85A of the said Act is amended by adding thereto the following subsection:

Shares purchased by trustee for employees of corporation.

"(8) Where a corporation has entered into an arrangement whereby shares of the corporation or of a corporation with which it does not deal at arm's length are purchased by a trustee to be held by him in trust for sale to an employee of the corporation or of a corporation with whom it does not deal at arm's length,

(*a*) for the purposes of this section except subsection (4), any rights of the employee under the arrangement in respect of those shares, any shares acquired thereunder by the employee or by a person in whom rights of the employee thereunder in respect of those shares have become vested, and any amounts paid or agreed to be paid to the trustee for any shares acquired thereunder by the employee or any such person, shall be deemed to be, respectively, rights under, shares acquired under, and amounts paid or agreed to be paid to the corporation for shares acquired under, an agreement with the corporation whereby the corporation has agreed to sell or issue shares to the employee, and

(*b*) subsection (4) does not apply in respect of shares held by the trustee under the arrangement."

(2) This section is applicable to the 1958 and subsequent taxation years in the case of arrangements made after March 23, 1953.

33. (1) Section 85B of the said Act is amended by adding thereto, immediately after subsection (6) thereof, the following subsection:

"Cash method" of computing income.

"(6a) Paragraph (*c*) of subsection (1) does not apply to allow a deduction in computing the income of a taxpayer for a taxation year from a business in any case where the taxpayer's income for the year from that business is computed in accordance with the method authorized by subsection (1) of section 85F."

(2) This section is applicable to the 1958 and subsequent taxation years.

34. (1) Clause (A) of subparagraph (i) of paragraph (*a*) of section 85G of the said Act is repealed and the following substituted therefor:

Clause 32. (1) This new subsection provides that where a corporation has entered into an arrangement to make its shares available to its employees at a favourable price through having a trustee buy the shares to hold for sale to the employees the benefit conferred upon the employee as a result of the arrangement shall be treated in the same way as if the corporation had sold or issued the shares directly to the employee.

(2) This coming into force provision refers to March 23, 1953, because the section being amended applied to arrangements made after that date.

Clause 33. This new subsection provides that taxpayers who compute their income on the cash basis may not deduct certain reserves allowed to taxpayers who compute their income on an accrual basis.

Clause 34. This amendment adds the underlined words to permit taxpayers whose business is the lending of money on mortgages and similar security to include mortgages, hypothecs and agreements of sale of real property acquired by purchase in the base on which they compute the special reserve allowed to such taxpayers.

"(A) each amount outstanding at the end of the year as or on account of the principal amount of loans made by the taxpayer on the security of a mortgage, hypothec or agreement of sale of real property, or as or on account of the principal amount of any such mortgage, hypothec or agreement of sale purchased by him,"

(2) This section is applicable to the 1958 and subsequent taxation years.

35. The said Act is further amended by adding thereto, immediately after section 85H thereof, the following heading and section:

"Amalgamation of Corporations.

"Amalgamation" defined.

85I. (1) In this section, an amalgamation of two or more corporations means a merger of such corporations (each of which is hereinafter in this section referred to as a "predecessor corporation") to form one corporate entity (hereinafter in this section referred to as the "new corporation") in such manner that

(*a*) all of the property of the predecessor corporations immediately before the merger becomes property of the new corporation by virtue of the merger,

(*b*) all of the liabilities of the predecessor corporations immediately before the merger become liabilities of the new corporation by virtue of the merger, and

(*c*) all of the shareholders (except any predecessor corporation) of the predecessor corporations immediately before the merger become shareholders of the new corporation by virtue of the merger,

otherwise than as a result of the acquisition of property of one corporation by another corporation, pursuant to the purchase of such property by the other corporation or as a result of the distribution of such property to the other corporation upon the winding up of the corporation.

Rules applicable.

(2) Where there has been an amalgamation of two or more corporations the following rules apply:

Taxation year of corporation.

(*a*) for the purposes of this Act, the corporate entity formed as a result of the amalgamation shall be deemed to be a new corporation the first taxation year of which shall be deemed to have commenced at the time of the amalgamation, and a taxation year of a predecessor corporation that would otherwise have ended after the amalgamation shall be deemed to have ended immediately before the amalgamation;

Clause 35. This new section is intended to provide a definition of an amalgamation as well as rules to be followed in connection with certain of the matters that are affected by amalgamations of corporations.

Subsection (1) of the new section 851 describes what is meant by an amalgamation.

Paragraph (*a*) of subsection (2) of the new section provides for fixing the ends of the taxation years of the predecessor corporations and the commencement of the taxation year of the new corporation.

Inventory.

(*b*) for the purpose of computing the income of the new corporation for its first taxation year, where the property described in the inventory, if any, of the new corporation at the commencement of that year includes

(i) property that was described in the inventory of a predecessor corporation at the end of the taxation year of the predecessor corporation that ended immediately before the amalgamation (which taxation year of a predecessor corporation is hereinafter in this section referred to as its "last taxation year"), or

(ii) property that would have been described in the inventory of the predecessor corporation at the end of its last taxation year if its income for that year had not been computed in accordance with the method authorized by subsection (1) of section 85F,

the property so included shall be deemed to have been acquired by the new corporation at the commencement of its first taxation year for an amount determined in accordance with section 14 as the value thereof for the purpose of computing the income of the predecessor corporation for its last taxation year, except that where the income of the predecessor corporation for its last taxation year was computed in accordance with the method authorized by subsection (1) of section 85F, the amount so determined shall be deemed to be nil;

Method adopted for computing income.

(*c*) where the method adopted by the new corporation for computing its income for a taxation year is not the same as the method adopted by a predecessor corporation for computing its income for its last taxation year or a previous taxation year, in computing the income of the new corporation for that taxation year

(i) there shall be included any amount received by it in that year in payment of or on account of a debt owing to the predecessor corporation that would, if it had been received by the predecessor corporation in its last taxation year, have been included in computing the income of the predecessor corporation for that year, and

(ii) there may be deducted any amount paid by it in that year in payment of or on account of a debt owing by the predecessor corporation that would, if it had been paid by the predecessor corporation in its last taxation year, have been deductible in computing the income of the predecessor corporation for that year;

Paragraph (*b*) provides that the value of the inventory of the new corporation shall be deemed to be the value of the inventory of the predecessor corporations at the end of their last taxation year. If a predecessor corporation computed its income by the cash method the value of its inventory included in the inventory of the new corporation shall be nil.

Paragraph (*c*) provides rules for the treatment by the new corporation of accounts receivable and accounts payable of a predecessor corporation where the method adopted by the new corporation for computing its income (e.g., the accrual method) is not the same as the method followed by a predecessor corporation (e.g., the cash method).

Capital cost, etc. of depreciable property.

(*d*) for the purpose of paragraph (*a*) of subsection (1) of section 11 and section 20,

(i) where depreciable property of a prescribed class is acquired by the new corporation from a predecessor corporation, the capital cost of the property to the new corporation shall be deemed to be the amount that was the capital cost thereof to the predecessor corporation, and

(ii) in determining the undepreciated capital cost to the new corporation of property of the same class at any time, there shall be included in the aggregate of the amounts to be subtracted from the capital cost to the new corporation of depreciable property of that class, the aggregate of the amounts that would have been so subtracted in computing the undepreciated capital cost to each of the predecessor corporations of property of that class immediately before the amalgamation;

Reserves.

(*e*) for the purpose of computing the income of the new corporation for a taxation year, any amount that has been deducted as a reserve under paragraph (*e*) of subsection (1) of section 11, section 85B or section 85G in computing the income of a predecessor corporation for its last taxation year shall be deemed to have been deducted as a reserve thereunder in computing the income of the new corporation for a taxation year immediately preceding its first taxation year;

Debts.

(*f*) for the purpose of computing a deduction from the income of the new corporation for a taxation year under paragraph (*e*) or (*f*) of subsection (1) of section 11 or section 85G, where any debt owing to a predecessor corporation

(i) that was included in computing the income of the predecessor corporation for its last taxation year or a previous taxation year, or

(ii) that arose from a loan made in the ordinary course of business by the predecessor corporation, part of whose ordinary business was the lending of money,

has, by virtue of the amalgamation, been acquired by the new corporation, the amount thereof shall be deemed to be a debt owing to the new corporation that was included in computing the income of the new corporation for a previous taxation year or that arose from a loan so made by it, as the case may be;

Paragraph (*d*) provides rules for determining the capital cost and the undepreciated capital cost of depreciable property acquired by the new corporation from a predecessor corporation.

Paragraph (*e*) provides that reserves allowed to the predecessor corporations for their last taxation year shall be deemed to have been deducted as a reserve by the new corporation.

Paragraph (*f*) provides that any accounts receivable of a predecessor corporation taken over by the new corporation shall be deemed to be the same as other accounts receivable of the new corporation for purposes of determining its reserve for doubtful debts and its deduction for bad debts.

Certain payments to employees.

(*g*) for the purpose of section 25, an amount received by a person from the new corporation that would, if received by him from a predecessor corporation, be deemed for the purpose of section 5 to be remuneration for that person's services rendered as an officer or during a period of employment, shall be deemed for the purpose of section 5 to be remuneration for services so rendered by him;

Charitable donations.

(*h*) for the purpose of paragraph (*a*) of subsection (1) of section 27, gifts made by a predecessor corporation in its last taxation year shall, to the extent that they were not deductible in computing its taxable income for that taxation year, be deemed to have been made by the new corporation in a taxation year immediately preceding its first taxation year;

Business losses.

(*i*) for the purpose of paragraph (*e*) of subsection (1) of section 27, business losses sustained by a predecessor corporation are not deductible in computing the taxable income of the new corporation;

Controlled corporation.

(*j*) for the purpose of section 28 except subsection (9a), where a corporation was controlled by a predecessor corporation immediately before the amalgamation and has, by virtue of the amalgamation, become controlled by the new corporation, the new corporation shall be deemed to have acquired control of the corporation so controlled at the time control thereof was acquired by the predecessor corporation;

Undistributed income.

(*k*) for the purpose of computing the undistributed income of the new corporation on hand at any time, where a predecessor corporation had undistributed income on hand immediately before the amalgamation, the amount thereof shall be added to the amount determined under paragraph (*a*) of subsection (1) of section 82 from which the aggregate of the amounts referred to in subparagraphs (i) to (viii) thereof is to be subtracted; and

Tax-paid undistributed income.

(*l*) for the purpose of computing the tax-paid undistributed income of the new corporation as of any time, where a predecessor corporation had tax-paid undistributed income immediately before the amalgamation, the amount thereof shall be added to the amount determined under paragraph (*b*) of subsection (1) of section 82 from which the aggregate of the amounts referred to in subparagraphs (i) to (iii) thereof is to be subtracted.

Exploration, prospecting and development expenses.

(3) Notwithstanding subsection (8) of section 83A, where there has been an amalgamation of two or more corporations after 1957 and the principal business of the new corporation is

Paragraph (*g*) provides that payments received by a person from the new corporation shall be regarded as remuneration for services if the payments would have been so regarded had they been received by that person from a predecessor corporation.

Paragraph (*h*) provides for the carry-forward to the new corporation of any undeducted portion of charitable donations of a predecessor corporation arising because that predecessor corporation made donations in its last taxation year in excess of the deductible limit.

Paragraph (*i*) provides that business losses of a predecessor corporation may not be carried forward to be deducted by the new corporation.

Paragraph (*j*) provides for the continuation of the designated surplus of a corporation controlled by a predecessor corporation.

Paragraphs (*k*) and (*l*) provide that undistributed income and tax-paid undistributed income of a predecessor corporation shall be carried forward to the new corporation.

Subsection (3) of the new section provides that where the new corporation is in the class of corporations entitled to deduct drilling, development, prospecting or exploration expenses such expenses incurred by each of the predecessor

(*a*) production, refining or marketing of petroleum, petroleum products or natural gas, or exploring or drilling for petroleum or natural gas,

(*b*) mining or exploring for minerals,

(*c*) processing mineral ores for the purpose of recovering metals therefrom, or

(*d*) a combination of processing mineral ores for the purpose of recovering metals therefrom and processing metals recovered from the ores so processed,

there may be deducted by the new corporation in computing its income for a taxation year the aggregate of the following amounts in respect of expenses incurred by predecessor corporations, namely, in respect of each individual predecessor corporation, an amount that is the lesser of

(*e*) the aggregate of

(i) the drilling and exploration expenses, including all general geological and geophysical expenses, incurred by the predecessor corporation on or in respect of exploring or drilling for petroleum or natural gas in Canada, and

(ii) the prospecting, exploration and development expenses incurred by the predecessor corporation in searching for minerals in Canada,

to the extent that such expenses

(iii) were not deductible by the new corporation in computing its income for a previous taxation year, and were not deductible by the predecessor corporation in computing its income for its last taxation year or its income for a previous taxation year, and

(iv) would, but for the provisions of paragraph (*b*) of subsection (1) of section 83A, paragraph (*b*) of subsection (2) of that section, paragraph (*d*) of subsection (3) of that section and paragraph (*d*) of subsection (8) of that section, or any of those paragraphs, have been deductible by the predecessor corporation in computing its income for its last taxation year, or

(*f*) of the aggregate determined under paragraph (*e*), an amount equal to such part of the income of the new corporation for the year

(i) if no deduction were allowed under paragraph (*b*) of section 11, and

corporations and not deducted in computing income before the amalgamation by such predecessor corporation may be carried forward and deducted from income by the new corporation but the expenses so carried forward from a particular predecessor corporation may only be deducted to the extent that the new corporation has income attributable to the production of petroleum or natural gas from wells, or the production of minerals from mines, on properties taken over from that predecessor corporation upon the amalgamation. It also provides that exploration and drilling expenses incurred by a predecessor corporation but not deducted in computing the income of such predecessor corporation before the amalgamation may not be deducted in computing the undistributed income on hand of that predecessor corporation immediately before the amalgamation.

(ii) if no deduction were allowed under this section, (minus any deduction allowed for the year by section 28), as may reasonably be regarded as attributable to the production of petroleum or natural gas from wells, or the production of minerals from mines, situated on property from which the predecessor corporation had, immediately before the amalgamation, a right to take or remove petroleum or natural gas or a right to take or remove minerals;

and no amount in respect of expenses of the predecessor corporation included in the aggregate determined under paragraph (*e*) shall, where paragraph (*a*) of subsection (1) of section 82 is being applied to determine for the purposes of paragraph (*k*) of subsection (2) of this section the undistributed income of the predecessor corporation on hand immediately before the amalgamation, be included in the amount or amounts deductible under any subparagraph of paragraph (*a*) of subsection (1) of section 82.

Tax on undistributed income.

(4) Where there has been an amalgamation of two or more corporations since 1949,

(*a*) for the purpose of subsection (1) of section 105 the new corporation shall be deemed to have had undistributed income on hand at the end of its 1949 taxation year equal to the aggregate of the amounts on which each of the predecessor corporations that did not make any election under section 105 were entitled to elect to pay tax under subsection (1) of that section immediately before the amalgamation; and

(*b*) in applying the provisions of subsection (2) of section 105 to determine the amount on which the new corporation may, in any taxation year at a time when the aggregate of the amounts on which the new corporation and each of the predecessor corporations have previously paid tax under subsection (1) of section 105 is not less than the aggregate of the amounts on which each of the predecessor corporations were entitled to elect to pay tax under subsection (1) of section 105 at any time before the amalgamation, elect to pay tax under subsection (2) of section 105, paragraph (*c*) of subsection (2) of section 105 shall be read as follows:

'(*c*) the aggregate of

(i) the dividends declared by the new corporation or by a predecessor corporation that were paid by the new corporation in taxation years beginning with its first taxation year and ending with its last complete taxation year before the election,

Paragraph (*a*) of subsection (4) of the new section provides that the new corporation may elect to pay the special 15% tax on the undistributed income on hand at the end of 1949 of its predecessor corporations that have not already so elected.

Paragraph (*b*) provides for determining an amount on which the new corporation may elect to pay a 15% tax. This amount is equal to the dividends paid since 1949 by the new corporation plus the amount of the dividends paid between the end of 1949 and the amalgamation by its predecessor corporations to the extent that those predecessors had not already matched those dividends by payment of a 15% tax.

(ii) the dividends declared by a predecessor corporation that were paid by it in taxation years beginning with its 1950 taxation year and ending with its last taxation year, and

(iii) the dividends that were, by subsection (3) of section 81, deemed to have been received by shareholders of the new corporation or of a predecessor corporation in consequence of any such corporation having paid a stock dividend in any of the taxation years referred to in subparagraph (i) or (ii),

except such portions thereof as, by virtue of subsection (4) of section 81 or subsection (1) of section 141, have not been taken into account in computing income of shareholders of the new corporation or of a predecessor corporation,',

and paragraph (*d*) of subsection (2) of section 105 shall be read as follows:

'(*d*) the aggregate of the amounts on which the new corporation and each of the predecessor corporations have previously paid tax under this subsection or under subsection (2a) or (2b).'."

36. (1) Subsections (1) and (2) of section 89 of the said Act are repealed and the following substituted therefor:

How appeal instituted.

"**89.** (1) An appeal to the Board shall be instituted by filing with the Registrar of the Tax Appeal Board or by sending by registered mail addressed to him at Ottawa three copies of a notice of appeal in such form as may be determined by the rules."

(2) This section is applicable in respect of any notice of appeal sent either before or after the coming into force of this Act.

37. (1) Subsection (2) of section 98 of the said Act is repealed and the following substituted therefor:

Service.

"(2) A notice of appeal shall be served upon the Minister by being sent by registered mail addressed to the Deputy Minister of National Revenue for Taxation at Ottawa and may be served upon the taxpayer either personally or by being sent by registered mail addressed to him at his last-known address."

(2) Subsections (4) and (5) of section 98 of the said Act are repealed and the following substituted therefor:

Filing fee.

"(4) The appellant shall pay to the Registrar of the Exchequer Court a fee of $15 upon the filing of the copy of the notice of appeal with him."

Clause 36. This amendment provides that a notice of appeal may be filed by being sent by registered mail by the taxpayer. See also clauses 21 and 37.

Subsections (1) and (2) presently read as follows:

"**89.** (1) An appeal to the Board shall be instituted by filing with the Registrar of the Income Tax Appeal Board three copies of a notice of appeal in such form as may be determined by the rules.

(2) The notice of appeal may be filed with the Registrar of the Income Tax Appeal Board by being sent to him at Ottawa by registered mail."

Clause 37. (1) This amendment is intended to make clear that a notice of appeal is considered to be served on the date it is sent by registered mail. See also clauses 21 and 36.

Subsection (2) presently reads as follows:

"(2) A notice of appeal shall be served upon the Minister by being sent by registered mail to the Deputy Minister of National Revenue for Taxation at Ottawa and may be served upon the taxpayer either personally or by being sent to him at his last known address by registered mail."

(2) This amendment repeals the requirement that $400 security for costs must be given by a taxpayer appealing to the Exchequer Court and substitutes therefor a filing fee of $15.

The subsections being repealed read as follows:

"(4) An appeal by a taxpayer and all proceedings thereunder are, upon the expiration of 30 days from the day the appeal is instituted, null and void unless security for the costs of the appeal has been, within the said period, given to the satisfaction of the Minister in a sum of not less than $400 and, upon an appeal becoming null and void by virtue of this section, no further appeal can be instituted in respect of the same decision.

(5) When security has been given under subsection (4), notice thereof in such form as may be determined by the rules shall, if the appeal is from the Income Tax Appeal Board, be filed with the Registrar of the Income Tax Appeal Board."

38. Subsection (1) of section 100 of the said Act is repealed and the following substituted therefor:

Duty of Registrar.

"**100.** (1) Where the appeal is from the Tax Appeal Board, the Registrar thereof shall, upon receipt of the notice of appeal, cause to be transmitted to the Registrar of the Exchequer Court all papers filed with the Board on the appeal thereto together with a transcript of the record of the proceedings before the Board."

39. (1) Section 105 of the said Act is amended by adding thereto, immediately after subsection (1) thereof, the following subsection:

Idem.

"(1a) In lieu of making any election under subsection (1), a corporation may, in any taxation year at a time when

(*a*) its undistributed income on hand at the end of the immediately preceding taxation year minus its tax-paid undistributed income as of the end of that immediately preceding taxation year,

is less than

(*b*) its undistributed income on hand at the end of the 1949 taxation year minus its tax-paid undistributed income as of the end of that taxation year,

elect, in prescribed manner and in prescribed form, to be assessed and to pay a tax of 15% on an amount equal to the amount determined under paragraph (*a*)."

(2) All that portion of subsection (2) of section 105 of the said Act following paragraph (*a*) thereof is repealed and the following substituted therefor:

"(*b*) that has paid the tax payable by virtue of having made an election under subsection (1) or (1a),

may elect, in prescribed manner and in prescribed form, to be assessed and to pay a tax of 15% on an amount not exceeding

(*c*) the aggregate of

(i) the dividends declared by it that were paid by it in the taxation years beginning with the 1950 taxation year and ending with the last complete taxation year before the election under this subsection, and

(ii) the dividends that were, by subsection (3) of section 81, deemed to have been received by shareholders of the corporation in consequence of the corporation having paid a stock dividend in the taxation years referred to in subparagraph (i),

except such portions thereof as, by virtue of subsection (4) of section 81 or subsection (1) of section 141, have not been taken into account in computing income of shareholders of the corporation,

minus

Clause 38. This amendment is consequential upon the amendment contained in Clause 37(2) referred to above.

Subsection (1) presently reads as follows:

"**100.** (1) Where the appeal is from the Income Tax Appeal Board, the Registrar thereof shall

(*a*) in the case of an appeal by the Minister, upon receipt of the notice of appeal, and

(*b*) in the case of an appeal by a taxpayer, upon receipt of the notice of appeal and of notice of the giving of security,

cause to be transmitted to the Registrar of the Exchequer Court all papers filed with the Board on the appeal thereto together with a transcript of the record of the proceedings before the Board."

Clause 39. (1) This new subsection permits a corporation which now has less undistributed income on hand than it had at the end of 1949 to elect to pay the 15% tax on the undistributed income now on hand.

(2) This amendment is consequential upon the amendments contained in subclauses (1) and (4) of this clause.

The portion of subsection (2) being repealed presently reads as follows:

"(*b*) which has paid the tax payable under subsection (1),

may elect, in prescribed manner and in prescribed form, to be assessed, and to pay, a tax of 15% on an amount not exceeding

(i) the aggregate of

(A) the dividends declared by it that were paid by it in the taxation years beginning with the 1950 taxation year and ending with the last complete taxation year before the election, and

(B) the dividends that were, by subsection (3) of section 81, deemed to have been received by shareholders of the corporation in consequence of the corporation having paid a stock dividend in the taxation years referred to in subparagraph (A)

except such portions thereof as, by virtue of subsection (4) of section 81 or subsection (1) of section 141, have not been taken into account in computing income of shareholders of the corporation,

minus

(ii) the aggregate of the amounts upon which it has previously paid tax under this subsection or under subsection (2a)."

(*d*) the aggregate of the amounts upon which it has previously paid tax under this subsection or under subsection (2a) or (2b)."

(3) Paragraph (*b*) of subsection (2a) of section 105 of the said Act is repealed and the following substituted therefor:

"(*b*) that has paid the tax payable by virtue of having made an election under subsection (1) or (1a),"

(4) Section 105 is further amended by adding thereto, immediately after subsection (2a) thereof, the following subsection:

Other subsidiary controlled corporations.

"(2b) A subsidiary controlled corporation that is not subsidiary to a personal corporation and

(*a*) whose undistributed income on hand at the end of its 1949 taxation year, if any, did not exceed its tax-paid undistributed income as of that time, or

(*b*) that has paid the tax payable by virtue of having made an election under subsection (1) or (1a),

may elect, in prescribed manner and in prescribed form, to be assessed and to pay a tax of 15% on an amount not exceeding

(*c*) the amount determined under subsection (2) on which it would have been entitled to pay tax if, immediately before becoming a subsidiary controlled corporation, it had made an election under subsection (2) to pay tax thereunder,

minus

(*d*) the aggregate of the amounts on which it has previously paid tax under this subsection."

(5) Subsection (4) of section 105 of the said Act is repealed and the following substituted therefor:

Deficient or excessive payments.

"(4) Where an election was made under subsection (2), (2a) or (2b) and the amount of the tax paid with the election is in excess of or less than 15% of the amount on which, according to the election, the corporation elected to pay tax, the corporation shall be deemed to have elected to be assessed and to pay tax under that subsection on an amount equal to the lesser of

(*a*) 100/15 of the amount of the tax so paid, or

(*b*) the maximum amount on which it was entitled, at the time the election was made, to elect under subsection (2), (2a) or (2b), as the case may be, to be assessed and to pay tax."

(3) This amendment is consequential upon the amendment contained in subclause (1) of this clause.

Paragraph (*b*) presently reads as follows:

"(*b*) which has paid the tax payable under subsection (1),"

(4) This new subsection permits a subsidiary controlled corporation that is not subsidiary to a personal corporation to elect to pay the 15% tax on that part of its undistributed income accumulated between 1949 and the time it became a controlled corporation in respect of which it could so have elected if it had not become a subsidiary controlled corporation.

(5) This amendment adds the underlined words and is consequential upon the amendment contained in subclause (4) of this clause.

40. (1) Subparagraph (i) of paragraph (*a*) of subsection (1) of section 106 of the said Act is repealed and the following substituted therefor:

"(i) a dividend from a non-resident-owned investment corporation if the corporation has, previous to the declaration of the dividend and at a time when it was taxable under section 70, paid dividends (other than dividends on which no tax was payable under this Part) the aggregate amount of which is not less than the corporation's surplus determined in prescribed manner for taxation years for which it was not taxable under section 70, or"

(2) This section is applicable to dividends paid after June 17, 1958.

41. (1) Subsection (4) of section 112 of the said Act is amended by adding thereto, immediately after paragraph (*b*) thereof, the following paragraph:

"(*ba*) a gift to the spouse or child of the donor of an interest in real property made by way of a transfer, assignment or other disposition of that property to the spouse or child, as the case may be, either alone, or jointly or in common with the donor, to be used,

(i) in the case of a gift to the spouse, as a place of residence for the spouse and the donor, and

(ii) in the case of a gift to the child, in farming operations carried on by the child or by the child and the donor,

but no gift is exempt from tax under this Part by virtue of this paragraph

(iii) to the extent that the value of the gift at the time of its making exceeds $10,000, or

(iv) if the donor has, previous to the making of the gift, made a gift the whole or any part of the value of which was exempt from tax under this Part by virtue of this paragraph,"

(2) This section is applicable to the 1958 and subsequent taxation years.

Clause 40. This amendment provides that the exemption from the tax on income of non-resident persons granted in respect of dividends paid by a non-resident-owned investment corporation will apply only in respect of dividends paid after the time when the corporation has paid out dividends which in the aggregate equal the undistributed earnings accumulated by the corporation in years when it was not a non-resident-owned investment corporation.

Subparagraph (i) presently reads as follows:

> "(i) a dividend from a non-resident-owned investment corporation if the tax paid by its shareholders under this Part on other dividends declared previous to the declaration thereof since the 1932 taxation year plus the tax paid by the corporation under Part I on its income for taxation years since 1932 for which it was not taxable under section 70 is not less than the taxes that would have been payable by its shareholders under this Part if an amount equal to the corporation's surplus determined in prescribed manner for each of the taxation years for which it was not taxable under section 70 had been distributed by way of dividends in the year in which it was earned to non-resident shareholders, or"

Clause 41. This new paragraph provides that a gift to the spouse of a donor of real property to be used by the donor and the spouse as their home, or a gift to a child of the donor of farm real property to be used in farming operations carried on by the child, or by the child and the donor, shall be exempt from gift tax to the extent of $10,000 but no such exemption shall apply more than once during the lifetime of the donor.

42. (1) Section 115 of the said Act is amended by adding thereto the following subsection:

Refund.

"(2) In applying the provisions of section 57 *mutatis mutandis* to this Part, where

(*a*) the amount of any tax paid by a person under this Part in respect of a gift *inter vivos* made by a donor within three years prior to his death,

exceeds

(*b*) the amount of any duty or tax payable in respect of the death of the donor under any Act of the Parliament of Canada that imposes succession duties or estate taxes, on or in respect of any property or the succession to any property comprised in the gift mentioned in paragraph (*a*),

the amount of the excess shall be deemed to be an overpayment made by that person at the time the duty or tax mentioned in paragraph (*b*) became payable, on account of that person's tax under this Part for the taxation year in which the donor died, and, for the purposes of any Act mentioned in paragraph (*b*), a reference therein to the amount of any tax paid by a person under this Part in respect of a gift made by a donor during his lifetime shall be construed as a reference to the amount of the tax actually so paid minus the amount of any overpayment deemed by this subsection to have been made by that person."

(2) This section is applicable in respect of any gift made by a donor whose death occurred after June 17, 1958.

43. (1) Subsection (7) of section 123 of the said Act is repealed and the following substituted therefor:

Idem.

"(7) Where a person on whose behalf an amount has been paid to the Receiver General of Canada after having been deducted or withheld under Part III was not liable to pay any tax under that Part or where the amount so paid to the Receiver General of Canada on his behalf is in excess of the tax that he was liable to pay, the Minister shall, upon application in writing made within two years from the end of the calendar year in which the amount was paid, pay to him the amount so paid or such part thereof as he was not liable to pay, unless he is otherwise liable or about to become liable to make a payment under this Act, in which case the Minister may apply the amount otherwise payable under this subsection to that payment and notify him of that fact."

Clause 42. This new subsection provides that the amount by which any gift tax paid on a gift made within three years prior to death exceeds any succession duty or estate tax subsequently imposed in respect of a death after June 17, 1958, on that gift under any Act of the Parliament of Canada will be refunded.

Clause 43. This amendment substitutes a reference to "Part III" in place of "this Act" to make it clear that this subsection applies only to taxes withheld on income going from Canada to non-residents.

Subsection (7) presently reads as follows:

"(7) Where a person on whose behalf an amount has been paid to the Receiver General of Canada after having been deducted or withheld under this Act was not liable to pay any tax under this Act or where the amount so paid to the Receiver General of Canada on his behalf is in excess of the tax that he was liable to pay, the Minister shall, upon application in writing made within 2 years from the end of the calendar year in which the amount was paid, pay to him the amount so paid or such part thereof as he was not liable to pay, unless he is otherwise liable or about to become liable to make a payment under this Act, in which case, the Minister may apply the amount otherwise payable under this subsection to that payment and notify him of that fact."

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-40.

An Act to amend the Prairie Farm Assistance Act.

First reading, July 22, 1958.

The Minister of Agriculture.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

9420-0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-40.

An Act to amend the Prairie Farm Assistance Act.

R.S., c. 213; 1952-53, c. 46; 1955, c. 56; 1957, c. 32.

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

1. Paragraphs (*e*) and (*f*) of subsection (1) of section 2 of the *Prairie Farm Assistance Act* are repealed and the following substituted therefor:

"Farmer."

"(*e*) "farmer" means a person who as owner or tenant operates a farm in the spring wheat area or who as a member of a co-operative farm association is engaged in farming in the spring wheat area, and includes, in such circumstances and subject to such conditions as are prescribed by the regulations, a member of a family corporation carrying on the business of farming in the spring wheat area;

"Grain."

(*f*) "grain" means wheat, oats, barley, rye, flax and rape seed;"

1957, c. 32, s. 1.

2. (1) Paragraph (*e*) of subsection (2) of section 3 of the said Act is repealed and the following substituted therefor:

"(*e*) if an area of cultivated land could not be seeded or summer-fallowed in the year of award owing to natural causes beyond the control of the farmers of such land, and six or more adjoining sections of land, or adjoining settlement or river lots in one or more groups declared to be a township for the purposes of this Act, each include part of the area, and the area is at least one-third of the total cultivated lands in those adjoining sections or lots, the award with respect to such area shall be four dollars per acre."

Explanatory Notes.

1. The present definitions read as follows:

"(*e*) "farmer" means a person who as owner or tenant operates a farm in the spring wheat area or who as a member of a co-operative farm association is engaged in farming in the spring wheat area;
(*f*) "grain" means wheat, oats, barley and rye;"

The proposed amendment to the definition of "farmer" will permit the inclusion of family farming corporations.

The proposed amendment to the definition of "grain" will extend the Act to flax and rape seed.

2. (1) The present provision reads as follows:

"3. (2) The sum to be awarded by way of assistance under subsection (1) shall be computed as follows:

.....

(*e*) *if the cultivated land in an area of not less than one-sixth of a township could not be seeded or summer fallowed in the year of award owing to natural causes beyond the control of the farmers of such land, the award with respect to such area shall be four dollars per acre.*"

The purpose of the proposed amendment is to qualify for award an area of six or more adjoining sections or lots, rather than an area of one-sixth of a township as at present.

(2) This amendment will exclude from award and in the determination of the rate of award sections having an average yield of twelve or more bushels.

(2) Section 3 of the said Act is amended by adding thereto, immediately after subsection (2) thereof, the following subsection:

Calculation of average yield.

"(2a) In calculating the average yield of wheat in a township for the purpose of ascertaining whether the township is eligible for award, the entire yield of the township shall be included, but in calculating the average yield of wheat in an eligible township for the purpose of ascertaining the amount of the award, there shall be excluded the yield on all sections, and all settlement and river lots, in the township having an average yield of twelve or more bushels, and no award shall be made in respect of those sections or settlement or river lots."

Repeal.

(3) Paragraph (*c*) of subsection (3) of section 3 of the said Act is repealed.

1957, c. 32, s. 1 (2).

(4) Subsections (4) and (5) of section 3 of the said Act are repealed and the following substituted therefor:

Award where land in two or more eligible townships.

"(4) Where a farmer has, in two or more eligible townships, cultivated lands in respect of which an award may be paid, the amount of the award to him shall, within the limits prescribed by paragraphs (*a*) and (*b*) of subsection (3), be calculated beginning with the township eligible for award at the highest rate and continuing with the township eligible for award at the next highest rate.

Minimum award.

(5) Where not less than one-half of the cultivated land of a farmer is situated in a township in respect of which an award may be made under paragraph (*c*), (*d*) or (*e*) of subsection (2), and the amount that the Minister may award to him under that subsection is less than two hundred dollars, the Minister may, in lieu of that amount, award him the sum of two hundred dollars."

(3) The present paragraph (*c*) of subsection (3) of section 3 reads as follows:

"(*c*) with respect to lands not sold or granted, or not agreed to be sold or granted, by His Majesty prior to the 31st day of December, 1940, and for the purposes of this section such lands shall not be included in computing the cultivated land of a farmer, and the grain grown thereon shall not be included in computing the average yield in a township, but this paragraph does not apply to

(i) lands disposed of to a settler or veteran under the *Soldier Settlement Act*, chapter 188 of the Revised Statutes of Canada, 1927, or the *Veterans' Land Act*,

(ii) lands in a Special Area in Alberta as constituted by or under the *Special Areas Act, 1939*, of Alberta,

(iii) lands approved by the Board and held by a co-operative farm association,

(iv) school lands,

(v) lands with respect to which an agreement has been entered into between the Government of Canada and the government of a province under the *Prairie Farm Rehabilitation Act*,

(vi) lands lying north of the south boundary of township sixty in each of the Provinces of Alberta and British Columbia, or

(vii) the following lands in the provinces of Manitoba and Saskatchewan, namely, township 25 and lands north thereof in ranges 1 to 17 east of the principal meridian and in ranges 1 to 14 west of the principal meridian, township 29 and lands north thereof in ranges 15 to 29 west of the principal meridian, township 37 and lands north thereof in ranges 30 to 32 west of the principal meridian and in ranges 1 to 9 west of the 2nd meridian, township 49 and lands north thereof in ranges 10 to 19 west of the 2nd meridian, lands north of the Saskatchewan river and North Saskatchewan river in ranges 20 to 28 west of the 2nd meridian, and township 50 and lands north thereof in ranges 1 to 28 west of the 3rd meridian."

The effect of the proposed amendment will make eligible for award Crown lands opened for settlement since 1940.

(4) The present subsections (4) and (5) of section 3 read as follows:

"(*4*) *the number of acres for which an award may be made under paragraph (a), (b), (c), (d) or (e) of subsection (2) shall not exceed a number that bears the same proportion to two hundred as the number of acres of cultivated land of the farmer in the township in respect of which the award is made bears to the total number of acres of the cultivated lands of the farmer in the townships that are determined by the Board to be eligible for an award.*

(5) Where not less than one-half of the cultivated land of a farmer *that may be included in the computation of an award under subsection (2)* is situated in a township in respect of which an award may be made under paragraph (*c*), (*d*) or (*e*) of *that* subsection and the amount that the Minister may award to him under that subsection is less than two hundred dollars, the Minister may, in lieu of that amount, award him the sum of two hundred dollars."

The proposed revision of subsection (4) will provide that in those cases where a farmer has land in more than one eligible township payment will be made first on the eligible acreage in the township where the award is the highest.

The purpose of the proposed amendment to subsection (5) is to provide that in order to qualify for the minimum award of $200 a farmer must have at least one-half of his total cultivated acreage in an eligible area.

3. Paragraphs (*e*) and (*f*) of section 5 of the said Act are repealed and the following substituted therefor:

"(*e*) providing that where less than ten per cent of the cultivated acreage in an area of land is sown to wheat, or where there are other special circumstances, another kind of grain may be taken in lieu of wheat as the basis of awards under this Act, and in that event what number of bushels of such other kind of grain shall be deemed to be equivalent to a certain number of bushels of wheat for the purposes of such substitution;

(*f*) defining what is a co-operative farm association and a family corporation, and who is an owner or tenant for the purposes of this Act, and prescribing the minimum areas of farms in respect of which payments may be made under this Act;"

1955, c. 56, s. 3.
1957, c. 32, s. 2.

Adjoining areas eligible for award.

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

"**6.** Notwithstanding anything in this Act

(*a*) where a section of land, or a settlement or river lot in a group declared to be a township for the purposes of this Act, or a block of sections or settlement or river lots in one or more of such groups, having a side that lies along the boundary of an eligible township, is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such section or settlement or river lot or block of sections, settlement or river lots is eligible for award as though it were a complete township; and

(*b*) where the Board has determined that an area is eligible for award and a rectangular block of sections of land or any block of settlement or river lots outside such area having an area of not less than one-third a township is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such block of land is eligible for award as though it were a complete township."

3. The present paragraphs (*e*) and (*f*) of section 5 read as follows:

"5. The Minister may with the approval of the Governor in Council make regulations

. . . . . .

(*e*) providing that in special circumstances another kind of grain may be taken in lieu of wheat as the basis of awards under this Act, and in that event what number of bushels of such other kind of grain shall be deemed to be equivalent to a certain number of bushels of wheat for the purposes of such substitution;

(*f*) defining who is an owner or tenant for the purposes of this Act, prescribing the minimum areas of farms in respect of which payments may be made under this Act *and excluding from the operation of this Act persons who, in such circumstances and under such conditions as are prescribed in such regulations have occupations in addition to farming or do not reside on farms;*"

The proposed amendment to paragraph (*e*) will provide expressly that the regulations may authorize the substitution of another grain for wheat where less than ten per cent of a cultivated area is sown to wheat, and the proposed amendment to paragraph (*f*) will authorize the regulations to define "co-operative farm association" and "family corporation", and will also remove the express authority to exclude farmers with additional occupations.

4. The present section 6 reads as follows:

"6. (1) Notwithstanding anything in this Act *but subject to subsection (2)*

(*a*) *where a block of contiguous sections of land or any block of settlement or river lots within an eligible township having an area of not less than one-sixth of the township and a side that lies along the boundary of an ineligible area is determined by the Board to have an average yield of more than ten bushels of wheat per acre, such block of land shall be ineligible for award;*

(*b*) *where a block of contiguous sections of land or any block of settlement or river lots within an ineligible township having an area of not less than one-sixth of the township and a* side that lies along the boundary of an eligible township is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such *block of land* shall be eligible for award as though it were a complete township; and

(*c*) where the Board has determined that an area is eligible for award and a rectangular block of sections of land or any block of settlement or river lots outside such area having an area of not less than *one-half* a township is determined by the Board to have an average yield of eight bushels of wheat or less per acre, such block of land is eligible for award as though it were a complete township.

(2) Where a block of land referred to in subsection (1) includes an area of cultivated land that could not be seeded or summer fallowed in the year of award owing to natural causes beyond the control of the farmers of such cultivated land, the area of cultivated land is not ineligible for award by reason of anything in this section and all the other provisions of this Act respecting awards are applicable to such area."

Paragraph (*a*) of subsection (1) will not be necessary if sections having a yield of twelve or more bushels are excluded as proposed in subclause (2) of clause 2.

The proposed revision of paragraph (*b*) of subsection (1) (to become paragraph (*a*)) will make eligible for award low yield areas in different townships contiguous to an eligible area.

The proposed amendment to paragraph (*c*) of subsection (1) (to become paragraph (*b*)) will make eligible smaller areas outside an eligible area.

The present subsection (2) becomes obsolete with the repeal of paragraph (*a*) of subsection (1).

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

Time of payment.

"**7.** Every award authorized under this Act shall be paid in the month of December."

Commencement.

6. This Act shall come into force on the 1st day of August, 1958.

5. The present section reads as follows:

"7. Every award authorized under this Act shall be paid *in two instalments, the first, being sixty per cent of the award, in the month of December and the second, being forty per cent, in the month of March next following.*"

The proposed amendment will authorize payment in one instalment instead of two.

C-41.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-41.

An Act to amend the Animal Contagious Diseases Act.

First reading, July 22, 1958.

The Minister of Agriculture.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59486-1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-41.

An Act to amend the Animal Contagious Diseases Act.

R.S. c. 9; 1953-54, c. 12.

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

1953-54, c. 12, s. 1.

1. Paragraph (*b*) of subsection (2) of section 12 of the *Animal Contagious Diseases Act* is repealed and the following substituted therefor:

"(*b*) in the case of cattle slaughtered pursuant to any area or herd disease eradication programme instituted pursuant to the regulations, one hundred and forty dollars for pure-bred animals and seventy dollars for grade animals, and if the sale of the carcass is unlawful an additional amount for pure-bred and grade animals equal to the value the carcass would have if the sale were lawful, such value to be determined by the Minister or by some person appointed by him for that purpose."

Commencement.

2. This Act shall be deemed to have come into force on the 1st day of April, 1958.

Explanatory Notes.

Subsection (2) of section 12, as enacted by 1953-54, c. 12, now reads as follows:

"(2) The compensation ordered to be paid under this section for an animal slaughtered under the provisions of this Act shall be the market value that the animal, in the opinion of the Minister or some person appointed by him, would have had immediately before slaughter if it had not been subject to slaughter under the provisions of this Act, except that the compensation shall not exceed

(*a*) in the case of horses, two hundred dollars for pure-bred animals and one hundred dollars for grade animals; and

(*b*) in the case of cattle, one hundred dollars for pure-bred animals and forty dollars for grade animals, and if the sale of the carcass is unlawful an additional amount for pure-bred and grade animals equal to the value the carcass would have if the sale were lawful, such value to be determined by the Minister or by some person appointed by him for that purpose."

The purpose of the proposed amendment is to remove the statutory limits on the amount of compensation for cattle slaughtered pursuant to the Act, except when slaughtered pursuant to area or herd disease eradication programmes, in which case the limits are to be increased.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-42.

An Act to provide for the Resumption of the British Columbia Coast Steamship Service operated by the Canadian Pacific Railway Company.

First reading, July 23, 1958.

THE MINISTER OF LABOUR.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

61116-0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-42.

An Act to provide for the Resumption of the British Columbia Coast Steamship Service operated by the Canadian Pacific Railway Company.

HER 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 *British Columbia Coast Steamship Service Act.*

Definitions.

2. In this Act,

"Business of the company."

(*a*) "business of the company" means that part of the business of the Canadian Pacific Railway Company known as the British Columbia Coast Steamship Service;

"Company."

(*b*) "company" means the Canadian Pacific Railway Company;

"Employee."

(*c*) "employee" means a person who is employed in the business of the company and is bound by an existing collective agreement;

"Existing collective agreement."

(*d*) "existing collective agreement" means a collective agreement specified in Schedule A; and

"Union."

(*e*) "union" means an association, guild or union specified in Schedule B.

Administrator.

3. (1) The Governor in Council may appoint an administrator to carry on all or any part of the business of the company.

Agent of company.

(2) The administrator appointed under subsection (1) is the agent of the company for the purposes of carrying on the business of the company, except that the company does not have any right to control the business of the company and the administrator may, subject to any instructions of the Governor in Council, do all such things as he thinks fit for the purpose of carrying on the business of the company.

Administrator to resume business.

4. (1) Forthwith upon his appointment the administrator shall resume the carrying on of the business of the company that was suspended by reason of the strike now existing, and every employee who is now on strike shall return to the duties of his employment in the business of the company on the terms and conditions set forth in the existing collective agreement binding on him as amended by this Act.

Collective agreements amended.

(2) The terms of each existing collective agreement are provisionally amended forthwith on the commencement of this Act by increasing by eight per cent each rate of wages established by or pursuant to the agreement.

Term of collective agreements extended.

5. Subject to this Act, the term of each existing collective agreement is extended to include the period beginning on the commencement of this Act and ending on the day on which a new collective agreement between the parties thereto in amendment or revision thereof comes into effect.

Company and unions to negotiate.

6. The company and each union shall forthwith enter into negotiations with a view to the settlement of any matters presently in dispute between them as to the terms of an amendment or revision of the existing collective agreement, and shall negotiate in good faith with one another and make every reasonable effort to conclude a settlement and to enter into a new collective agreement in amendment or revision of the existing collective agreement.

Regulations.

7. The Governor in Council may make regulations for carrying out the purposes and provisions of this Act and, without restricting the generality of the foregoing, may make regulations

(*a*) for ensuring the continued operation of the business of the company;

(*b*) for directing the administrator in the carrying on of the business of the company pursuant to this Act;

(*c*) for establishing procedures for effecting a settlement between the company and a union and for concluding a collective agreement in revision or amendment of the existing collective agreement; and

(*d*) for referring to an arbitrator appointed by the Governor in Council such matters relating to the revision or amendment of an existing collective agreement as the parties thereto may request or as the Governor in Council may deem expedient, including the fixing of the term during which the new collective agreement shall operate and the day to which the agreement or any provision thereof may be retroactive, and for giving effect to any decision by the arbitrator upon such a reference for the purposes of this Act and the *Industrial Relations and Disputes Investigation Act*, but no regulation made under this paragraph shall be deemed to limit or restrict the rights of parties to an existing collective agreement to agree to vary or amend any of the terms thereof and to give effect thereto.

Duration of authority of administrator.

8. The authority of the administrator to carry on the business of the company shall continue until new collective agreements are concluded with each union, or until his appointment is terminated by the Governor in Council, whichever is earlier.

Return to work not to be denied and strikers not to be discharged.

9. No person acting on behalf of the company shall refuse to permit, or authorize or direct another person to refuse to permit an employee who has gone on strike before the commencement of this Act to return to the performance of the duties of his employment in the business of the company or discharge, or authorize or direct another person to discharge such an employee by reason of the employee having gone on strike.

Withdrawal of strike notice.

10. Each person who at the beginning of the strike of employees now existing was authorized on behalf of a union to bargain collectively with the company for the revision or amendment of the existing collective agreement, shall forthwith give notice to the members of the union that any declaration, authorization or direction to go on strike, declared, authorized, or given to them before the commencement of this Act has become invalid by reason of the coming into force of this Act.

SCHEDULE A.

1. Agreement between the Canadian Pacific Railway Company, B.C. Coast Steamship Service, and the National Association of Marine Engineers of Canada, Inc., governing rates of pay and working conditions applicable to engineer officers employed in the Company's coastal vessels, signed on the 27th day of October, 1955, effective from the 1st day of September, 1955.

2. Agreement between the Canadian Pacific Railway Company, B.C. Coast Steamship Service, and the Canadian Merchant Service Guild, Inc., governing rates of pay and working conditions applicable to masters and certificated deck officers employed in the Company's coastal vessels, signed on the 9th day of February, 1956, effective the 1st day of September, 1955.

3. Agreement between the Canadian Pacific Railway Company and the employees of the British Columbia Coast Steamship Service represented by the Seafarers International Union of North America as certified bargaining representative, governing rates of pay and working conditions applicable to all unlicensed personnel specified therein, signed on the 6th day of December, 1955, effective the 1st day of June, 1955.

SCHEDULE B.

National Association of Marine Engineers of Canada, Inc.

Canadian Merchant Service Guild, Inc.

Seafarers International Union of North America.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-43.

An Act to amend the Financial Administration Act.

First reading, July 29, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60544-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-43.

An Act to amend the Financial Administration Act.

R.S. c. 116; 1955, c. 3.

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

1. Section 23 of the *Financial Administration Act* is amended by adding thereto, immediately after subsection (1) thereof, the following subsection:

Regulations.

"(1a) The Treasury Board may make regulations authorizing the deletion from the accounts of any obligation or debt due to Her Majesty or any claim by Her Majesty that does not exceed twenty-five dollars."

2. (1) Subsection (1) of section 28 of the said Act is repealed and the following substituted therefor:

Payments urgently required.

"**28.** (1) Where a payment is urgently required for the public good when Parliament is not in session and there is no other appropriation pursuant to which the payment may be made, the Governor in Council, upon the report of the Minister that there is no appropriation for the payment and the report of the appropriate Minister that the payment is urgently required for the public good, may by order direct the preparation of a special warrant to be signed by the Governor General authorizing the payment to be made out of the Consolidated Revenue Fund."

(2) Subsection (4) of section 28 of the said Act is repealed and the following substituted therefor:

Subsequent appropriation.

"(4) Where a special warrant has been issued pursuant to this section, the amounts appropriated thereby shall be deemed to be included in and not to be in addition to the amounts appropriated by the Act of Parliament enacted next thereafter for granting to Her Majesty sums of money to defray expenses of the public service for a fiscal year.

EXPLANATORY NOTES.

1. The purpose of this amendment is to authorize the deletion from the accounts of debts or claims not exceeding twenty-five dollars.

2. (1) The present subsection (1) of section 28 reads as follows:

> "**28.** (1) Where an accident happens to any public work or building when Parliament is not in session and an expenditure for the repair or renewal thereof is urgently required, or where any other matter arises when Parliament is not in session in respect of which an expenditure not foreseen or provided for by Parliament is urgently required for the public good, the Governor in Council, upon the report of the Minister that there is no appropriation for the expenditure, and the report of the appropriate Minister that the expenditure is urgently required, may order a special warrant to be prepared to be signed by the Governor General authorizing the payment of the amount estimated to be required for such expenditure."

The purpose of the amendment is to clarify the circumstances in which special warrants may be issued.

(2) The proposed subsection (4) is new. The purpose is to provide an opportunity for prompt Parliamentary consideration of special warrants.

When Parliament deemed not in session.

(5) For the purposes of this section, Parliament shall be deemed to be not in session when it is under adjournment *sine die* or to a day more than two weeks after the day the Governor in Council made the order directing the preparation of the special warrant."

3. Subsection (2) of section 34 of the said Act is repealed and the following substituted therefor:

Destruction.

"(2) The Treasury Board, on the recommendation of the Minister and with the approval of the Auditor General, may make regulations governing the destruction of cheques or other instruments after payment thereof."

Receiver General account.

4. Subsection (2) of section 81 of the said Act is repealed and the following substituted therefor:

"(2) A corporation shall if so directed by the Minister of Finance with the concurrence of the appropriate Minister, and may if the Minister of Finance and the appropriate Minister approve, pay all or any part of the money of the corporation to the Receiver General to be placed to the credit of a special account in the Consolidated Revenue Fund in the name of the corporation, and the Minister of Finance may pay out, for the purposes of the corporation, or repay to the corporation, all or any part of the money in the special account.

Interest.

(2a) Interest may be allowed and paid from the Consolidated Revenue Fund in respect of money placed to the credit of a special account pursuant to subsection (2), in accordance with and at rates fixed by the Minister with the approval of the Governor in Council."

The proposed subsection (5) is now subsection (4), which reads as follows:

"(4) For the purposes of this section Parliament shall be deemed to be not in session when it is under adjournment *sine die* or to a day more than two weeks after the day the *accident happened or the other matter arose.*

The proposed change is consequential.

3. The present provision reads as follows:

"(2) The Treasury Board on the recommendation *of the Auditor General* may make regulations governing the destruction from time to time of such cheques or other instruments."

The purpose of the proposed amendment is to provide for the making of the regulations on the recommendation of the Minister with the approval of the Auditor General.

4. The present subsection reads as follows:

"(2) The Minister of Finance may, with the concurrence of the appropriate Minister, direct a corporation to pay all or any part of the money of the corporation to the Receiver General to be placed to the credit of a special account in the Consolidated Revenue Fund in the name of the corporation, and the Minister of Finance may pay out, for the purposes of the corporation, or repay to the corporation, all or any part of the money in the special account."

The purpose is to permit a Crown corporation to establish a Receiver General account with ministerial approval.

Subsection (2a) is new. The purpose is to make it clear that interest may be allowed and paid on moneys held pursuant to subsection (2).

C-44.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-44.

An Act to amend the Excise Tax Act.

First reading, July 29, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60373-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-44.

An Act to amend the Excise Tax Act.

R.S. cc. 100, 320; 1952-53, c. 35; 1953-54, c. 56; 1955, c. 53; 1956, c. 37; 1957, c. 26; 1957-58, c. 14.

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

1956, c. 37, s. 3.

1. Part II of the *Excise Tax Act* is repealed.

2. Subsection (1) of section 34 of the said Act is repealed and the following substituted therefor:

Manufacturers' licence.

"**34.** (1) Every manufacturer or producer shall take out a licence for the purposes of this Part."

3. Subsection (1) of section 35 of the said Act is repealed and the following substituted therefor:

Licensed wholesaler or jobber.

"**35.** (1) A *bona fide* wholesaler or jobber may be granted a licence, but if a wholesaler was not in possession of a licence on the 1st day of September, 1938, no such licence shall be issued to him unless fifty per cent of his sales for the three months immediately preceding his application were exempt from the sales tax under the provisions of this Act."

4. Section 43 of the said Act is repealed and the following substituted therefor:

Persons who must apply for a licence.

"**43.** (1) Every person who is required, by or pursuant to any Part except Parts I and VI, to pay taxes, to collect taxes or to affix or cancel stamps shall, from time to time as required by regulations, apply for a licence in respect of each Part by or pursuant to which he is required to pay taxes, to collect taxes or to affix or cancel stamps.

Minister may grant a licence.

(2) The Minister may grant a licence to any person applying therefor under subsection (1) and may, by regulation, exempt any person or class of persons from obtaining a licence under this section in respect of a specified Part.

Exemption.

Explanatory Notes.

The purpose of this Bill is to implement the Budget Resolutions affecting the *Excise Tax Act*.

1. Part II of the Act, enacted by 1956, c. 37, provided for a tax on special editions of non-Canadian periodicals.

2. The present subsection (1) of section 34 reads as follows:

"**34.** (1) Every manufacturer or producer shall take out *an annual* licence, for the purpose of this Part, *and the Minister may prescribe a fee therefor, not exceeding two dollars.*"

The proposed amendment will abolish the licence fee and provide for a continuing licence instead of an annual one.

3. The present subsection (1) of section 35 reads as follows:

"**35.** (1) A *bona fide* wholesaler or jobber may be granted *an annual licence and the Minister may prescribe a fee therefor not exceeding two dollars*, but if a wholesaler was not in possession of a licence on September 1st, 1938, no such licence shall be issued to him unless fifty per cent of his sales for the three months immediately preceding his application were exempt from the sales tax under the provisions of this Act."

The proposed amendment will abolish the licence fee and provide for a continuing licence instead of an annual one.

4 and **5.** Section 43 now reads as follows:

"**43.** (1) Every person who is required, by or pursuant to any Part except Parts I and VI, to pay taxes, to collect taxes or to affix or cancel stamps shall, from time to time as required by regulations, apply for a licence in respect of each Part by or pursuant to which he is required to pay taxes, to collect taxes or to affix or cancel stamps *and shall pay a fee prescribed by the Minister not exceeding two dollars in respect of each such application.*

(2) Every person who fails to apply for a licence *or to pay the prescribed fee within the time he is, pursuant to this section, required to do so* is guilty of an offence and liable to a penalty not exceeding one thousand dollars.

(3) The Minister may grant a licence to any person applying therefor under subsection (1) and may, by regulation, exempt any person or class of persons from obtaining a licence under this section in respect of a specified Part."

5. The said Act is further amended by adding thereto, immediately after section 43 thereof, the following section:

Penalty.

"**43A.** Every person who fails to apply for a licence as required by any provision of this Act is guilty of an offence and liable to a penalty not exceeding one thousand dollars."

6. Section 47 of the said Act is repealed and the following substituted therefor:

Definitions.

"**47.** (1) In this section,

"Certified institution."

(*a*) "certified institution" means an institution that by a certificate issued by the Minister of National Health and Welfare is certified to be, as of the day specified in the certificate,

(i) a *bona fide* public institution whose principal purpose is to provide shelter and care for children or aged, infirm or incapacitated persons who reside in the institution, and

(ii) in receipt annually of aid from the Government of Canada or a province for the maintenance of persons specified in subparagraph (i);

"Specified day."

(*b*) "specified day", in relation to an institution, means

(i) the day specified in a certificate issued under paragraph (*a*) as the day on which the institution became an institution as described in subparagraphs (i) and (ii) of that paragraph, or

(ii) the first day of the fiscal year in which the application for certification under paragraph (*a*) was made,

whichever is the later day.

Payment to certified institution of amount equal to tax.

(2) Subject to this section, where goods have been purchased

(*a*) by a certified institution after the specified day, or

(*b*) on behalf of an institution in the course of construction, within two years prior to the specified day,

for the sole use of the institution and not for re-sale, and the tax imposed by section 30 has been paid in respect of those goods, the Minister may upon application by the certified institution in such form as the Minister prescribes pay to the institution an amount equal to that tax.

Time limit.

(3) No payment shall be made to a certified institution under this section in respect of any goods unless the application for the payment is made,

(*a*) in the case of goods purchased by an institution on or after the specified day, within two years from the time when the goods were purchased; or

(*b*) in the case of goods purchased on behalf of an institution in the course of construction prior to the specified day, within one year after the day on which the certificate in respect of the institution was issued under paragraph (*a*) of subsection (1)."

The proposed amendment to subsection (1) will abolish the licence fee.

Subsection (2) is to be re-enacted as section 43A by clause 5 of this Bill and extended to cover licences issued under Part VI.

6. The present section reads as follows:

"**47.** (1) Where goods have been purchased by an institution *to which this section applies*, for its own sole use and not for re-sale, and the tax imposed by section 30 has been paid in respect of those goods, the Minister may, upon application by that institution in such form as the Minister prescribes, pay to the institution an amount equal to that tax.

(2) *This section applies in respect of an institution that is certified by the Minister of National Health and Welfare in accordance with regulations of the Governor in Council to be*

(*a*) a *bona fide* public institution whose principal purpose is to provide *permanent* or *semi-permanent* shelter and care for children or aged, infirm or incapacitated persons who reside in the institution; and

(*b*) in receipt annually of aid from the Government of Canada or a province for the maintenance of persons specified in paragraph (*a*)."

The proposed amendment will implement resolution No. 10 on the *Excise Tax Act*.

7. Section 50 of the said Act is amended by adding thereto the following subsection:

Evidence.

"(14) In any prosecution for an offence under this Act or in any other proceedings for the recovery of any penalty incurred under this Act, the production of a return required by or under this Act or a regulation, purporting to have been filed by or on behalf of the person charged with the offence or against whom the proceedings are taken or purporting to have been made or signed by him or on his behalf, shall be received in evidence as *prima facie* proof that such return was filed by or on behalf of that person or was made or signed by him or on his behalf."

Schedule III.

8. Schedule III to the said Act is repealed and the Schedule to this Act is substituted therefor.

Commencement.

9. Sections 1, 2, 3, 4, 6 and 8 of this Act and the Schedule to this Act shall be deemed to have come into force on the 18th day of June, 1958, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

7. New. The purpose of this amendment is to facilitate proof of returns.

8. This clause re-enacts Schedule III with *Excise Tax Act* resolutions 1 to 9 incorporated therein.

SCHEDULE III

BUILDING MATERIALS.

Ash handling and fuel handling equipment for use with furnaces for the heating of buildings, when connected directly to such furnaces and installed in the same building as such furnaces;

Bricks, building tile, building blocks curved or shaped and building stone;

Cast iron soil pipe and cast iron fittings therefor;

Chimneys for buildings, not including fireplaces; chimney caps;

Circulating pumps for use in forced hot water heating systems for the heating of buildings;

Door and window screens;

Floor tile, hard surface composition yardage flooring for permanent bonding to floors and underlay therefor;

Fuel oil tanks for use with furnaces for the heating of buildings and connected directly to such furnaces;

Furnaces, stokers, oil or gas burners, hot water and steam radiators not including fittings, for the heating of buildings;

Glass for buildings;

Hard surface plastic laminated building materials;

Locks, not including padlocks; latch sets, lock sets, and parts thereof; hinges, not including checking floor hinges;

Lumber; sash; doors; shingles; lath; siding; stairways; cornice, frieze, pilasters and other units or members of wood milled for use as structural or architectural building components, not including assembled or unassembled cabinets, counters, cupboards, furniture, ironing boards, work benches and similar installations;

Material for waterproofing and moisture-proofing buildings;

Materials to be incorporated in terrazzo flooring;

Paints, varnishes, white lead and paint oil;

Plaster; lime; cement and additives for concrete;

Plaster boards, fibreboard, wall panels, building paper, wallpaper and materials, manufactured wholly or in part of vegetable or mineral substances, for ceilings, walls, building insulation or acoustical purposes;

Prepared roofings;

Septic tanks;

Shower baths, bath tubs, basins, faucets, closets, lavatories, urinals, sinks and rims therefor and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings;

Skylights;

Structural steel for buildings;

Tar and asphalt for roofing;

Ventilators and louvres, not motor operated;

Articles and materials to be used exclusively in the manufacture or production of the foregoing building materials;

Charitable, Health, etc.

Adrenocorticotrophin (ACTH); Cortisone; Insulin; Radium;

Articles and materials for the sole use of any *bona fide* public hospital certified to be such by the Department of National Health and Welfare, when purchased in good faith for use exclusively by the said hospital and not for resale;

Artificial eyes;

Donations of clothing and books for charitable purposes;

Hearing aids and parts therefor, including batteries specifically designed for use with such hearing aids;

Liver extract for use exclusively in the treatment of anaemia;

Memorials or monuments erected in memory of members of the Armed Forces who lost their lives in the service of their country;

Vaccine for use in the prevention of poliomyelitis, and material for use exclusively in the manufacture thereof;

War Veterans' badges;

Coverings.

Usual coverings to be used exclusively for covering goods not subject to the consumption or sales tax and materials to be used exclusively in the manufacture of such coverings;

Diplomatic.

Articles for the use of the Governor General;

Articles imported for the personal or official use of the Heads of Diplomatic Missions, High Commissioners representing other of Her Majesty's Governments, Counsellors, Secretaries and Attaches at Embassies, Legations and offices of High Commissioners in Canada, Trade Commissioners and Assistant Trade Commissioners representing other of Her Majesty's Governments, Consuls General, Consuls and Vice-Consuls of Foreign Nations, who are natives or citizens of the countries they represent and are not engaged in any other business or profession;

Automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines and spirits purchased in Canada by any of the foregoing;

ENGINES.

Internal combustion traction engines, and portable engines with boilers in combination, for farm purposes, or for use exclusively in the operation of logging, such operation to include the removal of the log from stump to skid-way, log dump or common or other carrier, and accessories (not including machines and tools for operation by such engines) and complete parts of all the foregoing, and articles and materials, not including plant equipment, to be used or consumed exclusively in the manufacture of the foregoing engines, boilers or parts thereof;

FARM AND FOREST.

Bees; Casein; Fertilizer; Hay; Hops; Shorts; Straw;

Alfalfa meal;

Animals, living;

Baling twine or baling wire for baling farm produce, and articles and materials to be used or consumed exclusively in process of manufacture thereof;

Beet pulp, dried;

Boxes for farm wagons, and articles and materials to be used exclusively in the manufacture thereof;

Creosote oil and other wood preservatives when for use exclusively in the treatment of timber, poles or lumber;

Cut flowers;

Drain tiles for agricultural purposes;

Farm produce sold by the individual farmer of his own production;

Feeds for fur-bearing animals whose pelts have commercial value;

Forest products when produced and sold by the individual settler or farmer;

Friction disc sharpeners;

Furs, raw;

Grain or seed cleaning machines and complete parts therefor, including materials to be used exclusively in the manufacture of such machines and parts;

Grains and seeds in their natural state;

Harness for horses and complete parts therefor, and articles and materials to be used exclusively in the manufacture thereof; harness leather;

Hides, raw and salted;

Individual tree guards and tree protectors not exceeding thirty-six inches in height;

Logs and round unmanufactured timber;

Materials to be used exclusively in the manufacture of feeds for poultry, cattle and other stock and fur-bearing animals;

Nursery stock;

Oil cake, oil cake meal;

Peat moss when used for agricultural purposes, including poultry litter;

Potted, flowering or bedding plants; dormant flower bulbs, corms, roots and tubers; cut foliage;

Poultry, cattle and other stock feeds;

Poultry, living;

Preparations, chemicals or poisons for pest control purposes in agriculture or horticulture, and materials for use exclusively in the manufacture thereof;

Rodent poisons, and materials for use exclusively in their manufacture;

Sap spouts and sap buckets, evaporators and complete parts therefor, when for use exclusively for the production of maple syrup;

Sawdust and wood shavings;

Settlers' effects;

Steel pens and complete parts thereof for farm animals, and articles and materials for use exclusively in the manufacture thereof;

Stock conditioners, condiments and feed supplements for addition to poultry, cattle and other stock feeds;

Vegetable plants;

Vermiculite;

Wool not further prepared than washed;

Woollen rolls or wool yarn milled for a producer of wool from wool supplied by him for his own use;

FIRE BRICK, REFRACTORIES, ETC.

Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials and materials to be used or consumed exclusively in the manufacture of such fire brick or refractory materials;

FOODSTUFFS.

Baking Powder; Baking Soda; Cream of tartar;

Barley; Bread; Butter; Cheese; Cream; Eggs, Egg albumen and Egg yolks; Glucose; Honey; Ice; Lactose; Lard; Rice; Salt; Shortening; Soups; Split Peas; Sugar; Yeast; Yogurt;

Bakers' cakes and pies including biscuits, cookies or other similar articles;

Bases or concentrates for making food beverages but not including bases or concentrates for making soft drinks or alcoholic beverages;

Cereal breakfast foods not including beverages;

Cocoa;

Cocoanut;

Cooking oil and salad oils, mayonnaise and salad dressings;
Dessert powders;
Drinks prepared from milk or eggs;
Edible gelatine;
Fish and edible products thereof;
Flour including pastry, cake, biscuit, and similar mixes;
Food flavouring extracts, emulsions and powders, not including those for beverages;
Foods prepared and sold exclusively for feeding infants;
Fruit, fresh, canned, frozen, preserved, dried or evaporated;
Grain grits and meals;
Gravies and meat extracts;
Ice cream;
Jams, jellies, marmalades, and preserves;
Malt syrup, except when sold for beverage purposes;
Maple syrup; corn syrup; table syrups; molasses;
Meats and poultry, fresh, cooked, canned, frozen, smoked or dried;
Meat tenderizers;
Milk, including buttermilk, condensed milk, evaporated milk, and powdered milk;
Peanut butter;
Pickles, relishes, catsups, sauces, olives, horseradish, mustard, and similar goods;
Pie fillings;
Prepared whipping cream;
Prune juice; grape juice;
Sandwich spreads;
Spaghetti, macaroni and vermicelli;
Spices, condiments and seasonings;
Tea, coffee and substitutes therefor;
Vegetable juices; fruit juices consisting of at least eighty-five per cent of the pure juice of the fruit and concentrates thereof;
Vegetables, fresh, canned, frozen or dehydrated;
Vinegar;
Materials to be used exclusively in the manufacture or production of the foregoing foodstuffs;

GOODS ENUMERATED IN CUSTOMS TARIFF ITEMS

173, 209b, 352a, 364, 399a, 399b, 399c, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, and complete parts thereof, 409j, 409k, 409q, 409t, 409u, 409v, 411a, 417, 431h, 436, 437, 439c, 440k, 460, 476, 476a, 476b, 478, 480, 480a, 663b, 666, 667, 682, 682a, 690a, 692, 692b, 693, 695a, 695b, 695c, 695d, 696, 696a, 697, 698, 699, 700, 701, 702, 704, 708, 708b, 786, 848, 848a, 848b;

Articles and materials that enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409j, 409k, 409o and 439c, when imported by manufacturers for use exclusively in the manufacture in their own factories of the goods enumerated in the foregoing tariff items, under regulations prescribed by the Minister;

Articles and materials to be used exclusively in the manufacture of goods enumerated in *Customs Tariff* items 173, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 409t, 409u, 409v, 410b, 411, 411a, 411b, 431h, 439c, 440k, 476, 476a, 480, 480a, 663, 663a, 663b, 666, 667, 696, 848, 848a;

Materials, not including plant equipment consumed in process of manufacture or production, that enter directly into the cost of goods enumerated in *Customs Tariff* items 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409q, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 480a, 663, 663a, 666, 667, 696;

MACHINERY AND APPARATUS TO BE USED IN MANUFACTURE OR PRODUCTION.

Machinery and apparatus that, in the opinion of the Minister, are to be used directly in the process of manufacture or production of goods, and the following machinery or apparatus:

Coal crushers and stokers;

Structures that are adjuncts to or provide access to the machinery and apparatus mentioned herein;

Repair and maintenance equipment used by manufacturers or producers for servicing their machinery and apparatus mentioned herein;

Safety devices and equipment for the prevention of accidents in the manufacturing or production of goods;

Systems installed by manufacturers or producers for exhausting dust and noxious fumes from their manufacturing operations;

Equipment used to carry refuse or waste from production machinery;

Equipment for hospitals and first aid stations in manufacturing establishments;

Gasoline-powered and diesel-powered self-propelled trucks mounted on rubber-tired wheels for off-highway use exclusively at mines and quarries;

Complete parts of all the foregoing;

This exemption does not apply to office equipment or motor vehicles, except those mentioned above;

MARINE AND FISHERIES.

Boats *bona fide* purchased by fishermen for use in the fisheries, and articles and materials to be used exclusively in the manufacture, equipment or repair of such boats;

Carrageen or Irish Moss;

Cotton duck and cotton sail twine to be used only in the manufacture of equipment for ships or vessels;

Rope and cordage of cotton, hemp, manila or other vegetable fibre, or nylon, for the fisheries, not including these articles for sportsmen's purposes, and materials for use only in the manufacture thereof;

Preservatives for use exclusively for treating fishing nets, ropes and lines;

Materials for use only in the construction, equipment and repair of ships over ten tons net register tonnage;

Materials used as ingredients in canned fish;

Ships licensed to engage in the Canadian coasting trade;

Sinkers, and floats including trawl kegs, when for use exclusively in the fisheries, not including these articles for sportsmen's purposes;

MINES AND QUARRIES.

Crushed stone or crushed gravel;

Gold and silver in ingots, blocks, bars, drops, sheets or plates unmanufactured;

Ores of all kinds;

Sand, gravel, rubble, and field stone;

MISCELLANEOUS.

Articles and materials purchased or imported by a government of a country designated by the Governor in Council under *Customs Tariff* item 708, or purchased or imported by a Canadian government agency on behalf of such a government, for the construction, maintenance or operation of military or defence establishments in Canada and not intended for resale, gift or other disposition except as may be authorized by the Minister of National Revenue;

British and Canadian coins and foreign gold coin;

Drain tile not exceeding four inches in inside diameter and twelve inches in length;

Electricity;

Fuel for lighting or heating, but not including fuel when for use in internal combustion engines; crude oil to be used in the production of fuel;

Identification tags or labels for designating the grades or quality of meat, poultry, fish, eggs, fruit and vegetables, and materials to be used exclusively in the manufacture thereof;

Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes;

Perforated bituminized fibre pipe for drainage purposes not exceeding four inches in inside diameter;

Railway ties;

Seventy-five per cent of the sale price if manufactured in Canada, or seventy-five per cent of the duty paid value if imported, of trailers for use as homes;

Tanks for collecting milk, not including chassis or cabs;

Tires and tubes for use exclusively on the machinery enumerated in *Customs Tariff* item 411a;

MUNICIPALITIES.

Certain goods sold to or imported by municipalities for their own use and not for resale, as follows:

Culverts;

Diesel fuel oil for use in generating electricity;

Equipment, at a price in excess of five hundred dollars per unit, specially designed for use directly for road making, road cleaning or fire fighting, but not including automobiles or ordinary motor trucks;

Fire hose including couplings and nozzles therefor;

Fire truck chassis for the permanent attachment thereon of fire fighting equipment to be used directly in fire fighting;

Goods for use as part of sewage and drainage systems, and for purposes of this exemption of such goods, any agency operating a sewage or drainage system for or on behalf of a municipality may be declared a municipality for such purposes by the Minister;

Precast concrete shapes for bridges in public highway systems;

Structural steel and aluminum for bridges;

Articles and materials to be used exclusively in the manufacture of the foregoing;

PRINTING AND EDUCATIONAL.

Bibles, missals, prayer books, psalm and hymn books, religious tracts, Sunday School lesson pictures, books, bound and unbound, pamphlets, booklets, leaflets, scripture, prayer, hymn and mass cards and religious mottoes and pictures unframed, for the promotion of religion, and materials to be used exclusively in the manufacture thereof, but not including forms, stationery or annual calendars;

Books, printed and bound, that contain no advertising and are solely for educational, technical, cultural or literary purposes, and materials to be used exclusively in the manufacture thereof, but excluding price lists, time tables, rate books, catalogues, periodic reports, fashion books, albums, books for writing or drawing upon, and any books similar to the foregoing exclusions;

National manufacturing, industrial or mercantile trade directories, and materials to be used exclusively in the manufacture thereof, but

excluding all other directories, and excluding statistical, financial or biographical surveys, reports, year books or directories, and transportation, telephone, municipal or street directories, guides or rate books;

College and school annuals; newspapers; sheet music; magazines and literary papers unbound, regularly issued at stated intervals, not less frequently than four times yearly; and materials to be used exclusively in the manufacture thereof;

The Minister shall be the sole judge as to whether any printed material comes within any of the classes enumerated in any of the four foregoing paragraphs of this heading;

Chalkboards, desks, tables and chairs, not including upholstered chairs, when sold to or imported by educational institutions for their own use and not for resale, including materials to be used exclusively in the manufacture thereof;

Manuscript;

Phonograph records authorized by the Department of Education of any province in Canada for instruction in the English and the French language, and materials to be used exclusively in the manufacture thereof;

Photographs, paintings, pastels, drawing and other art work and illustrations of all kinds, whether originals, copies or proofs, and printing plates made to reproduce the same, for use exclusively as non-advertising news pictures or for illustrating non-advertising articles or stories in periodical publications enjoying second-class mailing privileges, the pages of which are regularly bound, wire stitched or otherwise fastened together;

Printing for school boards, schools and universities, for use by such institutions and not for resale;

PROCESSING MATERIALS.

Materials (not including grease, lubricating oils or fuel for use in internal combustion engines) consumed or expended directly in the process of manufacture or production of goods.

Diesel fuel oil when used in internal combustion engines used in logging operations and in the manufacture of rough lumber.

C-45.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-45.

An Act to amend the Children of War Dead (Education Assistance) Act.

First reading, July 31, 1958.

THE MINISTER OF VETERANS AFFAIRS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59058—8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-45.

An Act to amend the Children of War Dead (Education Assistance) Act.

1952-53, c. 27; 1953-54, c. 2.

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

1953-54, c. 2, s. 1.

1. Paragraph (*c*) of section 2 of the *Children of War Dead (Education Assistance) Act* is amended by striking out the word "or" at the end of subparagraph (iii) thereof and by adding thereto the following subparagraphs:

"(v) a child who is over the age of twenty-one years but in all other respects is eligible for a pension under any of the enactments mentioned in Schedule A or Schedule B;

(vi) a child who, but for the operation of section 20, 21 or 22 of the *Pension Act*, would be included within subparagraph (i), (ii) or (iii) of this paragraph; or

(vii) a person on whose behalf a pension is being paid under section 25 of the *Pension Act* in respect of the death of his parent if the injury or disease or aggravation thereof resulting in the death of the parent was attributable to or was incurred during military service within the meaning of section 13 of the *Pension Act*."

2. Subsection (1) of section 4 of the said Act is repealed and the following substituted therefor:

Amount of allowance.

"**4.** (1) The amount of the allowance that may be paid to or in respect of a student shall be a monthly allowance of

(*a*) twenty-five dollars, and

Explanatory Notes.

1. Paragraph (*c*) of section 2 of the Act defines students who are eligible for education assistance. The purpose of the amendment is to extend eligibility as follows:

(1) To children who are over twenty-one years of age, but are not eligible because they are not receiving pension on the ground that they were over twenty-one years of age when their parents died.

(2) To children whose pensions are reduced under the *Pension Act* because compensation is paid from some other source.

(3) To certain children who are in receipt of a compassionate pension under section 25 of the *Pension Act*.

2. The present section 4 reads as follows:

"4. (1) The amount of the allowances that may be paid to or in respect of a student shall be a monthly allowance of twenty-five dollars during the period in which the student pursues a full-time course of study in an educational institution, but the total period for which an allowance may be paid to or in respect of a student under this Act shall not exceed four academic years or thirty-six months, whichever is the lesser.

(2) The costs of education or instruction that may be paid in respect of a student under this Act shall include such tuition and other fees and costs as may be prescribed by regulation."

The purpose of the amendment is to increase the allowance to sixty dollars after the student is twenty-one, if payment of pension is discontinued.

(*b*) an additional thirty-five dollars after he has attained the age of twenty-one years, if no pension on his behalf is being paid under the *Pension Act* or any of the enactments set out in Schedule B to this Act,

during the period in which the student pursues a full-time course of study in an educational institution, but the total period for which an allowance may be paid to or in respect of a student under this Act shall not exceed four academic years or thirty-six months, whichever is the lesser."

3. Section 5 of the said Act is amended by adding thereto the following subsection:

Additional conditions in certain cases.

"(2) No allowance or costs shall be paid under this Act in respect of a student coming within subparagraph (v) of paragraph (*c*) of section 2 unless

(*a*) the parent in respect of whom the pension would have been payable died after the child attained the age of twenty-one years;

(*b*) the student commenced to pursue a full-time course of study in an educational institution before he attained the age of twenty-one years and has continued such course of study during the whole of each academic year thereafter until the death of the parent; and

(*c*) the application for the allowance or costs is made in respect of the academic year next following the death of the parent, or such later academic year as the Minister may by reason of special circumstances authorize."

4. Schedule A to the said Act is repealed and the following substituted therefor:

"SCHEDULE A

Paragraphs (*b*) and (*e*) of subsection (1), and subsection (2) of section 11 of the *Pension Act*, R.S.C. 1927, ch. 157.

Paragraphs (*b*) and (*e*) of subsection (1), and subsection (2) of section 13 of the *Pension Act*, R.S.C. 1952, ch. 207."

3. The proposed new subsection (2) sets out the conditions under which assistance may be granted to children over the age of twenty-one years.

4. The present Schedule A reads as follows:

"Paragraph (*b*) of subsection (1) of section 11 of the *Pension Act*, R.S.C. 1927, ch. 157.

Paragraph (*b*) of subsection (1) of section 13 of the *Pension Act*, R.S.C. 1952, ch. 207."

The effect of the amendment will be to provide for eligibility in the following cases:

(1) Where death occurred during treatment, which has been continuous since date of discharge, and

(2) Where death occurred during peace-time service if a pension is payable in respect thereof.

C-46.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-46.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

AS PASSED BY THE HOUSE OF COMMONS, 6th AUGUST, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

61528-6

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA

BILL C-46.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, 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 31st day of March, 1959, 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 Queen'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, 1958*.

$615,999,671.59 granted for 1958-59.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole six hundred and fifteen million, nine hundred and ninety-nine thousand, six hundred and seventy-one dollars and fifty-nine cents, towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being the aggregate of

(*a*) one-sixth of the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1959, as laid before the House of Commons at the present session of Parliament

except Items 200, 362, 409 and 513 for which the proportion is one-twelfth and Items 106, 108, 111, 439, 443 and 502 for which no proportion is granted hereby;

(*b*) five-twelfths of the total of the amounts of the several items in the Main Estimates set forth in Schedule A;

(*c*) one-quarter of the total of the amounts of the several items in the Main Estimates set forth in Schedule B;

(*d*) one-twelfth of the total of the amounts of the several items in the Main Estimates set forth in Schedule C;

(*e*) one-sixth of the total of the amounts of the items set forth in Supplementary Estimates for the fiscal year ending the 31st day of March, 1959, as laid before the House of Commons at the present session of Parliament except Items 545, 546, 547 and 627; and

(*f*) one-sixth of the total of the amounts of the several items in the Supplementary Estimates set forth in Schedule D.

Purpose and effect of each item.

3. The amount authorized by this Act to be paid or applied in respect of an item may be paid or applied only for the purposes and subject to any terms and conditions specified in the item, and the payment or application of any amount pursuant to the item has such operation and effect as may be stated or described therein.

Account to be rendered.

4. Amounts paid or applied under the authority of this Act shall be accounted for in the Public Accounts in accordance with section 64 of the *Financial Administration Act*.

SCHEDULE A

Based on the Main Estimates, 1958-59. The amount hereby granted is $875,000.00, being five-twelfths of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	CITIZENSHIP AND IMMIGRATION		
	INDIAN AFFAIRS BRANCH		
76	Grant to provide additional services to the Indians of British Columbia	100,000	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
268	To provide for contributions to the Provinces, pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one-half of the amounts confirmed by the Provinces as having been spent by them for Camp Ground and Picnic Area Developments	1,000,000	
	FORESTRY BRANCH		
	Forestry Operations Division—		
296	To provide for contributions to the Provinces pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one-half of the amounts confirmed by the Provinces as having been spent by them in establishing forest access roads and trails for the attainment of adequate fire protection as well as other aspects of forest management	1,000,000	
			*2,100,000

*Net Total $875,000.00

SCHEDULE B

Based on the Main Estimates, 1958-59. The amount hereby granted is $749,425.00, being one-quarter of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS		
	A—DEPARTMENT AND MISSIONS ABROAD		
94	To authorize and provide for the payment of fellowships and scholarships and travelling expenses to enable Canadians to study overseas, and to the extent that blocked funds are available for these expenditures, to provide for payment from these foreign currencies owned by Canada and provided only for governmental or other limited purposes, and for payment to the Royal Society of Canada of amounts not to exceed $10,000 in all to meet travelling and other administrative costs incurred by the Society for those it may designate to act on its behalf in selecting persons to receive fellowships and scholarships.....	42,700	
	MINES AND TECHNICAL SURVEYS		
	GENERAL		
216	To provide for purchases of air photography and the expenses of the Interdepartmental Committee on Air Surveys, including purchases of equipment.....	1,900,000	
	PUBLIC WORKS		
	HARBOURS AND RIVERS ENGINEERING SERVICES		
359	Maintenance and Operation of Graving Docks, Locks and Dams	1,050,000	
	VETERANS AFFAIRS		
	SOLDIER SETTLEMENT AND VETERANS LAND ACT		
497	To authorize and provide, subject to the approval of the Governor in Council, for necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act to correct defects for which neither the veteran nor the contractor can be held financially responsible and for such other work on other properties as may be required to protect the interest of the Director therein.....	5,000	
			*2,997,700

*Net Total $749,425.00

SCHEDULE C

Based on the Main Estimates, 1958-59. The amount hereby granted is $1,784,493.08, being one-twelfth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES		
	FIELD SERVICES		
139	Fish Culture and Development Branch—Operation and Maintenance	1,178,300	
	JUSTICE		
	A—DEPARTMENT		
161	Northwest Territories Territorial Court—Administration, including Administration of Justice—Northwest Territories	112,730	
	LEGISLATION		
	THE SENATE		
182	General Administration	686,535	
	HOUSE OF COMMONS		
185	General Administration—Estimates of the Clerk	1,873,265	
186	Estimates of the Sergeant-at-Arms	859,599	
	MINES AND TECHNICAL SURVEYS		
	SURVEYS AND MAPPING BRANCH		
197	Geodetic Survey of Canada—Administration, Operation and Maintenance	690,761	
198	International Boundary Commission	75,092	
199	Topographical Surveys, including expenses of the Canadian Board on Geographical Names—Administration, Operation and Maintenance	1,829,769	
201	Canadian Hydrographic Service—Administration, Operation and Maintenance, including Canada's annual contribution of $4,100 to the International Hydrographic Bureau	3,352,378	
203	Legal Surveys and Aeronautical Charts, including a Grant of $500 to the Canadian Institute of Surveying and Photogrammetry	754,674	

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Concluded*		
	GEOLOGICAL SURVEY OF CANADA		
	Geological Surveys—		
207	Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, an amount of $1,500 for Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference, London, England, and an amount of $40,000 for Grants in aid of Geological Research in Canadian Universities	2,695,905	
	GEOGRAPHICAL BRANCH		
211	Geographical Branch—Administration, Operation and Maintenance, including a Grant of $250 to the Canadian Association of Geographers and a Grant of $3,500 to the University of British Columbia in aid of Research in Foreign Geography	315,728	
	DOMINION OBSERVATORIES		
	Dominion Observatory, Ottawa and Field Stations—		
212	Administration, Operation and Maintenance, including the expenses of the National Committee for Canada of the International Astronomical Union, a membership fee of $500 to the International Astronomical Union and a Grant of $3,500 to the Royal Astronomical Society of Canada	777,571	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	NATIONAL PARKS BRANCH		
	National Parks and Historic Sites Services—		
270	Administration, Operation and Maintenance	6,065,610	
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
	Trade Commissioner Service—		
394	Acquisition or Improvement of Buildings, Land, Equipment and Furnishings	146,000	
			*21,413,917

* Net Total $1,784,493.08

SCHEDULE D

Based on the Supplementary Estimates, 1958-59. The amount hereby granted is $100,666.67, being one-sixth of the total of the amounts of the several items in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT		
	A—DEPARTMENT		
	RAILWAY AND STEAMSHIP SERVICES		
635	Payment to Canadian National (West Indies) Steamships, Limited (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, in the amount of the deficit, certified by the auditors of the Company, in the operation of the Company in the calendar year 1958—Further amount required	600,000	
	VETERANS AFFAIRS		
	SOLDIER SETTLEMENT AND VETERANS LAND ACT		
654	To authorize and provide, subject to the approval of the Governor in Council for necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act, to correct defects for which neither the veteran nor the contractor can be held financially responsible and for such other work on other properties as may be required to protect the interest of the Director therein—Further amount required	4,000	
			*604,000

*Net Total $100,666.67

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-47.

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1958, and to authorize the guarantee by Her Majesty of certain securities to be issued by the Canadian National Railway Company.

First reading, August 6, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

61112-9

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-47.

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1958, and to authorize the guarantee by Her Majesty of certain securities to be issued by the Canadian National Railway Company.

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

Short Title.

Short title.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1958.*

Interpretation.

Definitions.

2. In this Act

"National Company."

(*a*) "National Company" means the Canadian National Railway Company;

"National System."

(*b*) "National System" means the National Railways as defined in the *Canadian National Railways Act* and any companies controlled by the National Company through stock ownership; and

"Securities."

(*c*) "securities" means the notes, equipment trust certificates, bonds, debentures and other securities described in subsection (1) of section 4.

Capital Expense.

Capital expenditures authorized.

3. (1) The National System is authorized,

(*a*) to make capital expenditures in the calendar year 1958 in the following amounts and for the following purposes:

Explanatory Notes.

The amount of $307,493,000 appearing in Clauses 4(3) and 6(2) is computed as follows:

Road property	$ 146,836,000	
Branch line construction	12,510,000	
Hotels	6,860,000	
Equipment	117,294,000	
Investment in affiliated companies	47,123,000	
		$ 330,623,000
Less:		
Uncompleted work		28,000,000
		302,623,000
Add:		
Interim financing authority January 1 to June 30, 1959, on obligations incurred prior to January 1, 1959		134,000,000
		436,623,000
Less:		
Depreciation accruals and amortization of discount on funded debt, etc., in relation to calendar year 1958	85,130,000	
and		
Depreciation accruals and amortization of discount on funded debt, etc., in relation to period January 1, to June 30, 1959	44,000,000	
		129,130,000
		$ 307,493,000

Gross Capital Expenditures:

Road property	$ 146,836,000	
Branch line construction	12,510,000	
Hotels	6,860,000	
Equipment	117,294,000	
Investment in affiliated companies	47,123,000	
		$330,623,000;

Capital expenditures in 1959.

(*b*) to make capital expenditures not exceeding in the aggregate $134,000,000 in the calendar year 1959 prior to the 1st day of July of that year, by investing in securities of Trans-Canada Air Lines to enable Trans-Canada Air Lines to discharge obligations that were incurred prior to that year and have become due and payable before that day and to discharge obligations that were incurred by the National Company for equipment, for hotels and branch lines and for general additions and betterments to road property prior to that year and have become due and payable before that day; and

Contracts for new equipment, additions and betterments prior to July 1, 1959.

(*c*) to enter into contracts prior to the 1st day of July, 1959, for the acquisition of new equipment and for general additions and betterments that will come in course of payment after the calendar year 1958, in amounts not exceeding in the aggregate $110,000,000.

Power to borrow money.

(2) The National Company, with the approval of the Governor in Council, is authorized

(*a*) at any time prior to the 1st day of July, 1959, to borrow money by the issue and sale of securities or by way of loan from the Minister of Finance to provide the amounts required for the purposes of paragraphs (*a*) and (*b*) of subsection (1); and

(*b*) by the issue and sale of securities, to borrow money to repay loans made under section 6.

Statement of amounts borrowed.

(3) A statement of the amounts borrowed by the National Company pursuant to this section shall be included in the annual report of the Company.

Estimate of amounts required.

(4) An estimate of the amounts required for the purposes of paragraph (*b*) of subsection (1) shall be included in the annual budget of the National System for the calendar year 1959.

Amount payable included in budget.

(5) Any amount payable under a contract entered into pursuant to paragraph (*c*) of subsection (1) shall be included in the annual budget of the National System for the year in which it will become due and payable.

Limitation.

(6) No amounts shall be spent for a purpose mentioned in this section in excess of the amount authorized by this section in respect of that purpose, and for the purposes of this subsection any expenditure made under paragraph (*b*) of subsection (1) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1957*, shall be deemed to be an expenditure under paragraph (*a*) of subsection (1) of this section.

Issue of securities.

4. (1) Subject to the provisions of this Act and with the approval of the Governor in Council, the National Company may issue notes, equipment trust certificates, bonds, debentures or other securities, bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide amounts required for the purposes of section 3.

Application of amounts available.

(2) Amounts available from reserves for depreciation and debt discount amortization shall be applied towards meeting the expenditures authorized by section 3.

Maximum amount of securities.

(3) The aggregate principal amount of securities issued under this section outstanding at any one time shall not exceed the amount necessary to provide the National Company with the net amount of $307,493,000 less the amount that the National Company receives in respect of the whole calendar year 1958 from the sale to the Minister of Finance of preferred stock of the National Company, and for the purposes of this subsection, any securities issued under subsection (2) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1957*, in respect of the amounts required for capital expenditures under paragraph (*b*) of subsection (1) of section 3 of that Act, shall be deemed to have been issued under this section.

GUARANTEES.

Guarantee.

5. (1) The Governor in Council may authorize the guarantee by Her Majesty in right of Canada of the principal and interest of the securities and may approve or decide the form, manner and conditions of such guarantees.

Signature of guarantee.

(2) A guarantee under this Act may be signed on behalf of Her Majesty by the Minister of Finance or by such other person as the Governor in Council may designate, and such signature is conclusive evidence for all purposes that the guarantee is valid and that the relative provisions of the Act have been complied with.

LOANS.

Minister may make loans to National Company.

6. (1) The Minister of Finance, upon application by the National Company approved by the Minister of Transport, may, with the approval of the Governor in Council, make loans to the National Company out of the Consolidated

Revenue Fund of amounts required for the purposes of section 3 at such rates of interest and subject to such other terms and conditions as the Minister of Finance, with the approval of the Governor in Council, may determine, and secured by securities that the National Company is authorized to issue pursuant to this Act.

Maximum aggregate principal amount of loans.

(2) The aggregate principal amount of loans made pursuant to subsection (1) shall not exceed $307,493,000 less the amount that the National Company receives in respect of the whole calendar year 1958 from the sale to the Minister of Finance of preferred stock of the National Company.

Securities for repayment.

(3) Securities issued to secure a loan made by the Minister of Finance under this section are deemed not to be included in the amount specified in subsection (3) of section 4 if securities have been issued and sold to repay that loan.

GENERAL.

Power to aid other companies.

7. The National Company may aid and assist, in any manner not inconsistent with section 3, any others of the companies and railways comprised in the National System and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any others of the said companies and railways

(*a*) apply the proceeds of any issue of securities towards meeting expenditures authorized by section 3 on its own account or on account of any others of the said companies and railways,

(*b*) make advances of amounts required for meeting expenditures authorized by section 3 to any others of the said companies and railways upon or without any security, at discretion, and

(*c*) make advances to Trans-Canada Air Lines of amounts required to repay to the Minister of Finance the amounts advanced to Trans-Canada Air Lines pursuant to special warrants of the Governor General dated April 9, 1958 and May 1, 1958.

Proceeds paid to credit of Minister of Finance in trust.

8. The proceeds of any sale, pledge or other disposition of any guaranteed securities shall, in the first instance, be paid into the Consolidated Revenue Fund or shall be deposited to the credit of the Minister of Finance, in trust for the National Company, in one or more banks designated by him, and upon application to the Minister of Finance by the National Company approved by the Minister of Transport, shall be paid to the National Company by the Minister of Finance out of the Consolidated Revenue Fund, or on

instructions from the Minister of Finance by the banks in which they are deposited, as the case may be, for the purposes stated in such application.

Minister may place amounts at disposal of Company.

9. (1) Where, at any time before the 1st day of July, 1959, the available revenues of the National System are not sufficient to pay all the operating and income charges of the National System as and when due, the Minister of Finance, upon application by the National Company approved by the Minister of Transport, may, with the approval of the Governor in Council, place at the disposal of the National Company such amounts as may be required to enable the National Company to meet all such charges.

Amounts reimbursed to Minister from annual revenues.

(2) All amounts placed at the disposal of the National Company pursuant to subsection (1) shall be reimbursed to the Minister of Finance from the annual revenues of the National System in so far as such revenues are sufficient, and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

Trans-Canada Air Lines.

10. (1) Where, at any time before the 1st day of July, 1959, the available revenues of Trans-Canada Air Lines are not sufficient to pay all the operating and income charges thereof as and when due, the Minister of Finance, upon application by Trans-Canada Air Lines approved by the Minister of Transport, may, with the approval of the Governor in Council, place at the disposal of Trans-Canada Air Lines such amounts as may be required to enable Trans-Canada Air Lines to meet all such charges.

Amounts reimbursed from annual revenues.

(2) All amounts placed at the disposal of Trans-Canada Air Lines pursuant to subsection (1) shall be reimbursed to the Minister of Finance from the annual revenues of Trans-Canada Air Lines in so far as such revenues are sufficient, and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

Auditors.

11. George A. Touche & Co. of Montreal, Chartered Accountants, are appointed as independent auditors to make a continuous audit of the accounts for the year 1958 of National Railways as defined in the *Canadian National Railways Act* and J. A. De Lalanne of Montreal, Chartered Accountant, is appointed as independent auditor to make a continuous audit of the accounts for the year 1959 of the said National Railways.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-48.

An Act respecting the Development and Improvement of the National Capital Region.

First reading, August 11, 1958.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59721-1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-48.

An Act respecting the Development and Improvement of the National Capital Region.

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

SHORT TITLE.

Short title

1. This Act may be cited as the *National Capital Act.*

INTERPRETATION.

Definitions.

2. In this Act,

"Chairman." *(a)* "Chairman" means the Chairman of the Commission;

"Commission." *(b)* "Commission" means the National Capital Commission referred to in section 3;

"Department." *(c)* "department" means a department, division or branch of the Government of Canada, and includes any board, commission, corporation or other body being an agent of Her Majesty;

"Fund." *(d)* "Fund" means the National Capital Fund established by this Act;

"Her Majesty." *(e)* "Her Majesty" means Her Majesty in right of Canada;

"Highway." *(f)* "highway" includes any street, road, lane, thoroughfare or driveway;

"Local municipality." *(g)* "local municipality" means a municipality wholly or partly within the National Capital Region;

"Member." *(h)* "member" means a member of the Commission;

"Minister." *(i)* "Minister" means the Prime Minister of Canada or such other member of the Queen's Privy Council for Canada as is designated by the Governor in Council;

EXPLANATORY NOTES

The purpose of this Bill is to revise the *Federal District Commission Act* to enable the Commission to discharge more effectively its duties in connection with the preparation of plans for, and assistance in, the development and improvement of the National Capital Region. For this purpose, the names of the Act and of the Commission have been changed and the Commission's organization, powers, and financing have been substantially revised. The Joint Parliamentary Committee appointed in 1956 to review and report upon the progress and programmes of the Federal District Commission recommended that the *Federal District Commission Act* be revised, and a number of the provisions of this Bill implement recommendations of the Committee.

The references below are to the corresponding provisions of the *Federal District Commission Act.*

1. Sec. 1.

2. *(a)* New.

(b) Sec. 2*(a)*

(c) New.

(d) New.

(e) New.

(f) New.

(g) New.

(h) New.

(i) Sec. 2*(b)*;

"National Capital Region."
(j) "National Capital Region" means the seat of the Government of Canada and its surrounding area, more particularly described in the Schedule;

"Property."
(k) "property" means real or personal property or any interest therein;

"Property of the Commission."
(l) "property of the Commission" means property under the control and management of, or vested in the name of, the Commission;

"Public lands."
(m) "public lands" means real property or any interest therein, under the control and management of a department;

"Vice-Chairman."
(n) "Vice-Chairman" means the Vice-Chairman of the Commission; and

"Work."
(o) "work" means any work, structure or undertaking.

CONSTITUTION OF COMMISSION.

National Capital Commission.
3. (1) There shall be a corporation, to be called the National Capital Commission, consisting of twenty members, each of whom shall be appointed by the Governor in Council to hold office during pleasure for a term not exceeding four years.

Chairman and Vice-Chairman.
(2) The Governor in Council shall designate one of the members to be Chairman and one of the members to be Vice-Chairman.

Members.
(3) The members, other than the Chairman and Vice-Chairman, shall be appointed as follows:

(a) at least one member from each of the ten provinces;
(b) at least two members from the city of Ottawa;
(c) at least one member from the city of Hull;
(d) at least one member from a local municipality in Ontario other than the city of Ottawa; and
(e) at least one member from a local municipality in Quebec other than the city of Hull.

Eligibility.
(4) A member is eligible to be appointed from a province or municipality if, at the time of his appointment, he normally resides therein.

Re-appointment.
(5) A person who has served two consecutive terms as a member, other than Chairman, is not, during the twelve months following the completion of his second term, eligible to be reappointed to the Commission in the capacity in which he so served.

Vacancy.
(6) A vacancy in the membership of the Commission does not impair the right of the remainder to act.

Members not contributors for superannuation.
(7) The *Public Service Superannuation Act* does not apply to a member unless the Governor in Council otherwise directs.

Interest of member.
(8) A member who is present at a meeting at which is discussed any matter in which he has, directly or indirectly, a pecuniary interest, shall declare his interest and shall refrain from casting a vote in respect of such matter.

(j) Sec. 2*(c)*

(k) New.

(l) New.

(m) New.

(n) New.

(o) New.

3. (1) Sec. 3(1) (2)

(2) Sec. 7(1).

(3) Sec. 3(3) (4) (5).

(4) New.

(5) New.

(6) New.

(7) New.

(8) Sec. 23.

Commission agent of Her Majesty.

4. (1) The Commission is, for all purposes of this Act, an agent of Her Majesty, and its powers under this Act may be exercised only as an agent of Her Majesty.

Contracts.

(2) The Commission may, on behalf of Her Majesty, enter into contracts in the name of Her Majesty or in the name of the Commission.

Property.

(3) Property acquired by the Commission is the property of Her Majesty and title thereto may be vested in the name of Her Majesty or in the name of the Commission.

Proceedings.

(4) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Commission on behalf of Her Majesty, whether in its name or in the name of Her Majesty, may be brought or taken by or against the Commission in the name of the Commission in any court that would have jurisdiction if the Commission were not an agent of Her Majesty.

Head office.

5. (1) The head office of the Commission shall be at the city of Ottawa.

Meetings.

(2) The Commission shall meet at least three times a year in the city of Ottawa, and it may meet at such other times in the National Capital Region as the Commission deems necessary.

Chairman chief officer.

6. (1) The Chairman is the chief executive officer of the Commission.

Vice-Chairman to act.

(2) If the Chairman is absent or unable to act or the office is vacant, the Vice-Chairman has and may exercise all the powers and functions of the Chairman.

Acting Chairman.

(3) The Commission may authorize one of its members to act as Chairman for the time being in the event that the Chairman and Vice-Chairman are absent or unable to act or the offices are vacant.

Salaries and remuneration.

7. (1) The Chairman shall be paid a salary to be fixed by the Governor in Council, and the Governor in Council may authorize the payment of allowances or other remuneration to the Vice-Chairman and to any other member having special duties.

Expenses.

(2) Each member is entitled to be paid reasonable travelling and other expenses incurred by him in the performance of his duties.

OFFICERS AND EMPLOYEES.

General Manager.

8. (1) The Governor in Council may appoint a General Manager to hold office during pleasure who shall be paid a salary to be fixed by the Governor in Council.

4. (1) Sec. 6(1).

(2) New.

(3) New.

(4) Sec. 6(2).

5. New.

6. New.

7. Sec. 8.

8. (1) Sec. 5(1) in part.

Staff.

(2) Subject to the plan of organization and terms and conditions of employment approved under subsection (3), the Commission may employ such officers and employees and such consultants and advisers as it deems necessary for the purpose of this Act and may fix their remuneration and terms and conditions of employment.

Plan of organization.

(3) The Governor in Council may approve a plan of organization for the establishment and classification of the continuing positions necessary for the proper functioning of the Commission and the establishment of rates of compensation for each class of position, and such other terms and conditions of employment as are considered desirable.

COMMITTEES.

Executive Committee.

9. (1) There shall be an Executive Committee of the Commission consisting of the Chairman, the Vice-Chairman and three other members to be appointed by the Commission, of whom one at least shall be from the Province of Quebec.

Powers.

(2) The Executive Committee shall exercise such of the powers and functions of the Commission as are delegated to it by the Commission and shall submit at each meeting of the Commission minutes of its proceedings since the last preceding meeting of the Commission.

Other committees.

(3) The Commission may appoint a National Capital Planning Committee and such other committees as it considers necessary or desirable for the administration of this Act.

Expenses of committee members.

(4) Each member of the Executive Committee or other committee established under this section is entitled to be paid reasonable travelling and other expenses incurred by him in the performance of his duties.

OBJECTS, PURPOSES AND POWERS.

Objects and purposes of Commission.

10. (1) The objects and purposes of the Commission are to prepare plans for and assist in the development, conservation and improvement of the National Capital Region in order that the nature and character of the seat of the Government of Canada may be in accordance with its national significance.

Powers.

(2) The Commission may for the purposes of this Act,

(a) acquire, hold, administer or develop property;

(b) sell, grant, convey, lease or otherwise dispose of or make available to any person any property, subject to such conditions and limitations as it considers necessary or desirable;

(2) New.

(3) New.

9. New.

10. Secs. 5(1), 10.

(c) construct, maintain and operate parks, squares, highways, parkways, bridges, buildings and any other works;

(d) maintain and improve any property of the Commission, or any other property under the control and management of a department, at the request of the authority or Minister in charge thereof;

(e) co-operate or engage in joint projects with, or make grants to, local municipalities or other authorities for the improvement, development or maintenance of property;

(f) construct, maintain and operate, or grant concessions for the operation of, places of entertainment, amusement, recreation, refreshment, or other places of public interest or accommodation upon any property of the Commission;

(g) administer, preserve and maintain any historic place or historic museum;

(h) conduct investigations and researches in connection with the planning of the National Capital Region; and

(i) generally, do and authorize such things as are incidental or conducive to the attainment of the objects and purposes of the Commission and the exercise of its powers.

Co-ordination of development.

11. (1) The Commission shall, in accordance with general plans prepared under this Act, co-ordinate the development of public lands in the National Capital Region.

Proposals submitted to Commission.

(2) Proposals for the location, erection, alteration or extension of a building or other work by any person on public lands, or by or on behalf of a department, in the National Capital Region shall be referred to the Commission prior to the commencement of the work.

Approval of site, plans, etc.

(3) No building or other work shall be erected, altered or extended by or on behalf of a department in the National Capital Region unless the site, location and plans thereof have first been approved by the Commission.

Idem.

(4) No person shall erect, alter or extend a building or other work on public lands in the National Capital Region unless the site, location and plans thereof have first been approved by the Commission.

Governor in Council may approve.

(5) In any case where the Commission does not give its approval under this section the Governor in Council may give such approval.

Terms and conditions of approval.

(6) Any approval given under this section may be subject to such terms and conditions as are considered desirable by the Commission or the Governor in Council, as the case may be, respecting the erection, alteration, extension or maintenance of the building or other work in relation to which the approval was given.

11. Sec. 9.

Interior alterations.

(7) This section does not apply to interior alterations in a work or building.

Power to construct railway.

12. (1) The Commission may construct in the National Capital Region, in accordance with plans prepared under this Act, a railway and related facilities.

Sale, lease, etc.

(2) The Commission may sell, convey or lease the railway and related facilities, or any portion thereof, to any railway company or enter into agreements with any railway company for the sole, joint or several use of such railway or facilities or portion thereof and for the maintenance by such company of such railway or facilities or portion thereof and the operation thereof.

Application of *Railway Act*.

(3) The provisions of the *Railway Act*, with such modifications as circumstances require, are applicable to and in respect of the exercise of the powers conferred by this section, but nothing in this section shall be deemed to constitute the Commission a railway company except for the purpose of carrying out the provisions of subsection (2).

EXPROPRIATION.

Expropriation.

13. (1) The Commission may, with the approval of the Governor in Council, take or acquire lands for the purpose of this Act without the consent of the owner, and, except as otherwise provided in this section, all the provisions of the *Expropriation Act*, with such modifications as circumstances require, are applicable to and in respect of the exercise of the powers conferred by this section and the lands so taken or acquired.

Procedure.

(2) For the purposes of section 9 of the *Expropriation Act* the plan and description may be signed by the Chairman or General Manager of the Commission.

Compensation.

(3) The compensation for lands taken or acquired under this section, or for damage to lands injuriously affected by the construction of any work by the Commission, shall be paid by the Commission as though the lands were acquired under the other provisions of this Act, and all claims against the Commission for such compensation or damage may be heard and determined in the Exchequer Court of Canada in accordance with sections 46 to 49 of the *Exchequer Court Act;* but nothing in this subsection shall be construed to affect the operation of section 34 of the *Expropriation Act.*

PROPERTY.

Restrictions on transactions.

14. Except with the approval of the Governor in Council, the Commission shall not

(a) dispose of any real property for a consideration in excess of a value of ten thousand dollars;

12. Sec. 11.

13. Sec. 16.

14. New.

(b) acquire any real property for a consideration in excess of a value of twenty-five thousand dollars; or

(c) enter into an agreement or lease enduring for a period in excess of five years.

Payments in lieu of taxes.

15. (1) The Commission may pay grants to a local municipality not exceeding the taxes that might be levied by the municipality in respect of any real property of the Commission if the Commission were not an agent of Her Majesty.

Exception.

(2) Subsection (1) does not apply to parks or to squares, highways or parkways or to bridges or similar structures.

Gatineau Park.

(3) The Commission may pay grants to the appropriate authorities in respect of real property of the Commission situated in Gatineau Park not exceeding in any tax year the amounts estimated by the Commission to be sufficient to compensate such authorities for the loss of tax revenue during that tax year in respect of municipal and school taxes by reason of the acquisition of the property by the Commission.

FINANCIAL.

National Capital Fund.

16. (1) There shall be a special account in the Consolidated Revenue Fund, to be known as the National Capital Fund, to which shall be credited

(a) the amounts appropriated by Parliament for the purposes of the Fund; and

(b) the balance standing to the credit, at the coming into force of this Act, of the National Capital Fund established pursuant to *The Appropriation Act, No. 4, 1947-48.*

Payments out of C.R.F.

(2) Subject to subsection (3), the Minister of Finance may, on the recommendation of the Minister, out of the Consolidated Revenue Fund pay to the Commission such amounts as are from time to time required by the Commission to finance the cost of capital projects approved by the Governor in Council.

Limits on payments.

(3) The amounts paid by the Minister of Finance to the Commission under subsection (2) shall be charged to the Fund, but a payment out of the Consolidated Revenue Fund under subsection (2) shall not exceed the balance standing to the credit of the Fund.

Loans.

(4) The Minister of Finance may out of the Consolidated Revenue Fund advance to the Commission such amounts by way of loan as are authorized by Parliament, upon such terms and conditions as to interest, terms of repayment and otherwise as are approved by the Governor in Council.

15. (1) (2) New.

(3) Sec. 17.

16. New.

Definition of "Capital project".

(5) In this section, "capital project" means

(a) the construction or acquisition of parks, squares, highways, parkways, bridges, railways, buildings and any other works for the purposes of this Act, or the acquisition of property therefor; or

(b) a contribution to a local municipality or other authority in respect of the cost of a project of the municipality or authority.

General Fund.

17. Subject to section 16, the Commission may expend for any of the purposes of this Act any money appropriated by Parliament for the use of the Commission or received by it through the conduct of its operations or by bequest, donation or otherwise.

BY-LAWS AND REGULATIONS.

By-laws.

18. The Commission may make by-laws for the conduct and management of its activities and for carrying out the purposes and provisions of this Act.

Regulations.

19. (1) The Governor in Council may make regulations for the protection of any property of the Commission and for preserving order or preventing accidents thereon, and may prescribe the punishment that may be imposed on summary conviction for breach of any such regulation, but the punishment so prescribed shall not exceed a fine of five hundred dollars or imprisonment for a term of six months, or both such fine and imprisonment.

Liability of owner.

(2) Where a vehicle is operated or parked in contravention of any regulation, the owner of the vehicle is liable to the penalties prescribed by the regulations for such contravention, unless at the time of such contravention the vehicle was not operated or parked, as the case may be, by the owner or by any other person with the owner's consent, express or implied.

Damage to property.

(3) Where a person is convicted for a contravention of any of the regulations, the convicting court may, at the time sentence is imposed, order that person to pay to the Commission an amount by way of satisfaction or compensation for loss of or damage to property suffered by the Commission as a result of the contravention for which that person was convicted; and the order may, upon the filing thereof in the superior court of the province in which the trial was held, be enforced as a judgment of that court.

Evidence.

(4) In a prosecution for a violation of a regulation, a certificate stating that any property described therein is under the control of the Commission and purporting to be certified by the Commission or the Chairman, General Manager, Chief Engineer, or Secretary of the Commission shall be received in evidence without proof of the signature or the official character of the person appearing to have

17. New.

18. Sec. 5(1) in part.

19. Sec. 5(1) in part; 10*(b)* in part.

signed the certificate and without further proof thereof, and is *prima facie* proof that the property is under the control of the Commission.

GENERAL.

Gifts, bequests, etc.

20. The Commission may, if it sees fit, accept any property by way of gift, bequest or devise and may, subject to section 14 but notwithstanding any other provision of this Act, expend, administer or dispose of any such property for the purposes of this Act, subject to the terms, if any, upon which such property was given, bequeathed or devised to the Commission.

Commission deemed charitable organization.

21. The Commission shall be deemed to be a charitable organization in Canada

(a) as described in paragraph *(e)* of subsection (1) of section 62 of the *Income Tax Act*, for the purposes of that Act, and

(b) as described in section 7A of the *Dominion Succession Duty Act* and as described in paragraph *(d)* of subsection (1) of section 7 of the *Estate Tax Act*, for the purposes of those Acts.

Audit.

22. The accounts and financial transactions of the Commission shall be audited by the Auditor General.

Works for general advantage of Canada.

23. All works of the Commission, whether constructed or executed before or after the coming into force of this Act, are hereby declared to be for the general advantage of Canada.

Surplus Crown Assets Act not applicable.

24. The *Surplus Crown Assets Act* does not apply to the Commission or to property of the Commission.

Agreement approved.

25. The agreement entered into between the Federal District Commission and the Corporation of the City of Ottawa on the 7th day of August, 1956, respecting the conveyance to the Corporation of the City of Ottawa of a part of Green Island in the Rideau River, is hereby ratified and confirmed.

TRANSITIONAL.

Commission substituted for Federal District Commission.

26. Whenever in any Act, order, regulation, deed, contract, lease or other document, the Federal District Commission is mentioned or referred to, there shall, in each and every case, be substituted the National Capital Commission.

20. New.

21. New.

22. Sec. 22.

23. Sec. 15.

24. New.

25. New.

One and same corporation.

27. The corporation referred to in section 3, and the corporation established by the *Federal District Commission Act* are hereby declared for all purposes to be one and the same corporation.

REPEAL AND COMMENCEMENT.

Repeal. R.S., c. 112.

28. The *Federal District Commission Act* is repealed.

Commencement.

29. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

SCHEDULE

Description of National Capital Region

Those certain parcels or tracts of lands and premises, situate, lying and being partly in the Province of Ontario and partly in the Province of Quebec, and comprising the whole of the Townships of Gloucester, Nepean, Goulbourn, Huntley, March, and Torbolton, and parts of the Townships of Fitzroy, North Gower, and Osgoode, in the County of Carleton, Province of Ontario; parts of the Townships of Pakenham, Ramsay and Beckwith, in the County of Lanark, Province of Ontario; parts of the Townships of Russell and Cumberland in the County of Russell, Province of Ontario; the whole of the Township of Templeton and parts of the Townships of Buckingham and Portland in the County of Papineau, Province of Quebec; the whole of the Townships of Hull and Eardley and parts of the Townships of Wakefield and Masham in the County of Gatineau (formerly the County of Hull) Province of Quebec; the whole of the Township of Onslow and part of the Township of Aldfield in the County of Pontiac, in the Province of Quebec; and including the whole of the City of Hull, in the County of Gatineau, Province of Quebec, and the whole of the City of Ottawa, in the County of Carleton, Province of Ontario; all of which are more particularly described as follows: Commencing at a point on the south shore of the Grand or Ottawa River where it is intersected by the boundary between the Township of McNab in the County of Renfrew and the Township of Fitzroy in the County of Carleton; thence south-westerly along the said boundary to the line between the north-east and south-west halves of the Lots in Concession II, Township of Fitzroy; thence south-easterly along the last-mentioned line to the line between the south-west half of Lot 21 and the south-west half of Lot 22, Concession II, Township of Fitzroy; thence south-westerly along the last-mentioned line and along the line between Lots 21 and 22, Concession I, Township of Fitzroy, to the boundary between the said Township of Fitzroy in the County of Carleton and the Township of Pakenham in the County of Lanark; thence along the last-mentioned boundary to the line between Lots 21 and 22, Concession XII, Township of Pakenham; thence south-westerly along the last-mentioned line to the line between the north-east and south-west halves of the Lots in Concession XII, Township of Pakenham; thence south-easterly along the last-mentioned line to the line between the south half of Lot 16 and the south half of Lot 17, Concession XII, Township of Pakenham; thence south-westerly along the last-mentioned line and along the line between Lots 16 and 17, Concession XI, to the line between the north-east and south-west halves of the Lots in Concession XI, Township of Pakenham; thence south-easterly along the last-mentioned line to the line between the south-west half of Lot 13 and the south-west half of Lot 14, Concession XI, Township of Pakenham; thence south-westerly along the last-mentioned line and along the lines between Lots 13 and 14, Concessions X and IX, to the line between the north-east and south-west halves of the Lots

in Concession IX, Township of Pakenham; thence south-easterly along the last-mentioned line to the line between the south-west half of Lot 7 and the south-west half of Lot 8, Concession IX, Township of Pakenham; thence south-westerly along the last-mentioned line and along the line between Lots 7 and 8, Concession VIII to the line between the north-east and south-west halves of the Lots in Concession VIII, Township of Pakenham; thence south-easterly along the last-mentioned line to the boundary between the Townships of Pakenham and Ramsay; thence south-westerly along the last-mentioned boundary to the road between Concessions VII and VIII, Township of Ramsay, thence south-easterly along the said road to the side road between lots 20 and 21, Concession VIII, Township of Ramsay, thence north-easterly along the said side road to the line between the north-east and south-west halves of the Lots in Concession VIII, Township of Ramsay; thence south-easterly along the last-mentioned line to the boundary between the Townships of Ramsay and Beckwith; thence south-westerly along the last-mentioned boundary to the line between Lots 16 and 17, Concession XII, Township of Beckwith; thence south-easterly along the last-mentioned line and along the line between Lots 16 and 17, Concession XI, Township of Beckwith, to the north-westerly limit of the Right-of-Way of the Canadian Pacific Railway; thence north-easterly along the last-mentioned limit to the boundary between the Township of Beckwith in the County of Lanark and the Township of Goulbourn in the County of Carleton; thence south-easterly along the last-mentioned boundary to the boundary between the Townships of Goulbourn and Marlborough; thence north-easterly along the last-mentioned boundary to the boundary between the Townships of Marlborough and North-Gower; thence south-easterly along the last-mentioned boundary to the road between Lots 35 and 36, Concession IV, Township of North-Gower; thence easterly along the road between Lots 35 and 36 in Concessions IV, III, and II and continuing easterly along the production of the said road to the easterly boundary of the Township of North-Gower, being the centre line of the Rideau River; thence northerly following the centre line of the Rideau River to the west boundary of the Township of Osgoode; thence southerly along the last-mentioned boundary to the road between Lots 35 and 36 in the Broken Front Concession, Township of Osgoode; thence easterly along the road between Lots 35 and 36 in the Broken Front and First Concessions and between Lots 34 and 35 in the Second Concession, and between Lots 35 and 36 in Concessions III, IV, V, VI, VII, VIII, IX, X, and XI, Township of Osgoode, and continuing along the road between Lots 5 and 6 in Concessions I, II, III, IV, V, VI, VII, and VIII in the Township of Russell to the road between Concessions VIII and IX of the said Township of Russell; thence northerly along the last-mentioned road to the boundary between the Townships of Russell and Cumberland; thence easterly along the last-mentioned boundary to the road between Concessions III and IV, Township of Cumberland; thence northerly along the last-mentioned road to the line between Lots 1 and 2, Concession III, Township of Cumberland; thence easterly along the last-mentioned line to the west boundary of

Lot 10 in the Second Concession from the Ottawa River, sometimes called "The Old Survey", in the Township of Cumberland; thence northerly along the said west boundary of Lot 10 in the Second Concession from the Ottawa River and along the west boundary of Lot 10 in the First Concession from the Ottawa River to the southerly shore of the Grand or Ottawa River; thence northerly across the said Grand or Ottawa River to the point on the northerly shore where it is intersected by the line between Lots 7 and 8, Range 1, Township of Buckingham, in the County of Papineau, Province of Quebec; thence northerly along the lines between Lots 7 and 8, Ranges I, II, III, IV, V, VI, VII, VIII, IX, X, XI, and XII, Township of Buckingham, to the boundary between the Townships of Buckingham and Derry, County of Papineau; thence westerly along the last-mentioned boundary to the boundary between the Townships of Derry and Portland East; thence northerly along the last-mentioned boundary to the range line between Ranges III and IV of the said Township of Portland East; thence westerly along the last-mentioned range line to the boundary between the Townships of Portland East and Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges IV and V of the said Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range V, Township of Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges V and VI, Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range VI, Township of Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges VI and VII, Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range VII, Township of Portland West; thence northerly along the last mentioned boundary to the range line between Ranges VII and VIII, Township of Portland West; thence westerly along the last-mentioned range line to the easterly boundary of Lot 7, Range VIII, Township of Portland West; thence northerly along the last-mentioned boundary to the range line between Ranges VIII and IX, Township of Portland West; thence westerly along the last-mentioned range line to the boundary between the Townships of Portland West and Denholm; thence southerly along the last-mentioned boundary to the boundary between the Townships of Denholm and Wakefield; thence westerly along the last-mentioned boundary to the line between Lots 25 and 26, Range XI, of the said Township of Wakefield; thence southerly along the lines between Lots 25 and 26, Ranges XI, X, IX, VIII, VII, VI, and V, Township of Wakefield, to the Range line between Ranges IV and V, Township of Wakefield; thence westerly along the last-mentioned range line to the line between Lots 4 and 5, range V, Township of Wakefield; thence northerly along the lines between Lots 4 and 5, Ranges V, VI, and VII, Township of Wakefield, to the range line between Ranges VII and VIII, Township of Wakefield; thence westerly along the last-mentioned range line to the boundary between the Townships of Wakefield and Masham; thence northerly along the last-mentioned boundary to the

range line between Ranges VII and VIII, of the said Township of Masham; thence westerly along the last-mentioned range line to the boundary between the Townships of Masham and Aldfield; thence northerly along the last-mentioned boundary to the range line between Ranges II and III, of the said Township of Aldfield; thence westerly along the last-mentioned range line to the easterly boundary of the east range of the said Township of Aldfield; thence along the said easterly boundary of the east range of the Township of Aldfield to the line between Lots 14 and 15 of the said east range of the Township of Aldfield; thence westerly along the lines between Lots 14 and 15, east range and west range, Township of Aldfield to the westerly boundary of the west range of the said Township of Aldfield; thence southerly along the said westerly boundary to the range line between Ranges I and II of the said Township of Aldfield; thence westerly along the last-mentioned range line to the boundary between the Townships of Aldfield and Thorne, County of Pontiac; thence southerly along the last-mentioned boundary and continuing along the boundary between the Townships of Onslow and Bristol, County of Pontiac, to the Grand or Ottawa River; thence southerly across the Grand or Ottawa River to the point of commencement; an area of one thousand eight hundred square miles, more or less.

C-49.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-49.

An Act to provide for the Conditional Liberation of Persons Undergoing Sentences of Imprisonment.

First reading, August 11, 1958.

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58768-3

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-49.

An Act to provide for the Conditional Liberation of Persons Undergoing Sentences of Imprisonment.

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

SHORT TITLE.

Short title.

1. This Act may be cited as the *Parole Act*.

INTERPRETATION.

Definitions.

2. In this Act,

"Board." (*a*) "Board" means the National Parole Board established by this Act;

"Inmate." (*b*) "inmate" means a person who has been convicted of an offence under an Act of the Parliament of Canada and is under sentence of imprisonment for that offence, but does not include a child within the meaning of the *Juvenile Delinquents Act* who is under sentence of imprisonment for an offence known as a delinquency;

"Magistrate." (*c*) "magistrate" means a justice or a magistrate as defined in the *Criminal Code*;

"Parole." (*d*) "parole" means authority granted under this Act to an inmate to be at large during his term of imprisonment;

"Paroled inmate." (*e*) "paroled inmate" means a person to whom parole has been granted;

"Parole supervisor." (*f*) "parole supervisor" means a person appointed by the Board to guide and supervise a paroled inmate; and

"Regulations." (*g*) "regulations" means regulations made by order of the Governor in Council.

Explanatory Note.

The *Ticket of Leave Act*, R.S. c. 264, authorizes the Governor General, on the advice of the appropriate Minister of the Crown, to grant to an inmate of a penitentiary, gaol or other public or reformatory prison a licence to be at large in Canada during such portion of his term of imprisonment and upon such conditions as may be fixed.

This statute is the authority under which the parole system of Canada is administered by the Remission Service of the Department of Justice at the present time.

In 1953 the Minister of Justice appointed a Committee under the chairmanship of Mr. Justice Gerald Fauteux of the Supreme Court of Canada to inquire into the principles and procedures followed in the Remission Service of the Department of Justice. That Committee, which reported in April, 1956, recommended, among other things, the repeal of the *Ticket of Leave Act* and the establishment of a National Parole Board.

The purpose of the Bill is to implement this recommendation of the Fauteux Committee.

Board Established.

Board established.

3. (1) There shall be a board, to be known as the National Parole Board, consisting of not less than three and not more than five members to be appointed by the Governor in Council to hold office during good behaviour for a period not exceeding ten years.

Chairman and Vice-Chairman.

(2) The Governor in Council shall designate one of the members to be Chairman and one to be Vice-Chairman.

Temporary members.

(3) The Governor in Council may appoint a temporary substitute member to act as a member in the event that a member is absent or unable to act.

Quorum.

(4) A majority of the members constitutes a quorum, and a vacancy on the Board does not impair the right of the remaining members to act.

Rules of procedure.

(5) The Board may, with the approval of the Governor in Council, make rules for the conduct of its proceedings and the performance of its duties and functions under this Act.

Head office.

(6) The head office of the Board shall be at Ottawa, but meetings of the Board may be held at such other places as the Board determines.

Seal.

(7) The Board shall have an official seal.

Remuneration.

4. (1) Each member of the Board shall be paid such remuneration for his services as is fixed by the Governor in Council, and is entitled to be paid reasonable travelling and living expenses incurred by him while absent from his ordinary place of residence in the course of his duties.

Staff.

(2) The officers, clerks and employees necessary for the proper conduct of the business of the Board shall be appointed in accordance with the provisions of the *Civil Service Act*.

Chief executive officer.

(3) The Chairman is the chief executive officer of the Board and has supervision over and direction of the work and the staff of the Board.

Powers and Duties of Board.

Jurisdiction of Board.

5. Subject to this Act and the *Prisons and Reformatories Act*, the Board has exclusive jurisdiction and absolute discretion to grant, refuse to grant or revoke parole.

Review of cases.

6. (1) The Board shall at the times prescribed by the regulations

(*a*) review the case of every inmate serving a sentence of imprisonment of two years or more, whether or not an application has been made by or on behalf of the inmate, and

(*b*) review such cases of inmates serving a sentence of imprisonment of less than two years as are prescribed by the regulations, upon application by or on behalf of the inmate.

Decisions.

(2) Upon reviewing the case of an inmate as required by subsection (1) the Board shall decide whether or not to grant parole.

Regulations.

7. The Governor in Council may make regulations prescribing

(*a*) the portion of the terms of imprisonment that inmates shall serve before parole may be granted,

(*b*) the times when the Board shall review cases of inmates serving sentences of imprisonment, and

(*c*) the class of cases of inmates serving a sentence of imprisonment of less than two years that shall be reviewed by the Board upon application.

Powers of Board.

8. The Board may

(*a*) grant parole to an inmate if the Board considers that the inmate has derived the maximum benefit from imprisonment and that the reform and rehabilitation of the inmate will be aided by the grant of parole;

(*b*) grant parole subject to any terms or conditions it considers desirable;

(*c*) provide for the guidance and supervision of paroled inmates for such period as the Board considers desirable; and

(*d*) revoke parole in its discretion.

Personal interview.

9. The Board, in considering whether parole should be granted or revoked, is not required to grant a personal interview to the inmate or to any person on his behalf.

Parole certificate.

10. Where the Board grants parole it shall issue a parole certificate, under the seal of the Board, in such form as the Board prescribes, and shall deliver it or cause it to be delivered to the inmate and a copy to the parole supervisor, if any.

Effect of parole.

11. (1) The sentence of a paroled inmate shall, while the parole remains unrevoked and unforfeited, be deemed to continue in force until the expiration thereof according to law.

Idem.

(2) Until a parole is revoked, forfeited or suspended the inmate is not liable to be imprisoned by reason of his sentence, and he shall be allowed to go and remain at large according to the terms and conditions of the parole and subject to the provisions of this Act.

Suspension of Parole.

Suspension of parole.

12. (1) A member of the Board or any person designated by the Board may, by a warrant in writing signed by him, suspend any parole and authorize the apprehension of a paroled inmate whenever he is satisfied that the arrest of the inmate is necessary or desirable in order to prevent a breach of any term or condition of the parole.

Apprehension of paroled inmate.

(2) A paroled inmate apprehended under a warrant issued under this section shall be brought as soon as conveniently may be before a magistrate, and the magistrate shall remand the inmate in custody until the Board cancels the suspension or revokes the parole.

Review by Board.

(3) The Board shall forthwith after a remand by a magistrate under subsection (2) review the case and shall either cancel the suspension or revoke the parole.

Effect of suspension.

(4) An inmate who is in custody by virtue of this section shall be deemed to be serving his sentence.

Forfeiture of Parole.

Forfeiture.

13. If a paroled inmate is convicted of an indictable offence, committed after the grant of parole and punishable by imprisonment for a term of two years or more, his parole is thereby forthwith forfeited.

Apprehension upon Revocation or Forfeiture of Parole.

Apprehension.

14. (1) If any parole is revoked or forfeited, the Board may, by warrant under the seal of the Board, authorize the apprehension of the paroled inmate.

Recommitment.

(2) A paroled inmate apprehended under a warrant issued under this section, shall be brought as soon as conveniently may be before a magistrate, and the magistrate shall thereupon make out his warrant under his hand and seal for the recommitment of the inmate as provided in this Act.

Execution of Warrant.

Warrants for apprehension.

15. A warrant issued under section 12 or 14 shall be executed by any peace officer to whom it is given in any part of Canada, and has the same force and effect in all parts of Canada as if it had been originally issued or subsequently endorsed by a magistrate or other lawful authority having jurisdiction in the place where it is executed.

RECOMMITMENT OF INMATE.

Place of recommitment.

16. (1) Where the parole granted to an inmate has been revoked, he shall be recommitted to the place of confinement to which he was originally committed to serve the sentence in respect of which he was granted parole, to serve the portion of his original term of imprisonment that remained unexpired at the time his parole was granted.

Idem.

(2) Where a paroled inmate, upon revocation of his parole, is apprehended at a place not within the territorial division to which he was originally committed, he shall be committed to the corresponding place of confinement for the territorial division within which he was apprehended, to serve the portion of his original term of imprisonment that remained unexpired at the time his parole was granted.

Effect of forfeiture.

17. (1) When any parole is forfeited by conviction of an indictable offence the paroled inmate shall undergo a term of imprisonment equal to the portion of the term to which he was originally sentenced that remained unexpired at the time his parole was granted plus the term, if any, to which he is sentenced upon conviction for the offence.

Term to be served.

(2) The term of imprisonment prescribed by subsection (1) shall be served as follows:

(*a*) in a penitentiary, if the original sentence in respect of which he was granted parole was to a penitentiary;

(*b*) in a penitentiary, if the total term of imprisonment prescribed by subsection (1) is for a period of two years or more; and

(*c*) in the place of confinement to which he was originally committed to serve the sentence in respect of which he was granted parole, if that place of confinement was not a penitentiary and the term of imprisonment prescribed by subsection (1) is less than two years.

Conviction for offence committed during parole.

(3) Where a paroled inmate is, after the expiration of his parole, convicted of an indictable offence committed during the period when his parole was in effect, the parole shall be deemed to have been forfeited on the day on which the offence was committed, and the provisions of this Act respecting imprisonment upon forfeiture of parole apply *mutatis mutandis*.

ADDITIONAL JURISDICTION.

Revocation or suspension of certain punishments.

18. (1) The Board may, upon application therefor and subject to regulations, revoke or suspend any sentence of whipping or any order made under the *Criminal Code* prohibiting any person from operating a motor vehicle.

Clemency.

(2) The Board shall, when so directed by the Minister of Justice, make any investigation or inquiry desired by the Minister in connection with any request made to the Minister for the exercise of the royal prerogative of mercy.

MISCELLANEOUS.

Order, etc., final.

19. An order, warrant or decision made or issued under this Act is not subject to appeal or review to or by any court or other authority.

Evidence.

20. Any order, decision or warrant purporting to be sealed with the seal of the Board or to be signed by a person purporting to be a member of the Board or to have been designated by the Board to suspend parole is admissible in evidence in any proceedings in any court.

Expenditures.

21. All expenditures under or for the purposes of this Act shall be paid out of money appropriated by Parliament therefor.

Superannuation.

22. The members and staff of the Board shall be deemed to be employed in the Public Service for the purpose of the *Public Service Superannuation Act.*

Transfer of staff.

23. Notwithstanding subsection (2) of section 4, the Governor in Council may by order transfer persons who prior to the commencement of this Act were members of the staff of the Department of Justice to the staff of the Board.

Repeal. R.S. 1952, c. 264.

24. (1) The *Ticket of Leave Act* is repealed.

Licence under former Act deemed parole.

(2) Every person who at the coming into force of this Act is the holder of a licence issued under the *Ticket of Leave Act* to be at large shall be deemed to have been granted parole under this Act under the same terms and conditions as those under which the licence was issued or such further or other conditions as the Board may prescribe.

Revoked or forfeited licence.

(3) Every person who was issued a licence to be at large under the *Ticket of Leave Act,* whose licence was revoked or forfeited and who at the coming into force of this Act is unlawfully at large may be dealt with under this Act as though he were a paroled inmate whose parole had been revoked or forfeited.

Reference.

(4) A reference in any Act, regulation or document to a conditional liberation or ticket of leave under the *Ticket of Leave Act* shall be deemed to be a reference to parole granted under this Act.

Habitual criminals.

(5) The powers, functions and duties of the Minister of Justice under section 666 of the *Criminal Code* are hereby transferred to the Board, and a reference in that section to permission to be at large on licence shall be deemed to be a reference to parole granted under this Act.

Coming into force.

25. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

CONFIDENTIAL.

C-50.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-50.

An Act to amend the Customs Tariff.

First reading, August 13, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60153-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-50.

An Act to amend the Customs Tariff.

R.S. cc. 60, 316; 1952-53, c. 31; 1953-54, c. 53; 1955, c. 51; 1956, c. 36; 1957, c. 21

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

1. Subsection (1) of section 2 of the *Customs Tariff* is repealed and the following substituted therefor:

Definitions.

"**2.** (1) In this Act, and in any other Act relating to the Customs,

"Diameter." (*a*) "diameter" when applied to pipes and tubes means the actual inside diameter;

"Free." (*b*) "free", when applied to any goods in the tariff columns in Schedule A, means that the goods may be imported and taken out of warehouse for consumption in Canada, without duty;

"Hot-rolled" or "cold-rolled." (*c*) "hot-rolled" or "cold-rolled", when applied to shapes, sections, bars, rods, plates, sheets or strips of iron or steel, includes shapes, sections, bars, rods, plates, sheets or strips that have been annealed, tempered, pickled, limed or polished;

"M ft." (*d*) "M ft." means one thousand feet board measure;

"N.o.p." (*e*) "n.o.p." means not otherwise provided for;

"P.c." (*f*) "p.c." in any one of the tariff columns in Schedule A means per cent *ad valorem*;

"Plate." (*g*) "plate", when applied to iron or steel, means a flat-rolled product of any shape

(i) having a width of more than eight inches but not more than forty-eight inches, and a thickness of 0.23 inch or more, or

(ii) having a width of more than forty-eight inches, and a thickness of 0.18 inch or more;

Explanatory Notes

The purpose of this Bill is to implement the Budget Resolutions on the *Customs Tariff*.

The present subsection (1) of section 2 reads as follows:

"**2.** (1) In this Act, and in any other Act relating to the Customs,

(*a*) "free" *in any one of* the tariff columns in Schedule A means that the goods *opposite which the word appears, and to which the tariff in the column applies*, may be imported and taken out of warehouse for consumption in Canada, without duty;

(*b*) *"gallon" means an Imperial gallon;*

(*c*) *"hoop, band and strip" when applied to iron or steel mean flat forms not more than fourteen inches in width and less than 0.1875 inch in thickness;*

(*d*) "*in* diameter" when applied to pipes and tubes means the actual inside diameter;

(*e*) "*iron*" *includes* "*steel*";

(*f*) "M ft." *represents and has the meaning of the words* "one thousand feet board measure";

(*g*) "n.o.p." *represents and has the meaning of the words* "not otherwise provided for";

"Proof", "proof spirit" or "proof spirits."

(*h*) "proof", "proof spirit" or "proof spirits" means any spirit having the strength of proof by Sikes' hydrometer, namely, spirit that at the temperature of fifty-one degrees Fahrenheit weighs exactly twelve-thirteenths of the weight of an equal measure of distilled water at the same temperature;

"Rubber."

(*i*) "rubber" includes synthetic rubber, which may be defined by regulations prescribed by the Minister;

"Sheet."

(*j*) "sheet", when applied to iron or steel, means a flat-rolled product of any shape

(i) having a width of more than twelve inches but not more than forty-eight inches, and a thickness of 0.2299 inch or less, or

(ii) having a width of more than forty-eight inches, and a thickness of 0.1799 inch or less;

"Strip."

(*k*) "strip", when applied to iron or steel, means a flat-rolled product of any shape

(i) having a width of more than eight inches but not more than twelve inches, and a thickness of 0.2299 inch or less, or

(ii) having a width of eight inches or less and a thickness of 0.2030 inch or less;

"Steel."

(*l*) "steel" means any metal or combination of metals containing fifty per cent or more, by weight, of iron; and

(*m*) a reference to a unit or standard measure of weight, capacity or extension means the Canadian unit or standard measure established by the *Weights and Measures Act*."

Schedule A amended.

2. Schedule A to the said Act is amended by striking out tariff items

(*a*) 345, 345*a*, 346, 346*a*, 346*c*,

(*b*) 355*b*, 377, 377*a*, 377*b*, 377*c*, 377*d*, 377*e*, 377*f*, 378, 379, 380, 381, 382, 383, 384, 385, 385*a*, 386, 387, 387*a*, 387*b*, 387*c*, 388, 388*a*, 388*b*, 388*c*, 388*d*, 388*e*, 388*f*, 388*g*, 389, 392*a*, 395, 395*a*, 438*f*,

(*c*) 396, 396*a*, 397, 398, 398*a*, 398*b*, 398*c*, 399, 399*a*, 399*b*, 399*c*, 400, 410*b*, 410*d*, 410*g*, 410*z*, 848,

(*d*) 554*b*, and

(*e*) 90*f*, 99*e*, 125, 128, 198*c*, 206*c*, 208, 208*x*, 237*a*, 327*a*, 376*a*, 376*b*, 409*t*, 409*u*, 410*s*, 427*c*, 431*d*, 431*g*, 437*b*, 438*b*, 438*c*, 438*d*, 438*e*, 439*b*, 439*e*, 440*m*, 440*n*, 462*d*, 482, 504*a*, 505, 505*a*, 505*b*, 597*a*(4), 597*b*, 597*d*, 691(1), 695*d*, 696*a*, 696*c*, 696*d*, 703, 791, 901, 902, 907, 914,

and the enumerations of goods and the rates of duty set opposite each of those items, and by inserting therein the items, enumerations of goods and rates of duty specified in Schedule A to this Act.

(*h*) "p.c." in any one of the tariff columns in Schedule A *represents and has the meaning of the words* "per cent, *ad valorem*";

(*i*) *"plate" when applied to iron or steel means a rectangle, circle or sketch as cut in a plate mill, more than fourteen inches in width and 0.1875 inch or more in thickness, with variations from such thickness not exceeding 0.015 inch;*

(*j*) "proof", "proof spirit" or "proof spirits" means any spirit having the strength of proof by Sikes' hydrometer, that is, spirit that at the temperature of fifty-one degrees Fahrenheit weighs exactly twelve-thirteenths of the weight of an equal measure of distilled water at the same temperature;

(*k*) *"rolled iron" or "rolled steel" means iron or steel hot rolled only;*

(*l*) "rubber" includes synthetic rubber, which may be defined by regulations prescribed by the Minister;

(*m*) *"sheet" when applied to iron or steel means a rectangle more than fourteen inches in width and less than a plate in thickness; and*

(*n*) *"ton" means two thousand pounds avoirdupois.*"

Schedule B amended.

3. Schedule B to the said Act is amended by striking out items 1005, 1006, 1007, 1009, 1015, 1023, 1025, 1045, 1017, 1018, 1018*a*, 1028, 1044, and the enumerations of goods and the rates of drawback of customs duties set opposite each of those items, and by inserting therein the items, enumerations and rates of drawback of customs duties specified in Schedule B to this Act.

Commencement.

4. This Act, and the Schedules to this Act, shall be deemed to have come into force on the 18th day of June, 1958, and to have applied to all goods mentioned therein imported or taken out of warehouse for consumption on or after that day, and to have applied to goods previously imported for which no entry for consumption was made before that day.

SCHEDULE A.

PART I.

Tariff Item		British Preferential Tariff	Most Favoured Nation Tariff	General Tariff
417	Glass shade and globe for lighting or for protecting	Free	Free	10 p.c.
418	Glass reflector, lens, and other articles not specially	5 p.c.	5 p.c.	5 p.c.
419	Glass manufactures of all kinds	12½ p.c.	12½ p.c.	25 p.c.
420	Glass or any other composition set down like the pre-	15 p.c.	15 p.c.	30 p.c.
421	Glass rods, plain bore or other tubing, not	Free	Free	10 p.c.

PART II.

Tariff Item		British Preferential Tariff	Most Favoured Nation Tariff	General Tariff
422	Metal alloys only of the sort used for the	Free	Free	10 p.c.
423	Lamps of like construction	Free	22½	22½
424	Lamps of brass, steel, nickel, electroplated, oxidized or	Free	Free	5 p.c.
425	Lamps, other than those specially	Free	5 p.c.	10 p.c.
426	Lamps or parts of lamps, not specially	Free	10 p.c.	20 p.c.
427	Lamps or parts of lamps, not specially	Free	15 p.c.	30 p.c.
428	Lamps or parts of lamps, not specially	Free	20 p.c.	40 p.c.
429	Lamps or parts of lamps, not specially	Free	22½	45

SCHEDULE A.

PART I.

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
345	Zinc dross and zinc scrap for remelting, or for processing into zinc dust	Free	Free	10 p.c.
345a	Zinc spelter, zinc, *and zinc alloys containing not more than ten per cent by weight of other metal or metals*, in the form of pigs, slabs, blocks, *dust* or granules.....per pound	¾ ct.	1 ct.	2 cts.
346	Zinc, manufactures of, n.o.p.	15 p.c.	17½ p.c.	25 p.c.
346a	*Zinc, or zinc alloys containing not more than ten per cent by weight of other metal or metals, in the form of foil, ribbon, strip, sheet, plate, discs or slugs; coated or not*	5 p.c.	7½ p.c.	20 p.c.
346b	*Zinc rods;* zinc shapes other than flat-rolled; *zinc strip or sheet, ungrained, whether or not ground, for making offset plates for lithographing;* zinc strip or sheet, not planished, ground or polished, coated on one side with acid-resisting material, to be prepared for use in photo-engraving; *all the foregoing if containing not more than ten per cent by weight of other metal or metals*	Free	Free	10 p.c.

PART II.

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
355b	Metal alloy strip or tubing—*not being steel strip or tubing* —containing not less than thirty per cent by weight of nickel and twelve per cent by weight of chromium, for use in Canadian manufactures	Free	Free	20 p.c.
377	Ingots of iron or steel, n.o.p.....per ton	Free	$3.00	$5.00
377a	*Ingots of iron or steel, round, corrugated, weighing not less than thirty thousand pounds*	Free	Free	5 p.c.
378	*Iron or steel, semi-finished, namely: blooms, slabs, billets or sheet bars*	Free	5 p.c.	10 p.c.
379	*Bars or rods of iron or steel, hot-rolled, plain or deformed, namely: rounds, half-rounds, ovals, half-ovals, squares, round-cornered squares, hexagons, octagons or other multi-sided bars or rods; flats, 13/64 inch or more in thickness and eight inches or less in width*	5 p.c.	10 p.c.	20 p.c.
379a	*Bars or rods of iron or steel, as described in tariff item 379, cold-rolled or cold-drawn*	5 p.c.	15 p.c.	25 p.c.
379b	*Bars or rods of iron or steel, as described in tariff item 379, further processed than hot- or cold-rolled or cold-drawn, or otherwise processed*	5 p.c.	15 p.c.	25 p.c.
379c	Rods of iron or steel, in the coil, not more than 0.375 inch in diameter, when imported by manufacturers of wire for use in the manufacture of wire, in their own factories .....per ton	Free	$3.00	$5.00

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
380	*Shapes or sections of iron or steel, not further manufactured than hot- or cold-rolled:*			
	(1) Angles, beams, channels, tees, zees, or other shapes or sections, n.o.p.	5 p.c.	10 p.c.	20 p.c.
	(2) Wide-flange beams more than ten inches but not more than eighteen inches in depth; when not made in Canada ..... per ton	Free	$5.00	$20.00
	(3) Angles more than six inches in length of either leg; beams, including wide-flange beams, more than eighteen inches in depth; channels more than fifteen inches in depth; zees more than six inches in depth of any leg: all the foregoing when not made in Canada	Free	Free	10 p.c.
	(4) Sash, casement or frame sections of iron or steel, hot- or cold-rolled, coated or not, not punched, drilled nor further manufactured, and similar material formed from hot- or cold-rolled iron or steel strip, coated or not, when imported by manufacturers of metal window sash, casements or frames for use in the manufacture of such articles, in their own factories ..... per ton	Free	$7.00	$7.00
380a	Iron or steel, angles, beams, channels, columns, girders, joists, piling, tees, zees, and other shapes or sections, punched, drilled or further manufactured than hot-rolled, n.o.p.	17½ p.c.	22½ p.c.	40 p.c.
381	*Plate of iron or steel, not further manufactured than hot- or cold-rolled, and whether or not coated, coiled, or with rolled surface pattern*	5 p.c.	10 p.c.	20 p.c.
381a	Plate of iron or steel, flanged or dished	5 p.c.	20 p.c.	30 p.c.
381b	*Plate of iron or steel, n.o.p.*	5 p.c.	15 p.c.	25 p.c.
382	Sheet or strip of iron or steel, *corrugated or not, and whether or not with rolled surface pattern:*			
	(1) Hot-rolled	5 p.c.	10 p.c.	20 p.c.
	(2) Cold-rolled or cold-drawn	5 p.c.	15 p.c.	25 p.c.
	(3) Coated with tin or vitreous enamel	10 p.c.	15 p.c.	25 p.c.
	(4) Coated with zinc	7½ p.c.	15 p.c.	25 p.c.
	(5) Coated, n.o.p.	7½ p.c.	15 p.c.	20 p.c.
	(6) Hot- or cold-rolled, when imported by manufacturers of butts and hinges for use in the manufacture of butts and hinges, in their own factories	Free	7½ p.c.	10 p.c.
	(7) Cold-rolled, with silicon content of 0.075 per cent or more, when imported by manufacturers of electrical apparatus or of parts therefor, for use in the manufacture of electrical apparatus or of parts therefor, in their own factories	5 p.c.	12½ p.c.	25 p.c.
383	Plate, sheet or strip of iron or steel, not tempered or ground, nor further manufactured than cut to shape, without indented edges, for use in the manufacture of saws	Free	Free	10 p.c.

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
383a	Plate, sheet or strip of iron or steel, hardened, tempered or ground, not further manufactured than cut to shape, without indented edges, for use in the manufacture of saws	Free	7½ p.c.	15 p.c.
384	Skelp, plate, sheet or strip of iron or steel, hot- or cold-rolled, when imported by manufacturers of pipes or tubes, for use in the manufacture of pipes or tubes	Free	7½ p.c.	15 p.c.
385	*Sheet or strip of iron or steel, coated with lead or with an alloy of lead and tin*	Free	Free	15 p.c.
386	*Plate or sheet of iron or steel, rolled from ingots, blooms or slabs of Canadian origin, when imported by the manufacturer of the said ingots, blooms or slabs. (This item expires on January 1, 1961).*	Free	Free	20 p.c.
387	Railway rails of iron or steel, of any weight, or for any purpose, punched, drilled, or not	5 p.c.	10 p.c.	20 p.c.
387a	Rails (track) of iron or steel, other than railway rails, further manufactured than hot-rolled, with other sections, arched or not, welded thereto or not	Free	12½ p.c.	35 p.c.
387b	Fish plates, splice bars, rail joints, tie plates, of iron or steel.....per ton	$5.00	$7.00	$8.00
387c	Railway intersection layouts, intersections, switches, crossings, frogs, guard rails, of iron or steel	15 p.c.	25 p.c.	30 p.c.
392*a*	(*1*) Forgings of iron or steel, hollow, *rough*-machined or not, not less than twelve inches in internal diameter; all other forgings, solid or otherwise, rough-turned or rough-machined or not, of a weight of twenty tons or more	5 p.c.	20 p.c.	30 p.c.
	(*2*) *Forgings, solid or otherwise, rough-turned or rough-machined or not, of a weight of forty tons or over*	Free	15 p.c.	30 p.c.

PART III

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
396	Pipes or tubes of cast iron, *whether or not coated or lined*	7½ p.c.	12½ p.c.	25 p.c.
397	Pipes or tubes of iron or steel, n.o.p., with plain or processed ends, *whether or not coated or lined*	12½ p.c.	20 p.c.	30 p.c.
397a	Pipes or tubes of iron or steel, with plain *or processed ends*, seamless, cold-drawn	Free	5 p.c.	10 p.c.
397b	*Corrugated metal culvert pipe, coated or not*	12½ p.c.	15 p.c.	30 p.c.

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
398	Pipes or tubes of iron or steel, with plain, swelled or thickened ends, for use in the manufacture or repair of pressure parts of boilers, pulp mill digesters and vessels for the refining of oil	Free	5 p.c.	20 p.c.
398*a*	Pipes or tubes of iron or steel, with plain ends, for use in the manufacture of rolls for paper-making machinery.	5 p.c.	15 p.c.	30 p.c.
398*c*	Tubes of iron or steel, seamless, when imported by manufacturers of bearings, for use in the manufacture of bearings in their own factories	Free	5 p.c.	15 p.c.
399	*Pipes or tubes of iron or steel, more than ten and one-half inches in diameter, and fittings and couplings therefor, for use in the transmission of natural gas to points of distribution or in the transmission of crude oil*	10 p.c.	15 p.c.	30 p.c.
399a	*Pipes or tubes of iron or steel, commonly known as "oil-country goods", being casing or tubing and fittings or couplings therefor, for use in connection with natural gas or oil wells*	5 p.c.	10 p.c.	20 p.c.
399b	Drill-pipe, for use in connection with natural gas or oil wells	Free	Free	Free
399c	Materials for use in the manufacture of the goods specified in tariff items 399*a* and 399*b*	Free	Free	Free
400	Fittings and couplings of iron or steel, n.o.p., for pipes and tubes, parts therefor	15 p.c.	20 p.c.	30 p.c.
400a	Fittings and couplings of iron or steel, not further manufactured than forged or bent to shape, whether or not deburred or descaled, when imported by manufacturers of welding fittings and couplings, for use in the manufacture of such fittings and couplings, in their own factories	Free	10 p.c.	25 p.c.
410*b*	Machinery and apparatus for use in washing or dry cleaning coal at coal mines or coke plants; machinery and apparatus for use in producing coke and gas; machinery and apparatus for use in the distillation or recovery of products from coal tar or gas; parts of the foregoing, not including motive power, tanks for gas, valves ten and one-half inches or less in diameter, nor pipes *of iron or steel*	Free	10 p.c.	12½ p.c.
410*d*	Well-drilling machinery and apparatus, and parts thereof, for use in drilling for water, natural gas or oil, or in prospecting for minerals, not including motive power; machinery and apparatus of a class or kind not made in Canada for maintenance and testing purposes in connection with gas or oil wells; well-packers and parts thereof, for oil or gas wells	Free	Free	Free
410*g*	Articles for use in the metallurgy or smelting of iron, namely: machinery and apparatus for sintering or nodulizing iron ore, concentrated or not, or flue dust; machinery and apparatus for use in the construction, equipment and repairs of blast furnaces for smelting iron ore, such machinery and apparatus to include hot blast stoves and burners, blast piping and valves connecting the blowing engines with the furnace, scale cars, charging and hoisting apparatus, blast furnace gas piping, cleaners and washers; parts of the foregoing, not including structural iron work, valves ten and one-half inches or less in diameter, nor pipes *of iron or steel*	Free	5 p.c.	5 p.c.

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
410*z*	Machinery and apparatus, n.o.p., and parts thereof, for the recovery of solid or liquid particles from flue or other waste gases at metallurgical or industrial plants, not including motive power, tanks for gas, valves ten and one-half inches or less in diameter, nor pipes *of iron or steel*	5 p.c.	10 p.c.	12½ p.c.
848	All machinery and apparatus and parts thereof (including motive power) and drilling mud, for use in exploratory or discovery work in connection with, and development, depletion and production of petroleum or natural gas wells	Free	Free	Free
848*a*	Machinery and apparatus and parts thereof (including motive power) of a class or kind not made in Canada and drilling mud, for use in the exploration, discovery, development and operation of potash and rock salt mines or for use in the production of muriate of potash, or for use in the production of crushed and screened rock salt	Free	Free	Free
848*b*	Materials for use in the manufacture of the goods specified in tariff items *848 and 848a*	Free	Free	Free

PART IV

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
554*b*	(1) Woven fabrics composed wholly or in part of yarns of wool or hair, n.o.p	20 p.c.	27½ p.c.	40 p.c.
	and, per pound	20 cts.	30 cts.	35 cts.
	The total duty leviable shall not be in excess of ... per pound	60 cts.	.....	.....
	(2) *Woven fabrics composed wholly or in part of yarns of wool or hair and weighing not less than twelve ounces per square yard*	20 p.c.	27½ p.c.	40 p.c.
	and, per pound	15 cts.	30 cts.	35 cts.
	The total duty leviable shall not be in excess of ... per pound	55 cts.	.....	.....

PART V

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
79*g*	*Rose stock, not including buds nor scions, for grafting or budding*	Free	Free	Free
90*f*	Vegetable *materials for use as* colourings *or* flavourings	10 p.c.	10 p.c.	25 p.c.

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
99e	(1) Dates, pitted, *in units of any description weighing more than ten pounds each*.....per pound	Free	Free	1 ct.
	(2) Dates, n.o.p.....per pound When in packages weighing two pounds each, or less, the weight of such packages to be included in the weight for duty.	1 ct.	1½ ct.	2½ cts.
115b	*Smelt, fresh, for processing in Canadian plants*..per pound	Free	Free	1 ct.
125	Oysters, shelled; *cans containing shelled oysters*.....	Free	Free	25 p.c.
128	Lobsters *or lobster meat*, fresh *or boiled*.....	Free	Free	25 p.c.
206c	(1) *Containers, whether or not partially filled with anti-coagulants, and units consisting of such containers and accessories;* filters, drop counters, clamps, tubes, bail bands, labels, corks, stoppers or other closures; all the foregoing for use in the collection, preparation, storage, transportation or administration of human blood (whether whole or in the form of liquid or dry serum or plasma) and extenders or substitutes therefor.....	Free	Free	Free
	(2) *Materials for use in the manufacture of the goods specified in (1) of this item*.....	Free	Free	Free
208	*Ammonium sulphate;* Antimony salts, namely: tartar emetic, chloride and lactate (antimonine); Argols; Arsenious oxide; Boracic acid and borax in packages of not less than twenty-five pounds weight; Bromine; Carbon bisulphide, n.o.p.; *Cyanide of calcium;* Cyanide of potassium; Cyanide of sodium; Cyanogen bromide; Hydrofluosilicic acid; Iodine, crude; Precipitate of copper (crude); Sulphide of arsenic; Sulphur and brimstone, crude or in roll or flour; Tannic acid; Verdigris or sub-acetate of copper, dry.....	Free	Free	Free
208x	Materials *and* parts, entering into the cost of *cyanide of calcium*, cyanide of potassium and cyanide of sodium, when imported by manufacturers of *cyanide of calcium*, cyanide of potassium and cyanide of sodium for use in their own factories.....	Free	Free	Free
210h	Sal ammoniac skimmings.....	Free	Free	Free
237a	Deuterium oxide or heavy water; uranium in the form of pigs, ingots, billets or bars..... On and after July 1, *1960*	Free Free	Free 15 p.c.	25 p.c. 25 p.c.
296g	*Sodium calcium borate ore for use as a fire retardant*..... *On and after July 1, 1959*	Free 15 p.c.	Free 20 p.c.	25 p.c. 25 p.c.
327a	Contact lenses *and anterior chamber implants* for the human eye.....	Free	Free	Free
347	Chromium metal and tungsten metal, in lumps, powder, ingots, blocks or bars, and scrap of alloy metal containing chromium and tungsten, for use for alloying purposes.....	Free	Free	Free

SCHEDULE A—Continued

Item	British Tariff	Most-favoured-Nation Tariff	General Tariff
Tariff			
	—		
Materials imported by manufacturers of articles for exportation under such conditions as may be prescribed by the Minister of Customs and Excise, for the purpose of being used in the manufacture of articles for exportation, under regulations to be made by the Minister of Customs and Excise, and articles made from such materials, under the like conditions	free	free	free
Asbestos, bolts and bolting, bricks, cloths, fabrics, fibres, flooring, jointings, millboard, packings, paper, piping, rope, sheeting, slates, tiles, yarns, and all manufactures of asbestos or of which asbestos is the principal component part by value, not elsewhere specified	free	free	free
Asphalt, bitumen, and pitch, crude, refined, or manufactured, not elsewhere specified	free	free	free
Bacon and hams	15 p.c.	15 p.c.	15 p.c.
Bags, sacks, and other containers of any material, not elsewhere specified, when imported containing goods liable to duty, the duty chargeable on the bags, sacks, or other containers shall be the duty chargeable on the goods contained therein, provided that bags, sacks, or other containers, when imported empty, shall be liable to duty at the rate chargeable on like articles when imported containing goods	free	free	free
Bags, sacks, and other containers of any material, not elsewhere specified, when imported containing goods liable to duty, the duty chargeable on the bags, sacks, or other containers shall be the duty chargeable on the goods contained therein, provided that bags, sacks, or other containers, when imported empty, shall be liable to duty at the rate chargeable on like articles when imported empty	15 p.c.	15 p.c.	15 p.c.
Bags, sacks, and other containers of any material, not elsewhere specified, when imported containing goods liable to duty, the duty chargeable on the bags, sacks, or other containers shall be the duty chargeable on the goods contained therein, provided that bags, sacks, or other containers, when imported empty, shall be liable to duty at the rate chargeable on like articles when imported empty, but not less than 15 per cent.	free	free	free
Bags, sacks, and other containers of any material, not elsewhere specified, when imported containing goods liable to duty, the duty chargeable on the bags, sacks, or other containers shall be the duty chargeable on the goods contained therein, provided that bags, sacks, or other containers, when imported empty, shall be liable to duty at the rate chargeable on like articles when imported empty, but not less than 15 per cent.

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
347a	Materials imported by manufacturers of sintered hard metal compounds of the tungsten carbide type, for use in the manufacture of such compounds in their own factories	Free	Free	10 p.c.
409t	Axles, belts and belting, bolts, *brushes*, chains, hinges, nuts, pulleys, rivets, screws, washers; all the foregoing when for use with the goods entitled to entry under tariff items 409, 409*a*, 409*b*, 409*c*, 409*d*, 409*e*, 409*f*, 409*g*, 409*h*, 409*i*, 409*j*, 409*k*, 409*l*, 409*m*, 409*n*, 409*o* and 409*q*	Free	Free	Free
409u	*Articles and materials, including carrying cases*, for use in the processing, storing *and insemination of animal* semen	Free	Free	40 p.c.
410s	Amalgam safes, automatic ore samplers, automatic feeders, retorts, mercury pumps, non-metallic heating elements, pyrometers, bullion furnaces, amalgam cleaners, and parts of all the foregoing, for use in mining or metallurgical operations	Free	Free	Free
427c	Machinery and apparatus for dairying purposes, *namely:* power churns, power milk coolers, power fillers and cappers, power ice cream mixers, power butter printers, power cream savers, power bottle sterilizers, power brine tanks, power milk bottle washers, power milk can washers; ice-breaking machines, valveless or centrifugal milk pumps, sanitary milk and cream vats; none of the foregoing machinery to include motive power; *parts of all the foregoing*	Free	15 p.c.	35 p.c.
431d	Engineers' surveyors' and draftsmen's precision instruments and apparatus, namely: Alidades; Altazimuth surveying instruments; Aneroid barometers, engineering, military and surveying; Boards, military sketching; Clinometers; Compasses; Cross staff heads; Curves, adjustable, irregular, railroad and ship; Curvimeters; Dipping needles; Drafting instruments of all kinds, including fitted cases containing the same; Drafting machines; Geodimeters; Heliographs; Integrators; Levels, tripod and hand or pocket types; Liners, section; Meters, portable for hydraulic engineering; Pantographs; Parallel rules; Parallel ruling attachments; Pedometers and paceometers; Plane tables, military and topographic; Planimeters; Poles, ranging; Prisms, angle; Protractors; Rods, levelling; Scales, flat and triangular;			

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
431*d* (cont.)	Sextants, box; Slide rules; Splines; Straight edges, steel or wooden; *Tacheometers;* Tallying machines, pocket; Tee squares, steel or wooden; Telemeters; Theodolites; Transits, tripod and hand or pocket types; Triangles of all types; Tripods for use with any of the foregoing instruments; Parts of all the foregoing	Free	9 p.c.	10 p.c.
431*g*	Fixed or stationary meters of a size or capacity not made in Canada, for hydraulic engineering; gauges, indicators and recorders for water or other liquid levels, volume or flow, of a class or kind not made in Canada; *parts of all the foregoing*	Free	12½ p.c.	20 p.c.
434*e*	*Parts used in the repair of street cars (not including subway cars) with magnetic track brakes*	Free	Free	35 p.c.
438*b*	Bearings, ball or roller; Bearings, clutch release, with or without collar attached; Bearings, graphite; Bearings, steel or bronze backed, with non-ferrous metal lining, parts and materials therefor; Bearings, steering knuckle thrust; Bushings or sleeve bearings of bronze or powdered metal; Bushings, graphited or oil impregnated; Ceramic insulator spark plug cores not further manufactured than burned and glazed, printed or decorated or not, without fittings; Collars, crankshaft thrust; Compressors and parts thereof, air; Commutator copper segments; commutator insulating end rings; Tapered discs of hot-rolled steel, with or without centre hole, for disc wheels; Diaphragms for fuel and vacuum pumps; Distributor rotors and cam assemblies; Door bumper shoes; Electric wiring terminals, sockets, fittings and connectors and parts and combinations thereof, including brackets and fittings permanently attached thereto, but not to include battery terminals; Gaskets of any material except cork or felt, composite or not, parts and materials therefor; Ignition contact points; Keys for shafting; Auxiliary driving control kits, designed for attachment to motor vehicles to facilitate their operation by physically disabled persons, and parts thereof; *Laminated composition plastic timing gear blanks;* Lenses of glass for motor vehicle lamps and for light reflectors; Lock washers; Magnetic plugs; Piston ring castings in the rough, with or without gates and fins removed; Propeller shaft tubes of steel bonded by rubber; Rails of lock seam section, corners, locks and catches, unplated ventilators and parts thereof, the foregoing being of metal other than aluminum, for the manufacture of window sashes for bus bodies;			

SCHEDULE A—Continued.

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438b (cont.)	Shaft control, electric, for two speed rear axles;			
	Shod bolts, studs, plugs, rivets or nuts, capped with stainless steel, and parts thereof;			
	Switches, relays, circuit breakers and solenoids and combinations, and parts thereof, including starter switch assemblies;			
	Synchronizing rings or blocking rings for transmissions;			
	Vacuum, hydraulic or air control assemblies and parts thereof;			
	Vitreous fibre in sheets, rods, strips and tubings			
	Parts of all the foregoing;			
	All of the foregoing for use in the manufacture or repair of goods enumerated in tariff items 427e (iii), 428 and 438a, or for use in the manufacture of parts therefor:			
	1. When of a class or kind not made in Canada	Free	Free	30 p.c.
	2. When of a class or kind made in Canada	Free	15% p.c.	30 p.c.
438c	Automotive:			
	Axle housings, one piece welded, machined or not, including parts welded thereto;			
	Axle housings, one piece welded, machined or not, including parts welded thereto;			
	Carburetors;			
	Chassis frames and steel shapes for the manufacture thereof;			
	Cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base;			
	Control ventilator gear box;			
	Cylinder sock barrels, with or without sleeves and keys thereto;			
	Dash heat indicators;			
	Engine speed governor units;			
	External ornaments applied, including name plates, letters and numerals, but not including lamps or decorative moulding;			
	Fluid coupling with or without drive plate assemblies;			
	Gauges, gasoline, oil or air;			
	Grilles not plated, polished or not before assembly, and parts thereof not plated or polished after final forming, casting or pressing, not including added finish or decorative mouldings;			
	Hinges, finished or not, for bodies;			
	Horns;			
	Instrument bezel assemblies, instrument board lamps;			
	Instrument panel glove compartment, luggage compartment, hood compartment and door sill lamps and wire assemblies;			
	Interwoven bead panels of moulded or laminated plastic fibres and plastic;			
	Locks, electric ignition, steering gear, transmission, or combinations of such locks;			
	Mouldings of metal with nails or prongs set in position, lead filled or not;			
	Oil filter parts namely: perforated filter refill oil bound bodies, refill end discs, and refill-seam perforated tubes;			
	Ornaments and identification plates or metal, unplated, not including finished or decorative mouldings;			
	Pipe lines of tubing rigid, covered or not, with or without fittings, and tubing therefor;			
	Purifiers for gasoline, including brackets and fittings therefor;			
	Radiator shutter assemblies, automatic;			
	Radiator water pumps;			
	Radiator shells not plated nor metal finished in any degree;			

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438*b* (cont.)	Shift control, electric, for two speed rear axles; Steel bolts, studs, plugs, rivets or nuts, capped with stainless steel, and parts thereof; Switches, relays, circuit breakers and solenoids and combinations and parts thereof, including starter switch assemblies; *Synchronizing cones or blocking rings for transmissions;* Vacuum, hydraulic or air control assemblies and parts thereof; Vulcanized fibre in sheets, rods, strips and tubings; Parts of all the foregoing; All of the foregoing for use in the manufacture or repair of goods enumerated in tariff items *410a*(*iii*), 424 and 438*a*, or for use in the manufacture of parts therefor:			
	1. When of a class or kind not made in Canada.....	Free	Free	30 p.c.
	2. When of a class or kind made in Canada.....	Free	17½ p.c.	30 p.c.
438*c*	Ammeters; Arm rests and wheel housing lining of indurated fibre, pressed to shape; Axle housings, one piece welded, machined or not, including parts welded thereto; Carburetors; Chassis frames and steel shapes for the manufacture thereof; Cigar and cigarette lighters, whether in combination with a cigarette holder or not, including base; Control ventilator gear box; Cylinder lock barrels, with or without sleeves and keys thereof; Dash heat indicators; Engine speed governor units; External ornaments unplated, including name plates, letters and numerals, but not including finish or decorative mouldings; Fluid couplings with or without drive plate assemblies; Gauges, gasoline, oil or air; Grilles not plated, polished or not before assembly, and parts thereof not plated or polished after final forming, casting or piercing, not including added finish or decorative mouldings; Hinges, finished or not, for bodies; Horns; Instrument bezel assemblies; instrument board lamps; instrument panel, glove compartment, luggage compartment, hood compartment and door step lamps and wire assemblies; *Instrument board panels of moulded or laminated glass fibres and plastic;* Locks, electric ignition, steering gear, transmission, or combinations of such locks; Mouldings of metal, with nails *or prongs* set in position, lead filled or not; Oil filter parts, namely: perforated filter refill oil board bodies, refill end discs, and roll-seam perforated tubes; Ornaments and identification plates of metal, unplated, not including finished or decorative mouldings; Pipe lines of tubing, rigid, covered or not, with or without fittings, and tubing therefor; Purifiers for gasoline, including brackets and fittings therefor; Radiator shutter assemblies, automatic; Radiator water gauges; Radiator shells not plated nor metal finished in any degree;			

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438*c* (cont.)	Shackles, bearing spring; Speedometers; Spring covers of metal and closing strips or shapes therefor; Stampings, body, cowl, fender, front end, hood, instrument board, shields and baffles, of metal *coated or not*, in the rough, trimmed or not, whether or not welded in any manner before final forming or piercing, but not metal finished in any degree; Steering wheels, rims and spiders therefor; Sun visor blanks of gypsum weatherboard; Tachometers, with or without tachographs, both electric and gear driven; Thermostatic controls; Throttle, spark, choke, and hood lock release assemblies, including buttons therefor; Torque convertors; Auxiliary transmission overdrive units and controls therefor; Universal joint ball assemblies; Windshield and window wipers; Parts of all the foregoing, including brackets, fittings and connections therefor;			
	All of the foregoing when for use in the manufacture or repair of the goods enumerated in tariff items 410*a*(*iii*), 424 and 438*a*, or for use in the manufacture of parts therefor	Free	17½ p.c.	30 p.c.
	(1) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of passenger automobiles (having a seating capacity for not more than ten persons each) enumerated in tariff item 438*a*, whose total factory output, during the year in which importation is sought, does not exceed ten thousand such complete passenger automobiles, and if not less than forty per cent of the factory cost of production of such automobiles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	Free	25 p.c.
	(2) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of passenger automobiles (having a seating capacity for not more than ten persons each) enumerated in tariff item 438*a*, whose total factory output, during the year in which importation is sought, exceeds ten thousand, but does not exceed twenty thousand such complete passenger automobiles, and if not less than fifty per cent of the factory cost of production of such automobiles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	Free	25 p.c.
	(3) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of passenger automobiles (having a seating capacity for not more than ten persons each) enumerated in tariff item 438*a*, whose total factory output, during the year in which importation is sought, exceeds twenty thousand such complete passenger automobiles, and if not less than sixty per cent of the factory cost of production of such automobiles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	Free	25 p.c.

SCHEDULE A—Continued

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438*c* (cont.)	(4) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, motor ambulances, and hearses, or chassis for same, as enumerated in tariff items 410*a*(*iii*), 424 and 438*a*, whose total factory output of such vehicles during the year in which importation is sought, does not exceed ten thousand such vehicles, and if not less than forty per cent of the factory cost of production of such vehicles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be.....	Free	Free	25 p.c.
	(5) If the above articles, when of a class or kind not made in Canada, are for use as original equipment by a manufacturer of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, motor ambulances and hearses, or chassis for same, as enumerated in tariff items 410*a* (*iii*), 424 and 438*a*, whose total factory output of such vehicles during the year in which importation is sought, exceeds ten thousand units, and if not less than fifty per cent of the factory cost of production of such vehicles, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be.....	Free	Free	25 p.c.
	(6) If the above articles are of a class or kind not made in Canada, and are for use in the repair of the goods enumerated in tariff items 410*a*(*iii*), 424 and 438*a*, or are for use in the manufacture of repair parts therefor, the rates of duty under this item shall be...	Free	Free	25 p.c.
	(7) The Governor in Coucil may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438*d*	Axles, front and rear; *Bell or clutch housings for vehicles having a gross vehicle weight rating of over 19,500 pounds;* Brakes; Brake drums; Clutches; Drive shafts; Fuel pumps; Hubs; Hydraulic or fluid couplings; Internal combustion engines *of 349 cubic inches and over in displacement;* *Linkages and controls for use with clutches, transmission assemblies, power dividers or transfer cases, when the main assemblies are of a class or kind not made in Canada;* Magnetos; Power dividers or transfer cases; Rims for pneumatic tires; *Spring shrouds, spring seats, and spring anchor plates of metal for vehicles having a gross vehicle weight rating of over 19,500 pounds;* Steel road wheels; *Steering drag links for vehicles having a gross vehicle weight rating of 20,000 pounds or over;* Steering gears; Tandem axle suspensions, not to include springs; Transmission assemblies; Universal joint;			

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438*d* (cont.)	Parts of the foregoing; All of the foregoing when of a class or kind not made in Canada, and			
	(1) For the manufacture of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, and the chassis for same	Free	17½ p.c.	27½ p.c.
	(2) For use as original equipment for motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, or for chassis for same, by a manufacturer of the goods enumerated in tariff items 410*a*(iii), 424 and 438*a*, and during the year in which importation is sought, not less than forty per cent of the factory cost of production of such vehicles and chassis therefor, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	Free	27½ p.c.
	(3) For use in the repair of motor trucks, motor buses, fire fighting vehicles, ambulances, hearses and electric trackless trolley buses, or for chassis for same or for use in the manufacture of repair parts therefor, the rates of duty under this item shall be	Free	Free	27½ p.c.
	The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438*e*	*Internal combustion engines of 348 cubic inches and under in displacement;* *Parts of the foregoing;* All of the foregoing when of a class or kind not made in Canada, and			
	(1) For the manufacture of motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, and the chassis for same	Free	17½ p.c.	27½ p.c.
	(2) For use as original equipment for motor trucks, motor buses, electric trackless trolley buses, fire fighting vehicles, ambulances, hearses, or for chassis for same, by a manufacturer of the goods enumerated in tariff items 410*a*(iii), 424 and 438*a*, and during the year in which importation is sought, not less than forty per cent of the factory cost of production of such vehicles and chassis therefor, not including duties and taxes, is incurred in the British Commonwealth, the rates of duty under this item shall be	Free	7½ p.c.	27½ p.c.
	(3) For use in the repair of motor trucks, motor buses, fire fighting vehicles, ambulances, hearses and electric trackless trolley buses, or for chassis for same or for use in the manufacture of repair parts therefor, the rates of duty under this item shall be	Free	7½ p.c.	27½ p.c.
	The Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438*f*	(1) Parts, n.o.p., electro-plated or not, whether finished or not, for automobiles, motor vehicles, electric trackless trolley buses, fire fighting vehicles, ambulances and hearses, or chassis enumerated in tariff items 424 and 438*a*, including engines, but not to include wireless receiving sets, die castings of zinc, electric storage batteries, parts of wood, tires and tubes or parts of which the component material of chief value is rubber.	Free	25 p.c.	35 p.c.

SCHEDULE A—Concluded

Tariff Item	—	British Preferential Tariff	Most-favoured-nation Tariff	General Tariff
389 (cont.)	(2) Brake linings, and clutch facings, whether or not including metallic wires or threads:			
	(a) When made from crude asbestos of British Commonwealth origin	Free	25 p.c.	35 p.c.
	(b) When made from crude asbestos, n.o.p.	5 p.c.	25 p.c.	35 p.c.
389b	Cars, trailers including mine trailers and mobile homes, n.o.p., wheelbarrows, tricycles, road or railway scrapers and hand carts	10 p.c.	22½ p.c.	30 p.c.
389c	Buggies, cutters, carriages, owned-driven pleasure carts and owned-driven pleasure vehicles, n.o.p.; parts of the foregoing	Free	10 p.c.	15 p.c.
389m	Aircraft, not including engines, under such regulations as the Minister may prescribe:			
	1. When of types or sizes not made in Canada	Free	Free	27½ p.c.
	On and after July 1, 1960	Free	15 p.c.	27½ p.c.
	2. When of types and sizes made in Canada	Free	15 p.c.	27½ p.c.
389n	Aircraft engines, when imported for use in the equipment of aircraft:			
	1. When of types or sizes not made in Canada	Free	Free	27½ p.c.
	On and after July 1, 1960	Free	15 p.c.	27½ p.c.
	2. When of types and sizes made in Canada	Free	15 p.c.	27½ p.c.
389q	Cinematograph and motion picture cameras for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing	Free	Free	15 p.c.
	On and after July 1, 1958	Free	7½ p.c.	15 p.c.
389r	Optical sound equipment; Dollies, or other mobile mounting units for motion picture cameras; Booms, sunken cables, for use with microphones; Motion picture editing equipment, namely, film editing machines, film splicers, film synchronizers, film viewers, rewinds; Parts of the foregoing; If the foregoing when for use in the production of motion pictures by professional producers having studios in Canada equipped for motion picture production. (This item expires on July 1, 1959).	Free	Free	15 p.c.
389t	Still picture projectors combined with sound equipment	10 p.c.	15 p.c.	30 p.c.
389z	Mercury oils and similar appliances, batteries, battery chargers and battery testers therefor, for use by deaf persons; electronic ear-training apparatus, including microphones, headsets, record-turning devices and tone arms, designed for use by or for the training of the deaf; parts of the foregoing, under such regulations as the Minister may prescribe	Free	Free	Free
389z	Materials for use in the manufacture or repair of sewing machine parts (except as specified in tariff item 389)	Free	Free	Free
390a	Pondcrosa pine lumber (pinus ponderosa), Californian sugarpine lumber (pinus Lambertiana) and Californian redwood lumber (sequoia sempervirens), not further manufactured than planed, dressed or jointed	Free	Free	Free

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
438f (cont.)	(2) Brake linings, and clutch facings whether or not including metallic wires or threads:			
	(*a*) When made from crude asbestos of British Commonwealth origin	Free	25 p.c.	35 p.c.
	(*b*) When made from crude asbestos, n.o.p.	15 p.c.	25 p.c.	35 p.c.
439*b*	Cars, *trailers including house trailers and mobile homes*, n.o.p., wheelbarrows, trucks, road or railway scrapers and hand carts	10 p.c.	22½ p.c.	30 p.c.
439*e*	Buggies, cutters, carriages, *animal-drawn* pleasure carts and *animal-drawn pleasure* vehicles, n.o.p.; parts of the foregoing	Free	10 p.c.	15 p.c.
440*m*	Aircraft, not including engines, under such regulations as the Minister may prescribe:			
	1. When of types or sizes not made in Canada	Free	Free	27½ p.c.
	On and after July 1, *1960*	Free	15 p.c.	27½ p.c.
	2. When of types and sizes made in Canada	Free	15 p.c.	27½ p.c.
440*n*	Aircraft engines, when imported for use in the equipment of aircraft:			
	1. When of types or sizes not made in Canada	Free	Free	27½ p.c.
	On and after July 1, *1960*	Free	15 p.c.	27½ p.c.
	2. When of types and sizes made in Canada	Free	15 p.c.	27½ p.c.
462*d*	Cinematograph and motion picture cameras for use by professional motion picture producers having studios in Canada equipped for motion picture production; parts of the foregoing	Free	Free	15 p.c.
	On and after July 1, 1959	Free	9 p.c.	15 p.c.
462*i*	*Optical sound equipment;* *Dollies, or other mobile mounting units for motion picture cameras;* *Booms, without wiring, for use with microphones;* *Motion picture editing equipment, namely: film editing machines, film splicers, film synchronizers, film viewers, rewinds;* *Parts of the foregoing;* *All the foregoing when for use in the production of motion pictures by professional producers having studios in Canada equipped for motion picture production* (*This item expires on July 1, 1959*).	Free	Free	15 p.c.
463*b*	*Still picture projectors combined with sound equipment*	10 p.c.	15 p.c.	30 p.c.
482	*Hearing aids* and similar appliances, batteries, battery chargers and battery testers therefor, for use by deaf persons; electronic ear-training apparatus, including microphones, headsets, record-turning devices and tone arms, designed for use by or for the training of the deaf; parts of the foregoing; under such regulations as the Minister may prescribe	Free	Free	Free
482*a*	*Materials for use in the manufacture or repair of hearing aids and parts thereof as specified in tariff item 482*	Free	Free	Free
504*a*	Ponderosa pine lumber (pinus ponderosa), California sugarpine lumber (pinus Lambertiana) *and California redwood lumber* (*sequoia semper virens*), not further manufactured than planed, dressed or jointed	Free	Free	Free

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
505	Planks, boards, deals and other lumber of wood, *not further manufactured than the product of a planing machine with various profile attachments, n.o.p.*	10 p.c.	10 p.c.	25 p.c.
505a	*Ponderosa pine lumber (pinus ponderosa) and California sugarpine lumber (pinus Lambertiana), not further manufactured than the product of a planing machine with various profile attachments, n.o.p.*	5 p.c.	5 p.c.	25 p.c.
505b	*Douglas fir lumber (pseudotsuga taxifolia) and white oak lumber (quercus spp.), not further manufactured than the product of a planing machine with various profile attachments, n.o.p.*	7½ p.c.	7½ p.c.	25 p.c.
505c	Hardwood flooring, tongued and grooved, or jointed, *namely:* beech, birch, maple and oak	17½ p.c.	22½ p.c.	25 p.c.
505d	Shingles of cedar, creosoted, vulcanized or otherwise processed or treated	Free	Free	25 p.c.
595a	Tape, coated, not exceeding three-eighths of an inch in width, for use in the recording and reproduction of sound	5 p.c.	10 p.c.	35 p.c.
597d	Musical instruments, namely: Autoharps, clavichords, harpsichords, *harps;* *Bass violas, violas, violins, violoncellos;* *Strings for the foregoing;* Recorders, xylophones; *Bassoons, clarinets, English horns, fifes, flutes, oboes, piccolos, saxophones;* *Parts of the foregoing*	Free	Free	30 p.c.
691	(1) Communion sets; oil stocks; crosiers; benitiers; sprinklers; incensers; incense boats; baptismal shells or fonts; scapulars; chapelets; rosaries; religious statues, statuettes, medals and crosses; Scroll sets; Chanuka candlesticks; Kiddush sets; Mezuzah boxes; Havdalah sets; *Seder plates;* parts of the foregoing	Free	Free	Free
695d	Engravings, etchings, *lithographs, woodcuts,* maps and charts, printed prior to January 1, 1900; *original engravings,* etchings, *lithographs, woodcuts,* unbound, printed by hand from plates or blocks *wholly executed by hand, and signed by the artist*	Free	Free	Free
696a	Moving picture films, sound or silent, separate sound film track, slides and slide films, positive or negative; *sound recordings other than for sale or rental;* models, static and moving; wall charts, maps and posters; when certified by the Government or by a recognized representative authority of the Government of the country of production or by an appropriate representative of the United Nations Educational, Scientific and Cultural Organization as being of an international educational, scientific or cultural character; under such regulations as the Minister may prescribe	Free	Free	Free
696c	*Sound recordings* specially made for use in the study of languages; *Sound recordings* for bona fide libraries, and being the property of the organized authorities of such libraries and not the property of individuals or business concerns; Sound recordings for the use and by order of any society or institution incorporated or established solely for religious purposes, and not for sale or rental; Under such regulations as the Minister may prescribe...	Free	Free	Free

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
703*a*	Travellers' baggage, under such regulations as the Minister may prescribe..... Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act.	Free	Free	Free
703*b*	(*1*) Goods valued at not more than one hundred dollars included in the baggage accompanying residents of Canada returning from abroad after an absence from Canada of not less than forty-eight hours and acquired by them for personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under such regulations as the Minister may prescribe..... A resident of Canada shall not be entitled to the exemption herein granted within a period of four months from the date of the last exemption allowed, nor shall the exemption be allowed on alcoholic beverages in excess of one quart, or on tobacco in excess of fifty cigars, two hundred cigarettes and two pounds of manufactured tobacco. (*2*) *Effective on and after July 1, 1958, in addition to the exemption provided for in part (1) of this item, a resident of Canada returning from a point beyond the continental limits of North America after an absence from Canada of not less than fourteen days may elect to avail himself of the following special exemption:* *Goods valued at not more than two hundred dollars (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco), acquired in overseas countries by residents of Canada during an absence from Canada of not less than fourteen days and acquired by them for personal or household use or as souvenirs or gifts, but not bought on commission or as an accommodation for other persons or for sale, under such regulations as the Minister may prescribe*..... *All goods admitted under the foregoing special exemption shall be declared by the resident at the time of his return to Canada, and any person who has availed himself of the special exemption is not entitled to any further exemption under item 703b within a period of twelve months from the date the last special exemption was allowed.* Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act.	Free Free Free	Free Free Free	Free Free Free
703*c*	Goods (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco) imported (1) by members of the Canadian Forces or by employees of the Canadian Government after an absence from Canada of not less than one year, or (2) by former residents of Canada returning to Canada to resume residence therein after having been residents of another country for a period of not less than one year, and acquired by them for personal or household use and actually owned abroad by them for at least six months before their return to Canada, under such regulations as the Minister may prescribe.....	Free	Free	Free

SCHEDULE A—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
703*c* (cont.)	Goods entitled to entry under this tariff item shall be exempt from all imposts, notwithstanding the provisions of this Act or any other Act. Any goods imported under this tariff item which are sold or otherwise disposed of within twelve months after importation are subject to the duties and taxes otherwise prescribed.			
791	Materials of all kinds for use in producing or manufacturing preparations provided for in tariff items 209*b* and 219*a* under such regulations as the Minister may prescribe	Free	Free	Free
901	(*a*) Synthetic resins without admixture, including scrap or waste:			
	1. Phenol-aldehyde type	7½ p.c.	7½ p.c.	17½ p.c.
	2. Amino-aldehyde type	Free	Free	10 p.c.
	3. *Polyester* type	5 p.c.	5 p.c.	15 p.c.
	4. Polyamide type	Free	Free	10 p.c.
	5. Polystyrene type	7½ p.c.	7½ p.c.	17½ p.c.
	6. Vinyl type, except vinylidene	5 p.c.	5 p.c.	15 p.c.
	7. Resins derived from natural resin or tall oil, n.o.p.	Free	Free	10 p.c.
	8. Polyethylene type	7½ p.c.	7½ p.c.	17½ p.c.
	9. Other type	Free	Free	10 p.c.
	(*b*) Synthetic resins in the form of aqueous emulsions, aqueous dispersions or aqueous solutions, without admixture:			
	1. Phenol-aldehyde type	7½ p.c.	7½ p.c.	17½ p.c.
	2. Amino-aldehyde type	Free	Free	10 p.c.
	3. *Polyester* type	5 p.c.	5 p.c.	15 p.c.
	4. Polyamide type	Free	Free	10 p.c.
	5. Polystyrene type	7½ p.c.	7½ p.c.	17½ p.c.
	6. Vinyl type, except vinylidene	5 p.c.	5 p.c.	15 p.c.
	7. Resins derived from natural resin or tall oil, n.o.p.	Free	Free	10 p.c.
	8. Other type	Free	Free	10 p.c.
	(*c*) Synthetic resins in organic solvents where the solvent is not more than 60 per cent by weight, without other admixture:			
	1. Phenol-aldehyde type	12½ p.c.	12½ p.c.	22½ p.c.
	2. Amino-aldehyde type	12½ p.c.	12½ p.c.	22½ p.c.
	3. *Polyester* type	12½ p.c.	12½ p.c.	22½ p.c.

SCHEDULE A—*Concluded*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
901 (cont.)	4. Resins derived from natural resin or tall oil, n.o.p.	12½ p.c.	12½ p.c.	22½ p.c.
	5. Other type	10 p.c.	10 p.c.	20 p.c.
	(*d*) Synthetic resins, in powder or granular form, containing an ingredient to prevent caking in shipment, not in excess of 3 per cent by weight, but without further admixture:			
	1. Amino-aldehyde type	Free	Free	10 p.c.
	2. Other type	10 p.c.	10 p.c.	20 p.c.
902	Synthetic resins, compounded with other materials, in any form, including scrap or waste, for moulding, casting, extruding, calendering, pressing, (moulding compositions or materials for processing into moulding compositions); synthetic resins compounded with other materials in the form of not fully cured preforms or not fully cured blanks for compression mouldings:			
	(*a*) Phenol-aldehyde type	10 p.c.	15 p.c.	25 p.c.
	(*b*) *Polyester* type	5 p.c.	5 p.c.	15 p.c.
	(*c*) Polystyrene type	10 p.c.	10 p.c.	20 p.c.
	(*d*) Vinyl type, except vinylidene	10 p.c.	10 p.c.	20 p.c.
	(*e*) Polyethylene type	10 p.c.	10 p.c.	20 p.c.
	(*f*) Other type	Free	Free	10 p.c.
907	Foamed and expanded synthetic resins, in logs, *sheets*, blocks or boards, or in flakes, granules or powder	15 p.c.	20 p.c.	25 p.c.
914	Foamed and expanded cellulose plastics in *sheets*, blocks or boards, granules or powder	15 p.c.	20 p.c.	25 p.c.

SCHEDULE—B

Item No.	Goods	When Subject to Drawback	Portion of Duty (not including Special Duty or Dumping Duty) Payable as Drawback
1004	Steel.	When used in the manufacture of files	60 p.c.
1005	Steel.	When used in the manufacture of cutlery	99 p.c.
1006	Hot-rolled hexagon bars of iron or steel.	When used in the manufacture of cold-rolled or cold-drawn bars of iron or steel	60 p.c.
1044	Fire brick.	When used by producers of ingots, blooms, slabs and billets of iron or steel, in the construction or repair of blast furnaces, *oxygen furnaces*, blast furnace stoves, open hearth furnaces (including checker chambers) and soaking pit furnaces	99 p.c.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-51.

An Act to amend the Customs Act.

First reading, August 16, 1958.

MINISTER OF NATIONAL REVENUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

61427-1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-51.

An Act to amend the Customs Act.

R.S., c. 58; 1953-54, c. 3; 1955, c. 32.

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

1953-54, c. 3, s. 1; 1955, c. 32, s. 2.

1. Sections 35 to 40 of the *Customs Act* are repealed and the following substituted therefor:

Determination of value for duty.

"**35.** (1) The value for duty of goods imported shall be determined in accordance with the provisions of sections 36 to 40B.

Definitions.

(2) In this section and sections 36 to 40B, with reference to any goods,

"Country of export."

(*a*) "country of export" means the country from which the goods were shipped directly to Canada;

"Cost of production."

(*b*) "cost of production" means an amount that in accordance with good business principles and practices fairly reflects the manufacturing or production costs of the goods at the time of shipment to Canada; and

"Gross profit."

(*c*) "gross profit" means the fair market value of the goods when sold in the circumstances described in section 36, minus the cost of production thereof.

Valuation for duty.

"**36.** (1) Subject to section 38, the value for duty shall, notwithstanding any invoice or affidavit to the contrary, be the fair market value, at the time when and place from which the goods were shipped directly to Canada, of like goods when sold

(*a*) to purchasers located at that place with whom the vendor deals at arm's length and who are at the same or substantially the same trade level as the importer, and

(*b*) in the same or substantially the same quantities for home consumption in the ordinary course of trade under competitive conditions.

Explanatory Notes.

1. The purpose of the proposed new sections is to establish a more workable scheme for determining value for duty. The cardinal principle, which is to remain unchanged, is that value for duty is based on fair market value of like goods when sold in the home market in similar circumstances. A number of subsidiary and clarifying rules are set out in subsections (2) and (3) of the proposed new section 36. If the cardinal principle cannot be applied, resort is to be had to cost of production of similar goods and, if there are no similar goods, the method of determining value for duty may be prescribed. The present sections 35 to 40 (as contained in chapter 58 of the Revised Statutes, as amended by 1953-54, c. 3 and 1955, c. 32) read as follows:

"**35.** (1) Whenever duty *ad valorem* is imposed on goods imported into Canada, the value for duty shall be determined in accordance with the provisions of this section.

(2) The value for duty shall be the fair market value, at the time when and place from which the goods were shipped to Canada, of like goods when sold in like quantities for home consumption in the ordinary course of trade under fully competitive conditions and under comparable conditions of sale.

(3) When the value for duty cannot be determined under subsection (2) for the reason that like goods are not sold under comparable conditions of sale, the value for duty shall be the fair market value, at the time when and place from which the goods were shipped to Canada, of like goods when sold in like quantities for home consumption in the ordinary course of trade under fully competitive conditions.

(4) Where like goods are not sold in the manner described in subsection (2) or (3), the value for duty shall be the fair market value, at the time when and place from which the goods were shipped to Canada, of similar goods when sold in like quantities for home consumption in the ordinary course of trade under fully competitive conditions and under comparable conditions of sale.

(5) Where like goods are not sold in the manner described in subsection (2) or (3) and the value for duty cannot be determined under subsection (4) for the reason that similar goods are not sold under comparable conditions of sale, the value for duty shall be the fair market value, at the time when and place from which the goods were shipped to Canada, of similar goods when sold in like quantities for home consumption in the ordinary course of trade under fully competitive conditions.

(6) When the value for duty cannot be determined under the preceding subsections for the reason that

(*a*) like or similar goods are not sold for use or consumption in the country of export, or

(*b*) there is no established market in the country of export for like or similar goods,

the value for duty of the goods shall be such value as the Minister determines.

(7) Where the value for duty cannot be determined under the preceding subsections, the value for duty shall be the actual cost of production of like or similar goods at the date of shipment to Canada plus a reasonable addition for administration costs, selling costs and profit.

Rules to be applied in ascertaining value.

(2) The following rules apply in the application of subsection (1):

(*a*) if there were no sales at the time when the goods were shipped to Canada, there shall be substituted therefor the most recent sales prior to the time of shipment that fairly reflect the market value of the goods at the time of shipment;

(*b*) if there were no purchasers located at the place from which the goods were shipped to Canada, there shall be substituted therefor sales to the purchasers located nearest thereto;

(*c*) where goods imported into Canada and goods sold for home consumption are like goods except only that the goods sold for home consumption have applied to them a trade mark, as defined in the *Trade Marks Act*, that is not applied to the goods imported into Canada, and goods like the goods imported are not sold for home consumption, the goods imported and the goods sold for home consumption shall be deemed to be like goods for the purposes of this section, if, in the opinion of the Minister,

(i) the goods are being imported into Canada without that trade mark applied to them in order to avoid the operation of subsection (1), and

(ii) it is probable that there will be applied to the goods, subsequent to their importation into Canada, that trade mark or any other mark so closely resembling that trade mark that it is likely to be taken therefor;

(*d*) regard shall not be had to a sale for home consumption to a purchaser by a vendor who did not, at the same or substantially the same time, sell like goods in the ordinary course of trade to other persons in the country of export, not controlled by or in control of or otherwise related to the purchaser; and

(*e*) where goods were not sold in the same or substantially the same quantities for home consumption

(i) if the quantity shipped to Canada is larger than the largest quantity sold for home consumption, those quantities shall be deemed to be the same quantities,

(ii) if the quantity shipped to Canada is smaller than the smallest quantity sold for home consumption, the value for duty shall be based on the amount for which, in the opinion of the Minister, having regard to that trade, such smaller quantities would have been sold if they had been sold for home consumption.

(8) Where the value for duty as determined under the preceding subsections is less than the amount for which the goods were sold by the vendor abroad to the purchaser in Canada, exclusive of all charges thereon after their shipment from the place from which they were exported direct to Canada, the value for duty shall be such amount.

(9) The value for duty *of imported goods* shall not include the amount of any internal tax *imposed on the goods* within the country of origin or export from which the goods have been exempted or have been or will be relieved by means of refund or drawback.

(10) The Governor in Council may order that import duties of a country of export shall be disregarded, in whole or in part, in estimating the value for duty of goods of any kind imported into Canada from a country specified in the order.

(11) Notwithstanding the preceding subsections, where the Minister is of opinion that the value for duty of any goods determined in accordance with the preceding subsections includes an amount that represents a charge for services, the Minister may reduce the value for duty so determined by such amount as he considers a reasonable charge for such services."

(12) Notwithstanding anything in this Act, where the market price of any manufactured goods in the country of export has, as the result of the advance of the season or the marketing period, declined to levels that do not reflect in the opinion of the Minister their normal price, the value for duty shall be the amount determined and declared by the Minister to be the average price, weighted as to quantity, at which the like or similar goods were sold for consumption in the country of export during a reasonable period, not exceeding six months, immediately preceding the date of shipment of the goods to Canada.

"**36.** (1) Every one who acts as an appraiser shall determine the tariff classification of goods imported into Canada and shall, by all reasonable means in his power ascertain, estimate and appraise the true and fair market value, any invoice or affidavit to the contrary notwithstanding, of such goods at the time when and place whence they were exported direct to Canada and the proper weights, measures or other quantities as the case requires.

(2) In the case of goods shipped to Canada on consignment, but sold by the exporter to persons in Canada prior to their importation into Canada, the amount of the valuation for duty shall not be less than the invoice value to the Canadian purchaser, exclusive of all charges upon the goods, after shipment from the place whence exported directly into Canada.

(3) When articles of the same material, or of a similar kind but of a different quality, are found in the same package, charged or invoiced at an average price, the appraisers shall adopt the value of the best article contained in such package as the average value of the whole; and duty shall be levied thereon accordingly.

(4) Duty shall not be assessed on less than the invoice value of goods in any case, except on account of reduction in the fair market value of such goods between the time of their purchase by the Canadian importer and their exportation to Canada.

(5) In estimating the value for duty no discount or deduction shall be allowed which is not shown and allowed and deducted on invoices covering sales for home consumption in the country of export in the usual and ordinary course of trade.

"**37.** The fair market value of goods shall be taken to include the amount of any subsidy or drawback of Customs duty which has been allowed by the Government of any other country, also the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein, because of the exportation or intended exportation of such goods or the right to territorial limits for the sale or use thereof, and also the amount or money value of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country whence they have been exported to Canada.

"**38.** (1) Where at any time it appears to the satisfaction of the Governor in Council on a report from the Minister that goods of any kind not entitled to entry under the British Preferential tariff or any lower tariff are being imported into Canada either on sale or on consignment, under such conditions as prejudicially or injuriously to affect the interests of Canadian producers or manufacturers, the Governor in Council may authorize the Minister to fix the value for duty of any class or kind of such goods, and notwithstanding any other provision of this Act, the value so fixed shall be deemed to be the fair market value of such goods.

(2) The value for duty shall be deemed to have been duly fixed by the Minister pursuant to subsection (1) if the same is fixed on a basis or by a method prescribed by the Minister.

(3) The operation of the value for duty of any fruit or vegetable fixed pursuant to this section may be suspended by the Minister in the case of such fruit or vegetable imported into any specified region or part of Canada."

Idem.

(3) Where the value for duty cannot be determined under subsections (1) and (2) for the reason that

(*a*) there were no purchasers in the country of export (in this subsection called "home purchasers") who were at the same or substantially the same trade level as the importer, or

(*b*) although there were home purchasers who were at the same or substantially the same trade level as the importer, there were no sales to them in the circumstances described in subsections (1) and (2),

the home purchasers, if any, at the trade level nearest and subsequent to that of the importer to whom sales were made in the circumstances described in subsections (1) and (2) shall, for the purposes of those subsections, be deemed to have been at the same trade level as the importer.

When value for duty to be cost of production plus profit.

"**37.** Subject to section 38, where like goods were not sold for home consumption, or were not sold for home consumption in the circumstances described in section 36, but similar goods were so sold, the value for duty shall, notwithstanding any invoice or affidavit to the contrary, be the aggregate of

(*a*) the cost of production of the goods imported; and

(*b*) an amount that is the same percentage of the cost of production of the goods imported as the gross profit on the similar goods is of the cost of production of the similar goods.

Special cases.

"**38.** Where in any case or class of cases

(*a*) the value for duty cannot be determined under section 36 or 37 for the reason that like or similar goods are not sold in the country of export or are not sold in such country in the circumstances described in those sections,

(*b*) the goods imported

(i) are intended to be assembled, packaged or further manufactured in Canada or are intended to enter into the course of manufacture in Canada,

(ii) are used or obsolete goods,

(iii) are not prime quality goods as known in the trade, or are known in the trade as remnants, close-outs or discontinued lines or are surplus goods,

(iv) constitute a job lot, or

(v) are intended to be used directly in the process of manufacture or production of goods and like goods are not sold in the country of export,

(*c*) like goods are leased but not sold in the country of export, or

"**39.** No deduction from the value of goods contained in any invoice shall be allowed on account of the assumed value of any package or packeges, where no charge for such package or packages has been made in such invoice; and where such charge is made, the officer shall see that the charge is fair and reasonable, and represents no more than the original cost thereof.

"**40.** No deduction from the value of goods in any invoice shall be made on account of charges for packing, or for straw, twine, cord, paper, cording, wiring or cutting, or for any expense incurred or said to have been incurred in the preparation and packing of goods for shipment, and all such charges and expenses shall, in all cases, be included as part of the value for duty.

(*d*) the Minister is of opinion that by reason of unusual circumstances the application of sections 36 and 37 is impracticable,

the value for duty shall be determined in such manner as the Minister prescribes.

Cost plus reasonable profit.

"**39.** (1) Where the Minister is satisfied that material injury has been or may be caused to any industry in Canada, or any portion thereof, by reason of the importation of any new or unused goods or class of such goods at a value for duty less than the cost of production thereof, plus a reasonable amount for gross profit, he may so report to the Governor in Council, and, notwithstanding anything in this Act, the Governor in Council may order that the value for duty of those goods or that class of goods shall be increased to an amount equal to the cost of production thereof plus a reasonable amount for gross profit, having regard to the gross profit generally earned in that trade in the country of export, to be determined in the manner prescribed in section 37.

Duration of order.

(2) The Governor in Council may at any time revoke an order made under subsection (1) and, unless sooner revoked, an order made under subsection (1) expires at the end of one year after the making thereof.

Determination of cost of production, gross profit, etc.

"**40.** Where sufficient information has not been furnished or is not available to enable the determination of cost of production, gross profit or fair market value under section 36, 37 or 39, the cost of production, gross profit or fair market value, as the case may be, shall be determined in such manner as the Minister prescribes.

Minimum value.

"**40A.** (1) Notwithstanding anything in this Act, where the value for duty as determined under sections 36 to 40 is less than the amount for which the goods were sold to the purchaser in Canada, exclusive of all charges thereon after their shipment from the country of export, the value for duty shall be the amount for which the goods were sold, less the amount, if any, by which the fair market value of the goods has decreased between the time of purchase and the time of exportation.

Foreign tax excluded.

(2) The amount of any internal tax imposed within the country of export or origin on any goods imported into Canada, from which such goods have been exempted or have been or will be relieved by means of a refund or drawback, shall be deducted from the value for duty of such goods as determined under sections 36 to 40.

The proposed new section 39 establishes a safe-guard against dumping.

The new section 40A incorporates the present 35(8), (9), (10) and (12) and 36(2), (3), (4) and (5), and section 38 without significant change, except the addition of a provision dealing with the import of fresh fruits and vegetables.

Foreign import duties excluded.

(3) The Governor in Council may order that such import duties imposed within the country of export or origin as he specifies shall be deducted, in whole or in part, from the value for duty of any goods as determined under sections 36 to 40.

Discounts.

(4) In determining the value for duty of any goods, no discount or deduction shall be allowed that is not shown, allowed and deducted on invoices covering sales for home consumption in the country of export, in the ordinary course of trade.

Value of best article in package.

(5) In determining the value for duty of goods of the same material, or of a similar kind but a different quality, that are shipped in the same package, and were invoiced or sold at an average price, the value for duty of the best article contained in such package shall be deemed to be the average value of all the goods.

Goods on consignment.

(6) For the purposes of sections 36 to 40, where goods are shipped to Canada on consignment,

(*a*) if the goods were sold in the course of transit before importation, the person to whom such goods are sold shall be deemed to be the importer, and

(*b*) in all other cases, the consignee shall be deemed to be the importer.

Value for duty where market price has declined.

(7) Notwithstanding anything in this Act,

(*a*) where the market price of any manufactured goods in the country of export has, as the result of the advance of the season or the marketing period, declined to levels that do not reflect in the opinion of the Minister their normal price, the value for duty shall be the amount determined and declared by the Minister to be the average price, weighted as to quantity, at which the like or similar goods were sold for consumption in the country of export during a reasonable period, having regard to that trade, immediately preceding the date of shipment of the goods to Canada,

(*b*) where the market price in the country of export of any fresh fruit or vegetable of a class or kind produced in Canada has, as a result of the advance of the season or the marketing period, declined to levels that do not reflect in the opinion of the Minister their normal price, the value for duty of such fresh fruit or vegetable, when imported into such region or part of Canada and during such period as the Minister may specify, shall be the amount determined and declared by him to be the average value, weighted as to quantity, at which like fresh fruits or vegetables were imported during the three-year period immediately preceding the date of shipment to Canada, and

(*c*) where at any time it appears to the satisfaction of the Governor in Council on a report from the Minister that goods of any kind not entitled to entry under the British Preferential tariff or any lower tariff are being imported into Canada under such conditions as prejudicially or injuriously to affect the interests of Canadian producers or manufacturers, the Governor in Council may authorize the Minister to determine the value for duty of any class or kind of such goods, imported into such region or part of Canada and during such period as the Minister may specify, or may authorize the Minister to prescribe the manner in which such value for duty shall be determined, and the value so determined shall be deemed to be fair market value of such goods.

Additions.

40B. (1) If the value for duty as determined under sections 36 to 40A does not include

(*a*) the amount of any subsidy or drawback of Customs duty that has been allowed by the Government of any other country, or

(*b*) the amount or money value of any so-called royalty, rent or charge for use of any machine or goods of any description, that the seller or proprietor does or would usually charge thereon when the same are sold or leased or rented for use in the country of export,

such amount shall be added thereto.

Idem.

(2) There shall be added to the value for duty as determined under sections 36 to 40A the amount of consideration or money value of any special arrangement between the exporter and the importer, or between any persons interested therein, because of the exportation or intended exportation of such goods, or the right to territorial limits for the sale or use thereof."

2. (1) Section 45 of the said Act is repealed and the following substituted therefor:

Appeals to Exchequer Court on questions of law.

"**45.** (1) Any of the parties to an appeal under section 44, namely,

(*a*) the person who appealed,

(*b*) the Deputy Minister, or

(*c*) any person who entered an appearance in accordance with subsection (2) of section 44, if he has a substantial interest in the appeal and has obtained leave from the Court or a judge thereof,

2. The present section 45 reads as follows:

"**45.** (1) Any of the parties to an appeal under section 44, namely.

(*a*) the person who appealed,

(*b*) the Deputy Minister, or

(*c*) any person who entered an appearance with the secretary of the Tariff Board in accordance with subsection (2) of section 44,

may, upon leave being obtained from the Exchequer Court of Canada or a judge thereof, upon application made within thirty days from the making of the order finding or declaration sought to be appealed, or within such further time as the Court or judge may allow, appeal to the Exchequer Court upon any question that in the opinion of the Court or judge is a question of law.

may, within sixty days from the making of an order, finding or declaration under subsection (3) of section 44, appeal therefrom to the Exchequer Court of Canada upon any question of law.

How appeal instituted.

(2) An appeal under this section by any person shall be instituted by serving a notice of appeal in duplicate, in such form as may be determined by the rules, on the other parties to the appeal and by filing a copy thereof with the Registrar of the Court.

Service of notice of appeal.

(3) Service under subsection (2) on any party to an appeal shall be effected in the manner in which an Information issued out of the Court could be served on him, or

(*a*) in the case of the Deputy Minister, by despatching the notice of appeal to him by registered mail addressed to "The Deputy Minister of National Revenue for Customs and Excise, Ottawa, Ontario", or

(*b*) in the case of any other person, by despatching the notice of appeal by registered mail to him addressed to the address appearing on records of the secretary of the Tariff Board, or, if the secretary of the Tariff Board cannot supply an address, by posting the notice of appeal in the office of the secretary of the Tariff Board.

Notice to be filed with Tariff Board.

(4) As soon as possible after an appeal has been instituted under this section, the appellant shall file a copy of the notice of appeal with the secretary of the Tariff Board.

Appearance by third parties.

(5) Any person who entered an appearance in accordance with subsection (2) of section 44 may, if he has a substantial interest in the appeal, enter an appearance in the Court in such manner as may be determined by the rules and, if he has entered such an appearance, subsections (9), (10) and (11) apply to him as though he were a respondent, and may be heard on the appeal.

Leave to oppose appeal.

(6) Where the appeal has been instituted by a person referred to in paragraph (*c*) of subsection (1), either the person who appealed to the Tariff Board or the Deputy Minister may file a notice that he intends to support or oppose the appeal, and upon such notice being filed, subsections (9), (10) and (11) apply to him as though he were a respondent.

Security for costs.

(7) An appeal by a person other than the Deputy Minister and all proceedings thereunder are, upon the expiration of thirty days from the day the appeal was instituted, null and void unless security for the costs of the appeal has been, within the said period, deposited with the Registrar of the Court in the amount of one hundred and fifty dollars and, upon an appeal becoming null and void by virtue of this section, no further appeal may be instituted in respect of the same decision.

(2) The appellant under subsection (1) shall give to the Tariff Board, and to the other parties to the appeal under section 44, seven clear days' notice of his application for leave to appeal, and the Tariff Board and such other parties have the right to be heard by counsel or otherwise upon the application or upon the appeal, or both.

(3) Where leave to appeal under this section is granted, the appellant shall, within sixty days from the granting of the leave, deposit with the Registrar of the Exchequer Court the sum of one hundred and fifty dollars as security for costs, and thereupon the Registrar shall set the appeal down for hearing at such time and place as the Court may direct, and shall notify the Tariff Board, the appellant and the other parties to the appeal under section 44 accordingly.

(4) The Exchequer Court may dispose of an appeal under this section by dismissing it, by making such order as the Court may deem expedient or by referring the matter back to the Tariff Board for re-hearing.

(5) The judges of the Exchequer Court may make rules and orders for regulating the practice and procedure in applications for leave to appeal and in appeals under this section.

(6) Any order or judgment of the Exchequer Court made under this section may be appealed to the Supreme Court of Canada in like manner as any other judgment of the Exchequer Court, and the provisions of the *Exchequer Court Act* as to appeals apply to any appeal taken under this subsection."

The purpose of the proposed amendment is to revise and clarify appeal procedure.

Content of notice of appeal.

(8) The appellant shall set out in the notice of appeal a statement of the facts, the statutory provisions and the reasons that the appellant intends to submit in support of his appeal.

Reply.

(9) The respondent shall, within thirty days from the day the notice of appeal is received by him, or within such further time as the Court or a judge thereof may either before or after the expiration of that time allow, serve on the appellant and file in the Court a reply to the notice of appeal containing a statement of such further facts and of such statutory provisions and reasons as the respondent intends to rely on.

Cross-appeal.

(10) If the respondent desires to appeal from the decision of the Tariff Board, he may, instead of filing a notice of appeal, give notice by his reply (notwithstanding that it is filed and served after the expiration of the time for appeal fixed by subsection (1)) by way of cross-appeal of his intention to contend that the decision of the Tariff Board should be varied setting out therein a statement of such further facts and of such statutory provisions and reasons as he intends to rely on in support of the contention.

Reply to cross-appeal.

(11) Where a respondent has included in his reply a notice by way of cross-appeal, the appellant may file a reply to the cross-appeal and the provisions relating to a reply to the notice of appeal are applicable thereto *mutatis mutandis*.

Striking out notice of appeal.

(12) The Court or a judge thereof may, in its or his discretion, strike out a notice of appeal or any part thereof for failure to comply with subsection (8) and may permit an amendment to be made to a notice of appeal or a new notice of appeal to be substituted for the one struck out.

Striking out reply.

(13) The Court or a judge thereof may, in its or his discretion,

(*a*) strike out any part of a reply for failure to comply with this section or permit the amendment of a reply, and

(*b*) strike out a reply for failure to comply with this section and order a new reply to be filed within a time to be fixed by the order.

Effect of striking out.

(14) Where a notice of appeal has been struck out for failure to comply with subsection (8) and a new notice of appeal is not filed as and when permitted by the Court or a judge thereof, the Court or judge may in its or his discretion dispose of the appeal by dismissing it.

Transfer of record and exhibits.

(15) When a copy of the notice of appeal is filed with the secretary of the Tariff Board, he shall transmit to the Registrar of the Court the record and exhibits relating to the appeal.

Appeal deemed action.

(16) Upon the filing of the reply to the notice of appeal, the matter shall be deemed to be an action in the Court, and may be set down for hearing.

Disposition of appeal.

(17) The Court may dispose of an appeal by making such order or finding as the nature of the matter may require, and, without limiting the generality of the foregoing, may

(*a*) declare what rate of duty is applicable, or that no rate of duty is applicable, to the specific goods or the class of goods with respect to which the appeal to the Tariff Board was taken,

(*b*) declare the value for duty of the specific goods or class of goods, or

(*c*) refer the matter back to the Tariff Board for re-hearing.

Costs.

(18) The Court may, in disposing of an appeal, make such order as to costs as, in its discretion, seems just in the circumstances.

Rules.

(19) The judges of the Court may make rules and orders for regulating the practice and procedure in appeals under this section.

Appeal to Supreme Court.

(20) Any order or judgment of the Court made under this section may be appealed to the Supreme Court of Canada in like manner as any other judgment of the Court, and the provisions of the *Exchequer Court Act* as to appeals apply *mutatis mutandis* to any appeal taken under this subsection.

Definitions. "Court."

"Respondent."

(21) In this section,

(*a*) "Court" means the Exchequer Court of Canada;

(*b*) "respondent" means

(i) the Deputy Minister, if the appeal is by the person who appealed to the Tariff Board,

(ii) the person who appealed to the Tariff Board, if the appeal is by the Deputy Minister, or

(iii) in any other case, a person who opposes the appeal; and

"Rules."

(*c*) "rules" means rules made under this section."

Coming into force.

(2) This section shall come into force on a day to be fixed by proclamation of the Governor in Council.

3. Section 46 of the said Act is repealed and the following substituted therefor:

References to Tariff Board.

"**46.** (1) The Deputy Minister may refer to the Tariff Board for its opinion any question relating to the valuation or tariff classification of any goods or class of goods.

Reference deemed appeal.

(2) For the purposes of sections 44 and 45, a reference pursuant to this section shall be deemed to be an appeal to the Tariff Board.

Special provision for appeals on Tariff Item 1201.

"**46A.** (1) Where the importation of goods has been refused at a port of entry on the ground that the goods have been determined to be prohibited goods as described in Item 1201 of the *Customs Tariff*, appeals in respect of the determination may be taken as provided in sections 43, 44 and 45, but subject to the following modifications:

3. The present section 46 reads as follows:

"**46.** (1) The Deputy Minister may refer to the Tariff Board for its opinion any question relating to the valuation or tariff classification of any goods or class of goods.

(2) For the purposes of section 44 a reference pursuant to this section shall be deemed to be an appeal."

There is no significant change in the proposed re-enactment.

The proposed new section 46A provides for an appeal to a judge, rather than to the Tariff Board, in cases dealing with treasonable, seditious, immoral or indecent publications.

(*a*) paragraph (*c*) of subsection (4) of section 43 shall be deemed to include a reference to a judge; and

(*b*) in sections 44 and 45 the expression "judge" shall be deemed to be substituted for the expression "Tariff Board" and the expression "clerk of the court" shall be deemed to be substituted for the expression "secretary of the Tariff Board".

Definition of "judge" and "clerk of the court".

(2) In this section, the expression "judge" means the judge of the county or district court, or, in the Province of Quebec, of the Superior Court, for the county or district in which the port of entry is situated or in which the importer resides or carries on business, and the expression "clerk of the court" means the clerk of the county or district court or Superior Court, as the case may be."

4. Subsection (1) of section 47 of the said Act is repealed and the following substituted therefore:

Invoice to show fair market value.

"**47.** (1) Every invoice delivered pursuant to this Act or any regulation shall exhibit, in the currency of the country of export, the fair market value of the goods to which it relates, determined in accordance with sections 36 to 40B, and the true price at which such goods were sold by the vendor to the purchaser; and in computing the value for duty of the goods in Canadian currency the rate of exchange shall be such as may be declared from time to time by the Bank of Canada."

Commencement.

5. Paragraph (*b*) of subsection (7) of section 40A of the said Act, as enacted by section 1 of the Act, shall come into force on a day to be fixed by proclamation of the Governor in Council.

4. The present section 47(1) reads as follows:

"**47.** (1) Every invoice delivered pursuant to this Act or any regulation shall exhibit, in the currency of the country of export, the fair market value of the goods to which it relates, determined in accordance with section 35, and the true price at which such goods were sold by the vendor to the purchaser; and in computing the value for duty of the goods in Canadian currency the rate of exchange shall be such as may be declared from time to time by the Bank of Canada.

The amendment is consequential.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-52.

An Act to amend the Railway Act.

First reading, August 18, 1958.

THE MINISTER OF TRANSPORT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60530-3

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-52.

An Act to amend the Railway Act.

R.S., c. 234; 1955, cc. 41, 55.

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

1955, c. 41; s. 3.

1. (1) Subsection (1) of section 265 of the *Railway Act* is amended by striking out the word "and" at the end of paragraph (*a*) thereof, by adding the word "and" at the end of paragraph (*b*) thereof, and by adding thereto the following paragraph:

"(*c*) placing reflective markings on the sides of railway cars."

1955, c. 41; s. 3.

(2) Subsection (2) of section 265 of the said Act is repealed and the following substituted therefor:

Limit of amount to be applied.

"(2) The total amount that may be applied towards the cost of placing reflective markings on the sides of railway cars shall not exceed sixty per cent of such cost, and the total amount that may be applied towards the cost of work actually done in respect of any one crossing shall not exceed

(*a*) in the case of a crossing at rail level, the aggregate of

(i) sixty per cent of the cost of the work (except for relocation of a public utility plant that is part of the work) or three hundred thousand dollars, whichever is the lesser, and

(ii) sixty per cent of the cost of such relocation, and

(*b*) in the case of reconstruction and improvement of a grade separation, the aggregate of

(i) thirty per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or one hundred and fifty thousand dollars, whichever is the lesser, and

(ii) thirty per cent of the cost of such relocation."

Explanatory Notes.

1. The subsections being amended read as follows:

"**265.** (1) The sums heretofore or hereafter appropriated and set apart to aid actual construction work for the protection, safety and convenience of the public in respect of crossings shall be placed to the credit of a special account to be known as "The Railway Grade Crossing Fund", and shall, insofar as not already applied, be applied by the Board in its discretion, subject to the limitations set forth in this section, solely towards the cost, not including that of maintenance and operation, of

(*a*) work actually done for the protection, safety and convenience of the public in respect of existing crossings at rail level, and

(*b*) work actually done in respect of reconstruction and improvement of grade separations that are in existence at crossings upon the coming into force of this subsection and that, in the opinion of the Board, are not adequate, by reason of their location, design or size, for the highway traffic using them.

(2) The total amount that may be applied by the Board in accordance with this section towards the cost of work actually done in respect of any one crossing shall not exceed,

(*a*) in the case of a crossing at rail level, sixty per cent of such cost or three hundred thousand dollars, whichever is the lesser, and

(*b*) in the case of reconstruction and improvement of a grade separation at a crossing, thirty per cent of such cost or one hundred and fifty thousand dollars, whichever is the lesser.

(5) Until otherwise provided by the Parliament of Canada, there shall be credited to The Railway Grade Crossing Fund in each fiscal year *beginning with the fiscal year commencing on the first day of April, 1955*, the sum of five million dollars to aid actual construction work for the protection, safety and convenience of the public in respect of crossings, *but where, at the commencement of any such year, there remains in the Fund an uncommitted balance of more than two million dollars, the amount so credited in that year shall be such amount as, with the uncommitted balance, totals seven million dollars.*"

The purpose of subclause (1) is to permit grants to be made from The Railway Grade Crossing Fund towards the cost of placing reflective markings on the sides of railway cars.

The purpose of subclause (2) is to specify the maximum contributions that may be applied from the Fund towards the cost of placing reflective markings on railway cars and the cost of work ordered or authorized by the Board in respect of crossings, treating separately relocation of public utility plant that is part of the work.

1955, c. 41, s. 3.

(3) Subsection (5) of section 265 of the said Act is repealed and the following substituted therefor:

Amount to be credited in each fiscal year.

"(5) Until otherwise provided by the Parliament of Canada, there shall be credited to The Railway Grade Crossing Fund in each fiscal year the sum of five million dollars to aid actual construction work for the protection, safety and convenience of the public in respect of crossings."

Special provisions for three years.

(4) Notwithstanding subsection (2) of this section, with respect to any costs incurred in placing reflective markings on the sides of railway cars during the period of three years from the 31st day of January, 1958, and with respect to any work for the protection, safety and convenience of the public in respect of crossings ordered or authorized by the Board of Transport Commissioners within that period, subsection (2) of section 265 of the *Railway Act* shall be deemed to read as follows:

"(2) The total amount that may be applied towards the cost of placing reflective markings on the sides of railway cars shall not exceed eighty per cent of such cost, and the total amount that may be applied towards the cost of work actually done in respect of any one crossing shall not exceed

(*a*) in the case of a crossing at rail level, the aggregate of

(i) eighty per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or five hundred thousand dollars, whichever is the lesser, and

(ii) eighty per cent of the cost of such relocation, and

(*b*) in the case of reconstruction and improvement of a grade separation, the aggregate of

(i) fifty per cent of the cost of the work (except the relocation of a public utility plant that is part of the work) or two hundred and fifty thousand dollars, whichever is the lesser, and

(ii) fifty per cent of the cost of such relocation."

2. Subsection (1) of section 270 of the said Act is repealed and the following substituted therefor:

Signboards at level crossings.

"**270.** (1) Signboards at every highway crossed at rail level by any railway, shall be erected and maintained at each crossing, and shall have the words *Railway Crossing*

(*a*) painted on each side thereof in letters at least six inches in length, or

(*b*) if the Board so orders with respect to any crossing, marked with reflective material as the Board may specify in the order."

The purpose of subclause (3) is to abolish the reduction of the annual credit by the amount of the uncommitted balance in excess of two million dollars.

The purpose of subclause (4) is to permit increased grants from the Fund for the period specified.

2. The subsection being amended reads as follows:

"**270.** (1) Signboards at every highway crossed at rail level by any railway, shall be erected and maintained at each crossing, and shall have the words *Railway Crossing* painted on each side thereof in letters at least six inches in length."

Under the present subsection (1) the words Railway Crossing must be "painted" on level crossing signboards. The purpose of the proposed change is to empower the Board to order that at particular crossings the words Railway Crossing shall be marked with reflective material.

3. Section 411 of the said Act is repealed and the following substituted therefor:

Failure to erect signboards at crossings.

"**411**. Every railway company that fails or neglects to erect and maintain at each crossing where a highway is crossed at rail level by the railway of the company a signboard as required by section 270 shall incur a penalty not exceeding forty dollars."

3. Section 411 reads as follows:

"**411.** Every railway company that fails or neglects to erect and maintain, at each crossing where a highway is crossed at rail level by the railway of the company, a signboard *having the words Railway Crossing painted on each side thereof, in letters at least six inches in length, and, in the Province of Quebec, in both the English and French languages, shall incur a penalty not exceeding forty dollars.*"

The purpose of this clause is to bring section 411 into accord with section 270 to which it relates.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-53.

An Act to amend the Emergency Gold Mining Assistance Act.

First reading, August 18, 1958.

MINISTER OF MINES AND TECHNICAL SURVEYS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60349-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-53.

An Act to amend the Emergency Gold Mining Assistance Act.

R.S. cc. 95, 318; 1952-53, c. 32; 1953-54, c. 26; 1955, c. 19; 1956, c. 20.

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

1956, c. 20.

1. (1) The portion of section 4A of the *Emergency Gold Mining Assistance Act* that precedes paragraph (*b*) thereof is repealed and the following substituted therefor:

Application of Act to years 1955 to 1960.

"**4A.** (1) This Act applies in respect of gold produced from a mine and sold in any of the calendar years 1955 to 1960, both inclusive, subject to the following modifications:

(*a*) the expression "designated year" includes the calendar years 1955 to 1960, both inclusive;"

(2) Section 4A of the said Act is further amended by adding thereto the following subsection:

Additional amounts payable for years 1958, 1959 and 1960.

"(2) Notwithstanding anything in this section, the amount of assistance that may be paid in respect of gold produced and sold in the designated years 1958, 1959 and 1960 is the amount that may be paid under the provisions of this Act other than this subsection plus twenty-five per cent of that amount."

Explanatory Notes.

The portion of the Act being revised presently reads as follows:

"4A. This Act applies in respect of gold produced from a mine and sold in any of the calendar years *1955, 1956, 1957 and 1958*, subject to the following modifications

(*a*) the expression "designated year" includes the calendar years *1955, 1956, 1957 and 1958;*"

The purpose of the amendment is to extend the Act to the years 1959 and 1960 and to provide for a twenty-five per cent increase in the amount of assistance for the years 1958, 1959 and 1960.

C-54.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-54.

An Act to authorize certain Amendments to the Agreement made under the Maritime Coal Production Assistance Act with The Dominion Coal Company, Limited.

AS PASSED BY THE HOUSE OF COMMONS, 18th AUGUST, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

61271-3

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-54.

An Act to authorize certain Amendments to the Agreement made under the Maritime Coal Production Assistance Act with The Dominion Coal Company, Limited.

R.S. c. 173.

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

1. Notwithstanding anything in the *Maritime Coal Production Assistance Act*, the Minister of Mines and Technical Surveys may enter into an agreement with the Dominion Coal Company Limited (hereinafter called the "Company") to amend the agreement made under that Act with the Company on the 14th day of March, 1950, so as to provide for

(*a*) the postponement, to a day not later than the 30th day of June, 1963, of the due date of the payments now due and payable and the payments that, but for this Act, would have become due and payable prior to that day, by the Company in respect of the loan made to the Company pursuant to the agreement, with effect on such day prior to the coming into force of this Act as may be agreed upon, and

(*b*) an increase in the rate of interest payable on the loan to four per cent per annum with effect from the 1st day of July, 1957.

Explanatory Note.

The purpose of this Bill is to authorize the amendment of the loan agreement made with Dominion Coal Company Limited under the provisions of the *Maritime Coal Production Assistance Act.*

The proposed amendment would vary the terms of repayment of principal and interest as provided under section four of the Act, which is as follows:

"4. (1) A loan shall bear interest at a rate fixed by the Governor in Council based on the average rate of interest return that the Minister of Finance determines is yielded by bonds of the Government of Canada of a term comparable with that of the loan, or if there are no such bonds outstanding, that would in the opinion of the Minister of Finance be yielded by such bonds, and shall be repaid by semi-annual payments at a rate of not less than thirty cents per net ton of coal produced by the mines in respect of which the loan was made.

(2) The semi-annual payments mentioned in subsection (1) shall commence in the year after the last instalment of the loan is made or the date fixed in the agreement for the completion of the project, whichever is the earliest; and the loan shall be repaid within fifteen years after the first payment is due.

(3) A loan shall be secured by a first charge or mortgage in favour of Her Majesty on the mine and equipment in respect of which the loan is made or on other property of the coal producer or by such other security as the Minister may approve."

C-55.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-55.

An Act respecting Broadcasting.

First reading, August 19, 1958.

THE MINISTER OF NATIONAL REVENUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

61834-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-55.

An Act respecting Broadcasting.

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

SHORT TITLE.

Short title.

1. This Act may be cited as the *Broadcasting Act.*

PART I.

BOARD OF BROADCAST GOVERNORS.

Interpretation.

Definitions.

2. In this Part,

"Board."

(*a*) "Board" means the Board of Broadcast Governors established by this Part;

"Broadcasting."

(*b*) "broadcasting" means the dissemination of any form of radioelectric communication, including radiotelegraph, radiotelephone, the wireless transmission of writing, signs, signals, pictures and sounds of all kinds by means of Hertzian waves, intended to be received by the public either directly or through the medium of relay stations;

"Corporation."

(*c*) "Corporation" means the Canadian Broadcasting Corporation;

"Licence."

(*d*) "licence" means a licence issued under the *Radio Act* to establish a broadcasting station;

"Licensee."

(*e*) "licensee" means a person licensed under the *Radio Act* to establish a broadcasting station; and

"Member."

(*f*) "member" means a member of the Board.

Board Established.

Board established.

3. (1) There shall be a board, to be called the Board of Broadcast Governors, consisting of three full-time members and twelve part-time members to be appointed by the Governor in Council.

Tenure of office.

(2) Each full-time member shall be appointed to hold office during good behaviour for a period of seven years and each part-time member shall be appointed to hold office during good behaviour for a period of five years, except that any of the first three full-time members and any of the first twelve part-time members appointed after the coming into force of this Act may be appointed to hold office for a term less than the term of years prescribed in this subsection.

Re-appointment.

(3) Subject to subsections (5) and (6), a full-time member is eligible for re-appointment upon the expiration of his term of office, but a part-time member who has served two consecutive terms is not, during the twelve months following the completion of his second term, eligible for re-appointment.

Chairman and Vice-Chairman.

(4) The Governor in Council shall designate one of the full-time members to be Chairman of the Board and one of the full-time members to be Vice-Chairman of the Board.

Age limit.

(5) A member ceases to be a member of the Board upon attaining the age of seventy years.

Outside interests.

(6) A person is not eligible to be appointed or to continue as a member of the Board if he is not a Canadian citizen, or if, directly or indirectly, as owner, shareholder, director, officer, partner or otherwise, he is engaged in the business of broadcasting or has any pecuniary or proprietary interest in a broadcasting station or in the manufacture or distribution of radio apparatus.

Removal.

(7) A member may be removed at any time by the Governor General on address of the Senate and House of Commons.

Duties of full-time members.

(8) A full-time member shall devote the whole of his time to the performance of his duties under this Part.

Oath of Office.

(9) Every member shall, before entering upon his duties as such, take and subscribe, before the Clerk of the Privy Council, an oath in the following form:

I DO SOLEMNLY SWEAR that I will faithfully, truly and impartially, to the best of my judgment, skill and ability, execute and perform the office of a member of the Board of Broadcast Governors, and that, while I continue to hold such office, I will not, as owner, shareholder, director, officer, partner or otherwise, engage in the business of broadcasting or have any pecuniary or proprietary interest in a broadcasting station or in the manufacture or distribution of radio apparatus.

Head Office and Meetings.

Head office.
4. (1) The head office of the Board shall be at Ottawa.

Meetings.
(2) The Board shall meet at least six times in each year.

Quorum.
(3) Nine members constitute a quorum of the Board.

Vacancy.
(4) A vacancy in the membership of the Board does not impair the right of the remainder to act.

By-laws.
(5) The Board may make by-laws respecting the calling of meetings of the Board and the conduct of business thereat.

Chairman and Vice-Chairman.

Chairman chief executive officer.
5. (1) The Chairman is the chief executive officer of the Board, and has supervision over and direction of the work and the staff of the Board.

Absence.
(2) If the Chairman is absent or is unable to act or the office is vacant, the Vice-Chairman has and may exercise all the powers and functions of the Chairman.

Acting Chairman.
(3) The Board may authorize one or more of its members to act as Chairman for the time being in the event that the Chairman and Vice-Chairman are absent or unable to act or the offices are vacant.

Remuneration.

Salaries and fees.
6. (1) The full-time members shall be paid a salary to be fixed by the Governor in Council, and the part-time members shall be paid a fee of one hundred dollars per day while attending a meeting of the Board or of a committee thereof.

Expenses.
(2) Each member is entitled to be paid reasonable travelling and other expenses incurred by him in the performance of his duties while away from his ordinary place of residence.

Staff.

Staff.
7. The officers and employees necessary for the proper conduct of the business of the Board shall be appointed under the provisions of the *Civil Service Act.*

Superannuation.

Superannuation.
8. The full-time members of the Board and the persons appointed under section 7 shall be deemed to be persons employed in the Public Service for the purposes of the *Public Service Superannuation Act.*

Executive Committee.

Executive Committee.
9. (1) There shall be an Executive Committee of the Board consisting of the three full-time members and four part-time members appointed by the Board.

Quorum.

(2) The quorum of the Executive Committee is five.

Powers.

(3) The Executive Committee shall exercise such of the powers and functions of the Board as are delegated to it by the Board, except the powers and functions of the Board under sections 11 and 12 and the provisions of section 13 other than paragraph (*b*) of subsection (4) thereof.

Minutes of proceedings.

(4) The Executive Committee shall submit at each meeting of the Board minutes of its proceedings since the last preceding meeting of the Board.

Other committees.

(5) The Board may appoint such other committees from among its members as the Board considers desirable.

Objects and Purposes.

Objects and purposes.

10. The Board shall, for the purpose of ensuring the continued existence and efficient operation of a national broadcasting system and the provision of a varied and comprehensive broadcasting service of a high standard that is basically Canadian in content and character, regulate the establishment and operation of networks of broadcasting stations, the activities of public and private broadcasting stations in Canada and the relationship between them and provide for the final determination of all matters and questions in relation thereto.

Regulations.

Regulations.

11. The Board may make regulations for carrying out the purposes and provisions of this Part, and in particular, but without restricting the generality of the foregoing, may make regulations,

(*a*) respecting the minimum broadcasting times to be reserved for network programs by any broadcasting station operating as part of a network;

(*b*) respecting standards of programs;

(*c*) respecting the character of advertising and the amount of time that may be devoted to advertising;

(*d*) respecting the proportion of time that may be devoted to the broadcasting of programs, advertisements or announcements of a partisan political character;

(*e*) for promoting and ensuring the greater use of Canadian talent by broadcasting stations;

(*f*) requiring licensees to broadcast network programs of public interest or significance;

(*g*) prescribing the terms and conditions for the operation of broadcasting stations as part of a network and the terms and conditions for the broadcasting of network programs;

(*h*) prescribing rules of procedure for making applications and representations to the Board and for the conduct of hearings before the Board; and

(*i*) requiring licensees to submit information to the Board regarding their programs, financial affairs and such other matters concerning their operations as the regulations may specify.

Notice of intention to make or amend regulations.

(2) The Board shall give notice in the *Canada Gazette* of its intention to make or amend a regulation that affects licensees and shall afford licensees an opportunity of making representations to the Board with respect thereto.

Licences.

Applications for licences to be referred to Board.

12. (1) The Minister of Transport shall,

(*a*) before dealing with an application under the *Radio Act* for

(i) the issue of a licence to establish a broadcasting station, or

(ii) an increase in power, a change of channel, or a change of location of a broadcasting station, or

(*b*) before making any regulations or changes in the regulations under the *Radio Act* governing the activities of broadcasting stations,

refer the application or regulation to the Board, and the Board shall give public notice thereof in the *Canada Gazette* and shall make such recommendation to the Minister of Transport as it deems fit.

Licences for new stations.

(2) A licence for a new broadcasting station shall not be issued under the *Radio Act* without the approval of the Governor in Council.

Hearings.

(3) No recommendation shall be made by the Board on any matter referred to it under subsection (1) unless it has held a public hearing at which the applicant, the Corporation and other interested licensees and applicants for licences have been given an opportunity of being heard.

Recommendations.

(4) No recommendation to issue a licence shall be made unless, in the opinion of the Board, it would be consistent with the purposes of this Part and in the public interest to do so.

Conditions to licence.

(5) Every licence issued before or after the coming into force of this Act is subject to the condition that the licensee will comply with the provisions of this Part and the regulations.

Networks.

Affiliation with C.B.C. network at time of issue of licence.

13. (1) If pursuant to section 12 the Board recommends that a licence be issued, it may also recommend that the licence be issued subject to the condition that the licensee shall operate the broadcasting station to which the licence relates as part of a network operated by the Corporation, and, in such case, if the licence is issued, it shall be issued subject to such condition.

Subsequent affiliation.

(2) The Board may, on the application of the Corporation, by order attach to a licence a condition that the licensee shall operate the broadcasting station to which the licence relates as part of a network operated by the Corporation, after a hearing at which the licensee has been given an opportunity of being heard.

Revocation or amendment of affiliation.

(3) The Board may at any time, upon the application of a licensee who holds a licence that is subject to a condition as described in subsection (1), or the Corporation, revoke or amend the condition after a hearing at which both the licensee and the Corporation have been given an opportunity of being heard.

Affiliation with other networks and temporary affiliation with any network.

(4) The Board may

(*a*) after it has held a public hearing at which the Corporation and other interested licensees have been given an opportunity of being heard, grant permission to a licensee to operate the broadcasting station to which his licence relates as part of a designated network other than one operated by the Corporation, or revoke any permission so granted; and

(*b*) grant or revoke permission to a licensee to operate the broadcasting station in respect of which his licence was issued as part of any network for the broadcasting of a particular program or a series of programs extending over a period not exceeding one month, but if the broadcasting station is operated as part of another network, no such permission shall be granted without the consent of the operator of such other network.

Operation of networks.

(5) The Board may, after it has held a public hearing at which the Corporation and other interested licensees have been given an opportunity of being heard, grant permission to any person to operate a network of broadcasting stations or revoke any permission so granted.

Non-Canadian Interests.

Applicant to be Canadian citizen, etc.

14. The Board shall not recommend the issue of a licence or grant permission to operate a network of broadcasting stations unless the applicant therefor is

(*a*) a Canadian citizen,

(*b*) a person lawfully admitted to Canada for permanent residence who, since being so admitted, has been ordinarily resident in Canada for a period of not more than six years, or

(*c*) a corporation incorporated under the laws of Canada or any province, the chairman or other presiding officer and at least two-thirds of the directors of which are Canadian citizens and at least three-fourths of the shares of which (having full voting rights under all circumstances) belong to

(i) Canadian citizens, or
(ii) a corporation other than a corporation controlled directly or indirectly by citizens or subjects of a country other than Canada.

Suspension of Licences.

Board may order suspension of licence.

15. (1) Whenever in the opinion of the Board any licensee has violated or failed to comply with any condition to his licence as described in subsection (5) of section 12 or in subsection (1) of section 13, the Board may, after notice has been given to the licensee of the alleged violation or failure and an opportunity has been afforded to the licensee of being heard, order that the licence be suspended for a period not exceeding three months, but such order is not effective until the expiration of ten days after the making thereof.

Carrying out of order.

(2) Any order made under subsection (1) shall be forwarded to the Minister of Transport who shall forthwith communicate the contents thereof to the licensee and shall take such steps as may be necessary to carry out the terms of the order.

Appeal.

(3) Where the Board orders the suspension of the licence under subsection (1), the licensee may by leave of a judge of the Exchequer Court of Canada appeal against the order to that Court on any question of law, and the Court may stay the operation of the order or suspension pending its final decision and may affirm, alter or rescind the order.

Prohibitions and Penalties.

Operation of station as part of a network.

16. (1) A licensee shall not operate a broadcasting station as part of a network unless
(a) it is a condition to the licence issued in respect of the station that he do so; or
(b) he has been granted permission by the Board under this Part to do so.

Operation of network.

(2) A person shall not operate a network of broadcasting stations unless he has been granted permission by the Board under this Part to do so.

Political programs.

17. (1) No licensee shall
(a) broadcast in dramatized form any program, advertisement or announcement of a partisan political character, or
(b) broadcast a program, advertisement or announcement of a partisan political character on any day that an election is held for the election of a member of the House of Commons, the legislature of a province or the council of a municipal corporation, or on the two days immediately preceding any such day.

Sponsor of political program to be identified.

(2) A licensee shall immediately preceding and immediately after broadcasting a program, advertisement or announcement of a partisan political character, identify the sponsor and the political party, if any, upon whose behalf the program, advertisement or announcement was broadcast.

Punishment.

18. Every person who violates any of the provisions of this Part or the regulations is guilty of an offence punishable on summary conviction as provided in the *Criminal Code*.

Report to Parliament.

Report to Parliament.

19. The Board shall, within three months after the termination of each fiscal year, submit to the member of the Queen's Privy Council for Canada designated by the Governor in Council for the purpose a report on the activities of the Board under this Part for that fiscal year, and the member so designated shall cause the report to be laid before Parliament within fifteen days after the receipt thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting.

Expenditures.

Expenditures to be paid out of appropriations.

20. All expenditures for the purposes of this Part shall be paid out of money appropriated by Parliament therefor.

PART II.

CANADIAN BROADCASTING CORPORATION.

Interpretation.

Definitions. "Broadcasting."

21. In this Part,

(*a*) "broadcasting" means the dissemination of any form of radioelectric communication, including radiotelegraph, radiotelephone, the wireless transmission of writing, signs, signals, pictures and sounds of all kinds by means of Hertzian waves, intended to be received by the public either directly or through the medium of relay stations;

"Corporation."

(*b*) "Corporation" means the Canadian Broadcasting Corporation established by this Part;

"Director."

(*c*) "director" means a director of the Corporation; and

"Minister."

(*d*) "Minister" means the member of the Queen's Privy Council for Canada who is designated by the Governor in Council as the Minister through whom the Corporation is to be accountable to Parliament for the conduct of its affairs.

Corporation Established.

Corporation established.

22. (1) There shall be a corporation to be known as the Canadian Broadcasting Corporation consisting of a President, a Vice-President and nine other directors to be appointed by the Governor in Council.

Tenure.

(2) The President and Vice-President shall be appointed to hold office during pleasure for a period of seven years, and the other directors shall be appointed to hold office during good behaviour for a period of three years, except that any of the first eleven directors appointed after the coming into force of this Act may be appointed to hold office for a term less than the term of years prescribed in this subsection.

Re-appointment.

(3) Subject to subsections (4) and (5), the President and Vice-President are eligible for reappointment, but any other director who has served two consecutive terms is not, during the twelve months following the completion of his second term, eligible for re-appointment.

Termination and removal.

(4) A director ceases to be a director of the Corporation upon attaining the age of seventy years, and a director appointed to hold office during good behaviour may be removed at any time by the Governor General on address of the Senate and House of Commons.

Eligibility.

(5) A person is not eligible to be appointed or to continue as a director of the Corporation if he is not a Canadian citizen, or if, directly or indirectly, as owner, shareholder, director, officer, partner or otherwise, he is engaged in the business of broadcasting or has any pecuniary or proprietary interest in a broadcasting station or in the manufacture or distribution of radio apparatus.

Oath of office.

(6) Every director shall, before entering upon his duties as such, take and subscribe, before the Clerk of the Privy Council, an oath in the following form:

I DO SOLEMNLY SWEAR that I will faithfully, truly and impartially, to the best of my judgment, skill and ability, execute and perform the office of director of the Canadian Broadcasting Corporation, and that, while I continue to hold such office, I will not, as owner, shareholder, director, officer, partner or otherwise, engage in the business of broadcasting or have any pecuniary or proprietary interest in a broadcasting station or in the manufacture or distribution of radio apparatus.

Head office.

23. (1) The head office of the Corporation shall be at Ottawa.

Quorum.

(2) Seven directors constitute a quorum of the Corporation.

Vacancy.

(3) A vacancy in the membership of the Corporation does not impair the right of the remainder to act.

President and Vice-President.

Management vested in President.

24. (1) The President is the chief executive officer of the Corporation, and has supervision over and direction of the work and the staff of the Corporation.

Absence of President.

(2) If the President is absent or is unable to act or the office is vacant, the Vice-President has and may exercise all the powers and functions of the President.

Acting President.

(3) The Corporation may authorize one or more of its officers to act as President for the time being in the event that the President and Vice-President are absent or unable to act or the offices are vacant.

Remuneration.

Salaries and fees.

25. (1) The President and Vice-President shall be paid a salary to be fixed by the Governor in Council, and the other directors shall be paid a fee of one hundred dollars per day while attending a meeting of the Corporation or a committee thereof.

Expenses.

(2) Each director is entitled to be paid reasonable travelling and other expenses incurred by him in the performance of his duties while away from his ordinary place of residence.

Staff.

Employment of staff.

26. (1) The Corporation may on its own behalf employ such officers and employees as it considers necessary for the conduct of its business, at such remuneration and upon such other terms and conditions as it deems fit, but the officers and employees so employed are not officers or servants of Her Majesty.

Pension fund.

(2) The Corporation may by by-law establish a pension fund for the directors, officers and employees of the Corporation and their dependants and may contribute to it out of the money administered by the Corporation; any part of the pension fund may be invested in such manner as may be provided by by-law.

Appointment of Civil Servants.

(3) Any director, officer or employee of the Canadian Broadcasting Corporation who, at the time of his appointment or employment under or pursuant to this Part, held a position in the civil service, or was an employee within the meaning of the *Civil Service Act*, retains and is eligible to receive all the benefits, except salary as a civil servant, that he would have retained or been eligible to receive had he remained under that Act.

Agent of Her Majesty.

Agent of Her Majesty.

27. (1) Except as provided in subsection (1) of section 26, the Corporation is, for all purposes of this Act, an agent of Her Majesty, and its powers under this Act may be exercised only as an agent of Her Majesty.

Contracts.

(2) The Corporation may, on behalf of Her Majesty, enter into contracts in the name of Her Majesty or in the name of the Corporation.

Property.

(3) Property acquired by the Corporation is the property of Her Majesty and title thereto may be vested in the name of Her Majesty or in the name of the Corporation.

Actions.

(4) Actions, suits or other legal proceedings in respect of any right or obligation acquired or incurred by the Corporation on behalf of Her Majesty, whether in its name or in the name of Her Majesty, may be brought or taken by or against the Corporation in the name of the Corporation in any court that would have jurisdiction if the Corporation were not an agent of Her Majesty.

Executive Committee.

Executive committee.

28. The Corporation may from among its directors appoint an executive committee and delegate to it all or any of its powers under this Part, and the executive committee shall submit at each meeting of the Corporation minutes of its proceedings since the last preceding meeting of the Corporation.

Objects and Powers.

Objects and powers.

29. (1) The Corporation is established for the purpose of operating a national broadcasting service, and in particular, but without restricting the generality of the foregoing, has power to

(*a*) maintain and operate broadcasting stations and networks of broadcasting stations;

(*b*) establish, subject to approval of the Governor in Council, such broadcasting stations as the Corporation considers necessary or desirable;

(*c*) equip broadcasting stations with all such plant, machinery and other effects as it considers necessary or desirable;

(*d*) make operating agreements with broadcasting stations for the broadcasting of network programs;

(*e*) originate programs and secure programs, from within or outside Canada, by purchase or exchange and make arrangements necessary for their transmission;

(*f*) make contracts with any person, in or outside Canada, in connection with the production or presentation of the programs of the Corporation;

(*g*) make contracts with any person, in or outside Canada, to perform in connection with the programs of the Corporation;

(*h*) publish and distribute, whether gratis or otherwise, such papers, periodicals and other literary matter as may seem conducive to any of the objects of the Corporation;

(*i*) collect news relating to current events in any part of the world and in any manner that it deems fit and to establish and subscribe to news agencies;

(*j*) acquire copyrights and trade marks;

(*k*) acquire and use any patent, or patent rights, *brevets d'invention*, licences or concessions that the Corporation may consider useful for the purpose of carrying out its objects;

(*l*) make arrangements or agreements with any organization for the use of any rights, privileges or concessions that the Corporation may consider useful for the purpose of carrying out its objects;

(*m*) acquire broadcasting stations either by lease or, subject to the approval of the Governor in Council, by purchase; and

(*n*) do all such other things as the Corporation may deem incidental or conducive to the attainment of any of the objects or the exercise of any of the powers of the Corporation.

Application of Part I.

(2) The Corporation is bound by the provisions of Part I.

Acquisition and disposition of property.

30. The Corporation may purchase, lease or otherwise acquire any real or personal property that the Corporation may deem necessary or convenient for the purposes of its business, and may sell, lease or otherwise dispose of all or any part of the property of the Corporation, but the Corporation shall not, without the approval of the Governor in Council, acquire or dispose of any real or personal property, other than program material or rights therein, for a consideration in excess of one hundred thousand dollars, or enter into a lease or other agreement relating to the use or occupation of real property for a consideration in excess of one hundred thousand dollars or enduring for a period in excess of five years.

By-laws.

31. The Corporation may make by-laws respecting the calling of meetings of the Corporation, the conduct of business thereat, the duties and conduct of the directors, officers and employees of the Corporation, and generally for the management of the affairs of the Corporation, including the designation of one or more of its officers as vice-presidents in addition to the Vice-President appointed under section 22, but the expression "Vice-President" in this Part does not include any person so designated.

Expropriation.

32. (1) The Corporation may, with the approval of the Governor in Council, take or acquire lands for the purposes of this Part without the consent of the owner, and, except as otherwise provided in this section, all the provisions of the *Expropriation Act*, with such modifications as circumstances require, are applicable to and in respect of the exercise of the powers conferred by this section and the lands so taken or acquired.

Plan and description.

(2) For the purposes of section 9 of the *Expropriation Act* the plan and description may be signed by the President or Vice-President of the Corporation.

Compensation.

(3) The compensation for lands taken or acquired under this section, or for damage to lands injuriously affected by the construction of any work by the Corporation, shall be paid by the Corporation as though the lands were acquired under the other provisions of this Part, and all claims against the Corporation for such compensation or damages may be heard and determined in the Exchequer Court of Canada in accordance with sections 46 to 49 of the *Exchequer Court Act;* but nothing in this subsection shall be construed to affect the operation of section 34 of the *Expropriation Act.*

Financial Provisions.

Bank accounts.

33. (1) The Corporation shall maintain in its own name one or more accounts in the Bank of Canada, or in a chartered bank designated by the Minister of Finance.

Administration of Corporation funds.

(2) All money received by the Corporation through the conduct of its operations or otherwise shall be deposited to the credit of the accounts established pursuant to subsection (1) and shall be administered by the Corporation exclusively in the exercise and performance of its powers, duties and functions.

Investments.

(3) The Corporation may invest any money administered by it in bonds of or guaranteed by the Government of Canada.

Proprietor's Equity Account.

(4) The Corporation shall in its books of account establish a Proprietor's Equity Account and shall credit thereto the amount of all money paid to the Corporation for capital purposes out of Parliamentary appropriations.

C.B.C. to be proprietary corporation.

34. (1) The Corporation is a proprietary corporation within the meaning and for the purposes of the *Financial Administration Act.*

Auditor.

(2) The accounts and financial transactions of the Corporation shall be audited annually by the Auditor General of Canada.

Annual budgets.

35. (1) The Minister shall annually lay before Parliament a capital budget and an operating budget for the next ensuing financial year of the Corporation, approved by the Governor in Council on the recommendation of the Minister and the Minister of Finance.

Five-year capital programs.

(2) Within one year after the coming into force of this Act and every fifth year thereafter the Corporation shall submit to the Minister and the Minister of Finance for submission to the Governor in Council a five-year capital program proposed by the Corporation together with a forecast of the effect of the program on the Corporation's operating requirements.

Report to Parliament.

Report to Parliament.

36. The Corporation shall, within three months after the termination of its financial year, submit to the Minister a report on the operations of the Corporation for that financial year, and the Minister shall cause the report to be laid before Parliament within fifteen days after the receipt thereof or, if Parliament is not then sitting, on any of the first fifteen days next thereafter that Parliament is sitting.

PART III.

TRANSITIONAL AND REPEAL.

Regulations continued.

37. The regulations made under the *Canadian Broadcasting Act* and in force at the coming into force of this Act shall be deemed to have been made under Part I and shall continue in force until repealed or altered by the Board of Broadcast Governors under the authority of Part I.

Continuation of C.B.C.

38. The Corporation established by the *Canadian Broadcasting Act* and the Corporation established by Part II of this Act are hereby declared for all purposes to be one and the same Corporation.

Payment to Receiver General.

39. (1) Upon the coming into force of this Act the Canadian Broadcasting Corporation shall pay to the Receiver General of Canada such part of the working capital of the Corporation as the Minister of Finance determines to be in excess of six million dollars, to be applied in reduction of the indebtedness of the Corporation to Her Majesty in respect of loans made by or on behalf of Her Majesty to the Corporation, and the remainder of such indebtedness is hereby extinguished.

Credits to Proprietor's Equity Account.

(2) The amount of the indebtedness extinguished by virtue of subsection (1) and the amount of the capital surplus of the Corporation at the coming into force of this Act as determined by the Minister of Finance shall be credited to the Proprietor's Equity Account in the books of the Corporation.

Networks.

40. Where at the coming into force of this Act a licensee is operating a broadcasting station as part of a network operated by the Canadian Broadcasting Corporation, the licence relating to that station shall be deemed to be subject to a condition to that effect as described in subsection (1) of section 13, and the Canadian Broadcasting Corporation shall be deemed to have been granted permission under Part I to operate the network.

Repeal.

41. (1) The *Canadian Broadcasting Act* is repealed.

Savings.

(2) The repeal of the *Canadian Broadcasting Act* does not affect any right, privilege, obligation or liability acquired, accrued, accruing or incurred under section 13 of that Act prior to the coming into force of this Act.

Commencement.

42. This Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

C-56.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-56.

An Act to authorize the Construction of a Bridge across Lubec Channel between the Province of New Brunswick and the State of Maine.

First reading, August 20, 1958.

THE MINISTER OF PUBLIC WORKS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

62054-2

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-56.

An Act to authorize the Construction of a Bridge across Lubec Channel between the Province of New Brunswick and the State of Maine.

HER 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 *Campobello-Lubec Bridge Act.*

Approval of bridge.

2. Subject to this Act, the construction, operation and maintenance of the Bridge described in section 3, as provided for by the agreement contemplated by that section, is hereby approved.

Authority to enter into agreement.

3. The Province of New Brunswick (hereinafter referred to as "the Province") may enter into an agreement, subject to the approval of the Governor in Council, with the State of Maine for the construction, operation and maintenance of a bridge across Lubec Channel, for the free use and passage of persons, vehicles and goods, with all necessary approaches, roads and other works from a point on Campobello Island in New Brunswick to a point in Maine, at or near the Town of Lubec, Maine.

Plans and drawings to be submitted.

4. (1) The bridge described in section 3 shall be constructed in accordance with and subject to such regulations for the safeguarding of navigation of Lubec Channel as the Governor in Council prescribes, and, for such purpose, the Province shall, prior to the commencement of construction of the bridge, submit to the Governor in Council for examination and approval plans and drawings of the bridge and a map of its proposed location, indicating accurately all relevant soundings and showing the bed of

the channel and the location of all other bridges in the area, and furnish to the Governor in Council such other information as is required for a full and satisfactory understanding of the project.

Approval of plans and drawings prior to commencement.

(2) Construction of the bridge shall not be commenced until such time as the plans and drawings referred to in subsection (1) and the location of the bridge have been approved by the Governor in Council, and no material change in such plans or drawings, or in the location of the bridge, shall be made after the commencement of construction of the bridge except with the prior approval of the Governor in Council.

Labour and materials.

5. Where available in Canada, Canadian labour and materials, to the extent of 50%, as nearly as may be, of the cost of such labour and materials respectively, shall be employed in the construction of the bridge, and construction of the bridge shall not be commenced until such time as evidence satisfactory to the Minister of Labour has been submitted to him by the Province that the arrangements for the construction of the bridge are such as to ensure effective compliance with the requirements of this section.

Application of *Fair Wages and Hours of Labour Act.*

6. The *Fair Wages and Hours of Labour Act* applies in respect of Canadian labour employed in the construction of the bridge.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-57.

An Act for approving certain expenditures authorized for the public service, and the application of certain amounts in the accounts, of the financial year ended the 31st March, 1958.

First reading, August 20, 1958.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

60703-6—1

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-57.

An Act for approving certain expenditures authorized for the public service, and the application of certain amounts in the accounts, of the financial year ended the 31st March, 1958.

Preamble.

HER 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 *Special Appropriation Act, 1958.*

$657,060,927.32 granted for 1957–58.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole six hundred and fifty-seven million, sixty-thousand, nine hundred and twenty-seven dollars and thirty-two cents towards defraying the several charges and expenses of the public service, from the 1st day of April, 1957, to the 31st day of March, 1958, not otherwise provided for, and being the total of the amounts of the items set forth in the Schedule, minus the amounts authorized to be paid and applied by

the *Appropriation Act, No. 3, 1957,*
the *Appropriation Act, No. 4, 1957,*
the *Appropriation Act, No. 5, 1957,*
the *Appropriation Act, No. 6, 1957,*
the *Appropriation Act, No. 7, 1957,*
the *Appropriation Act, No. 1, 1958;*

the amounts hereby authorized to be paid and applied in respect to those items shall be deemed to include and not be in addition to the amounts authorized for such items by the special Warrants issued by the Governor General pursuant to Orders of the Governor in Council of August 16, 1957 (P.C. 1957-1111), August 19, 1957 (P.C. 1957-1134) and February 7, 1958 (P.C. 1958-222) for $300,000.00, $2,428,000.00 and $544,290,332.32 respectively.

Amounts to be recorded in 1957-58.

3. Amounts paid or applied made under the authority of this Act shall be recorded in the Accounts of Canada as transactions of the 1957-58 fiscal year.

Purposes, terms and conditions.

4. (1) The amount set opposite an item in the Schedule may be paid or applied only for the purposes and subject to any terms and conditions specified therein, and the payment or application of any amount pursuant to an item in the Schedule has such operation and effect as may be stated or described therein.

(2) The provisions of each item in the Schedule shall be deemed to have been enacted by Parliament on the 1st day of April, 1957.

Application of R.S., c. 116, s. 64.

5. Amounts paid or applied under the authority of this Act shall be accounted for in the Public Accounts in accordance with section 64 of the *Financial Administration Act.*

SCHEDULE

Based on the Report on Supply, 1957-58. The amount hereby granted is $657,060,927.32, being the total of the amounts of the items in the Report on Supply as contained in this Schedule, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1957*, the *Appropriation Act, No. 4, 1957*, the *Appropriation Act, No. 5, 1957*, the *Appropriation Act, No. 6, 1957*, the *Appropriation Act, No. 7, 1957*, and the *Appropriation Act, No. 1, 1958*.

SUMS granted to Her Majesty, by this Act for the financial year ended 31st March, 1958, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	ADMINISTRATION SERVICE		
1	Departmental Administration, including Advisory Committee on Agricultural Services	628,277	
2	Supervision of Race Track Betting	256,795	
3	Information Service	526,451	
4	Contributions to Commonwealth Agricultural Bureaux in a total amount of £46,384, notwithstanding that payments may exceed or fall short of the equivalent in Canadian dollars, estimated at	124,426	
	SCIENCE SERVICE		
	Science Service Administration—		
5;781	Operation and Maintenance, including an amount of $132,655 for grants in aid of agricultural research in universities and other scientific organizations in Canada, and an amount of $5,000 to assist in defraying the costs of the Ninth International Botanical Congress to be held in Canada in 1959	1,160,605	
6;671	Construction or Acquisition of Buildings, Works, Land and Equipment	2,214,613	
7	Bacteriology	261,153	
8	Botany and Plant Pathology	1,584,563	
9	Chemistry	856,475	
10	Entomology	2,276,667	
11	Forest Biology	2,330,925	
	EXPERIMENTAL FARMS SERVICE		
12	Experimental Farms Service Administration	244,243	
	Central Experimental Farm, including Research and Co-ordinating Divisions for the Experimental Farms Service—		
13	Operation and Maintenance, including a grant of $35,000 to the International Congress of Genetics to assist in defraying the costs of the Tenth International Congress of Genetics to be held in Canada in 1958	2,645,252	
14	Construction or Acquisition of Buildings, Works, Land and Equipment	284,638	
	Branch Experimental Farms, Sub-Stations and Illustration Stations—		
15	Operation and Maintenance	7,799,519	
16;672	Construction or Acquisition of Buildings, Works, Land and Equipment	3,521,200	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Continued*		
	PRODUCTION SERVICE		
17	Production Service Administration	96,840	
	Health of Animals—		
18;673	Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act	5,633,345	
19	Animal Pathology	834,495	
20	Construction or Acquisition of Buildings, Works, Land and Equipment	277,822	
21	Compensation for animals slaughtered, including compensation for eggs destroyed from infected premises under terms and conditions approved by the Governor in Council	461,032	
782	To provide for payment of compensation to owners of animals affected with diseases coming under the Animal Contagious Diseases Act, which have died or have been slaughtered in circumstances not covered by the above Act and Regulations made thereunder, all as detailed in the Estimates	1,290	
22	Live Stock and Poultry, including premiums on purebred sires and contributions for live stock improvement	1,767,544	
23	To provide for Grants to Fairs and Exhibitions in accordance with Regulations of the Governor in Council; for payments pursuant to agreements in force on March 31, 1957, with Exhibition Associations covering the construction of buildings and other major undertakings; and for a Grant of $50,000 to the Royal Agricultural Winter Fair, Toronto, and Freight Assistance on Livestock Shipments for exhibition thereat	953,000	
24	Special grant to Royal Agricultural Winter Fair, Toronto	5,000	
26	Grants to Agricultural Organizations, as detailed in the Estimates	207,800	
27	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control	1,631,602	
28;674	Plant Protection	949,340	
	MARKETING SERVICE		
29	Marketing Service Administration	423,501	
30;675;783	Subsidies for Cold Storage Warehouses under the Cold Storage Act, in the amounts detailed in the Estimates	915,920	
31;676	Agricultural Economics	609,117	
32	Dairy Products	851,031	
33;784	Grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act	1,356,923	
34	Fruit, Vegetables and Maple Products, and Honey	1,487,437	
35	Livestock Products, Stockyard Supervision and Furs	827,080	
36	Poultry Products	835,994	
37	Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding the Civil Service Act, the amount available for such appointments not to exceed $6,000	100,000	
	TERMINABLE SERVICES		
38;677	Freight Assistance on Western Feed Grains	17,500,000	
39	Agricultural Lime Assistance	500,000	
40	To provide for Quality Premiums on High Grade Hog Carcasses and Administration Costs	5,920,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Concluded*		
	TERMINABLE SERVICES—*Concluded*		
678	Contribution to the Government of the Province of Nova Scotia, in respect of the Emergency Movement of Hay to that Province, in such amount and subject to such terms and conditions as the Governor in Council prescribes.....	50,000	
	SPECIAL		
41	For assistance in construction of potato warehouses under terms and conditions to be approved by the Governor in Council.	25,000	
42	Agricultural Products Board Administration.....	10,000	
43	To provide for Administrative Expenses, Agricultural Stabilization Act.....	89,310	
44	Prairie Farm Rehabilitation Act and Water Storage.....	4,640,150	
45	Major Irrigation and Reclamation Projects in the Western Provinces.....	6,534,500	
46	Assiniboine and Qu'Appelle Rivers—Dyking and Cut-Offs....	250,000	
47	Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council.....	500,000	
48	Maritime Marshland Rehabilitation Act.....	1,581,963	
785	Amount required to recoup Agricultural Commodities Stabilization Account to cover the net operating loss of the Agricultural Commodities Stabilization Board as at March 31, 1958.....	5,988,544	
49;786	Prairie Farm Assistance Act Administration.....	589,479	
50	To provide for a grant to the Agricultural Memorial Museum of Manitoba.....	10,000	
			91,130,861
	ATOMIC ENERGY		
	ATOMIC ENERGY CONTROL BOARD		
51	Administration Expenses of the Atomic Energy Control Board.	53,030	
52	Grants for Researches and Investigations with respect to Atomic Energy.....	400,000	
	ATOMIC ENERGY OF CANADA LIMITED (RESEARCH PROGRAM)		
53	Current Operation and Maintenance, including expendable research equipment.....	14,037,265	
54	Construction or Acquisition of Buildings, Works, Land and Equipment and to authorize Central Mortgage and Housing Corporation to undertake construction of works at Deep River for Atomic Energy of Canada Limited.....	7,094,050	
			21,584,345
	AUDITOR GENERAL'S OFFICE		
55	Salaries and Expenses of Office.....	.....	737,790
	CANADIAN BROADCASTING CORPORATION		
	CANADIAN BROADCASTING CORPORATION		
56;57;679	Grant towards the anticipated operating deficit and capital expenditures of the Radio Broadcasting and Television Services.....	24,345,331	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	CANADIAN BROADCASTING CORPORATION—*Concluded*		
	INTERNATIONAL SHORTWAVE BROADCASTING SERVICE		
58;680	Maintenance and Operation including authority to credit to the Appropriation revenue from the rental of facilities in Radio-Canada Building and at Sackville, N.B., to an amount of $331,500 and to re-expend these moneys for the purposes of the International Service	1,784,250	
59;681	Construction or Acquisition of Buildings, Works, Land and Equipment, including Supervision	164,641	
			26,294,222
	OFFICE OF THE CHIEF ELECTORAL OFFICER		
60	Salaries and Expenses of Office	.....	73,115
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
61;787	Departmental Administration	613,229	
	CITIZENSHIP		
62	Citizenship Registration Branch	462,955	
63;682	Citizenship Branch	831,973	
	MISCELLANEOUS GRANTS		
64	Canadian General Council of the Boy Scouts Association	15,000	
65	Canadian Council of the Girl Guides Association	12,000	
66	Boys' Clubs of Canada	10,000	
67	Canadian Writers' Foundation	6,000	
	IMMIGRATION BRANCH		
68	Administration of the Immigration Act	1,174,292	
69;616;683	Field and Inspectional Service, Canada, including $10,000 for Grants to Immigrant Welfare Organizations	7,237,168	
70	Field and Inspectional Service, Abroad	2,343,364	
71;684	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation and Other Assistance for Immigrants and Settlers, including care en route and while awaiting employment; and to provide further for payments to the Provinces pursuant to agreements entered into, with the approval of the Governor in Council, in respect of expenses incurred by the Provinces for indigent immigrants (including the sum of $2,428,000 authorized by Governor General's Warrant of August 19, 1957)	12,911,000	
	INDIAN AFFAIRS BRANCH		
72	Administration	512,218	
	Indian Agencies—		
73;788	Operation and Maintenance	2,915,767	
74	Construction or Acquisition of Buildings, Works, Land and Equipment	890,783	
	Reserves and Trusts—		
75	Operation and Maintenance	316,037	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	CITIZENSHIP AND IMMIGRATION—*Concluded*		
	INDIAN AFFAIRS BRANCH—*Concluded*		
	Welfare of Indians—		
76;685;789	Operation and Maintenance	3,918,951	
77;790	Construction or Acquisition of Buildings, Works, Land and Equipment	1,165,603	
78	Grants to Agricultural Exhibitions and Indian Fairs	8,425	
79	Fur Conservation	320,363	
	Education—		
80;686;791	Administration, Operation and Maintenance	12,045,997	
81	Construction or Acquisition of Buildings, Works, Land and Equipment	5,785,150	
82	Grant to provide Additional Services to Indians of British Columbia	100,000	
	B—NATIONAL GALLERY OF CANADA		
83;687	Administration, Operation and Maintenance, including Industrial Design Division	458,065	
84	Payment to the National Gallery Purchase Account for the purpose of acquiring works of art in conformity with Section 8 of the National Gallery Act	108,334	
85	Grant to Royal Canadian Academy of Arts	4,025	
688	To provide for the construction of a Permanent Canadian Pavilion at the Venice International Biennale of Art from currencies owned by Canada and available only for governmental or other limited purposes in Italy (Revote)	25,000	
			54,191,699
	CIVIL SERVICE COMMISSION		
86	Salaries and Contingencies of the Commission, including a grant of $3,000 to the Public Personnel Association to assist in defraying the costs of its international convention to be held in Canada in 1957	.....	2,961,606
	DEFENCE PRODUCTION		
	A—DEPARTMENT		
87	Departmental Administration and payments to Canadian Commercial Corporation and other corporate agencies for services provided in connection with defence purchasing and production	6,533,142	
88	Care, Maintenance and Custody of Standby Defence Plants, Buildings, Machine Tools and Production Tooling	400,000	
89	To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts, or by Crown Plants operated on a management-fee basis, or by Crown Companies under direction of the Minister of Defence Production, subject to approval of Treasury Board	3,000,735	
90	To provide for payment of grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors	119,500	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	DEFENCE PRODUCTION—*Concluded*		
	B—Crown Companies		
91	To provide for expenses incurred by Defence Construction (1951) Limited in procuring the construction of defence projects on behalf of the Department of National Defence and procuring the construction of such other projects as are approved by Treasury Board	3,224,944	
	Canadian Arsenals Limited—		
92	Administration and Operation	1	
93	Construction, Improvements and Equipment	2,500,000	
			15,778,322
	EXTERNAL AFFAIRS		
	A—Department and Missions Abroad		
94	Departmental Administration	4,880,806	
95	Passport Office Administration	289,698	
96	Representation Abroad—Operational—including authority, notwithstanding the Civil Service Act, for the appointment and fixing of salary rates of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and staff by the Governor in Council	8,170,026	
97	Representation Abroad—Construction, acquisition or improvement of buildings, works, land, equipment and furnishings, and to the extent that blocked funds are available for these expenditures, to provide for payment from these foreign currencies owned by Canada and provided only for governmental or other limited purposes	1,805,275	
98	To provide for official hospitality	40,000	
99	To provide for relief and repatriation of distressed Canadian citizens abroad and their dependents and for the reimbursement of the United Kingdom for relief expenditures incurred by its Diplomatic and Consular Posts on Canadian account (part recoverable)	15,000	
100;792	Canadian Representation at International Conferences	249,000	
101	Grant to the United Nations Association in Canada	11,000	
102	Grant to the International Committee of the Red Cross	15,000	
103	Grant to the Canadian Atlantic Co-ordinating Committee	2,500	
104	To authorize and provide for the payment of fellowships and scholarships and travelling expenses to enable Canadians to study overseas, and to the extent that blocked funds are available for these expenditures, to provide for payment from these foreign currencies owned by Canada and provided only for governmental or other limited purposes, and for payment to the Royal Society of Canada of amounts not to exceed $10,000 in all to meet travelling and other administrative costs incurred by the Society for those it may designate to act on its behalf in selecting persons to receive fellowships and scholarships	120,000	
	B—General		
105;793	To provide for the Canadian Government's Assessment for Membership in International (including Commonwealth) Organizations, as detailed in the Estimates, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated at	3,303,102	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS—*Continued*		
	B—General—*Continued*		
106	To provide for the Canadian Government's Contribution to the United Nations Expanded Program for Technical Assistance to Under-Developed Countries in an amount of $2,000,000 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated at	1,927,500	
107	Contribution to the United Nations Children's Fund	650,000	
	North Atlantic Treaty Organization		
108	To provide, subject to the approval of the Governor in Council and notwithstanding the Civil Service Act, for special administrative expenses, including payment of remuneration, in connection with the assignment by the Canadian Government of Canadians to the international staff of the North Atlantic Treaty Organization (part recoverable from the North Atlantic Treaty Organization)	44,338	
109	To provide for a further contribution by the Canadian Government towards the cost of constructing the North Atlantic Treaty Organization Permanent Headquarters in an amount of 60,800,000 French francs, notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated at	167,444	
	International Civil Aviation Organization		
110;794	To provide the International Civil Aviation Organization with office accommodation at less than commercial rates	208,035	
111	To provide for a payment to the International Civil Aviation Organization in part reimbursement of compensation paid to its Canadian employees for Quebec income tax for the 1956 taxation year	7,500	
	International Joint Commission		
112	Salaries and Expenses of the Commission including, subject to the approval of the Governor in Council and notwithstanding the International Boundary Waters Treaty Act, as amended, payment of salary of the Chairman of $17,500 per annum	104,640	
113	To provide for Canada's share of the expenses of studies, surveys and investigations of the International Joint Commission	193,506	
	Terminable Services		
114	Colombo Plan	34,400,000	
115	To provide for the Canadian Government's Assessment for Membership in the Inter-Governmental Committee for European Migration in an amount of $210,796 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated at	203,155	
116	To provide for a grant by the Canadian Government to the United Nations Refugee Fund	200,000	
117	Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East	750,000	
118	To provide for the cost of Canada's participation as a member of the International Commissions for Supervision and Control in Indo-China including authority, notwithstanding the Civil Service Act, for the appointment and fixing of salary rates of Commissioners, Secretaries and staff by the Governor in Council	426,930	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS—*Concluded*		
	B—General—*Concluded*		
	Terminable Services—*Concluded*		
617	Canadian participation in the work of the European Productivity Agency of the Organization for European Economic Co-operation	20,000	
795	To provide for Technical Assistance to The West Indies and to Ghana	15,000	
796	To provide for the purchase of flour to be given to the United Nations Relief and Works Agency for Palestine Refugees in the Near East	1,500,000	
797	To provide for the purchase of wheat and flour to be given to India, Pakistan and Ceylon to relieve food shortages	5,000,000	
798	To provide for the Assessment of the Canadian Government towards financing the United Nations Emergency Force in respect of the calendar years 1957 and 1958 in the amount of $920,224 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated at	909,584	
			65,629,039
	FINANCE		
	General Administration		
119	Departmental Administration	2,157,871	
120;618	Comptroller of the Treasury—Central Office and Branch Offices Administration	16,789,398	
	Administration of Various Acts and Costs of Special Functions		
121	Superannuation and Retirement Acts, Administration	588,944	
122	The Bank Act—Salaries and expenses of the Inspector General of Banks' Office	31,050	
123	Administration of the Farm Improvement Loans Act, the Veterans' Business and Professional Loans Act, the Fisheries Improvement Loans Act and the Prairie Grain Producers' Interim Financing Act	99,923	
	Tariff Board—		
124	Administration	108,330	
	Expenses of the Royal Canadian Mint—		
125;799	Administration, Operation and Maintenance	1,053,132	
126	Construction or Acquisition of Equipment	110,850	
	Public Debt Charges		
800	To authorize a reduction in the Blank Bond Reserve Account in an amount equal to the original cost of plates and bond tints which have become obsolete	28,944	
	Payments to Municipalities		
127;619	Grants to Municipalities in lieu of taxes on Federal Property—To provide for payments to municipalities in accordance with the Municipal Grants Act, and the Rural Municipal Grants Regulations established by Order in Council of January 11, 1956, P.C. 1956-38, and to provide for payments to municipalities under Order in Council of October 6, 1954, P.C. 1954-1497, in respect of the cost of medical and hospital services and supplies furnished to federal employees and other persons specified therein	19,000,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE—*Continued*		
	CONTINGENCIES AND MISCELLANEOUS		
128	To provide, subject to the approval of the Treasury Board, for miscellaneous minor and unforeseen expenses including authority to re-use any sums repaid to this appropriation from other appropriations, and special compensation or other rewards for inventions or practical suggestions for improvements	1,500,000	
129;801	Cost of Telephone Service at Ottawa for all Departments	1,238,100	
130	Amount required to cover losses incurred on foreign exchange tendered in payment of accounts receivable	500	
690	To authorize the Treasury Board to delete from the accounts certain debts due to, and claims of Her Majesty, each of which is in excess of $1,000, amounting in the aggregate to $627,411.15	1	
	SPECIAL		
131;620;802	To provide for the expenses of the Royal Commission on Canada's Economic Prospects, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission	357,760	
132	To provide for the expenses of a Royal Commission on Newfoundland, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission	50,000	
691	To provide for the expenses of the Royal Commission on television and radio broadcasting	16,000	
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
133	Government contributions to Pension Plans for employees engaged locally outside Canada	100,000	
134;621;692	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other paylist charges	31,750,000	
135	To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office	900,000	
	UNIVERSITY GRANTS		
136;693	To authorize payments to the National Conference of Canadian Universities (hereinafter called "the Conference") for the purpose of making grants to institutions of higher learning in accordance with an agreement entered into or to be entered into, with the approval of the Governor in Council, between the Minister of Finance and the Conference, such agreement to include, inter alia, provision that the total amount of grants to all the institutions of higher learning in any one province be calculated by multiplying the population of the province by $1.00, and that any amount payable to an institution of higher learning and not paid by the Conference in the present fiscal year may be retained by the Conference until such time as the institution to which the money is payable claims the payment from the Conference or Parliament provides otherwise for the disposal thereof	16,558,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE—*Concluded*		
	MISCELLANEOUS GRANTS		
137	Canadian Association of Consumers	10,000	
138	Institute of Public Administration of Canada	6,000	
			92,454,803
	FISHERIES		
	GENERAL SERVICES		
139	Departmental Administration	319,700	
140	Information and Educational Service, including Grant of $3,000 to Nova Scotia Fisheries Exhibition	172,500	
141	Markets and Economics Service	277,800	
142;694	Industrial Development Service	945,000	
	FIELD SERVICES		
143	Field Services Administration	812,200	
	Protection Branch—		
144	Operation and Maintenance	3,466,700	
145	Construction or Acquisition of Buildings, Works, Land and Equipment	256,200	
	Inspection Branch—		
146	Operation and Maintenance	1,247,000	
147;622	Construction or Acquisition of Buildings, Works, Land and Equipment	218,600	
	Fish Culture and Development Branch—		
148	Operation and Maintenance	1,002,500	
149	Construction or Acquisition of Buildings, Works, Land and Equipment	159,100	
150	Consumer Branch	65,500	
151	Fishermen's Indemnity Plan—Administrative Expenses	192,200	
152	To provide for the destruction of Harbour and Gray Seals	41,500	
	INTERNATIONAL COMMISSIONS		
153	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated March 2, 1953, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries	111,335	
154;623	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission appointed under Treaty dated May 26, 1930, between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System, and a Protocol thereto, signed on December 28, 1956, extending the Convention to include the Pink Salmon Fisheries of the Fraser River System	243,825	
155	To provide for Canadian share of expenses of the International Whaling Commission, appointed pursuant to the International Convention for the Regulation of Whaling, dated at Washington, December 2, 1946	600	
156	To provide for Canadian share of expenses of the International Commission for the Northwest Atlantic Fisheries appointed pursuant to International Conventions for the investigation, protection and conservation of the fisheries of the Northwest Atlantic Ocean, dated at Washington, February 8, 1949	18,000	
157	To provide for Canadian share of expenses of the International North Pacific Fisheries Commission appointed pursuant to the International Convention for the High Seas Fisheries of the North Pacific Ocean, dated May 9, 1952	21,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES—*Concluded*		
	INTERNATIONAL COMMISSIONS—*Concluded*		
158	To provide for Canadian share of expenses of the International Great Lakes Fishery Commission appointed pursuant to a Convention on Great Lakes between Canada and the United States, dated at Washington, September 10, 1954 (program formerly provided for under Great Lakes Fisheries Research Committee)	417,000	
624	To provide for Canadian share of expenses of the International North Pacific Fur Seals Commission appointed pursuant to the Interim Convention on Conservation of North Pacific Fur Seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics, dated at Washington, February 9, 1957	1,000	
	SPECIAL		
159	To provide for operation and maintenance of Newfoundland Bait Service	342,000	
160	To provide for the extension of educational work in co-operative producing and selling among fishermen	90,000	
161	To provide for administrative expenses of the Fisheries Prices Support Act	59,360	
162;625	To provide, subject to such terms and conditions as the Governor in Council prescribes, for payment of assistance to producers of salted fish on products designated by the Governor in Council, in the amount of 50 per cent of the laid down cost of salt used in their 1957 production, including authority to charge administrative costs to the Vote in these Estimates which provides for administrative expenses of the Fisheries Prices Support Act, and to authorize and provide for payment of assistance in respect of the 1956 production of salted fish in accordance with Vote 636 of the Appropriation Act No. 6, 1956, and not previously paid	550,001	
163	To provide for assistance in the construction of vessels of the dragger or long liner type, subject to such terms and conditions as may be approved by the Governor in Council	350,000	
164	To provide for assistance in the construction of bait freezing and storage facilities, subject to the regulations established by the Governor in Council	10,000	
165	To provide for a contribution towards the cost of a building for the Nova Scotia Fisheries Exhibition, Lunenburg, Nova Scotia, in accordance with an agreement to be entered into by the Minister of Fisheries, with the approval of the Governor in Council, the total cost to be borne in equal shares by the Government of Canada and the Nova Scotia Fisheries Exhibition Association, the contribution of the Government of Canada not to exceed	75,000	
803	To recoup the Lobster Trap Indemnity Account, established under Vote 540 of the Appropriation Act No. 5, 1955, to cover the net operating loss recorded in the Account as of March 31, 1958	50,615	
	FISHERIES RESEARCH BOARD OF CANADA		
166	Headquarters Administration	159,650	
167	Operation and Maintenance, including an amount of $73,500 for contributions towards Fisheries Research and for Scholarships	3,048,000	
168;695	Construction or Acquisition of Buildings, Works, Land and Equipment	2,145,080	
			16,868,966

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
169;696	Office of the Secretary to the Governor General	200,142	
170	To authorize and provide for the reimbursement to the Lieutenant-Governors of the Provinces of Canada of the costs of travelling and hospitality incurred in the exercise of their duties up to a maximum per annum for each as follows:		
	(a) where the population of the province at the last decennial census did not exceed 500,000, $5,000;		
	(b) where the population of the province at the last decennial census exceeded 500,000, $5,000 plus $1,000 per each 100,000 or fraction of 100,000 of population over 500,000, but not exceeding $12,000 in any case	86,000	
			286,142
	INSURANCE		
171;804	Departmental Administration		605,048
	JUSTICE		
	A—Department		
172	Departmental Administration including Annual Contribution of $200 to the Conference of Commissioners on Uniformity of Legislation in Canada	543,155	
173;697	Remission Service, including $40,000 for Grants to Recognized Prisoners' Aid Societies, as may be approved by Treasury Board and a Grant of $1,000 to the Canadian Corrections Association	268,835	
	Supreme Court of Canada—		
174	Administration	203,440	
	Exchequer Court of Canada—		
175	Administration	108,760	
	Northwest Territories Territorial Court—		
176;805	Administration, including Administration of Justice—Northwest Territories	110,800	
	Yukon Territorial Court—		
177;698;806	Administration, including Administration of Justice—Yukon Territory	112,350	
178	Payments of Gratuities to the widows or other dependents of Judges who die while in office	20,000	
	Combines Investigation Act—		
179	Restrictive Trade Practices Commission	79,465	
180	Office of Investigation and Research	435,375	
181	Bankruptcy Act Administration	48,985	
626	Expenses of the Royal Commission on the Criminal Law Relating to Criminal Sexual Psychopaths	7,500	
	B—Penitentiaries		
182	Administration of the Office of the Commissioner of Penitentiaries, including $60,000 for Grants to Recognized Prisoners' Aid Societies, as may be approved by the Treasury Board	482,446	
183;699	Operation and Maintenance of Penitentiaries, including supplies and services relating thereto; administration, operation, repair and upkeep of buildings, works and equipment; maintenance, discharge and transfer of inmates; compensation to discharged inmates permanently disabled while in penitentiaries	11,041,925	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	JUSTICE—*Concluded*		
	B—PENITENTIARIES—*Concluded*		
184	Construction, Improvements and Equipment	1,365,555	
700	To provide for a credit to the Revolving Fund established pursuant to Vote 628 of the Appropriation Act No. 2, 1955, to meet the deficiency arising from over-valuation of inventory	6,642	
			14,835,233
	LABOUR		
	A—DEPARTMENT		
	GENERAL ADMINISTRATION		
185;701	Departmental Administration, including grants as detailed in the Estimates	792,803	
186	To provide for expenses of the Economics and Research Branch, including research grants and related expenses	608,778	
187;807	Annuities Act—Administration	1,139,252	
188;627	Industrial Relations activities, including the administration of the Industrial Relations and Disputes Investigation Act, the Canada Fair Employment Practices Act, the Female Employees Equal Pay Act, the Fair Wages and Hours of Labour Act, and Regulations, and the promotion of labour-management co-operation	675,610	
189	International Labour Conferences	69,290	
190	Labour Gazette	122,551	
191	To provide for expenses of the Women's Bureau	29,328	
192	To provide for payments to the Provinces to implement a program for the rehabilitation of disabled persons, in accordance with terms and conditions approved by the Governor in Council, and administrative expenses connected therewith	148,140	
193	To provide for expenditures incurred in connection with manpower utilization, labour-management relations and related programs as may be authorized by the Minister of Labour	26,000	
	SPECIAL SERVICES		
194	To provide for expenses of the Special Services Branch; and to provide further for the effective organization and use of agricultural manpower including recruiting, transporting and placing workers on farms and related industries and assistance to the Provinces pursuant to agreements that may be entered into by the Minister of Labour with the Provinces and approved by the Governor in Council; and to provide further for expenses incurred in arranging for and the movement of workers from outside Canada to work on farms and for other essential employment in Canada where Canadian labour is not available to meet the need including the costs connected with their reception, supervision and with the welfare of persons already immigrated to Canada	419,332	
195;808	To provide for expenses incurred in the promotion of a program for combatting seasonal unemployment	191,000	
	VOCATIONAL TRAINING CO-ORDINATION		
196	Administration	83,095	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LABOUR—*Concluded*		
	A—Department—*Concluded*		
	Vocational Training Co-ordination—*Concluded*		
197	To provide for carrying out the purposes of the Vocational Training Co-ordination Act and agreements made thereunder; to authorize the Minister of Labour to enter into agreements with any Province on terms approved by the Governor in Council to provide financial assistance to vocational schools, and training under youth training projects and to provide for the expenditures thereunder and under vocational training agreements entered into in previous years—Payments to the Provinces	5,450,450	
	Government Employees Compensation		
198;702	Administration of the Government Employees Compensation Act	93,673	
	B—Unemployment Insurance Commission		
199;809	Administration of the Unemployment Insurance Act, including expenditures incurred in connection with other duties and responsibilities assumed and carried out as required by the Governor in Council on the recommendation of the Minister of Labour in accordance with Section 4 of the Act	31,234,570	
200	To provide for the transfer of labour to and from places where employment is available and expenses incidental thereto, in accordance with regulations of the Governor in Council.	62,500	
			41,146,372
	LEGISLATION		
	The Senate		
	The Speaker of the Senate—		
201	Allowance in lieu of Residence	3,000	
202;703	General Administration	629,450	
810	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the Senate who attended the first part of the First Session of the Twenty-third Parliament which commenced on October 14th, 1957, and ended on December 21st, 1957, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Christmas adjournment of Parliament on December 21st, 1957, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the Session	5,500	
	House of Commons		
	The Speaker of the House of Commons—		
203	Allowance in lieu of Residence	3,000	
	Deputy Speaker of the House of Commons—		
204	Allowance in lieu of Apartments	1,300	
205;704	General Administration—Estimates of the Clerk	1,737,517	
206	Estimates of the Sergeant-at-Arms	814,902	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LEGISLATION—*Concluded*		
	HOUSE OF COMMONS—*Concluded*		
811	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment to each Member of the House of Commons who attended the first part of the First Session of the Twenty-third Parliament, which commenced on October 14th, 1957, and ended on December 21st, 1957, of an amount representing the actual transportation and living expenses of such Member while on the journey between Ottawa and his place of residence after the Christmas adjournment of Parliament on December 21st, 1957, and on the return journey from his place of residence to Ottawa at the end of the recess which commenced on that date, or at any other one time during the Session	21,000	
207	Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association	10,000	
208	Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	10,000	
209	To provide hereby, notwithstanding the Financial Administration Act or the provisions of the Senate and House of Commons Act respecting the independence of Parliament, for the payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) 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	28,000	
210	To provide for an allowance to the Deputy Chairman of Committees	1,000	
	LIBRARY OF PARLIAMENT		
211	General Administration	332,474	
	PENSIONS AND OTHER BENEFITS		
212	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700	
			3,597,843
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	ADMINISTRATION SERVICES		
213	Departmental Administration	530,620	
214	Explosives Act—Administration, Operation and Maintenance	113,100	
215	Mineral Resources Division—Administration, Operation and Maintenance	217,595	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Continued*		
	A—DEPARTMENT—*Continued*		
	SURVEYS AND MAPPING BRANCH		
216	Surveys and Mapping Branch Administration	69,106	
217	Geodetic Survey of Canada—Administration, Operation and Maintenance	577,258	
218	International Boundary Commission	62,748	
	Topographical Surveys, including expenses of the Canadian Board on Geographical Names—		
219	Administration, Operation and Maintenance	1,661,991	
220	Construction or Acquisition of Equipment	122,000	
	Canadian Hydrographic Service—		
221;705	Administration, Operation and Maintenance, including Canada's Annual Contribution of $4,125 to the International Hydrographic Bureau	3,595,513	
222	Construction or Acquisition of Buildings, Works, Land and Equipment	210,225	
223	Legal Surveys and Aeronautical Charts, including a Grant of $500 to the Canadian Institute of Surveying and Photogrammetry	689,686	
224	Provincial and Territorial Boundary Surveys	52,300	
	Map Compilation and Reproduction—		
225;812	Administration, Operation and Maintenance	1,094,374	
226	Construction or Acquisition of Equipment	92,300	
	GEOLOGICAL SURVEY OF CANADA		
	Geological Surveys—		
227	Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, an amount of $1,875 for Canada's share of the cost of the Committee on Mineral Resources and Geology, London, England, and an amount of $40,000 for Grants in aid of Geological Research in Canadian Universities	2,454,067	
228	Construction or Acquisition of Equipment	122,500	
	MINES BRANCH		
229	Mines Branch Administration	123,514	
	Mineral Resources Investigations—		
230;706	Administration, Operation and Maintenance, including a Grant of $42,500 to the Canadian Institute of Mining and Metallurgy to assist in defraying the cost of the Sixth Commonwealth Mining and Metallurgical Congress to be held in Canada in 1957	2,800,073	
231	Construction or Acquisition of Equipment	241,475	
232	To provide for payments to McGill University in connection with the development of a Coal-Fired Gas Turbine	25,000	
	GEOGRAPHICAL BRANCH		
233	Geographical Branch—Administration, Operation and Maintenance, including a grant of $250 to the Canadian Association of Geographers	284,580	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Concluded*		
	A—Department—*Concluded*		
	Dominion Observatories		
	Dominion Observatory, Ottawa and Field Stations—		
234;628;707	Administration, Operation and Maintenance, including membership fee of $500 to the International Astronomical Union, a Grant of $3,500 to the Royal Astronomical Society of Canada and a Grant of $5,000 to the International Union of Geodesy and Geophysics to assist in defraying the cost of the Eleventh General Assembly of the Union to be held in Canada in 1957..	657,832	
235	Construction or Acquisition of Buildings, Works, Land and Equipment	96,000	
236;708	Dominion Astrophysical Observatory, Victoria, B.C.	156,557	
	General		
237;813	To provide for purchases of Air Photography and the expenses of the Interdepartmental Committee on Air Surveys, including purchases of equipment	2,100,000	
	B—Dominion Coal Board		
238	Administration and Investigations of the Dominion Coal Board	120,475	
239	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	8,400,250	
814	To provide for subventions in respect of eastern coal under agreements entered into, or to be entered into, pursuant to the Atlantic Provinces Power Development Act	250,000	26,921,139
	NATIONAL DEFENCE		
	Defence Services		
240	To provide for the Canadian Forces, the Defence Research Board and other expenditures relating to defence, including costs incurred in the participation of the Canadian Forces in the United Nations Emergency Force and contributions toward the military costs of the North Atlantic Treaty Organization; to authorize expenditures in the current year out of the amount hereby provided, not exceeding $130,000,000, under the provisions of Section 3 of the Defence Appropriation Act, 1950, and to provide that, notwithstanding subsection (3) of that Section, where equipment or supplies are transferred, the estimated present value thereof shall be credited to this vote instead of being paid into the special account mentioned in the said subsection (3), and when so credited may be expended for the purposes of the Canadian Forces; and notwithstanding Section 30 of the Financial Administration Act to authorize total commitments for the foregoing purposes of $3,338,164,131 regardless of the year in which such commitments will come in course of payment (of which it is estimated that $1,521,731,982 will come due for payment in future years)	1,637,450,149	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL DEFENCE—*Concluded*		
	GENERAL SERVICES		
241	Grants to Military Associations, Institutes and Others, as detailed in the Estimates	259,175	
242	War Museum	26,970	
815	To authorize, subject to the approval of the Treasury Board, grants to the Town of Oromocto for municipal services including the maintenance and operation of schools and to promote the development of the Town	349,560	
	PENSIONS AND OTHER BENEFITS		
243	Civil Pensions, as detailed in the Estimates	2,457	
244;816	To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payment to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act, as amended, had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organizations	4,380	
245;817	Defence Services Pension Act— Government contribution to the Permanent Services Pension Account	49,731,909	
			1,687,824,600
	NATIONAL FILM BOARD		
246	Administration, Production and Distribution of Films and Other Visual Materials	3,573,504	
247	Acquisition of Equipment	155,642	
248	To provide for the dismantling, conversion and installation of existing equipment, acquisition of new equipment, removal expenses and other costs related to the transfer of the National Film Board to new building	57,052	
			3,786,198
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
249	Departmental Administration	1,303,859	
	NATIONAL HEALTH BRANCH		
	Health Services		
250	National Health Branch—Administration	191,555	
251	Administration of the Quarantine and Leprosy Acts	502,410	
252;629;818	Immigration Medical Services	2,706,817	
253	Sick Mariners Treatment Services	973,794	
254	Laboratory of Hygiene	867,869	
255	Public Health Engineering	240,768	
256	Occupational Health	399,645	
257	Civil Service Health	351,083	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL HEALTH AND WELFARE—*Continued*		
	A—DEPARTMENT—*Continued*		
	NATIONAL HEALTH BRANCH—*Concluded*		
	Health Services—*Concluded*		
258	Epidemiology	68,228	
259	Administration of the Food and Drugs and the Proprietary or Patent Medicine Acts	1,537,015	
260	Administration of the Opium and Narcotic Drugs Act	207,377	
	Indian and Eskimo Health Services—		
261;709	Operation and Maintenance	18,672,568	
262	Construction or Acquisition of Buildings, Works, Land and Equipment	1,120,500	
263	Grants to Hospitals which care for Indians and Eskimos	33,000	
	Northern Health Services—		
264	Operation and Maintenance	198,408	
265	Construction or Acquisition of Buildings, Works, Land and Equipment	1,178,000	
266	Special Technical Services	642,798	
267	Health Insurance Studies and Administration of the General Health Grants	124,660	
	General Health Grants		
268;819	To authorize and provide for General Health Grants to the Provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates and under terms and conditions approved by the Governor in Council including authority, notwithstanding Section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of $55,061,918	38,250,000	
	Grants to Health Organizations		
269	Canadian Mental Health Association	10,000	
270	Health League of Canada	10,000	
271	Canadian Public Health Association	5,000	
272	Canadian National Institute for the Blind	45,000	
273	L'Association Canadienne Française des Aveugles	6,000	
274	L'Institut Nazareth de Montréal	4,050	
275	Montreal Association for the Blind	4,050	
276	Canadian Tuberculosis Association	20,250	
277	Victorian Order of Nurses	13,100	
278	St. John Ambulance Association	10,000	
279	Canadian Red Cross	10,000	
280	Canadian Paraplegic Association	15,000	
281	Grant towards the cost of the Ninth International Congress on Rheumatic Diseases to be held in Canada in 1957	10,000	
	SPECIAL		
282	To provide for a grant to the Canadian Highway Safety Conference	20,000	
	WELFARE BRANCH		
283	Welfare Branch Administration	54,575	
	Family Allowances and Old Age Security—		
284	Administration	2,880,601	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL HEALTH AND WELFARE—*Concluded*		
	A—Department—*Concluded*		
	Welfare Branch—*Concluded*		
820	To provide for a reduction in the amount owing by the Old Age Security Fund pursuant to section 11 of the Old Age Security Act in an amount equal to the amount of outstanding temporary loans made by the Minister of Finance to the Fund before the 1st day of April, 1958	103,907,896	
	Old Age Assistance, Blind Persons and Disabled Persons Allowances—		
285	Administration	113,548	
286	Grant to Canadian Welfare Council	28,000	
	B—Civil Defence		
287	To provide for the Civil Defence program	5,841,730	
			182,579,154
	NATIONAL RESEARCH COUNCIL		
288;710	Salaries and Other Expenses	17,476,161	
289;821	Construction or Acquisition of Buildings, Works, Land and Equipment	3,037,890	
			20,514,051
	NATIONAL REVENUE		
	Customs and Excise Divisions		
290	General Administration	3,538,392	
291	Inspection, Investigation and Audit Services	3,763,758	
	Ports—		
292	Operation and Maintenance	27,269,186	
293	Construction or Acquisition of Buildings, Works, Land and Equipment	805,834	
	Taxation Division		
294	General Administration	2,970,602	
295	District Offices	26,897,314	
711	To provide for payment to Canadian Co-operative Processors Limited as trustee for the members of Horse Co-operative Marketing Association Limited of an amount equal to interest at the rate of six per cent per annum on $307,000.00 paid by Canadian Co-operative Processors Limited to the Receiver General of Canada on the 21st day of June, 1955, pursuant to demand as tax and interest alleged to have been owing in respect of the 1947 taxation year by Horse Co-operative Marketing Association Limited and repaid to Canadian Co-operative Processors Limited on the 15th day of February, 1957, following a judgment of the Exchequer Court of Canada that the Horse Co-operative Marketing Association Limited was not liable for payment of the said tax and interest	30,482	
	Income Tax Appeal Board		
296	Administration Expenses	87,410	
			65,362,978

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
297	Departmental Administration	637,817	
298	Northern Research Co-ordination Centre, including a Grant of $10,000 to the Arctic Institute of North America; and an amount of $10,000 for grants in aid of northern research subject to allocation by the Treasury Board	79,398	
822	To provide for contributions to the Provinces, pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one half of the amounts confirmed by the Provinces as having been spent by them for Camp Ground and Picnic Area Developments	1,000,000	
	NATIONAL PARKS BRANCH		
299	Branch Administration	129,975	
	National Parks and Historic Sites Services—		
300;823	Administration, Operation and Maintenance	5,538,723	
301;630;712; 824	Construction or Acquisition of Buildings, Works, Land and Equipment	12,500,274	
302	Grant to Jack Miner Migratory Bird Foundation	5,000	
303	Grant in aid of the development of the International Peace Garden in Manitoba	10,000	
304;713	National Battlefields Commission—To supplement the sum of $125,000 granted by an Act respecting the National Battlefields at Quebec (Chap. 57, Statutes of 1908, as amended) for the purposes and subject to the provisions of the said Act	33,475	
631;714	National Battlefields Commission—To provide for Special Works at National Battlefields Park, Quebec	25,500	
305;715	Canadian Wildlife Service—Wildlife Resources Conservation and Development, including Administration of the Migratory Birds Convention Act	565,902	
	WATER RESOURCES BRANCH		
	Water Resources Branch, including Federal Share of expenses of the Lake of the Woods Control Board—		
306	Administration, Operation and Maintenance, including Grant of $350 to the International Executive Council, World Power Conference	946,672	
307	Construction or Acquisition of Buildings, Works, Land and Equipment	111,600	
308	To provide for studies and surveys of the Columbia River Watershed in Canada	236,280	
309	Fraser River—Federal expenditures in connection with investigations to be carried out by Fraser River Board	100,000	
310	To provide for a contribution to the cost of constructing a dam on the Conestogo River near Glen Allan, Ontario, for the purposes of flood control and water conservation, in accordance with the terms of an agreement entered into between Canada and the Province of Ontario	450,000	
311	To provide for federal expenditures in connection with investigations to be carried out by the Lakes Winnipeg and Manitoba Board	75,000	
312	Studies in relation to Water Use Policy	80,000	
716	To reimburse the Northern Canada Power Commission for expenditures incurred in the investigation concerning the generation and distribution of electric power in the Maritime Provinces	40,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES—*Continued*		
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
313	Branch Administration	900,855	
	Yukon Territory—		
314;717	Operation and Maintenance, including $1,000 for grants to Museums in the Yukon Territory	776,722	
315;632;718	Construction or Acquisition of Buildings, Works, Land and Equipment	732,765	
316;825	To authorize interim payments to be made in respect of the present fiscal year to the Government of the Yukon Territory on account of future payments under a financial agreement to be entered into between the Government of Canada and the Government of the Yukon Territory	458,752	
	Northwest Territories and Other Field Services—		
317	Operation and Maintenance, including $1,000 for grants to Museums in the Northwest Territories	4,128,643	
318;719;826	Construction or Acquisition of Buildings, Works, Land and Equipment	12,111,741	
319;827	To authorize interim payments to be made in respect of the present fiscal year from the Consolidated Revenue Fund to the Northwest Territories Revenue Account on account of future payments under a financial agreement to be entered into between the Government of Canada and the Government of the Northwest Territories	565,451	
720	To provide for a contribution in an amount equal to 50% of the cost of constructing a road from Stewart to the Junction with the Cassiar Road in the Province of British Columbia in accordance with an agreement to be entered into between Canada and the Province of British Columbia	400,000	
	FORESTRY BRANCH		
320	Branch Administration	159,671	
	Forest Research Division—		
321	Operation and Maintenance	1,230,175	
322	Construction or Acquisition of Buildings, Works, Land and Equipment	129,595	
	Forestry Operations Division—		
323	Administration, Operation and Maintenance	190,018	
324;633	Construction or Acquisition of Buildings, Works, Land and Equipment	130,060	
325	To provide for contributions to the Provinces for assistance in forest inventory, reforestation and forest fire protection in accordance with agreements that have been or may be entered into by Canada and the Provinces	1,450,000	
326	To provide for a contribution to the Province of New Brunswick for assistance in a program designed to combat the spruce budworm infestation, in accordance with an agreement entered into by Canada and the Province	985,729	
828	To provide for contributions to the Provinces pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one half of the amounts confirmed by the Provinces as having been spent by them in establishing forest access roads and trails for the attainment of adequate fire protection as well as other aspects of forest management	1,000,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES—*Concluded*		
	FORESTRY BRANCH—*Concluded*		
	Forestry Operations Division—*Concluded*		
634	To provide for a contribution to the Province of British Columbia for assistance in a program designed to combat the black-headed budworm infestation in accordance with an agreement to be entered into by the Government of Canada and the Government of the Province	84,000	
	Forest Products Laboratories Division—		
327	Operation and Maintenance	657,314	
328	Construction or Acquisition of Buildings, Works, Land and Equipment	1,732,623	
329	Grant to Canadian Forestry Association	10,000	
330	Eastern Rockies Forest Conservation Board—Remuneration and Expenses of the Federal member of the Board	5,575	
	NATIONAL MUSEUM OF CANADA		
331;721	Administration, Operation and Maintenance	412,836	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
332	To assist in promoting the Tourist Business in Canada	1,942,674	52,760,815
	POST OFFICE		
333	Departmental Administration, including an amount of $250,000 to defray the expenses of the 1957 Congress of the Universal Postal Union to be held in Ottawa	2,091,516	
334	Operations—Including salaries and other expenses of Staff Post Offices, District Offices, Railway Mail Service Staffs, and supplies, equipment and other items for Revenue Post Offices, also including Administration	93,819,562	
335;635;722	Transportation—Movement of Mail by Land, Air and Water, including Administration, and to authorize and provide for the adjustment, as of October 1, 1956, of rural mail delivery contracts in effect on that date or entered into by way of renewal after that date, under the provisions of subsection (2) of Section 33 of the Post Office Act, notwithstanding paragraphs (*b*) and (*c*) thereof	54,690,991	
336	Financial Services, including audit of revenue, money order and savings bank business; and postage stamps	2,653,265	153,255,334
	PRIVY COUNCIL		
	PRIVY COUNCIL OFFICE		
337	General Administration	444,962	
	SPECIAL		
723	To provide hereby, notwithstanding the Financial Administration Act or the provisions of the Senate and House of Commons Act respecting the independence of Parliament, for the payment out of the Consolidated Revenue Fund to each member of the Queen's Privy Council for Canada who is a Minister for whom no salary or allowance in addition to the allowances under Section 33 and Section 44 of the Senate and House of Commons Act is provided (the acceptance of which shall not render such member ineligible or disqualify him as a Member of the House of Commons) of a salary of $7,500 per annum and pro rata for any period less than a year	11,668	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PRIVY COUNCIL—*Concluded*		
	SPECIAL—*Concluded*		
829	To provide for the expenses of the Royal Commission on energy policies including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission.....	111,200	
830	To provide for the expenses of the Royal Commission on price spreads in food products, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission..	50,000	
	PRIME MINISTER'S RESIDENCE		
338	Maintenance and Operation.....	25,000	
	FEDERAL DISTRICT COMMISSION		
339;724	To provide a supplement to the sum of $300,000 granted by Chapter 112, R.S., for construction, improvements and operation of the parks, parkway system and other works under the control of the Federal District Commission and to authorize the payment of an honorarium at the rate of $10,000 per annum to the Chairman of the Federal District Commission notwithstanding Section 8 of the Federal District Commission Act.....	307,648	
340	To authorize the Federal District Commission to expend for construction, improvements and operation of works under its control, revenues accrued or accruing to the Commission from the rental of properties under its control and from other sources.....	1	
341;725	To provide for maintenance and improvement of grounds adjoining Government Buildings at Ottawa and Hull, and for expenses of the National Capital Planning Committee..	592,900	
342	To authorize payment of the tenth instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote 809, Appropriation Act No. 4, 1947–48.....	2,083,334	
			3,626,713
	PUBLIC ARCHIVES AND NATIONAL LIBRARY		
	A—PUBLIC ARCHIVES		
343;726	General Administration and Technical Services.....	469,271	
	B—NATIONAL LIBRARY		
344	General Administration.....	165,784	
345	Payment to the National Library Purchase Account for the purpose of acquiring books, in conformity with Section 12 of the National Library Act.....	33,334	
			668,389

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC PRINTING AND STATIONERY		
346	Departmental Administration	561,934	
347	Purchasing, Stationery and Stores	1,115,114	
348	Distribution of Official Documents	337,520	
349	Printing and Binding Official Publications for Sale and Distribution to Departments and the Public	570,000	
350	Printing of Canada Gazette	110,000	
351	Printing and Binding the Annual Statutes	35,000	
352;727	Plant Equipment and Replacements	579,972	
			3,309,540
	PUBLIC WORKS		
353	General Administration	6,927,301	
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—		
354;636	Newfoundland	1,725,000	
355;637;831	Nova Scotia	2,466,000	
356	Prince Edward Island	26,000	
357	New Brunswick	865,000	
358;638;728	Quebec	9,631,418	
359;729;832	Ottawa	16,894,000	
360;639;833	Ontario (other than Ottawa)	8,982,000	
361;640	Manitoba	2,211,000	
362;641	Saskatchewan	1,160,000	
363	Alberta	2,380,000	
364;642	British Columbia	5,746,000	
365;643;730	Yukon and Northwest Territories	1,296,000	
366	Outside Canada	175,000	
367	Improvements Generally—Not more than $25,000 to be expended on any one project without the approval of Treasury Board	300,000	
368	Maintenance and Operation of Public Buildings and Grounds, and to authorize commitments against future years in the amount of $1,300,000	42,155,144	
369	Furniture and Furnishings for Government Departments	2,269,000	
370	Expenses of work in the interests of Fire Prevention	164,565	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Continued*		
	HARBOURS AND RIVERS ENGINEERING SERVICES		
	Acquisition, Construction and Improvements of Harbour and River Works		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—		
371;644;834	Newfoundland	3,015,100	
372;645;731	Nova Scotia	2,993,501	
373;732	Prince Edward Island	1,577,500	
374;646	New Brunswick	1,656,500	
375;647	Quebec	3,688,500	
376;648;733;835	Ontario	7,700,000	
377	Manitoba and Saskatchewan	26,000	
378;649	Alberta and Northwest Territories	393,000	
379;650;734	British Columbia and Yukon	4,553,500	
380	Construction or Acquisition of Buildings, Works, Land and Equipment	231,000	
381	To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures and to complete protection works already under way	750,000	
382	Repairs and Upkeep, including reconstruction and replacements for the maintenance of services; to provide for wharf repairs at Ste. Angele de Laval, Quebec; and to authorize commitments against future years in the amount of $420,000, no new works to be undertaken	3,100,000	
	Dredging—		
383	Maintenance and Operation of Plant and Contract and Day Labour Works	3,500,000	
384	Construction or Acquisition of Plant and Equipment	914,550	
385	Maintenance and Operation of Graving Docks, Locks and Dams	1,050,000	
	DEVELOPMENT ENGINEERING SERVICES		
386;651	Canada's share of the cost of International and Interprovincial Bridges, as detailed in the Estimates	45,600	
387	Roads and Bridges—Maintenance and Operation	274,910	
388	Testing Laboratories—Operation and Maintenance	671,143	
	Trans-Canada Highway—		
389;737;836	To provide for construction through National Parks	13,000,000	
735	Payment to the Government of the Province of Ontario, being the Federal Government's contribution towards the cost of the construction of Hurdman's Bridge, Ottawa, Ontario, and towards consulting engineers' fees with respect to the Queensway, Ottawa, Ontario, as part of the Trans-Canada Highway	204,500	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Concluded*		
	DEVELOPMENT ENGINEERING SERVICES—*Concluded*		
736	Payment to the Government of the Province of British Columbia, being the Federal Government's contribution towards the cost of construction of a bridge over the Morey Channel —Lulu Island to Sea Island	400,000	
	GENERAL		
390	To provide for advance planning of projects including acquisition of sites	1,500,000	
391	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1957–58	900,000	
392	Miscellaneous Works not otherwise provided for: a maximum of $15,000 may be expended in respect of any one work and, with the approval of Treasury Board, that maximum may be increased to $25,000 in the case of any one building construction project	800,000	
393	To supplement, on approval of Treasury Board except where less than $1,000 is required, any of the appropriations of the Department of Public Works	750,000	
	CENTRAL MORTGAGE AND HOUSING CORPORATION		
394	Emergency Shelter Administration	1,000	
395	To provide for the expenses incurred in constructing and supervising construction of married quarters, rental housing, schools and related services on behalf of the Department of National Defence	1,000,000	
738	To provide for reimbursement to Central Mortgage and Housing Corporation for losses sustained by it during the fiscal year 1956–57 as a result of the operation of Federal-Provincial projects undertaken under Section 36 of the National Housing Act, 1954, and for its share of preliminary costs and expenses of investigation of projects that were abandoned: (*a*) Losses sustained as a result of the operation of Federal-Provincial rental projects—Federal share $ 53,892 (*b*) Preliminary expenses incurred under enabling agreements with Provincial Governments 2,566	56,458	
837	Special payments to the Howe Sound Mining Company, subject to such terms and conditions as may be approved by the Treasury Board, towards the cost of supplying and servicing accommodation at the Britannia Mine, British Columbia	48,000	
			160,174,190
	ROYAL CANADIAN MOUNTED POLICE		
	Headquarters Administration, National Police Services and Training Establishments—		
396;739;838	Administration, Operation and Maintenance	7,554,030	
397;740	Construction or Acquisition of Buildings, Works, Land and Equipment	975,229	
	Land and Air Services—		
398;741;839	Operation and Maintenance of Divisions	27,143,859	
399	Construction or Acquisition of Buildings, Works, Land and Equipment	3,101,070	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	ROYAL CANADIAN MOUNTED POLICE—*Concluded*		
	Marine Services—		
400	Operation and Maintenance	1,432,229	
401;742	Construction or Acquisition of Buildings, Works, Land and Equipment	1,777,371	
402	Grant to the Canadian Association of Chiefs of Police	500	
403	Grant to the Royal Canadian Mounted Police Veterans' Association	300	
	PENSIONS AND OTHER BENEFITS		
404	Pensions to families of members of the Mounted Police who have lost their lives while on duty, as detailed in the Estimates	6,439	
405;743	Government's Contribution to the Royal Canadian Mounted Police Pension Account	822,259	
			42,813,286
	SECRETARY OF STATE		
406	Departmental Administration	264,655	
407	Companies Division	104,860	
408	Trade Marks Division, including a contribution of $3,800 to the International Office for Protection of Industrial Property	182,490	
409	Bureau for Translations	1,331,100	
	PATENT AND COPYRIGHT OFFICE		
410	Administration Division	122,670	
411;840	Patent Division	1,795,890	
412;841	Copyright and Industrial Designs Division, including a contribution of $3,300 to the Union Office for the Protection of Literary and Artistic Works	29,735	
	SPECIAL		
413	To provide for special expenditure in connection with a Commission under the Inquiries Act to inquire into the working of the Patent Act, the Copyright Act, the Industrial Designs Act and other related legislation	17,300	
			3,848,700
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
414;842	Departmental Administration	747,473	
415	Commodities Services, including fees as detailed in the Estimates, the expenditure for these not to exceed the amounts shown unless otherwise approved by Treasury Board	776,247	
	Trade Commissioner Service—		
416	Administration and Operation	3,108,219	
417	Acquisition or Improvement of Buildings, Land, Equipment and Furnishings	125,000	
418	Trade Information	245,927	
419	Economics Branch	254,383	
420	International Trade Relations Branch, including a fee of $6,300 to the International Customs Tariffs Bureau	171,080	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRADE AND COMMERCE—*Concluded*		
	EXHIBITIONS		
421	Exhibitions generally	478,279	
422;744	Canadian participation in the Brussels Universal and International Exhibition, 1958	1,654,619	
	STANDARDS BRANCH		
423	Administration, including the Standards Laboratory and administration of the Precious Metals Marking Act	285,632	
424	Electricity and Gas Inspection Services	849,620	
425;843	Weights and Measures Inspection Services	896,919	
	DOMINION BUREAU OF STATISTICS		
426	Administration	194,990	
427;844	Statistics, including contributions as detailed in the Estimates, the expenditure for these not to exceed the amounts shown unless otherwise approved by Treasury Board	6,357,813	
428	Census, including a contribution as detailed in the Estimates, the expenditure for which not to exceed the amount shown unless otherwise approved by Treasury Board	612,011	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
429	Administration	162,591	
430	Inspection and Weighing of Grain, and Related Services	3,974,435	
	Canadian Government Elevators—		
431	Operation and Maintenance, including authority to purchase screenings	1,319,353	
432	Construction or Acquisition of Buildings, Works, Land and Equipment	552,674	
	SPECIAL		
433	International Economic and Technical Co-operation Branch, including the administration of the Colombo Plan and of certain United Nations co-operation plans	217,477	
434	Pension to Amy E. Simpson at an annual rate of SA £252, notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated at	676	
745	Pension to Claire Roquier, a locally-engaged employee, upon retirement at an annual rate of $300	150	
845	Pension to Thomas Davis, a locally-engaged employee, upon retirement at an annual rate of Jamaican £258, the equivalent in Canadian dollars for the balance of the present fiscal year being estimated at	150	
			22,985,718
	TRANSPORT		
	A—DEPARTMENT		
435	Departmental Administration	1,937,680	
436	The St. Lawrence River Joint Board of Engineers—Canadian Section	140,400	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—DEPARTMENT—*Continued*		
	CANAL SERVICES		
437	Administration	146,790	
438	Operation and Maintenance	6,841,558	
439	Construction or Acquisition of Buildings, Works, Land and Equipment, including payments to Provinces or Municipalities as contributions towards construction done by those bodies	1,839,026	
	MARINE SERVICES		
440	Marine Services Administration, including Agencies	723,685	
	Marine Service Steamers—		
441;746	Administration, Operation and Maintenance	8,687,450	
442;846	Construction or Acquisition of Vessels and Equipment	9,145,000	
	Aids to Navigation—		
443;747	Administration, Operation and Maintenance, including a contribution to the International Association of Lighthouse Authorities in the amount of 2,000 Swiss francs, notwithstanding that payment may exceed or fall short of the estimated equivalent in Canadian dollars that is detailed in the Estimates	5,511,270	
444;748	Construction or Acquisition of Buildings, Works, Land and Equipment	3,306,938	
445;749;847	Nautical Services—Administration, Operation and Maintenance, including grants and contributions as detailed in the Estimates; rewards for saving life from vessels in distress; subsidy to a salvage company; and the payment of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen as defined in Section 306 of the Canada Shipping Act	496,439	
	Pilotage Service—		
446;750	Administration, Operation and Maintenance, including authority for temporary recoverable advances not exceeding $20,000	716,733	
352;751	Construction or Acquisition of Buildings, Works, Land and Equipment	183,700	
447;752	Steamship Inspection Service, including the carrying out of the provisions of the conventions for the safety of life at sea and load lines, and contributions as detailed in the Estimates	859,398	
448	Marine Reporting Service	133,087	
	River St. Lawrence Ship Channel Service—		
449	Administration, Operation and Maintenance	946,404	
450	Contract Dredging, including Acquisition of Land for Ship Channel Improvement	3,084,685	
848	To provide for payment, as contemplated by subsection (14) of section 293 of the Canada Shipping Act, of the balance of wages of certain merchant seamen formerly employed on S.S. "Argovan" while it was under Canadian registry	307	
	RAILWAY AND STEAMSHIP SERVICES		
451	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department	57,900	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—DEPARTMENT—*Continued*		
	RAILWAY AND STEAMSHIP SERVICES—*Continued*		
	Payments to Hudson Bay Railway in respect of the calendar year 1957—		
452;849	Difference between expenditures for operation and maintenance and revenues from operation	580,000	
453	Construction or Acquisition of Buildings, Works, Land and Equipment	525,000	
	Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the auditors of the Company, arising in the operations in the calendar year 1957—		
454;850	Prince Edward Island Car Ferry and Terminals	2,027,640	
455;851	Newfoundland Ferry and Terminals	6,017,125	
	Strait of Canso—		
456;653	Transportation Improvements and Facilities	195,450	
457	Causeway Maintenance	10,000	
458	Enlargement of Dock and Terminal Facilities at North Sydney, Nova Scotia	5,000	
459;753	Construction of New Dock and Terminal Facilities at Port aux Basques, Newfoundland	707,000	
460;754;852	Construction or Acquisition of Auto-Ferry Vessels and Equipment as listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended upon individual listed projects	1,721,670	
	Yarmouth, Nova Scotia-Bar Harbour, Maine, U.S.A. Ferry Service—		
461;853	Deficit, 1957	285,000	
462	Construction or Acquisition of Buildings, Works, Land and Equipment	35,000	
463;756	To provide towards the cost of surveys of Newfoundland Railway properties entrusted to the Canadian National Railway Company	19,021	
464	Degaussing and strengthening for armament, sea-going merchant ships of Canadian registry of 1,000 gross tons and over	100,000	
465;668	Maritime Freight Rates Act—For the payment to the Railway Companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian National Railway Company and approved by auditors of the said Company respecting the Eastern Lines of the Canadian National Railways and in the case of the Other Railways by the Board of Transport Commissioners for Canada) on all traffic moved during the calendar year 1957 (Chap. 174, R.S.)	13,475,000	
466;854	Payment to Canadian National (West Indies) Steamships, Limited (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, in the amount of the deficit, certified by the auditors of the Company, in the operations of the Company in the calendar year 1957	650,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—DEPARTMENT—*Continued*		
	RAILWAY AND STEAMSHIP SERVICES—*Concluded*		
467;757	To authorize the Governor in Council to grant to the Government of the Province of British Columbia a subsidy of $25,000 per mile, but not exceeding 50 miles, towards the construction of a line of railway of the Pacific Great Eastern Railway northward from Prince George in the Province of British Columbia; such grant of subsidy to be made in such manner and in such amounts and subject to such conditions, if any, as the Governor in Council deems expedient.....	750,000	
468	To authorize the Governor in Council to grant to Canadian National Railway Company a subsidy of $25,000 per mile, but not exceeding $7,450,000, towards the construction of the line of railway referred to in Chapter 49 of the Statutes of Canada, 1953-54, as Branch Line Number 1 (described approximately as a line of railway from St. Felicien to Chibougamau and from Chibougamau to Beattyville in the Province of Quebec); such grant of subsidy to be made in such manner and in such amounts and subject to such conditions, if any, as the Governor in Council deems expedient.....	1,650,000	
855	Canadian National Railways Deficit, 1957—Amount required to provide for payment to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made by the National Company to the Minister of Finance, and to be applied by the National Company in payment of the system deficit (certified by the Auditors of the National Company) arising in the calendar year 1957, subject to recovery therefrom of accountable advances made to the National Company from Consolidated Revenue Fund.....	29,600,000	
755	Reconditioning and refit of Ferry Vessel "Scotia II" for the Prince Edward Island Car Ferry Service.....	109,151	
758	Ogden Point Piers, Victoria, British Columbia—Construction or Acquisition of Buildings, Works and Land.....	8,600	
	GENERAL		
654;759	To provide for the expenses of an inquiry into the coasting trade of Canada authorized under the Inquiries Act, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them in connection with the inquiry.....	61,000	
856	To provide for reimbursement of the Department of Transport Stores Account for the value of stores which have become obsolete, unserviceable, lost or destroyed.....	59,949	
	PENSIONS AND OTHER BENEFITS		
469	Amount required to pay pensions at the rate of $300 per annum to former pilots: Arthur Baquet; Adelard Delisle; Raoul Lachance; Jules Lamarre; Wilhelm Langlois; Auguste Santerre.....	1,800	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—DEPARTMENT—*Continued*		
	PENSIONS AND OTHER BENEFITS—*Concluded*		
470	Railway Employees' Provident Fund—To supplement pension allowances under The Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1957 $30 per month instead of $20 per month as fixed by the said Act	10,500	
471	Supplemental Pension Allowances to former employees of Newfoundland Railways, Steamships and Telecommunication Services transferred to Canadian National Railways	43,000	
	AIR SERVICES		
	Administrative Division		
472	Air Services Administration	1,013,370	
473;858	Construction Services Administration	1,364,802	
	Telecommunications Division		
	Radio Aids to Air and Marine Navigation—		
474;760;859	Administration, Operation and Maintenance	10,639,371	
475;761;860	Construction or Acquisition of Buildings, Works, Land and Equipment	8,586,950	
	Radio Act and Regulations—		
476;762;861	Administration, operation and maintenance, including contributions as Canada's share of the costs of various international radio, telegraph and telephone organizations as detailed in the Estimates	2,001,026	
477;763;862	Construction or Acquisition of Buildings, Works, Land and Equipment	765,000	
	Telegraph and Telephone Service—		
478;764	Administration, Operation and Maintenance	263,819	
479	Construction or Acquisition of Buildings, Works, Land and Equipment, including completion of the program of capital assistance to local telephone systems in sparsely settled areas	341,200	
	Northwest Communication System—		
480	To authorize, notwithstanding the Financial Administration Act or any other Act, the disbursement of revenues derived from operation of The System by such agent as the Governor in Council appoints, for maintenance and operation of The System, and the payment of such management fee as the Governor in Council prescribes.	1	
481;765	Construction or Acquisition of Buildings, Works, Land and Equipment	1,145,147	
	Meteorological Division		
482;863	Administration, Operation and Maintenance including grants as detailed in the Estimates	9,804,675	
483	Construction or Acquisition of Buildings, Works, Land and Equipment	834,700	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Concluded*		
	Air Services—*Concluded*		
	Civil Aviation Division		
484;766;864	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder	1,378,784	
	Airways and Airports—		
	Operation and Maintenance—		
485;655;767	Civil Aviation Services, including authority, notwithstanding the Financial Administration Act or any other Act, for Treasury Board to authorize arrangements to be made for the operation of hotel, bakery, restaurant, staff messing, staff accommodation and similar facilities at airports and may authorize the disbursement of revenues derived therefrom and payment of deficits that may occur in the management and operation of these facilities	11,474,202	
486	Airway and Airport Traffic Control	3,877,850	
487;768;865	Construction or Acquisition of Buildings, Works, Land and Equipment, including Construction Work on Municipal Airports and payments to Municipalities as contributions towards construction done by those bodies and including amounts to be paid in settlement of claims for compensation by persons whose property is injuriously affected by the operation of a zoning regulation made under authority of paragraph (*j*) of subsection (1) of Section 4 of the Aeronautics Act	35,000,001	
488;769;866	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates	526,000	
489;656	Contributions to Municipalities or Public Bodies for Construction and Improvements of Airports on Land Acquired by such Organizations	64,091	
490;657;867	Contributions toward Airport Development and other Airport Projects on Cost-Sharing Basis in the amounts detailed in the Estimates	666,000	
491;658	Contributions, as detailed in the Estimates, to Other Governments or International Agencies for the operation and maintenance of airports, air navigation and airways facilities, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated at	233,276	
	B—General		
	Air Transport Board		
492	Salaries and Other Expenses, including the Canadian Delegation to the International Civil Aviation Organization	324,955	
	Board of Transport Commissioners for Canada		
493	Administration, Operation and Maintenance	936,660	
	Canadian Maritime Commission		
494	Administration	148,874	
495;659;770;868	Steamship Subventions for Coastal Services, as detailed in the Estimates	5,140,829	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Concluded*		
	B—General—*Concluded*		
	National Harbours Board		
496;771	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1957 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Halifax $2,485,000		
	Saint-John 400,000		
	Quebec 2,025,000		
	Churchill 262,000		
	Generally—		
	Unforeseen and Miscellaneous 200,000		
	$5,372,000		
	Less—Amount to be expended from Replacement Funds 316,700		
		5,055,300	
			204,992,239
	VETERANS AFFAIRS		
497	Departmental Administration	2,304,705	
498	District Services—Administration	3,005,973	
499	Veterans' Welfare Services	3,299,325	
	Treatment Services—		
500;772;869	Operation of Hospitals and Administration, including authority for payments to Canteen Funds of departmental hospitals in amounts equal to the amounts of commissions received by or on behalf of Her Majesty from pay telephones in such hospitals	45,747,445	
501	Medical Research and Education	400,000	
502	Hospital Construction, Improvements, Equipment and Acquisition of Land	3,952,500	
503	Prosthetic Services—Supply, Manufacture and Administration	1,129,114	
504	Veterans' Bureau	569,682	
505	War Veterans Allowance Board—Administration	136,054	
506	Veterans Insurance	76,100	
	War Veterans Allowances and Other Benefits		
507;669	War Veterans Allowances	48,976,000	
508;773;870	Assistance Fund (War Veterans Allowances) (including the sum of $300,000 authorized by Governor General's Warrant of August 16, 1957)	1,525,000	
509	Treatment and Other Allowances	2,650,000	
	Miscellaneous Payments		
510;774	To provide for payments to the Last Post Fund; for the payment under regulations of funeral and cemetery charges, including the perpetual care of graves where applicable; for the cost and erection of headstones in Canada; for the maintenance of departmental cemeteries; for the maintenance of Canadian Battlefields Memorials in France and Belgium and for Canada's share of the expenditures of the Imperial War Graves Commission; and for Production of Books of Remembrance	1,388,800	
511	Grant to Army Benevolent Fund	8,000	
512	Grant to Canadian Legion	9,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	VETERANS AFFAIRS—*Continued*		
	CANADIAN PENSION COMMISSION		
513;775	Administration Expenses	2,402,282	
514;670	Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45/8848 of November 22, 1944, which shall be subject to the Pension Act; and including Newfoundland Special Awards	145,783,000	
515	Gallantry Awards—World War II and Special Force	21,500	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
516	To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement	4,969,545	
517	To provide for the upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities	63,000	
518;776	To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 38 of the Veterans' Land Act and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Northern Affairs and National Resources under Section 38 of the Veterans' Land Act	240,000	
519	To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 39 of the Veterans' Land Act	100,000	
520	To provide for the reduction of indebtedness to the Director of Soldier Settlement of a settler in respect of a property in his possession, the title of which is held by the Director, or such Soldier Settler Loans which are administered by the Indian Affairs Branch of the Department of Citizenship and Immigration, by an amount which will reduce his indebtedness to an amount in keeping with the productive capacity of the property or his ability to repay his indebtedness under regulations approved by the Governor in Council	2,084	
521	To authorize and provide, subject to the approval of the Governor in Council, for necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act to correct defects for which neither the veteran nor the contractor can be held financially responsible and for such other work on other properties as may be required to protect the interest of the Director therein	5,000	
	TERMINABLE SERVICES		
522	Veterans Benefits, including Assistance and the training of certain Pensioners under regulations approved by the Governor in Council	1,152,845	
523;777	To provide for the repayment in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of an amount equivalent to the compensating adjustment made under Subsection (1) of Section 13 of the War Service Grants Act or the payment made pursuant to paragraph (c) of Subsection (2) of Section 12 of the Veterans Rehabilitation Act, where the person who made the compensating adjustment or payment does not receive benefits under the		

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	VETERANS AFFAIRS—*Concluded*		
	TERMINABLE SERVICES—*Concluded*		
	To provide etc.—*Concluded*		
	Veterans' Land Act or where, having had financial assistance under that Act, he is deemed by the Minister on termination of his contract or agreement under that Act to have derived thereunder either no benefit or a benefit that is less than the amount of the compensating adjustment or payment made	265,000	
			270,181,954
	LOANS, INVESTMENTS AND ADVANCES		
	ATOMIC ENERGY OF CANADA LIMITED		
524	To provide for advances to Atomic Energy of Canada Limited in such amounts and on such terms and conditions (including the delivery to Her Majesty, in satisfaction of the advances, of obligations or shares of the Company) as the Governor in Council may approve, to finance the construction of a new reactor (NRU) and auxiliary buildings at Chalk River Projects, works to provide services in connection therewith, to construct or acquire buildings and equipment for the Commercial Products Division in Ottawa and other locations, and housing and other works to be constructed at Deep River; and to authorize Central Mortgage and Housing Corporation to undertake construction of the said housing and other works at Deep River for Atomic Energy of Canada Limited	2,379,050	
525	To provide for Working Capital Advances to Atomic Energy of Canada Limited, subject to such terms and conditions as the Governor in Council may approve	1,100,000	
	DEFENCE PRODUCTION		
526	To repeal Vote 825 of the Appropriation Act No. 4, 1951, for the purpose of decreasing from $150,000,000 to $100,000,000 the amount by which expenditures charged to the Defence Production Revolving Fund may in the current and subsequent fiscal years exceed receipts shown therein, as provided for in Section 16 of the Defence Production Act	1	
	EXTERNAL AFFAIRS		
778	To provide for an additional advance to the Working Capital Fund of the United Nations Educational, Scientific and Cultural Organization in an amount of $4,800 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated at	4,653	
871	To provide for an Advance to the Working Capital Fund of the International Atomic Energy Agency	57,984	
872	To authorize, for the purpose of supplementing Economic Assistance given under the Colombo Plan, Special Loans to Colombo Plan Countries to finance the purchase of wheat and flour from Canada, subject to such terms and conditions and at such rates of interest as the Governor in Council prescribes	25,000,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Continued*		
	JUSTICE		
	Penitentiaries		
660	To extend the operation of the Revolving Fund established by Vote 628 of the Appropriation Act No. 2, 1955, to authorize the acquiring and managing of any stores or materials required for penitentiary use; the amount to be charged to the Revolving Fund at any time not to exceed $550,000; additional amount required	250,000	
	NATIONAL DEFENCE		
527	To authorize loans to be made in respect of housing projects constructed, pursuant to an agreement with the Minister of National Defence, for occupancy by members of the Canadian Forces; such loans to be at interest rates and in accordance with such terms and conditions as the Governor in Council prescribes	4,166,667	
528	To authorize, under such terms and conditions as the Governor in Council prescribes, a capital assistance loan to the Town of Oromocto, New Brunswick, to be covered by town debentures, for the purpose of assisting in the completion of the physical development of municipal works (Revote)	1,500,000	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
529	To authorize advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with sub-section (1) of Section 15 of the Northern Canada Power Commission Act	6,500,000	
873	To provide for advances in accordance with agreements entered into or to be entered into pursuant to the Atlantic Provinces Power Development Act	3,410,000	
	PRIVY COUNCIL		
	Federal District Commission		
530	To provide for loans to the Federal District Commission (hereinafter called "the Commission") for the purpose of acquiring property in the National Capital District that is not immediately required for the purposes of the Commission; the loans to be made in such amounts and on such terms and conditions as the Governor in Council prescribes, except that when a property so acquired has been commenced to be used for a purpose of the Commission, an amount equal to the cost of acquisition of the property shall be repaid from the National Capital Fund or other fund or account from which expenditures may be made for the purposes of the Commission	2,500,000	
	PUBLIC WORKS		
	Central Mortgage and Housing Corporation		
531;661	To provide for advances to Central Mortgage and Housing Corporation for the purposes of subsection (1) of Section 37 of the National Housing Act, 1954, in respect of housing projects for veterans and for housing projects at Gander, Newfoundland, and at Pembroke, Ontario, for sale or rental	1,356,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Continued*		
	PUBLIC WORKS—*Concluded*		
	Central Mortgage and Housing Corporation—Concluded		
779	To provide for advances charged to the special account in the Consolidated Revenue Fund established by subsection 4 of Section 36 of the National Housing Act, 1954, in respect of housing and land development projects undertaken jointly with the governments of the provinces during the fiscal year 1956–57	5,000,000	
	TRANSPORT		
	St. Lawrence Seaway Authority		
532	Loans to the St. Lawrence Seaway Authority in such manner and subject to such terms and conditions as the Governor in Council may approve	100,000,000	
	Canal Services		
533	To provide for the acquisition of land required in connection with the development of the 27 foot Cornwall Navigation System	200,000	
	Air Services		
534	To provide for the acquisition of land for control of properties in the vicinity of main terminal airports to prevent the erection of hazards to flying, and for future development of new and existing main terminal airports including alternative facilities for relieving congestion thereat	5,000,000	
662	Loan to the Canadian Overseas Telecommunication Corporation in accordance with Section 14 of the Canadian Overseas Telecommunication Corporation Act for additions and betterments to facilities	1,000,000	
	National Harbours Board		
535	Advances to National Harbours Board, subject to the provisions of Section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1957 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Three Rivers	$ 306,000	
	Montreal	12,678,000	
	Vancouver	1,454,010	
		$14,438,010	
	Less—Amount to be expended from Replacement Funds	2,288,010	
		12,150,000	

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Concluded*		
	VETERANS AFFAIRS		
	Soldier Settlement and Veterans' Land Act		
536	To provide for protection of security—Soldier Settlement, and refunds of surplus to veterans	7,300	
537	To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; and for protection of security under the Veterans' Land Act	15,952,300	
			187,533,955
			*3,541,314,359

* Net total $657,060,927.32

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-58.

An Act to amend the Canadian Citizenship Act.

First reading, August 22, 1958.

THE MINISTER OF CITIZENSHIP AND IMMIGRATION.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

62173-0

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-58.

An Act to amend the Canadian Citizenship Act.

R.S. c. 33; 1952-53, c. 23; 1953-54, c. 34; 1956, c. 6.

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

1. Paragraph (*f*) of subsection (1) of section 10 of the *Canadian Citizenship Act* is repealed and the following substituted therefor:

"(*f*) he has an adequate knowledge of the responsibilities and privileges of Canadian citizenship and intends to comply with the oath of allegiance set forth in the Second Schedule; and"

2. Subsection (1) of section 19 of the said Act is repealed and the following substituted therefor:

Revocation of Canadian citizenship.

"**19.** (1) The Governor in Council may, in his discretion, order that any person other than a natural-born Canadian citizen shall cease to be a Canadian citizen if, upon a report from the Minister, he is satisfied that such person,

(*a*) having been charged with the offence of treason under the *Criminal Code* or with an offence under the *Official Secrets Act*, has failed or refused to return to Canada voluntarily within such time as may be prescribed in a notice sent by the Minister to such person at his last known address and has not appeared at the preliminary inquiry into such offence or at the trial of such offence, or both, as the case may be;

(*b*) has obtained a certificate of naturalization or of Canadian citizenship by false representation or fraud or by concealment of material circumstances; or

(*c*) did not, at the time of taking the oath of allegiance set forth in the Second Schedule, intend to comply with such oath."

Explanatory Notes.

1. The underlined words are being added. The oath of allegiance set forth in the Second Schedule to the *Canadian Citizenship Act* reads as follows:

"I, A.B., swear that I will be faithful and bear true allegiance to Her Majesty Queen Elizabeth the Second, her Heirs and Successors, according to law, and that I will faithfully observe the laws of Canada and fulfil my duties as a Canadian citizen. So help me God."

2. Subsection (1) of section 19 of the *Canadian Citizenship Act* now reads:

"**19.** (1) The Governor in Council may, in his discretion, order that any person other than a natural-born Canadian citizen shall cease to be a Canadian citizen if, upon a report from the Minister, he is satisfied that the said person either

(*a*) has, during any war in which Canada is or has been engaged, unlawfully traded or communicated with the enemy or with a subject of an enemy state or has been engaged in or associated with any business which to his knowledge is carried on in such manner as to assist the enemy in such war;

(*b*) has obtained a certificate of naturalization or of Canadian citizenship by false representation or fraud or by concealment of material circumstances;

(*c*) has, since becoming a Canadian citizen or being naturalized in Canada, been for a period of not less than six years ordinarily resident out of Canada and has not maintained substantial connection with Canada;

(*d*) has, since becoming a Canadian citizen or being naturalized in Canada, been for a period of not less than two years ordinarily resident in a foreign country of which he was a national or citizen at any time prior to his becoming a Canadian citizen or being naturalized in Canada and has not maintained substantial connection with Canada;

(*e*) if out of Canada, has shown himself by act or speech to be disaffected or disloyal to Her Majesty; or

(*f*) if in Canada, has, by a court of competent jurisdiction, been convicted of any offence involving disaffection or disloyalty to Her Majesty."

The purpose of the amendment is to remove certain discriminations which now exist against other than natural-born Canadian citizens in relation to loss of Canadian citizenship, and in addition to make it clear that a person who does not take the oath of allegiance in good faith at the time of acquiring Canadian citizenship is liable to have his Canadian citizenship revoked, subject to the right of such person to a hearing before a commission or court as provided in subsections (3) and (4) of section 19.

3. The said Act is further amended by adding thereto, immediately after section 19 thereof, the following section:

Ruling on loss of Canadian citizenship.

"**19A.** (1) Where in the opinion of the Minister a doubt exists as to whether a person has ceased to be a Canadian citizen, the Minister may refer the question to the commission or court referred to in subsection (4) of section 19 for a ruling and the decision of the commission or the court, as the case may be, shall be final.

Evidence.

(2) Upon the hearing of any reference under this section the commission or the court, as the case may be, may receive and base its decision upon evidence considered credible or trustworthy by it in the circumstances, and in respect of any such reference to a commission the provisions of subsection (5) of section 19 apply *mutatis mutandis.*"

3. Part III of the *Canadian Citizenship Act* provides for loss of Canadian citizenship for the various reasons enumerated therein. The purpose of this amendment is to enable the Minister to obtain a ruling from an independent tribunal when doubt exists as to whether a person has lost his Canadian citizenship under the provisions of the Act.

C-59.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-59.

An Act to amend the Judges Act.

AS PASSED BY THE HOUSE OF COMMONS,
28th AUGUST, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

59220-4

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-59.

An Act to amend the Judges Act.

R.S., c. 159; 1952-53, c. 4; 1953-54, c. 58; 1955, c. 48; 1956, c. 8; 1957, c. 30.

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

1955, c. 48, s. 2.

1. Paragraph (*d*) of section 7 of the *Judges Act* is repealed and the following substituted therefor:

"(*d*) Twenty other judges of the High Court, each..... $16,900.00"

1955, c. 48, s. 3.

2. (1) Paragraph (*b*) of section 11 of the said Act is repealed and the following substituted therefor:

"(*b*) Three other judges of the Appeal Division, each..... $16,900.00"

Repeal.

(2) Paragraph (*e*) of section 11 of the said Act is repealed.

1957, c. 30, s. 2.

3. Paragraph (*a*) of section 19 of the said Act is repealed and the following substituted therefor:

"(*a*) Seventy judges and junior judges of the County and District Courts, each..... $10,500.00"

Explanatory Notes.

1. The Legislature of Ontario, at its last session, amended the *Judicature Act* of Ontario increasing by two the number of judges of the High Court of Ontario. Section 7 of the *Judges Act* now provides salaries for a Chief Justice of the High Court and eighteen other judges. An amendment is necessary in order to provide salaries for the two additional judges.

2. (1) The purpose of this amendment is to provide salary for an additional judge of the Appeal Division of the Supreme Court of New Brunswick. The Legislature of New Brunswick recently amended the New Brunswick *Judicature Act* establishing the additional office, the intention being that the judge would act primarily as judge of the Court of Divorce and Matrimonial Causes, but would be available for the Appeal Division when required, particularly in appeals from the Chancery Division.

(2) The present paragraph (*e*) now provides an extra salary of $500 for the judge of the Court of Divorce and Matrimonial Causes. Under the proposed new arrangement the additional salary would not be appropriate.

3. The *Judges Act* now provides salaries for sixty-four Ontario County Court judges. At its recent session the Legislature of Ontario established six additional offices, with jurisdiction throughout the province. An amendment to the *Judges Act* is necessary to authorize payment of salaries.

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-60.

An Act for the Recognition and Protection of Human Rights and Fundamental Freedoms.

First reading, September 5, 1958.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

58075-3

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-60.

An Act for the Recognition and Protection of Human Rights and Fundamental Freedoms.

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

PART I

Bill of Rights.

Short title.

1. This Part may be cited as the *Canadian Bill of Rights*.

Recognition and declaration of rights and freedoms.

2. It is hereby recognized and declared that in Canada there have always existed and shall continue to exist the following human rights and fundamental freedoms, namely,

(*a*) the right of the individual to life, liberty, security of the person and enjoyment of property, and the right not to be deprived thereof except by due process of law;

(*b*) the right of the individual to protection of the law without discrimination by reason of race, national origin, colour, religion or sex;

(*c*) freedom of religion;

(*d*) freedom of speech;

(*e*) freedom of assembly and association; and

(*f*) freedom of the press.

Construction of law.

3 All the Acts of the Parliament of Canada enacted before or after the commencement of this Part, all orders, rules and regulations thereunder, and all laws in force in

Explanatory Notes.

Part I provides for the establishment of a Bill of Rights for Canada. Part II provides for the continuation in modified form of authority to deal effectively with war, invasion or insurrection.

Canada or in any part of Canada at the commencement of this Part that are subject to be repealed, abolished or altered by the Parliament of Canada, shall be so construed and applied as not to abrogate, abridge or infringe or to authorize the abrogation, abridgement or infringement of any of the rights or freedoms recognized by this Part, and, without limiting the generality of the foregoing, no such Act, order, rule, regulation or law shall be construed or applied so as to

(*a*) impose or authorize the imposition of torture, or cruel, inhuman or degrading treatment or punishment;

(*b*) deprive a person who has been arrested or detained

(i) of the right to be informed promptly of the reason for his arrest or detention,

(ii) of the right to retain and instruct counsel without delay, or

(iii) of the remedy by way of habeas corpus for the determination of the validity of his detention and for his release if the detention is not lawful;

(*c*) authorize a court, tribunal, commission, board or other authority to compel a person to give evidence if he is denied counsel or other constitutional safeguards;

(*d*) deprive a person of the right to a fair hearing in accordance with the principles of fundamental justice for the determination of his rights and obligations; or

(*e*) deprive a person of the right to a fair and public hearing by an independent and impartial tribunal for the determination of any criminal charge against him.

Duties of Minister of Justice.

4. The Minister of Justice shall, in accordance with such regulations as may be prescribed by the Governor in Council, examine every proposed regulation submitted in draft form to the Clerk of the Privy Council pursuant to the *Regulations Act* and every Bill introduced in the House of Commons, to ensure that the purposes and provisions of this Part in relation thereto are fully carried out.

PART II

Savings.

5. Nothing in Part I shall be construed to abrogate or abridge any human right or fundamental freedom not enumerated therein that may have existed in Canada at the commencement of this Act.

War Measures Act, R.S. c. 288.

6. Section 6 of the *War Measures Act* is repealed and the following substituted therefor:

Coming into force by proclamation.

"**6.** (1) Sections 3, 4 and 5 shall come into force only upon the issue of a proclamation of the Governor in Council declaring that war, invasion or insurrection, real or apprehended, exists.

Proclamation to be submitted to Parliament.

(2) A proclamation declaring that war, invasion or insurrection, real or apprehended, exists shall be laid before Parliament forthwith after its issue, or, if Parliament is then not sitting, within the first fifteen days next thereafter that Parliament is sitting.

Opportunity for debate.

(3) Where a proclamation has been laid before Parliament pursuant to subsection (2), a notice of motion in either House signed by ten members thereof and made in accordance with the rules of that House within ten days of the day the proclamation was laid before Parliament, praying that the proclamation be revoked, shall be debated in that House at the first convenient opportunity within the four sitting days next after the day the motion in that House was made.

Revocation of proclamation by resolution.

(4) If both Houses of Parliament resolve that the proclamation be revoked, it shall cease to have effect, and sections 3, 4 and 5 shall cease to be in force until those sections are again brought into force by a further proclamation but without prejudice to the previous operation of those sections or anything duly done or suffered thereunder or any offence committed or any penalty or forfeiture or punishment incurred.

Canadian Bill of Rights.

(5) Any act or thing done or authorized or any order or regulation made under the authority of this Act, shall be deemed not to be an abrogation, abridgement or infringement of any right or freedom recognized by the *Canadian Bill of Rights*."

6. Section 6 of the *War Measures Act* now reads as follows:

"6. The provisions of the three sections last preceding shall only be in force during war, invasion, or insurrection, real or apprehended."

First Session, Twenty-Fourth Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-61.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

AS PASSED BY THE HOUSE OF COMMONS, 6th SEPTEMBER, 1958.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1958

57894-8

1st Session, 24th Parliament, 7 Elizabeth II, 1958.

THE HOUSE OF COMMONS OF CANADA.

BILL C-61.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1959.

MOST GRACIOUS SOVEREIGN,

Preamble.

WHEREAS it appears by messages from His Excellency, the Right Honourable Vincent Massey, 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 31st day of March, 1959, 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 Queen'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. 5, 1958.*

$1,898,604,-644.89 granted for 1958-59.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole one billion, eight hundred and ninety-eight million, six hundred and four thousand, six hundred and forty-four dollars and eighty-nine cents towards defraying the several charges and expenses of the public service, from the 1st day of April, 1958, to the 31st day of March, 1959, not otherwise provided for, and being the aggregate of

(*a*) the total of the amounts of the items set forth in the Main Estimates for the fiscal year ending the 31st day of March, 1959, (less reduction of $500,000 in Resolution No. 65), as contained in Schedule A, less the amounts voted on account of the said items by the *Appropriation Act, No. 2, 1958*, the *Appropriation Act, No. 3, 1958* and the *Appropriation Act, No. 4, 1958*, $1,782,525,743.23;

(*b*) the total of the amounts of the items set forth in the Supplementary Estimates for the fiscal year ending the 31st day of March, 1959, as contained in Schedule B, less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1958* and the *Appropriation Act, No. 4, 1958*, $52,957,874.66; and

(*c*) the total of the amounts of the items set forth in the Further Supplementary Estimates (1) for the fiscal year ending the 31st day of March, 1959, as contained in Schedule C, $63,121,027.00

Purpose and effect of each item.

3. (1) The amount authorized by this Act to be paid or applied in respect of an item may be paid or applied only for the purposes and subject to any terms and conditions specified in the item, and the payment or application of any amount pursuant to the item has such operation and effect as may be stated or described therein.

(2) The provisions of each item in the Schedule shall be deemed to have been enacted by Parliament on the 1st day of April, 1958.

Power to raise loan of $1,000,000,000 for public works and general purposes.

4. 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 *Financial Administration Act*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rates of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole, the sum of one billion dollars, as may be required for public works and general purposes.

Account to be rendered.

5. Amounts paid or applied under the authority of this Act shall be accounted for in the Public Accounts in accordance with section 64 of the *Financial Administration Act*.

SCHEDULE A

Based on the Main Estimates, 1958-59. The amount hereby granted is $1,782,525,743.23, being the total of the amounts of the items in the Estimates (less reduction of $500,000 in Resolution No. 65) as contained in this Schedule, less the amounts voted on account of the said items by the *Appropriation Act, No. 2, 1958*, the *Appropriation Act, No. 3, 1958* and the *Appropriation Act, No. 4, 1958*.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	ADMINISTRATION SERVICE		
1	Departmental Administration, including Advisory Committee on Agricultural Services	674,164	
2	Information Service	589,418	
3	Contributions to Commonwealth Agricultural Bureaux in a total amount of £46,384, notwithstanding that payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	128,919	
	SCIENCE SERVICE		
	Science Service Administration—		
4	Operation and Maintenance, including an amount of $136,475 for grants in aid of agricultural research in universities and other scientific organizations in Canada, and an amount of $45,000 to assist in defraying the costs of the Ninth International Botanical Congress to be held in Canada in 1959	1,313,662	
5	Construction or Acquisition of Buildings, Works, Land and Equipment	2,054,518	
6	Bacteriology	285,855	
7	Botany and Plant Pathology	1,730,894	
8	Chemistry	962,236	
9	Entomology	2,487,707	
10	Forest Biology	2,591,564	
	EXPERIMENTAL FARMS SERVICE		
11	Experimental Farms Service Administration	276,462	
	Central Experimental Farm, including Research and Co-ordinating Divisions for the Experimental Farms Service—		
12	Operation and Maintenance, including a grant of $5,000 to the International Congress of Genetics to assist in defraying the costs of the Tenth International Congress of Genetics to be held in Canada in 1958	2,868,299	
13	Construction or Acquisition of Buildings, Works, Land and Equipment	573,680	
	Branch Experimental Farms, Sub-Stations and Illustration Stations—		
14	Operation and Maintenance	8,733,243	
15	Construction or Acquisition of Buildings, Works, Land and Equipment	3,226,447	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Continued*		
	PRODUCTION SERVICE		
16	Production Service Administration	112,713	
	Health of Animals—		
17	Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act	6,676,108	
18	Animal Pathology	913,036	
19	Construction or Acquisition of Buildings, Works, Land and Equipment	312,370	
20	Compensation for animals slaughtered, including compensation for eggs destroyed from infected premises under terms and conditions approved by the Governor in Council	411,000	
	Live Stock and Poultry—		
21	Live Stock and Poultry Production, including premiums on pure-bred sires and contributions for live stock improvement	1,938,438	
22	Supervision of Race Track Betting	279,988	
23	To provide for Grants to Agricultural Fairs, Exhibitions, and Museums in accordance with regulations of the Governor in Council; for payments pursuant to agreements in force on March 31, 1958, with Exhibitions covering the construction of buildings and other major undertakings; and for a Grant of $50,000 to the Royal Agricultural Winter Fair, Toronto, and Freight Assistance on Livestock Shipments for exhibition thereat	916,000	
24	Special grant to Royal Agricultural Winter Fair, Toronto	250,000	
25	Grants to Agricultural Organizations, as detailed in the Estimates	209,250	
26	Plant Products—Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control	1,758,626	
27	Plant Protection	1,016,738	
	MARKETING SERVICE		
28	Marketing Service Administration, including Marketing of Agricultural Products	666,454	
29	Subsidies for Cold Storage Warehouses under the Cold Storage Act, in the amounts detailed in the Estimates	445,916	
30	Agricultural Economics	764,345	
31	Dairy Products	879,544	
32	Grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act	1,228,000	
33	Fruit, Vegetables and Maple Products, and Honey	1,814,021	
34	Livestock Products, Stockyard Supervision and Furs	898,311	
35	Poultry Products	877,134	
	TERMINABLE SERVICES		
36	Freight Assistance on Western Feed Grains	17,500,000	
37	Agricultural Lime Assistance	500,000	
38	To provide for Quality Premiums on High Grade Hog Carcasses and Administration Costs	6,630,000	
	SPECIAL		
39	For assistance in construction of potato warehouses under terms and conditions to be approved by the Governor in Council.	35,000	
40	Agricultural Products Board Administration	10,000	
41	To provide for Administrative Expenses, Agricultural Stabilization Act	88,390	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Concluded*		
	SPECIAL—*Concluded*		
42	Prairie Farm Rehabilitation Act and Water Storage	4,777,131	
43	Major Irrigation and Reclamation Projects in the Western Provinces	6,614,257	
44	Assiniboine and Qu'Appelle Rivers—Dyking and Cut-Offs	150,000	
45	Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council	650,000	
46	Maritime Marshland Rehabilitation Act	2,279,071	
47	Prairie Farm Assistance Act Administration	550,446	
			90,649,355
	ATOMIC ENERGY		
	ATOMIC ENERGY CONTROL BOARD		
48	Administration Expenses of the Atomic Energy Control Board	62,818	
49	Grants for Researches and Investigations with respect to Atomic Energy	400,000	
	ATOMIC ENERGY OF CANADA LIMITED (RESEARCH PROGRAM)		
50	Current Operation and Maintenance, including expendable research equipment	18,382,600	
51	Construction or Acquisition of Buildings, Works, Land and Equipment and to authorize Central Mortgage and Housing Corporation to undertake construction of works at Deep River for Atomic Energy of Canada Limited	9,301,700	
			28,147,118
	AUDITOR GENERAL'S OFFICE		
52	Salaries and Expenses of Office	.....	848,790
	CANADIAN BROADCASTING CORPORATION		
	CANADIAN BROADCASTING CORPORATION		
53	Grant towards the anticipated operating deficit of the Radio and Television Services	39,135,000	
54	Grant for the capital expenditures of the Radio and Television Services	8,414,000	
	INTERNATIONAL SHORTWAVE BROADCASTING SERVICE		
55	Maintenance and Operation including authority to credit to the Appropriation revenue from the rental of facilities in Radio-Canada Building and at Sackville, N.B., to an amount of $331,500 and to re-expend these moneys for the purposes of the International Service	1,777,845	
56	Construction or Acquisition of Buildings, Works, Land and Equipment, including Supervision	31,290	
			49,358,135

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	OFFICE OF THE CHIEF ELECTORAL OFFICER		
57	Salaries and Expenses of Office	.....	77,705
	CITIZENSHIP AND IMMIGRATION		
58	Departmental Administration	706,492	
	CITIZENSHIP		
59	Citizenship Registration Branch	511,513	
60	Citizenship Branch	921,305	
61	Grants to Organizations as detailed in the Estimates	37,000	
	IMMIGRATION BRANCH		
62	Administration of the Immigration Act	1,235,232	
63	Field and Inspectional Service, Canada, including $13,000 for Grants to Immigrant Welfare Organizations	6,860,732	
64	Field and Inspectional Service, Abroad	2,430,645	
65	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation and Other Assistance for Immigrants and Settlers, including care en route and while awaiting employment; and to provide further for payments to the Provinces pursuant to agreements entered into, with the approval of the Governor in Council, in respect of expenses incurred by the Provinces for indigent immigrants	7,680,000	
	INDIAN AFFAIRS BRANCH		
66	Administration	565,938	
	Indian Agencies—		
67	Operation and Maintenance	3,251,836	
68	Construction or Acquisition of Buildings, Works, Land and Equipment	1,195,630	
	Reserves and Trusts—		
69	Operation and Maintenance	327,912	
	Welfare and Economic Development of Indians—		
70	Operation and Maintenance	3,970,678	
71	Construction or Acquisition of Buildings, Works, Land and Equipment	1,166,892	
72	Grants to Agricultural Exhibitions and Indian Fairs	7,025	
73	Fur Conservation	286,284	
	Education—		
74	Administration, Operation and Maintenance	14,805,968	
75	Construction or Acquisition of Buildings, Works, Land and Equipment	6,647,200	
76	Grant to provide Additional Services to the Indians of British Columbia	100,000	
			52,708,282
	CIVIL SERVICE COMMISSION		
77	Salaries and Contingencies of the Commission	.....	3,434,161

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	DEFENCE PRODUCTION		
	A—Department		
78	Departmental Administration and payments to Canadian Commercial Corporation and other corporate agencies for services provided in connection with defence purchasing and production	7,232,086	
79	Care, Maintenance and Custody of Standby Defence Plants, Buildings, Machine Tools and Production Tooling	450,000	
80	To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts, or by Crown Plants operated on a management-fee basis, or by Crown Companies under direction of the Minister of Defence Production, subject to approval of Treasury Board	900,000	
81	To provide for payment of grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors	95,000	
	B—Crown Companies		
82	To provide for expenses incurred by Defence Construction (1951) Limited in procuring the construction of defence projects on behalf of the Department of National Defence and procuring the construction of such other projects as are approved by Treasury Board	3,009,666	
	Canadian Arsenals Limited—		
83	Administration and Operation	1,800,000	
84	Construction, Improvements and Equipment	1,354,820	
			14,841,572
	EXTERNAL AFFAIRS		
	A—Department and Missions Abroad		
85	Departmental Administration (including the former Passport Office Administration)	5,533,081	
86	Representation Abroad — Operational — including authority notwithstanding the Civil Service Act, for the appointment and fixing of salary rates of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and staff by the Governor in Council	8,576,875	
87	Representation Abroad—Construction, acquisition or improvement of buildings, works, land, equipment and furnishings, and to the extent that blocked funds are available for these expenditures, to provide for payment from these foreign currencies owned by Canada and provided only for governmental or other limited purposes	1,412,688	
88	To provide for official hospitality	40,000	
89	To provide for relief and repatriation of distressed Canadian citizens abroad and their dependents and for the reimbursement of the United Kingdom for relief expenditures incurred by its Diplomatic and Consular Posts on Canadian account (part recoverable)	15,000	
90	Canadian Representation at International Conferences	243,000	
91	Grant to the United Nations Association in Canada	11,000	
92	Grant to the International Committee of the Red Cross	15,000	
93	Grant to the Canadian Atlantic Co-ordinating Committee	2,500	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS—*Continued*		
	A—Department and Missions Abroad—*Concluded*		
94	To authorize and provide for the payment of fellowships and scholarships and travelling expenses to enable Canadians to study overseas, and to the extent that blocked funds are available for these expenditures, to provide for payment from these foreign currencies owned by Canada and provided only for governmental or other limited purposes, and for payment to the Royal Society of Canada of amounts not to exceed $10,000 in all to meet travelling and other administrative costs incurred by the Society for those it may designate to act on its behalf in selecting persons to receive fellowships and scholarships	42,700	
	B—General		
95	To provide for the Canadian Government's Assessment for Membership in International (including Commonwealth) Organizations, as detailed in the Estimates, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	3,549,055	
96	To provide for the Canadian Government's Contribution to the United Nations Expanded Program for Technical Assistance to Under-Developed Countries in an amount of $2,000,000 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	1,976,875	
97	Contribution to the United Nations Children's Fund	650,000	
	North Atlantic Treaty Organization		
98	To provide, subject to the approval of the Governor in Council and notwithstanding the Civil Service Act, for special administrative expenses, including payment of remuneration, in connection with the assignment by the Canadian Government of Canadians to the international staff of the North Atlantic Treaty Organization (part recoverable from the North Atlantic Treaty Organization)	51,109	
99	To provide for a further contribution by the Canadian Government towards the cost of constructing the North Atlantic Treaty Organization Permanent Headquarters in an amount of 121,600,000 French francs, notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	286,247	
	International Civil Aviation Organization		
100	To provide the International Civil Aviation Organization with office accommodation at less than commercial rates	214,971	
101	To provide for a payment to the International Civil Aviation Organization in part reimbursement of compensation paid to its Canadian Employees for Quebec income tax for the 1957 taxation year	7,500	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS—*Concluded*		
	B—General—*Concluded*		
	International Joint Commission		
102	Salaries and Expenses of the Commission including, subject to the approval of the Governor in Council and notwithstanding the International Boundary Waters Treaty Act, as amended, payment of salary of the Chairman of $17,500 per annum	109,248	
103	To provide for Canada's share of the expenses of studies, surveys and investigations of the International Joint Commission	244,950	
	Terminable Services		
104	Colombo Plan	35,000,000	
105	To provide for the Canadian Government's Assessment for Membership in the Inter-Governmental Committee for European Migration in an amount of $261,238 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	258,218	
106	To provide for a grant by the Canadian Government to the United Nations Refugee Fund	200,000	
107	Canadian participation in the work of the European Productivity Agency of the Organization for European Economic Co-operation	20,000	
108	Contribution to the United Nations Relief and Works Agency for Palestine Refugees in the Near East	500,000	
109	To provide for the cost of Canada's civilian participation as a member of the International Commissions for Supervision and Control in Indo-China including authority, notwithstanding the Civil Service Act, for the appointment and fixing of salary rates of Commissioners, Secretaries and staff by the Governor in Council	389,489	
110	To provide for Technical Assistance to The West Indies and to Ghana	135,000	
111	To provide for the purchase of wheat and flour to be given to India, Pakistan and Ceylon to relieve food shortages	10,000,000	
			69,484,506
	FINANCE		
	General Administration		
112	Departmental Administration	2,369,041	
113	Comptroller of the Treasury— Central Office and Branch Offices Administration	18,157,142	
	Administration of Various Acts and Costs of Special Functions		
114	Superannuation and Retirement Acts, Administration	669,734	
115	The Bank Act—Salaries and expenses of the Inspector General of Banks' Office	31,628	
116	Administration of the Farm Improvement Loans Act, the Veterans' Business and Professional Loans Act, the Fisheries Improvement Loans Act and the Prairie Grain Producers' Interim Financing Act	110,213	
117	Tariff Board— Administration	146,993	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE—*Concluded*		
	ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS—*Concluded*		
	Expenses of the Royal Canadian Mint—		
118	Administration, Operation and Maintenance	1,175,770	
119	Construction or Acquisition of Equipment	63,270	
	PAYMENTS TO MUNICIPALITIES		
120	Grants to Municipalities in accordance with the Municipal Grants Act and Regulations made thereunder	22,650,000	
	CONTINGENCIES AND MISCELLANEOUS		
121	To provide, subject to the approval of the Treasury Board, for miscellaneous minor or unforeseen expenses including authority to re-use any sums repaid to this appropriation from other appropriations, and special compensation or other rewards for inventions or practical suggestions for improvements	1,500,000	
122	Cost of Telephone Service at Ottawa for all Departments	1,287,000	
123	Amount required to cover losses incurred on foreign exchange tendered in payment of accounts receivable	500	
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
124	Government contributions to Pension Plans for employees engaged locally outside Canada	100,000	
125	To provide, subject to the approval of the Treasury Board, for supplementing other votes for the payment of salaries, wages and other paylist charges	1,500,000	
126	To provide for the Government's contribution, as an Employer, to the Unemployment Insurance Fund in respect of Government Employees paid through the Central Pay Office	900,000	
	UNIVERSITY GRANTS		
127	To authorize payments to the National Conference of Canadian Universities in accordance with the agreement entered into between the Conference and the Minister of Finance on the 26th day of March, 1957, pursuant to Vote 541, Appropriation Act No. 1, 1957	17,100,000	
	MISCELLANEOUS GRANTS		
128	Canadian Association of Consumers	10,000	
129	Institute of Public Administration of Canada	6,000	
			67,777,291

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES		
	GENERAL SERVICES		
130	Departmental Administration	371,750	
131	Information and Educational Service, including Grant of $3,000 to Nova Scotia Fisheries Exhibition	187,000	
132	Economics Service	316,900	
133	Industrial Development Service	611,365	
	FIELD SERVICES		
134	Field Services Administration	870,000	
	Protection Branch—		
135	Operation and Maintenance	3,881,000	
136	Construction or Acquisition of Buildings, Works, Land and Equipment	251,140	
	Inspection Branch—		
137	Operation and Maintenance	1,371,700	
138	Construction or Acquisition of Buildings, Works, Land and Equipment	80,125	
	Fish Culture and Development Branch—		
139	Operation and Maintenance	1,178,300	
140	Construction or Acquisition of Buildings, Works, Land and Equipment	221,580	
141	Consumer Branch	77,855	
142	Fishermen's Indemnity Plan—Administrative Expenses	219,000	
143	To provide for the destruction of Harbour and Gray Seals	41,500	
	SPECIAL		
144	Canadian share of expenses of the International Commissions, as detailed in the Estimates	860,620	
145	To provide for operation and maintenance of Newfoundland Bait Service	439,425	
146	To provide for the extension of educational work in co-operative producing and selling among fishermen	90,000	
147	To provide for administrative expenses of the Fisheries Prices Support Act	66,030	
148	To provide, subject to such terms and conditions as the Governor in Council prescribes, for payment of assistance to producers of salted fish on products designated by the Governor in Council, in the amount of 50% of the laid down cost of salt used in their production, including authority to charge administrative costs to the Vote in these Estimates which provides for administrative expenses of the Fisheries Prices Support Act	600,000	
149	To provide for assistance in the construction of vessels of the dragger or long liner type, subject to such terms and conditions as may be approved by the Governor in Council	350,000	
150	To provide for assistance in the construction of bait freezing and storage facilities, subject to the regulations established by the Governor in Council	30,000	
	FISHERIES RESEARCH BOARD OF CANADA		
151	Headquarters Administration	181,920	
152	Operation and Maintenance, including an amount of $50,000 for contributions towards Fisheries Research and for Scholarships	3,631,785	
153	Construction or Acquisition of Buildings, Works, Land and Equipment	1,583,005	
			17,512,000

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
154	Office of the Secretary to the Governor General	202,521	
155	To authorize and provide for the reimbursement to the Lieutenant-Governors of the Provinces of Canada of the costs of travelling and hospitality incurred in the exercise of their duties up to a maximum per annum for each as follows: (*a*) where the population of the province at the last decennial census did not exceed 500,000, $5,000; (*b*) where the population of the province at the last decennial census exceeded 500,000, $5,000 plus $1,000 per each 100,000 or fraction of 100,000 of population over 500,000, but not exceeding $12,000 in any case	86,000	
			288,521
	INSURANCE		
156	Departmental Administration	.....	632,198
	JUSTICE		
	A—Department		
157	Departmental Administration including Annual Contribution of $200 to the Conference of Commissioners on Uniformity of Legislation in Canada	592,290	
158	Remission Service, including $50,000 for Grants to Recognized Prisoners' Aid Societies as may be approved by Treasury Board	319,194	
	Supreme Court of Canada—		
159	Administration	215,399	
	Exchequer Court of Canada—		
160	Administration	131,238	
	Northwest TerritoriesTerritorial Court—		
161	Administration, including Administration of Justice—Northwest Territories	112,730	
	Yukon Territorial Court—		
162	Administration, including Administration of Justice—Yukon Territory	101,170	
	Other Courts—		
163	Payments of Gratuities to the widows or other dependents of Judges who die while in office	20,000	
	Combines Investigation Act—		
164	Restrictive Trade Practices Commission	79,120	
165	Office of Investigation and Research	446,321	
166	Bankruptcy Act Administration	51,133	
	B—Penitentiaries		
167	Administration of the Office of the Commissioner of Penitentiaries, including $60,000 for Grants to Recognized Prisoners' Aid Societies, as may be approved by the Treasury Board	518,701	
168	Operation and Maintenance of Penitentiaries, including supplies and services relating thereto; administration, operation, repair and upkeep of buildings, works and equipment; maintenance, discharge and transfer of inmates; compensation to discharged inmates permanently disabled while in penitentiaries	11,774,823	
169	Construction, Improvements and Equipment	2,817,305	
			17,179,424

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LABOUR		
	A—Department		
	General Administration		
170	Departmental Administration, including grants as detailed in the Estimates and the expenses of the International Labour Conferences (also includes the former Labour Gazette, Women's Bureau and Manpower Utilization Votes)	1,067,166	
171	To provide for expenses of the Economics and Research Branch, including research grants and related expenses	663,198	
172	Annuities Act—Administration	1,178,839	
173	Industrial Relations activities, including the administration of the Industrial Relations and Disputes Investigation Act, the Canada Fair Employment Practices Act, the Female Employees Equal Pay Act, the Fair Wages and Hours of Labour Act, and Regulations, and the promotion of labour-management co-operation	593,133	
174	Civilian Rehabilitation Branch, including payments to the Provinces to implement a program for the rehabilitation of disabled persons, in accordance with terms and conditions approved by the Governor in Council	197,035	
	Special Services		
175	To provide for expenses of the Special Services Branch including expenses for the promotion of a program for combatting seasonal unemployment, the organization and use of workers for farming and related industries and assistance to the Provinces under agreements entered into with the Provinces by the Minister of Labour with the approval of the Governor in Council, and the movement, reception, supervision and welfare of workers from outside Canada to work on farms and other essential employment where Canadian labour is not available to meet the need	602,618	
	Vocational Training Co-ordination		
176	Administration	109,040	
177	To provide for carrying out the purposes of the Vocational Training Co-ordination Act and agreements made thereunder; to authorize the Minister of Labour to enter into agreements with any Province on terms approved by the Governor in Council to provide financial assistance to vocational schools, and training under youth training projects and to provide for the expenditures thereunder and under vocational training agreements entered into in previous years, including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of $7,655,900—Payments to the Provinces	7,355,900	
	Government Employees Compensation		
178	Administration of the Government Employees Compensation Act	98,413	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LABOUR—*Concluded*		
	B—Unemployment Insurance Commission		
179	Administration of the Unemployment Insurance Act, including expenditures incurred in connection with other duties and responsibilities assumed and carried out as required by the Governor in Council on the recommendation of the Minister of Labour in accordance with section 4 of the Act	31,784,500	
180	To provide for the transfer of labour to and from places where employment is available and expenses incidental thereto, in accordance with regulations of the Governor in Council	75,000	43,724,842
	LEGISLATION		
	The Senate		
	The Speaker of the Senate—		
181	Allowance in lieu of Residence	3,000	
182	General Administration	686,535	
	House of Commons		
	The Speaker of the House of Commons—		
183	Allowance in lieu of Residence	3,000	
	Deputy Speaker of the House of Commons—		
184	Allowance in lieu of Apartments	1,500	
185	General Administration—		
	Estimates of the Clerk	1,873,265	
186	Estimates of the Sergeant-at-Arms	859,599	
187	Subscriptions to Publications of the Commonwealth Parliamentary Association to be distributed to Members of the House of Commons, and to provide for the Canadian share of expenses of the Commonwealth Parliamentary Association.	10,000	
188	Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association	10,000	
189	To provide hereby, notwithstanding anything contained in the Financial Administration Act or the provisions of the Senate and House of Commons Act respecting the independence of Parliament, for the payment out of the Consolidated Revenue Fund to each Member of the House of Commons appointed by the Governor in Council to be a Parliamentary Assistant (which appointment shall not render such Member ineligible or disqualify him as a Member of the House of Commons) 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	56,000	
190	To provide for an allowance to the Deputy Chairman of Committees	2,000	
	Library of Parliament		
191	General Administration	354,205	
	Pensions and other Benefits		
192	Pension to the unmarried sister of the late Colonel Harry Baker, M. P.	700	3,859,804

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS		
	A—Department		
	Administration Services		
193	Departmental Administration	623,942	
194	Explosives Act—Administration, Operation and Maintenance	113,055	
195	Mineral Resources Division—Administration, Operation and Maintenance	230,700	
	Surveys and Mapping Branch		
196	Surveys and Mapping Branch Administration	79,110	
197	Geodetic Survey of Canada—Administration, Operation and Maintenance	690,761	
198	International Boundary Commission	75,092	
	Topographical Surveys, including expenses of the Canadian Board on Geographical Names—		
199	Administration, Operation and Maintenance	1,829,769	
200	Construction or Acquisition of Equipment	100,000	
	Canadian Hydrographic Service—		
201	Administration, Operation and Maintenance, including Canada's annual contribution of $4,100 to the International Hydrographic Bureau	3,352,378	
202	Construction or Acquisition of Buildings, Works, Land and Equipment	545,714	
203	Legal Surveys and Aeronautical Charts, including a Grant of $500 to the Canadian Institute of Surveying and Photogrammetry	754,674	
204	Provincial and Territorial Boundary Surveys	54,200	
	Map Compilation and Reproduction—		
205	Administration, Operation and Maintenance	1,242,932	
206	Construction or Acquisition of Equipment	18,500	
	Geological Survey of Canada		
	Geological Surveys—		
207	Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, an amount of $1,500 for Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference, London, England, and an amount of $40,000 for Grants in aid of Geological Research in Canadian Universities	2,695,905	
208	Construction or Acquisition of Equipment	300,565	
	Mines Branch		
	Mines Branch (including the former Mineral Resources Investigations)—		
209	Administration, Operation and Maintenance	3,266,265	
210	Construction or Acquisition of Equipment	270,125	
	Geographical Branch		
211	Geographical Branch—Administration, Operation and Maintenance, including a Grant of $250 to the Canadian Association of Geographers and a Grant of $3,500 to the University of British Columbia in aid of Research in Foreign Geography	315,728	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Concluded*		
	A—Department—*Concluded*		
	Dominion Observatories		
	Dominion Observatory, Ottawa and Field Stations—		
212	Administration, Operation and Maintenance, including the Expenses of the National Committee for Canada of the International Astronomical Union, a membership fee of $500 to the International Astronomical Union and a Grant of $3,500 to the Royal Astronomical Society of Canada	777,571	
213	Construction or Acquisition of Buildings, Works, Land and Equipment	695,075	
	Dominion Astrophysical Observatory, Victoria, B.C.—		
214	Administration, Operation and Maintenance	140,240	
215	Construction or Acquisition of Buildings, Works, Land and Equipment	156,150	
	General		
216	To provide for purchases of air photography and the expenses of the Interdepartmental Committee on Air Surveys, including purchases of equipment	1,900,000	
	B—Dominion Coal Board		
217	Administration and Investigations of the Dominion Coal Board	120,395	
218	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	8,580,250	
219	To provide for subventions in respect of eastern coal under agreements entered into, or to be entered into, pursuant to the Atlantic Provinces Power Development Act	1,700,000	
			30,629,096
	NATIONAL DEFENCE		
	Defence Services		
220	To provide for the Canadian Forces, the Defence Research Board and other expenditures relating to defence, including costs incurred in the participation of the Canadian Forces in the United Nations Emergency Force and contributions toward the military costs of the North Atlantic Treaty Organization; to authorize expenditures in the current year out of the amount hereby provided, not exceeding $130,000,000, under the provisions of section 3 of the Defence Appropriation Act, 1950, and to provide that, notwithstanding subsection (3) of that section, where equipment or supplies are transferred, the estimated present value thereof shall be credited to this vote instead of being paid into the special account mentioned in the said subsection (3), and when so credited may be expended for the purposes of the Canadian Forces; and notwithstanding section 30 of the Financial Administration Act to authorize total commitments for the foregoing purposes of $3,158,845,866 regardless of the year in which such commitments will come in course of payment (of which it is estimated that $1,350,597,670 will come due for payment in future years)	1,630,377,196	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL DEFENCE—*Concluded*		
	GENERAL SERVICES		
221	Grants to Military Associations, Institutes and Others, as detailed in the Estimates	259,175	
222	To authorize, subject to the approval of the Treasury Board, grants to the Town of Oromocto for municipal services including the maintenance and operation of schools and to promote the development of the Town	570,000	
	PENSIONS AND OTHER BENEFITS		
223	Civil Pensions, as detailed in the Estimates	2,457	
224	To authorize in respect of members of the Royal Canadian Air Force on leave without pay and serving as instructors with civilian training organizations operating under the British Commonwealth Air Training Plan who were killed, payment to their dependents of amounts equal to the amounts such dependents would have received under the Pension Act, as amended, had such service as instructors been military service in the armed forces of Canada, less the value of any benefits received by such dependents under insurance contracts which were effected on the lives of such members of the Royal Canadian Air Force by or at the expense of the civilian organizations	4,310	
	Defence Services Pension Act—		
225	Government contribution to the Permanent Services Pension Account	49,504,051	
			1,680,717,189
	NATIONAL FILM BOARD		
226	Administration, Production and Distribution of Films and Other Visual Materials	4,103,346	
227	Acquisition of Equipment	155,572	
			4,258,918
	NATIONAL GALLERY OF CANADA		
228	Administration, Operation and Maintenance, including Industrial Design Division	554,575	
229	Payment to the National Gallery Purchase Account for the purpose of acquiring works of art in conformity with section 8 of the National Gallery Act	100,000	
230	Grant to the Royal Canadian Academy of Arts	4,025	
			658,600
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
231	Departmental Administration	1,441,494	
	NATIONAL HEALTH BRANCH		
232	National Health Branch— Administration	230,370	
233	Administration of the Quarantine and Leprosy Acts	578,051	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL HEALTH AND WELFARE—*Concluded*		
	A—Department—*Concluded*		
	National Health Branch—*Concluded*		
234	Immigration Medical Services	2,789,628	
235	Sick Mariners Treatment Services	952,827	
236	Laboratory of Hygiene	892,723	
237	Public Health Engineering	289,183	
238	Occupational Health	588,418	
239	Civil Service Health	382,723	
240	Epidemiology	72,197	
241	Administration of the Food and Drugs and the Proprietary or Patent Medicine Acts	1,792,365	
242	Administration of the Opium and Narcotic Drugs Act	220,795	
	Indian and Eskimo Health Services—		
243	Operation and Maintenance	19,404,348	
244	Construction or Acquisition of Buildings, Works, Land and Equipment	962,200	
245	Grants to Hospitals which care for Indians and Eskimos	295,000	
	Northern Health Services—		
246	Operation and Maintenance	736,944	
247	Construction or Acquisition of Buildings, Works, Land and Equipment	2,288,500	
248	Special Technical Services	717,131	
249	Health Insurance Studies and Administration of the General Health Grants	162,402	
250	To authorize and provide for General Health Grants to the Provinces, the Northwest Territories and the Yukon Territory upon the terms and in the amounts detailed in the Estimates and under terms and conditions approved by the Governor in Council including authority, notwithstanding section 30 of the Financial Administration Act, to make commitments for the current year not to exceed a total amount of $63,286,820	48,000,000	
251	Grants to Health and Related Organizations, as detailed in the Estimates	212,450	
	Welfare Branch		
252	Welfare Branch Administration	56,110	
	Family Allowances and Old Age Security—		
253	Administration	3,031,361	
	Old Age Assistance, Blind Persons and Disabled Persons Allowances—		
254	Administration	115,240	
255	Grant to Canadian Welfare Council	32,000	
	B—Civil Defence		
256	To provide for the Civil Defence Program	7,027,721	
			93,272,181
	NATIONAL RESEARCH COUNCIL		
257	Salaries and Other Expenses	22,660,729	
258	Construction or Acquisition of Buildings, Works, Land and Equipment	3,331,475	
			25,992,204

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
259	General Administration	4,089,027	
260	Inspection, Investigation and Audit Services	4,212,190	
	Ports—		
261	Operation and Maintenance	30,061,430	
262	Construction or Acquisition of Buildings, Works, Land and Equipment	848,400	
	TAXATION DIVISION		
263	General Administration	3,183,910	
264	District Offices	29,297,654	
	INCOME TAX APPEAL BOARD		
265	Administration Expenses	107,130	
			71,799,741
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
266	Departmental Administration	731,410	
267	Northern Research Co-ordination Centre, including a Grant of $10,000 to the Arctic Institute of North America; and an amount of $10,000 for grants in aid of northern research subject to allocation by the Treasury Board	89,302	
268	To provide for contributions to the Provinces, pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one-half of the amounts confirmed by the Provinces as having been spent by them for Campground and Picnic Area Developments	1,000,000	
	NATIONAL PARKS BRANCH		
269	Branch Administration	143,105	
	National Parks and Historic Sites Services—		
270	Administration, Operation and Maintenance	6,065,610	
271	Construction or Acquisition of Buildings, Works, Land and Equipment	14,399,925	
272	Grant to Jack Miner Migratory Bird Foundation	5,000	
273	Grant in aid of the development of the International Peace Garden in Manitoba	10,000	
274	To authorize payment to the National Battlefields Commission for the purposes and subject to the provisions of an Act respecting the National Battlefields at Quebec (Chap. 57, Statutes of 1908, as amended)	158,475	
275	Canadian Wildlife Service— Wildlife Resources Conservation and Development, including Administration of the Migratory Birds Convention Act	618,301	
	WATER RESOURCES BRANCH		
	Water Resources Branch—		
276	Administration, Operation and Maintenance, including Grant of $350 to the International Executive Council, World Power Conference and a Grant of $35,000 to the Canadian National Committee of the World Power Conference to assist in defraying the costs of the Conference's Sectional Meeting to be held in Canada in 1958	1,257,459	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES—*Continued*		
	WATER RESOURCES BRANCH—*Concluded*		
277	Construction or Acquisition of Buildings, Works, Land and Equipment	123,500	
278	To provide for studies and surveys of the Columbia River Watershed in Canada	227,780	
279	Fraser River—Federal expenditures in connection with investigations to be carried out by Fraser River Board	95,000	
280	To provide for a contribution to the cost of constructing a dam on the Conestogo River near Glen Allan, Ontario, for the purposes of flood control and water conservation, in accordance with the terms of an agreement entered into between Canada and the Province of Ontario	500,000	
281	To provide for federal expenditures in connection with investigations to be carried out by the Lakes Winnipeg and Manitoba Board	40,000	
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
282	Branch Administration	1,209,353	
	Yukon Territory—		
283	Operation and Maintenance, including $1,000 for grants to Museums in the Yukon Territory	820,897	
284	Construction or Acquisition of Buildings, Works, Land and Equipment	3,251,084	
285	To authorize payments to be made, in respect of each of the fiscal years in the period commencing on the 1st day of April, 1957, and ending on the 31st day of March, 1962, to the Government of the Yukon Territory, in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council, on behalf of the Government of Canada, and the Commissioner of the Yukon Territory, on behalf of the Government of the Yukon Territory, such agreement to provide, on such terms and conditions as may be agreed upon, that the Government of the Yukon Territory will not impose, levy or collect individual income taxes, corporation income taxes, corporation taxes or succession duties, as defined in the agreement, for the five-year period specified therein; the payment of the total of amounts under the agreement to be calculated on the following bases: (*a*) an annual subsidy to the Government of the Yukon Territory of eighty cents per head in respect of a population of twelve thousand one hundred and ninety (12,190) persons, being the population of the Territory for the year 1956 as determined by the census taken in that year, $9,752.00; (*b*) a grant in aid of the Government and Council of the Territory, $30,000.00; and (*c*) for the fiscal year ending in 1958, the sum of four hundred and nineteen thousand dollars ($419,000) and for each of the four immediately following fiscal years the greater of (A) the quotient obtained by dividing 1. four hundred and nineteen thousand dollars multiplied by the value of the gross national product per capita for the calendar year immediately preceding the calendar year in which the fiscal year for which the payment is made commenced,		

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES—*Continued*		
	NORTHERN ADMINISTRATION AND LANDS BRANCH—*Continued*		
	Yukon Territory—*Concluded*		
	by		
	2. the value of the gross national product per capita for the calendar year 1956, or		
	(B) ninety-five per cent of the sum paid under this subparagraph in the immediately preceding fiscal year;		
	the estimated total amount required for the fiscal year 1958–59 being	478,752	
	Northwest Territories and Other Field Services—		
286	Operation and Maintenance, including $1,000 for grants to Museums in the Northwest Territories	6,263,941	
287	Construction or Acquisition of Buildings, Works, Land and Equipment, including costs arising out of the relocation of the town of Aklavik and payment of such compensation as the Governor in Council prescribes to persons affected by such relocation	15,053,450	
288	To authorize payments to be made, in respect of each of the fiscal years in the period commencing on the 1st day of April, 1957, and ending on the 31st day of March, 1962, to the Northwest Territories Revenue Account, in accordance with an agreement to be entered into by the Minister of Finance, with the approval of the Governor in Council, on behalf of the Government of Canada, and the Commissioner of the Northwest Territories, with the approval of the Council of the Northwest Territories, on behalf of the Government of the Northwest Territories, such agreement to provide, on such terms and conditions as may be agreed upon, that the Government of the Northwest Territories will not impose, levy or collect individual income taxes, corporation income taxes, corporation taxes or succession duties, as defined in the agreement, for the five-year period specified therein; the payment of the total of amounts under the agreement to be calculated on the following bases:		
	(*a*) an annual subsidy to the Government of the Northwest Territories of eighty cents per head in respect of a population of nineteen thousand three hundred and thirteen (19,313) persons; being the population of the Territories for the year 1956 as determined by the census taken in that year, $15,450.40;		
	(*b*) a grant in aid of the Government and Council of the Territories, $30,000; and		
	(*c*) for the fiscal year ending in 1958, the sum of five hundred and twenty thousand dollars ($520,000) and for each of the four immediately following fiscal years the greater of		
	(A) the quotient obtained by dividing		
	1. five hundred and twenty thousand dollars ($520,000) multiplied by the value of the gross national product per capita for the calendar year immediately preceding the calendar year in which the fiscal year for which the payment is made commenced,		
	by		
	2. the value of the gross national product per capita for the calendar year 1956, or		
	(B) ninety-five per cent of the sum paid under this subparagraph in the immediately preceding fiscal year;		
	the estimated total amount required for the fiscal year 1958–59 being	585,451	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES—*Concluded*		
	NORTHERN ADMINISTRATION AND LANDS BRANCH—*Concluded*		
289	To provide for contributions to the Provinces to assist in the development of roads leading to resources in accordance with agreements that have been or may be entered into by Canada and the Provinces	9,000,000	
	FORESTRY BRANCH		
290	Branch Administration	139,678	
	Forest Research Division—		
291	Operation and Maintenance	1,328,886	
292	Construction or Acquisition of Buildings, Works, Land and Equipment	164,283	
	Forestry Operations Division—		
293	Administration, Operation and Maintenance	302,780	
294	Construction or Acquisition of Buildings, Works, Land and Equipment	19,230	
295	To provide for contributions to the Provinces for assistance in forest inventory, reforestation and forest fire protection in accordance with agreements that have been or may be entered into by Canada and the Provinces	1,650,000	
296	To provide for contributions to the Provinces pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one-half of the amounts confirmed by the Provinces as having been spent by them in establishing forest access roads and trails for the attainment of adequate fire protection as well as other aspects of forest management	1,000,000	
297	To provide for a contribution to the Province of New Brunswick for assistance in a program designed to combat the spruce budworm infestation, in accordance with an agreement entered into by Canada and the Province	600,000	
	Forest Products Laboratories Division—		
298	Operation and Maintenance	750,299	
299	Construction or Acquisition of Buildings, Works, Land and Equipment	259,260	
300	Grant to Canadian Forestry Association	20,000	
301	Eastern Rockies Forest Conservation Board—Remuneration and Expenses of the Federal member of the Board	5,575	
	NATIONAL MUSEUM OF CANADA		
302	Administration, Operation and Maintenance	603,292	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
303	To assist in promoting the Tourist Business in Canada, including Grant of $5,000 to the Canadian Tourist Association	2,182,206	
			71,153,284

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	POST OFFICE		
304	Departmental Administration	1,886,095	
305	Operations—Including salaries and other expenses of Staff Post Offices, District Offices, Railway Mail Service Staffs, and supplies, equipment and other items for Revenue Post Offices, including Administration, and to authorize the re-appointment, effective the 16th day of September, 1955, of G. V. H. Christiaenssens as a Postal Clerk 2 in the Magog Post Office, at a salary of $2,700.00 per annum for the period from the 16th day of September, 1955, to the 31st day of March, 1956, and at a salary of $2,940.00 per annum for the period from the 1st day of April, 1956, to the 30th day of April, 1957	101,387,706	
306	Transportation—Movement of Mail by Land, Air and Water including Administration	56,296,275	
307	Financial Services, including audit of revenue, money order and savings bank business; and postage stamps	2,811,748	
			162,381,824
	PRIVY COUNCIL		
308	To provide hereby, notwithstanding the Financial Administration Act or the provisions of the Senate and House of Commons Act respecting the independence of Parliament, for the payment out of the Consolidated Revenue Fund to each member of the Queen's Privy Council for Canada who is a Minister for whom no salary or allowance in addition to the allowances under section 33 and section 44 of the Senate and House of Commons Act is provided (the acceptance of which shall not render such member ineligible or disqualify him as a Member of the House of Commons) of a salary of $7,500 per annum and pro rata for any period less than a year	15,000	
	PRIVY COUNCIL OFFICE		
309	General Administration	470,046	
	PRIME MINISTER'S RESIDENCE		
310	Maintenance and Operation	25,000	
	SPECIAL		
311	To provide for the expenses of the Royal Commission on energy policies including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission	250,000	
312	To provide for the expenses of the Royal Commission on price spreads in food products including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission	150,000	
313	To provide for preparatory work, not within the fields of particular departments, on emergency defence measures	150,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PRIVY COUNCIL—*Concluded*		
	FEDERAL DISTRICT COMMISSION		
314	To provide a supplement to the sum of $300,000 granted by Chapter 112, R.S., for construction, improvements and operation of the parks, parkway system and other works under the control of the Federal District Commission and to authorize the payment of an honorarium at the rate of $10,000 per annum to the Chairman of the Federal District Commission notwithstanding section 8 of the Federal District Commission Act	600,000	
315	To authorize the Federal District Commission, under terms and conditions approved by the Treasury Board, to expend for construction, improvements and operation of works under its control and interest charges on outstanding loans, revenues accrued or accruing to the Commission from the rental of properties under its control and from other sources	1	
316	To provide for maintenance and improvement of grounds adjoining Government Buildings at Ottawa and Hull, and for expenses of the National Capital Planning Committee	635,000	
317	To authorize payment of the eleventh instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote 809, Appropriation Act No. 4, 1947-48	2,500,000	
			4,795,047
	PUBLIC ARCHIVES AND NATIONAL LIBRARY		
	A—PUBLIC ARCHIVES		
318	General Administration and Technical Services	582,826	
	B—NATIONAL LIBRARY		
319	General Administration	182,591	
320	Payment to the National Library Purchase Account for the purpose of acquiring books, in conformity with section 12 of the National Library Act	40,000	
			805,417
	PUBLIC PRINTING AND STATIONERY		
321	Departmental Administration	612,876	
322	Purchasing, Stationery and Stores	1,193,937	
323	Distribution of Official Documents	394,663	
324	Printing and Binding Official Publications for Sale and Distribution to Departments and the Public	620,000	
325	Printing of Canada Gazette	110,000	
326	Printing and Binding the Annual Statutes	35,000	
327	Plant Equipment and Replacements	516,808	
			3,483,284
	PUBLIC WORKS		
328	General Administration	8,536,892	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Continued*		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—		
329	Newfoundland	3,461,474	
330	Nova Scotia	1,175,000	
331	Prince Edward Island	96,000	
332	New Brunswick	1,625,000	
333	Quebec	9,477,000	
334	Ottawa	18,918,000	
335	Ontario (other than Ottawa)	13,040,000	
336	Manitoba	1,695,000	
337	Saskatchewan	920,000	
338	Alberta	1,847,000	
339	British Columbia	2,010,000	
340	Yukon and Northwest Territories	2,458,400	
341	Improvements Generally— Not more than $25,000 to be expended on any one project without the approval of Treasury Board	700,000	
342	Maintenance and Operation of Public Buildings and Grounds, and to authorize commitments against future years in the amount of $1,300,000	44,000,000	
343	Furniture and Furnishings for Government Departments	1,818,650	
344	Expenses of work in the interests of Fire Prevention	174,263	
	HARBOURS AND RIVERS ENGINEERING SERVICES		
	Acquisition, Construction and Improvements of Harbour and River Works		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—		
345	Newfoundland	3,640,000	
346	Nova Scotia	4,057,500	
347	Prince Edward Island	1,309,500	
348	New Brunswick	4,060,500	
349	Quebec	4,036,100	
350	Ontario	11,642,900	
351	Manitoba and Saskatchewan	215,000	
352	Alberta and Northwest Territories	219,000	
353	British Columbia and Yukon	2,739,000	
354	Construction or Acquisition of Buildings, Works, Land and Equipment	200,000	
355	To provide for remedial works where damages are caused by, or endanger, navigation or Federal Government structures and to complete protection works already under way	800,000	
356	Repairs and Upkeep, including reconstruction and replacements for the maintenance of services; to provide for wharf repairs at Ste. Angele de Laval, Quebec; and to authorize commitments against future years in the amount of $420,000, no new works to be undertaken	3,000,000	
	Dredging—		
357	Maintenance and Operation of Plant and Contract and Day Labour Works	3,465,000	
358	Construction or Acquisition of Plant and Equipment	900,000	
359	Maintenance and Operation of Graving Docks, Locks and Dams	1,050,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Concluded*		
	DEVELOPMENT ENGINEERING SERVICES		
360	Canada's share of the cost of International and Interprovincial bridges, as detailed in the Estimates	500,000	
361	Towards replacement of Low Level Burlington Canal Bridge	500,000	
362	Perley Bridge, between Hawkesbury, Ontario and Grenville, Quebec—Improvements	55,000	
363	Towards an investigation to determine the feasibility of constructing a proposed Causeway across Northumberland Strait, including the opening of a test quarry	200,000	
364	Roads and Bridges—Maintenance and Operation	178,745	
365	Testing Laboratories—Operation and Maintenance	869,022	
	Trans-Canada Highway—		
366	To provide for construction through National Parks	12,500,000	
	GENERAL		
367	To provide for advance planning of projects including acquisition of sites	1,500,000	
368	To provide for balances required to complete any projects undertaken in previous fiscal years and for which no specific provision is made in the fiscal year 1958-59	900,000	
369	Miscellaneous Works not otherwise provided for: a maximum of $15,000 may be expended in respect of any one work and, with the approval of Treasury Board, that maximum may be increased to $25,000 in the case of any one building construction project	1,000,000	
370	To supplement, on approval of Treasury Board except where less than $1,000 is required, any of the appropriations of the Department of Public Works	700,000	
	CENTRAL MORTGAGE AND HOUSING CORPORATION		
371	To provide for the expenses incurred in constructing and supervising construction of married quarters, rental housing, schools and related services on behalf of the Department of National Defence	720,000	
372	Special payments to the Howe Sound Mining Company, subject to such terms and conditions as may be approved by the Treasury Board, towards the cost of supplying and servicing accommodation at the Britannia Mine, British Columbia, up to the 30th day of June, 1958	48,000	
			172,957,946
	ROYAL CANADIAN MOUNTED POLICE		
	Headquarters Administration, National Police Services and Training Establishments—		
373	Administration, Operation and Maintenance	8,131,933	
374	Construction or Acquisition of Buildings, Works, Land and Equipment	868,099	
	Land and Air Services—		
375	Operation and Maintenance of Divisions	30,320,042	
376	Construction or Acquisition of Buildings, Works, Land and Equipment	4,346,956	
	Marine Services—		
377	Operation and Maintenance	1,539,396	
378	Construction or Acquisition of Buildings, Works, Land and Equipment	830,588	
379	Grant to the Canadian Association of Chiefs of Police	500	
380	Grant to the Royal Canadian Mounted Police Veterans' Association	300	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	ROYAL CANADIAN MOUNTED POLICE—*Concluded*		
	PENSIONS AND OTHER BENEFITS		
381	Pensions to families of members of the Mounted Police who have lost their lives while on duty, as detailed in the Estimates	15,162	
382	Government's Contribution to the Royal Canadian Mounted Police Pension Account	1,189,879	
			47,242,855
	SECRETARY OF STATE		
383	Departmental Administration	282,666	
384	Companies Division	115,535	
385	Trade Marks Division, including a contribution of $3,800 to the International Office for the Protection of Industrial Property	190,645	
386	Bureau for Translations	1,462,120	
	PATENT AND COPYRIGHT OFFICE		
387	Administration Division	144,650	
388	Patent Division	1,822,450	
389	Copyright and Industrial Designs Division, including a contribution of $3,300 to the Union Office for the Protection of Literary and Artistic Works	30,785	
	SPECIAL		
390	To provide for special expenditure in connection with a Commission under the Inquiries Act to inquire into the working of the Patent Act, the Copyright Act, the Industrial Designs Act, and other related legislation	15,300	
			4,064,151
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
391	Departmental Administration	739,086	
392	Commodities Services, including fees as detailed in the Estimates, the expenditure for these not to exceed the amounts shown unless otherwise approved by Treasury Board	862,368	
	Trade Commissioner Service—		
393	Administration and Operation	3,469,927	
394	Acquisition or Improvement of Buildings, Land, Equipment and Furnishings	146,000	
395	Trade Information	293,415	
396	Economics Branch	274,021	
397	International Trade Relations Branch, including a fee of $6,000 to the International Customs Tariffs Bureau	204,248	
	EXHIBITIONS		
398	Exhibitions generally	614,333	
399	Canadian participation in the Brussels Universal and International Exhibition 1958	709,628	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRADE AND COMMERCE—*Concluded*		
	STANDARDS BRANCH		
400	Administration, including the Standards Laboratory and administration of the Precious Metals Marking Act	296,230	
401	Electricity and Gas Inspection Services	976,301	
402	Weights and Measures Inspection Services	1,063,212	
	DOMINION BUREAU OF STATISTICS		
403	Administration	218,443	
404	Statistics, including contributions as detailed in the Estimates, the expenditure for these not to exceed the amounts shown unless otherwise approved by Treasury Board	6,953,099	
405	Census, including a contribution as detailed in the Estimates, the expenditure for which not to exceed the amount shown unless otherwise approved by Treasury Board	573,436	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
406	Administration	174,016	
407	Inspection and Weighing of Grain, and Related Services	4,303,362	
	Canadian Government Elevators—		
408	Operation and Maintenance, including authority to purchase screenings	1,532,047	
409	Construction or Acquisition of Buildings, Works, Land and Equipment	150,976	
	SPECIAL		
410	International Economic and Technical Co-operation Branch, including the administration of the Colombo Plan and of certain United Nations co-operation plans	399,017	
411	To provide, notwithstanding anything in the Financial Administration Act or any other Act or Law, for payment during the current and subsequent fiscal years, to Amy E. Simpson, a former locally-engaged employee, of a pension at an annual rate of SA £252, notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	700	
412	To provide, notwithstanding anything in the Financial Administration Act or any other Act or Law, for payment during the current and subsequent fiscal years, to Claire Roquier, a former locally-engaged employee, of a pension at an annual rate of $300	300	
413	To provide, notwithstanding anything in the Financial Administration Act or any other Act or Law, for payment during the current and subsequent fiscal years, to Thomas Davis, a former locally-engaged employee, of a pension at an annual rate of Jamaican £258, notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	718	
			23,981,883
	TRANSPORT		
	A—DEPARTMENT		
414	Departmental Administration	2,144,060	
415	The St. Lawrence River Joint Board of Engineers—Canadian Section	132,090	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Continued*		
	Canal Services		
416	Administration	162,855	
417	Operation and Maintenance	7,265,295	
418	Construction or Acquisition of Buildings, Works, Land and Equipment, including payments to Provinces or Municipalities as contributions towards construction done by those bodies	2,531,177	
	Marine Services		
419	Marine Services Administration including Agencies	812,360	
	Marine Service Steamers—		
420	Administration, Operation and Maintenance	13,689,553	
421	Construction or Acquisition of Vessels and Equipment	22,230,000	
	Aids to Navigation—		
422	Administration, Operation and Maintenance, including a contribution to the International Association of Lighthouse Authorities in the amount of 2,000 Swiss francs, notwithstanding that payment may exceed or fall short of the estimated equivalent in Canadian dollars that is detailed in the Estimates	5,868,450	
423	Construction or Acquisition of Buildings, Works, Land and Equipment	3,681,000	
424	Nautical Services—Administration, Operation and Maintenance, including grants and contributions as detailed in the Estimates; rewards for saving life from vessels in distress; subsidy to a salvage company; and the payment of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen as defined in section 306 of the Canada Shipping Act	546,871	
425	Pilotage Service—Administration, Operation and Maintenance, including authority for temporary recoverable advances not exceeding $20,000	720,258	
426	Steamship Inspection Service, including the carrying out of the provisions of the conventions for the safety of life at sea and load lines, and contributions as detailed in the Estimates	999,901	
427	Marine Reporting Service	157,734	
	Ship Channel Service—St. Lawrence and Saguenay Rivers—		
428	Administration, Operation and Maintenance	2,014,946	
429	Contract Dredging, including Acquisition of Land for Ship Channel Improvement	4,094,685	
	Railway and Steamship Services		
430	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department	59,820	
	Payments to the Canadian National Railway Company (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, to be applied by the Company in payment of the deficits, certified by the auditors of the Company, arising in the operations in the calendar year 1958—		
431	Prince Edward Island Car Ferry and Terminals	1,963,000	
432	Newfoundland Ferry and Terminals	3,637,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Continued*		
	Railway and Steamship Services—*Concluded*		
	Strait of Canso—		
433	Transportation Improvements and Facilities	15,000	
434	Causeway Maintenance	10,000	
435	Enlargement of Dock and Terminal Facilities at North Sydney, Nova Scotia	65,000	
436	Construction of New Dock and Terminal Facilities at Port aux Basques, Newfoundland	185,000	
437	Construction or Acquisition of Auto-Ferry Vessels and Equipment as listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended upon individual listed projects	1,025,000	
438	Newfoundland Coastal Services—Construction or Acquisition of Passenger-Cargo Vessels and Equipment	1,100,000	
439	Yarmouth, Nova Scotia-Bar Harbour, Maine, U.S.A., Ferry Service—Deficit, 1958	165,000	
440	To provide towards the cost of surveys of Newfoundland Railway properties entrusted to the Canadian National Railway Company	17,500	
441	Degaussing Canadian-owned merchant ships, of 1,000 gross tons and over, of Canadian registry, or of United Kingdom registry if subject to retransfer to Canadian registry under special inter-governmental arrangement	300,000	
442	Maritime Freight Rates Act—For the payment to the Railway Companies operating in the select territory designated by the Act, of the difference occurring on account of the application of the Act, between the tariff tolls and normal tolls under approved tariffs (estimated and certified to the Minister of Transport by the Canadian National Railway Company and approved by auditors of the said Company respecting the Eastern Lines of the Canadian National Railways and in the case of the Other Railways by the Board of Transport Commissioners for Canada) on all traffic moved during the calendar year 1958	14,000,000	
443	Payment to Canadian National (West Indies) Steamships, Limited (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, in the amount of the deficit, certified by the auditors of the Company, in the operations of the Company in the calendar year 1958	190,000	
444	To authorize the Governor in Council to grant to Canadian National Railway Company a subsidy of $25,000 per mile, but not exceeding $7,450,000, towards the construction of the line of railway referred to in Chapter 49 of the Statutes of Canada, 1953-54, as Branch Line Number 1 (described approximately as a line of railway from St. Felicien to Chibougamau and from Chibougamau to Beattyville in the Province of Quebec); such grant of subsidy to be made in such manner and in such amounts and subject to such conditions, if any, as the Governor in Council deems expedient; estimated requirement for the fiscal year 1958-59	1,600,000	
	Pensions and Other Benefits		
445	Amount required to pay pensions at the rate of $300 per annum to former pilots: Arthur Baquet; Adelard Delisle; Raoul Lachance; Jules Lamarre; Wilhelm Langlois; Auguste Santerre	1,800	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—DEPARTMENT—*Continued*		
	PENSIONS AND OTHER BENEFITS—*Concluded*		
446	Railway Employees' Provident Fund—To supplement pension allowances under the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum allowance payable in the calendar year 1958 $30 per month instead of $20 per month as fixed by the said Act	9,500	
447	Supplemental Pension Allowances to former employees of Newfoundland Railways, Steamships and Telecommunication Services transferred to Canadian National Railways	54,000	
	SPECIAL		
448	To provide, notwithstanding anything in the Financial Administration Act or any other Act or Law, for payment to the widow of the late John H. Tudhope formerly Canadian Representative to the Commonwealth Telecommunications Board and Civil Aviation Advisor to the High Commissioner for Canada in the United Kingdom in respect of which employment no pension is payable	5,000	
	AIR SERVICES		
	Administration Division		
449	Air Services Administration	1,116,241	
450	Construction Services Administration	2,022,020	
	Telecommunications Division		
	Radio Aids to Air and Marine Navigation—		
451	Administration, Operation and Maintenance	13,933,473	
452	Construction or Acquisition of Buildings, Works, Land and Equipment	11,385,000	
	Radio Act and Regulations—		
453	Administration, Operation and Maintenance, including contributions as Canada's share of the costs of various international radio, telegraph and telephone organizations, as detailed in the Estimates	2,359,295	
454	Construction or Acquisition of Buildings, Works, Land and Equipment	515,000	
	Telegraph and Telephone Service—		
455	Administration, Operation and Maintenance	277,802	
456	Construction or Acquisition of Buildings, Works, Land and Equipment	198,000	
	Meteorological Division		
457	Administration, Operation and Maintenance, including grants as detailed in the Estimates	10,708,161	
458	Construction or Acquisition of Buildings, Works, Land and Equipment	1,089,600	
	Civil Aviation Division		
459	Control of Civil Aviation including the Administration of the Aeronautics Act and Regulations issued thereunder	1,866,225	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Concluded*		
	Air Services—*Concluded*		
	Civil Aviation Division—*Concluded*		
	Airways and Airports—		
	Operation and Maintenance—		
460	Civil Aviation Services, and to provide, notwithstanding the Financial Administration Act or any other Act, that the Treasury Board may authorize arrangements to be made for the operation of hotel, bakery, restaurant, staff messing, staff accommodation and similar facilities at airports and may authorize the disbursement of revenues derived therefrom and payment of deficits that may occur in the management and operation of these facilities	14,342,200	
461	Airway and Airport Traffic Control	5,115,231	
462	Construction or Acquisition of Buildings, Works, Land and Equipment, including Construction Work on Municipal Airports and payments to Municipalities as contributions towards construction done by those bodies, and amounts to be paid in settlement of claims for compensation by persons whose property is injuriously affected by the operation of a zoning regulation made under authority of paragraph (*j*) of subsection (1) of section 4 of the Aeronautics Act	61,348,000	
463	Grants for the development of Civil Aviation, in the amounts detailed in the Estimates	599,400	
464	Contributions to Municipalities or Public Bodies for Construction and Improvements of Airports on Land Acquired by such Organizations, including contributions to appropriate authorities in respect of airports at Lourdes-du-Blanc-Sablon and at Harrington Harbour, Quebec	125,916	
465	Contributions toward Airport Development and Other Airport Projects on Cost-Sharing Basis, in the amounts detailed in the Estimates	245,000	
466	Contributions, as detailed in the Estimates, to Other Governments or International Agencies for the operation and maintenance of airports, air navigation and airways facilities, including authority to pay the amounts specified in the currencies of the countries indicated, notwithstanding that the payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1958, which is	236,227	
	B—General		
	Air Transport Board		
467	Salaries and Other Expenses, including the Canadian Delegation to the International Civil Aviation Organization	337,179	
	Board of Transport Commissioners for Canada		
468	Administration, Operation and Maintenance	1,013,742	
469	Amount to be credited to the Railway Grade Crossing Fund, in addition to the amount, if any, to be credited to the Fund under the Railway Act in the current fiscal year, for the general purposes of the Fund and for the purpose of contributing towards the cost of an exceptional number of railway grade separation projects on the Trans-Canada Highway in British Columbia	10,000,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Concluded*		
	B—General—*Concluded*		
	Canadian Maritime Commission		
470	Administration	153,488	
471	Steamship Subventions for Coastal Services, as detailed in the Estimates	4,898,000	
	National Harbours Board		
472	Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1958 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Halifax $ 855,000		
	Saint John 100,000		
	Chicoutimi 400,000		
	Quebec 5,000,000		
	Generally—		
	Unforseen and Miscellaneous 200,000		
	$6,555,000		
	Less—Amount to be expended from Replacement Funds 25,756		
		6,529,244	
			241,868,299
	VETERANS AFFAIRS		
473	Departmental Administration	2,438,212	
474	District Services—Administration	3,287,475	
475	Veterans' Welfare Services	3,494,262	
	Treatment Services—		
476	Operation of Hospitals and Administration	48,362,061	
477	Medical Research and Education	324,000	
478	Hospital Construction, Improvements, Equipment and Acquisition of Land	4,481,000	
479	Prosthetic Services—Supply, Manufacture and Administration	1,206,934	
480	Veterans' Bureau	622,622	
481	War Veterans Allowance Board—Administration	153,112	
482	Veterans Insurance	80,602	
	War Veterans Allowances and Other Benefits		
483	War Veterans Allowances	58,066,500	
484	Assistance Fund (War Veterans Allowances)	2,000,000	
485	Treatment and Other Allowances	2,400,000	
	Miscellaneous Payments		
486	To provide for payments to the Last Post Fund; for the payment under regulations of funeral and cemetery charges, including the perpetual care of graves where applicable; for the cost and erection of headstones in Canada; for the maintenance of departmental cemeteries; for the maintenance of Canadian Battlefields Memorials in France and Belgium; for Canada's share of the expenditures of the Imperial War Graves Commission; and for production of Books of Remembrance	1,431,970	
487	Grant to Army Benevolent Fund	8,000	
488	Grant to Canadian Legion	9,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	VETERANS AFFAIRS—*Concluded*		
	CANADIAN PENSION COMMISSION		
489	Administration Expenses	2,519,695	
490	Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order, P.C. 45/8848 of November 22, 1944, which shall be subject to the Pension Act; and including Newfoundland Special Awards	152,366,500	
491	Gallantry Awards—World War II and Special Force	21,500	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
492	To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement	5,249,350	
493	To provide for the upkeep of property, Veterans' Land Act, including engineering and other investigational planning expenses that do not add tangible value to real property; taxes, insurance and maintenance of public utilities	61,550	
494	To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under section 38 of the Veterans' Land Act and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Northern Affairs and National Resources under section 38 of the Veterans' Land Act	215,000	
495	To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under section 39 of the Veterans' Land Act	100,000	
496	To provide for the reduction of indebtedness to the Director of Soldier Settlement of a settler in respect of a property in his possession, the title of which is held by the Director, or such Soldier Settler Loans which are administered by the Indian Affairs Branch of the Department of Citizenship and Immigration, by an amount which will reduce his indebtedness to an amount in keeping with the productive capacity of the property or his ability to repay his indebtedness under regulations approved by the Governor in Council	1,000	
497	To authorize and provide, subject to the approval of the Governor in Council, for necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act to correct defects for which neither the veteran nor the contractor can be held financially responsible and for such other work on other properties as may be required to protect the interest of the Director therein	5,000	
	TERMINABLE SERVICES		
498	Veterans Benefits, including Assistance and the training of certain Pensioners under regulations approved by the Governor in Council	1,050,000	
499	To provide for the repayment in such amounts as the Minister of Veterans Affairs determines, not exceeding the whole of an amount equivalent to the compensating adjustment made under subsection (1) of section 13 of the War Service Grants Act or the payment made pursuant to paragraph (c) of subsection (2) of section 12 of the Veterans Rehabilitation Act, where the person who made the compensating adjustment or payment does not receive benefits under the Veterans' Land Act or where, having had financial assistance under that Act, he is deemed by the Minister on termination of his contract or agreement under that Act to have derived thereunder either no benefit or a benefit that is less than the amount of the compensating adjustment or payment made	250,000	290,205,345

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES		
	ATOMIC ENERGY OF CANADA LIMITED		
500	To provide for advances to Atomic Energy of Canada Limited in such amounts and on such terms and conditions (including the delivery to Her Majesty, in satisfaction of the advances, of obligations or shares of the Comapny) as the Governor in Council may approve; to finance the construction of housing and other works at Deep River; and to authorize Central Mortgage and Housing Corporation to undertake construction of the said housing and other works at Deep River for Atomic Energy of Canada Limited	345,000	
501	To provide for Working Capital Advances to Atomic Energy of Canada Limited, subject to such terms and conditions as the Governor in Council may approve	6,000,000	
	EXTERNAL AFFAIRS		
502	To authorize, for the purpose of supplementing Economic Assistance given under the Colombo Plan, Special Loans to Colombo Plan Countries to finance the purchase of wheat and flour from Canada, subject to such terms and conditions and at such rates of interest as the Governor in Council prescribes	10,000,000	
	FINANCE		
503	Loan to the Ottawa Civil Service Recreational Association, on such terms and conditions as the Governor in Council may approve, to assist in the construction of the W. Clifford Clark Memorial Recreation Centre	300,000	
	NATIONAL DEFENCE		
504	To authorize in the current and subsequent fiscal years, under such terms and conditions as the Governor in Council prescribes, a capital assistance loan to the Town of Oromocto, New Brunswick, to be covered by town debentures, for the purpose of assisting in the completion of the physical development of municipal works and the further development of the Town's assets	2,000,000	
505	To authorize in the current and subsequent fiscal years, under such terms and conditions as the Governor in Council may prescribe, loans to the Town of Oromocto, New Brunswick, or its agent, for housing projects in Oromocto	2,500,000	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
506	To authorize advances to the Northern Canada Power Commission for the purpose of capital expenditures in accordance with subsection (1) of section 15 of the Northern Canada Power Commission Act	7,910,000	
507	To provide for advances in accordance with agreements entered into or to be entered into pursuant to the Atlantic Provinces Power Development Act	11,329,000	
508	To authorize the operation of a revolving fund, in accordance with section 58 of the Financial Administration Act, for the purpose of acquiring and managing stores required for the operation and maintenance of the National Parks of Canada; the amount to be charged to the revolving fund at any time not to exceed	1,000,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Continued*		
	PRIVY COUNCIL		
	Federal District Commission		
509	To provide for loans to the Federal District Commission (hereinafter called "the Commission"), for the purpose of acquiring property in the National Capital District that is not immediately required for the purposes of the Commission; the loans to be made in such amounts and on such terms and conditons as the Governor in Council prescribes, except that when a property so acquired has been commenced to be used for a purpose of the Commission, an amount equal to the cost of acquisition of the property shall be repaid from the National Capital Fund or other fund or account from which expenditures may be made for the purposes of the Commission	3,000,000	
	PUBLIC WORKS		
	Central Mortgage and Housing Corporation		
510	To provide for advances to Central Mortgage and Housing Corporation for the purposes of subsection (1) of section 37 of the National Housing Act, 1954, in respect of housing projects for veterans and for housing projects at Gander, Newfoundland, for sale or rental	1,086,000	
	TRADE AND COMMERCE		
511	To provide, subject to regulations of the Treasury Board, for working capital advances in the current and subsequent fiscal years to posts and employees on posting abroad, and to authorize the creation of a special account in the Consolidated Revenue Fund to which shall be charged such advances and to which shall be credited expenditure made by and advances recovered from the said posts and employees, the excess of the amounts charged over the amounts credited to the account at any time not to exceed $300,000 of which $200,000 was provided under Vote 657 of the Appropriation Act No. 2, 1952, and a further amount of $50,000 provided under Vote 588 of the Appropriation Act No. 2, 1956	50,000	
	TRANSPORT		
	St. Lawrence Seaway Authority		
512	Loans to the St. Lawrence Seaway Authority in such manner and subject to such terms and conditions as the Governor in Council may approve	128,000,000	
	Canal Services		
513	To provide for the acquisition of land required in connection with the development of the 27 foot Cornwall Navigation System	100,000	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Concluded*		
	TRANSPORT—*Concluded*		
	Air Services		
514	To provide for the acquisition of land for control of properties in the vicinity of main terminal airports to prevent the erection of hazards to flying, and for future development of new and existing main terminal airports including alternative facilities for relieving congestion thereat	4,000,000	
515	Loan to the Canadian Overseas Telecommunication Corporation in accordance with section 14 of the Canadian Overseas Telecommunication Corporation Act for additions and betterments to facilities	2,400,000	
	National Harbours Board		
516	Advances to National Harbours Board, subject to the provisions of section 29 of the National Harbours Board Act, to meet expenditures applicable to the calendar year 1958 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Three Rivers $ 1,122,000		
	Montreal 26,387,200		
	Vancouver 4,533,000		
	$32,042,200		
	Less—Amount to be expended from Replacement and Other Funds 1,391,523		
		30,650,677	
	VETERANS AFFAIRS		
517	To authorize the operation of a revolving fund in accordance with the provisions of section 58 of the Financial Administration Act for the purpose of financing the manufacture of Remembrance Day poppies and wreaths, the amount to be charged to the revolving fund at any time not to exceed	350,000	
518	To authorize the making of a loan by the Minister of Veterans Affairs to William J. Edwards, a veteran of World War I, in the amount of $1,000, such loan to be repayable on demand by the Minister and to be made on the security of a mortgage acceptable to him, executed by the veteran and his wife and registered as a first charge on a parcel of land held by the veteran and his wife as joint tenants and described in the Land Registry Office, New Westminster, British Columbia, as Lot 13, Block 14, Northwest Quarter of Section 11, Township 1, Plan 14124, New Westminster District.	1,000	
	Soldier Settlement and Veterans' Land Act		
519	To provide for protection of security—Soldier Settlement, and refunds of surplus to veterans	4,550	
520	To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; and for protection of security under the Veterans' Land Act	14,827,250	
			225,853,477
			*3,616,644,445

*Net total $1,782,525,743.23

SCHEDULE B

Based on the Supplementary Estimates, 1958-59. The amount hereby granted is $52,957,874.66, being the amount of each of the items in the Estimates as contained in this Schedule less the amounts voted on account of the said items by the *Appropriation Act, No. 3, 1958* and the *Appropriation Act, No. 4, 1958*.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	SCIENCE SERVICE		
	Science Service Administration—		
521	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	131,600	
	EXPERIMENTAL FARMS SERVICE		
	Branch Experimental Farms, Sub-Stations and Illustration Stations—		
522	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	240,000	
	PRODUCTION SERVICE		
	Health of Animals—		
523	Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act—Further amount required	143,700	
524	Animal Pathology—Further amount required	23,967	
525	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	48,792	
	Livestock and Poultry—		
526	Supervision of Race Track Betting—Further amount required	274,940	
	MARKETING SERVICE		
527	Subsidies for Cold Storage Warehouses under the Cold Storage Act in the amounts detailed in the Estimates—Further amount required	534,278	
528	Grants and other assistance in accordance with the Cheese and Cheese Factory Improvement Act—Further amount required	136,427	
	TERMINABLE SERVICES		
529	Agricultural Lime Assistance—Further amount required	400,000	
530	Contribution to the Government of the Province of Nova Scotia in respect of the Emergency Movement of Hay to that Province in such amount and subject to such terms and conditions as the Governor in Council prescribes	11,300	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Concluded*		
	SPECIAL		
531	For assistance in construction of potato warehouses under terms and conditions to be approved by the Governor in Council—Further amount required	35,000	
532	Prairie Farm Rehabilitation Act and Water Storage—Further amount required	375,000	
533	Major Irrigation and Reclamation Projects in the Western Provinces—Further amount required	4,719,600	
			7,074,604
	CANADIAN BROADCASTING CORPORATION		
534	Grant towards the anticipated operating deficit of the Radio and Television Services—Further amount required	356,000	
535	Grant for the capital expenditures of the Radio and Television Services—Further amount required	235,000	
	INTERNATIONAL SHORTWAVE BROADCASTING SERVICE		
536	Construction or Acquisition of Buildings, Works, Land and Equipment, including Supervision—Further amount required	14,905	
			605,905
	CITIZENSHIP AND IMMIGRATION		
	INDIAN AFFAIRS BRANCH		
	Indian Agencies—		
537	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	100,000	
	Reserves and Trusts—		
538	Operation and Maintenance—Further amount required	50,000	
	Welfare and Economic Development of Indians—		
539	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	1,000,000	
			1,150,000
	CIVIL SERVICE COMMISSION		
540	Salaries and Contingencies of the Commission—Further amount required	.....	87,610
	DEFENCE PRODUCTION		
	A—DEPARTMENT		
541	To provide capital assistance for the construction, acquisition, extension or improvement of capital equipment or works by private contractors engaged in defence contracts, or by Crown Plants operated on a management fee basis, or by Crown Companies under direction of the Minister of Defence Production, subject to approval of Treasury Board—Further amount required	.....	1,200,000

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS		
	A—Department and Missions Abroad		
542	Departmental Administration—Further amount required.....	259,230	
543	Representation Abroad—Operational—Further amount required	170,530	
	B—General		
	International Joint Commission		
544	Salaries and Expenses of the Commission—Further amount required.....	1,800	
	Terminable Services		
545	To provide for the purchase of wheat and flour to be given to India, Pakistan and Ceylon to relieve food shortages—Further amount required.....	3,000,000	
546	To provide for the purchase of flour to be given to the United Nations Relief and Works Agency for Palestine Refugees in the Near East.....	1,500,000	
547	To provide for a contribution to the 1958 Fellowship Fund of the International Atomic Energy Agency.....	25,000	
548	To provide for the expenses of the Commonwealth Trade and Economic Conference.....	225,000	
549	West Indies Assistance Program.....	1,475,000	
			6,656,560
	FINANCE		
	General Administration		
550	Departmental Administration—Further amount required.....	20,775	
	Administration of Various Acts and Costs of Special Functions		
551	Administration of the Farm Improvement Loans Act, the Veterans' Business and Professional Loans Act, the Fisheries Improvement Loans Act and the Prairie Grain Producers' Interim Financing Act—Further amount required.....	11,000	
	Special		
552	To provide for the expenses of the Royal Commission on Canada's Economic Prospects, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission.....	191,300	
553	To provide for the expenses of a Royal Commission on Newfoundland, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission.....	10,000	
554	Grant to the National Conference of Canadian Universities to assist in defraying the expenses of the Congress of Universities of the British Commonwealth to be held in Canada in 1958.....	37,500	
			270,575

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES		
	GENERAL SERVICES		
555	Industrial Development Service—Further amount required....	35,000	
	FIELD SERVICES		
	Protection Branch—		
556	Operation and Maintenance—Further amount required.....	85,200	
557	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	586,140	
	Inspection Branch—		
558	Operation and Maintenance—Further amount required.....	105,890	
559	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	64,500	
560	Consumer Branch—Further amount required.....	2,400	
	SPECIAL		
561	To provide for operation and maintenance of Newfoundland Bait Service—Further amount required.....	274,720	
562	To provide for a contribution towards the cost of a building for Nova Scotia Fisheries Exhibition, Lunenburg, Nova Scotia, in accordance with an agreement entered into by the Minister of Fisheries, with the approval of the Governor in Council, the total cost to be borne in equal shares by the Government of Canada and the Nova Scotia Fisheries Exhibition Association (Revote).....	19,481	
563	To provide, subject to such terms and conditions as the Governor in Council prescribes, for payment of assistance to producers of salted fish on products designated by the Governor in Council, in the amount of 50% of the laid down cost of salt used in their production, including authority to charge administrative costs to the Vote in the Main Estimates which provides for administrative expenses of the Fisheries Prices Support Act—Further amount required.....	250,000	
564	To provide for the destruction of dogfish and other predators..	250,000	
	FISHERIES RESEARCH BOARD OF CANADA		
565	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	452,000	
			2,125,331
	JUSTICE		
	A—DEPARTMENT		
566	Departmental Administration—Further amount required.....	50,800	
567	Northwest Territories Territorial Court—Administration, including Administration of Justice—Northwest Territories —Further amount required.....	5,280	
568	Yukon Territorial Court—Administration, including Administration of Justice—Yukon Territory—Further amount required.....	19,500	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	JUSTICE—*Concluded*		
	B—Penitentiaries		
569	Operation and Maintenance of Penitentiaries, including supplies and services relating thereto; administration, operation, repair and upkeep of buildings, works and equipment; maintenance, discharge and transfer of inmates; compensation to discharged inmates permanently disabled while in penitentiaries—Further amount required	143,845	
570	Construction, Improvements and Equipment—Further amount required	1,559,105	
			1,778,530
	LABOUR		
	A—Department		
	General Administration		
	Annuities Act—		
571	Administration—Further amount required	58,000	
572	To authorize the payment of interest, in the current and subsequent fiscal years, out of the Government Annuities Account, at a rate determined from time to time by the Governor in Council, on premiums being refunded that were paid under a contract entered into with Her Majesty pursuant to subsection (3) of section 6 of the Government Annuities Act where such premiums are in excess of the amount required to purchase the maximum annuity payable under that Act to an employee of the purchaser because the retirement of the employee has been postponed beyond his normal retirement date; the said interest to be payable for the period from the day on which the excess premiums were received by Her Majesty to the day on which the refund is made	1	
	B—Unemployment Insurance Commission		
573	Administration of the Unemployment Insurance Act, including expenditures incurred in connection with other duties and responsibilities assumed and carried out as required by the Governor in Council on the recommendation of the Minister of Labour in accordance with section 4 of the Act—Further amount required	1,489,434	
			1,547,435
	LEGISLATION		
	House of Commons		
574	Grant to the Canadian North Atlantic Treaty Organization Parliamentary Association—Further amount required	.....	4,000
	MINES AND TECHNICAL SURVEYS		
	A—Department		
	General		
575	Polar Continental Shelf Project	78,450	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Concluded*		
	GEOLOGICAL SURVEY OF CANADA		
	Geological Surveys—		
576	Administration, Operation and Maintenance—Further amount required, including an amount of $1,000 for Canada's share of the cost of the Geological Liaison Office, British Commonwealth Scientific Conference, London, England, and an amount of $10,000 for Grants in aid of Geological Research in Canadian Universities...	103,250	
577	Construction or Acquisition of Equipment—Further amount required.....	15,000	
			196,700
	NATIONAL DEFENCE		
	GENERAL SERVICES		
578	To authorize, subject to the approval of the Treasury Board, grants to the Town of Oromocto for municipal services including the maintenance and operation of schools and to promote the development of the Town—Further amount required.....	.....	390,500
	NATIONAL HEALTH AND WELFARE		
	A—DEPARTMENT		
	NATIONAL HEALTH BRANCH		
	Indian and Eskimo Health Services—		
579	Operation and Maintenance—Further amount required.....	.....	61,875
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
	NATIONAL PARKS BRANCH		
	National Parks and Historic Sites Services—		
580	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	500,000	
581	Grant in aid of the development of the International Peace Garden in Manitoba—Further amount required.....	5,000	
582	To authorize payment to the National Battlefields Commission for the purposes and subject to the provisions of an Act respecting the National Battlefields at Quebec (Chap. 57, Statutes of 1908, as amended)—Further amount required; payments made or to be made for the erection of a monument to Sir George Garneau are ratified.....	20,150	
583	Grant to the City of Orillia to assist in the commemoration of Stephen Leacock in accordance with an agreement between the Government of Canada and the City.....	15,000	
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
584	Branch Administration—Further amount required.....	59,440	
	Northwest Territories and Other Field Services—		
585	Operation and Maintenance—Further amount required.....	69,604	
586	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	3,500,000	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NORTHERN AFFAIRS AND NATIONAL RESOURCES—*Concluded*		
	NATIONAL MUSEUM OF CANADA		
587	Administration, Operation and Maintenance—Further amount required	15,000	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
588	To assist in promoting the Tourist Business in Canada—Further amount required	78,000	
			4,262,194
	PRIVY COUNCIL		
	SPECIAL		
589	To provide for the expenses of the Royal Commission on price spreads in food products, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them to the Commission—Further amount required	80,000	
	FEDERAL DISTRICT COMMISSION		
590	To authorize further payment to the special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote 809, Appropriation Act No. 4, 1947-48	816,666	
			896,666
	PUBLIC WORKS		
591	General Administration—Further amount required	102,800	
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amounts required—		
592	Newfoundland	116,000	
593	Nova Scotia	1	
594	New Brunswick	380,000	
595	Quebec	2,260,000	
596	Ottawa	5,552,040	
597	Ontario (other than Ottawa)	689,800	
598	Manitoba	135,000	
599	Saskatchewan	130,000	
600	Alberta	75,000	
601	British Columbia	275,000	
602	Yukon and Northwest Territories	271,000	
603	Furniture and Furnishings for Government Departments—Further amount required	333,450	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Concluded*		
	HARBOURS AND RIVERS ENGINEERING SERVICES		
	Acquisition, Construction and Improvements of Harbour and River Works		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amounts required—		
604	Newfoundland	697,000	
605	Nova Scotia	800,000	
606	Quebec	1,078,000	
607	Ontario	271,000	
608	British Columbia and Yukon	964,500	
	Dredging—		
609	Construction or Acquisition of Plant and Equipment—Further amount required	333,500	
610	Maintenance and Operation of Graving Docks, Locks and Dams—Further amount required	76,000	
	DEVELOPMENT ENGINEERING SERVICES		
611	Towards an investigation to determine the feasibility of constructing a proposed Causeway across Northumberland Strait, including the opening of a test quarry—Further amount required	160,000	
	GENERAL		
612	Miscellaneous Works not otherwise provided for: a maximum of $15,000 may be expended in respect of any one work and, with the approval of Treasury Board, that maximum may be increased to $25,000 in the case of any one building construction project—Further amount required	250,000	
	CENTRAL MORTGAGE AND HOUSING CORPORATION		
613	To provide for reimbursement to Central Mortgage and Housing Corporation for losses sustained by it during the fiscal year 1957-58 as a result of the operation of Federal-Provincial projects undertaken under section 36 of the National Housing Act, 1954	99,531	
			15,049,622
	ROYAL CANADIAN MOUNTED POLICE		
	Headquarters Administration, National Police Services and Training Establishments—		
614	Administration, Operation and Maintenance—Further amount required	100,000	
615	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	15,000	
	Land and Air Services—		
616	Operation and Maintenance of Divisions—Further amount required	230,000	
617	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	1,969,781	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	ROYAL CANADIAN MOUNTED POLICE—*Concluded*		
	Marine Services—		
618	Operation and Maintenance—Further amount required.....	36,000	
619	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required.....	613,700	
	PENSIONS AND OTHER BENEFITS		
620	Government's Contribution to the Royal Canadian Mounted Police Pension Account—Further amount required.....	388,728	3,353,209
	SECRETARY OF STATE		
621	Bureau for Translations—Further amount required.....	.....	58,800
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
622	Departmental Administration—Further amount required.....	20,000	
	Trade Commissioner Service—		
623	Acquisition or Improvement of Buildings, Land, Equipment and Furnishings—Further amount required.....	15,000	
	EXHIBITIONS		
624	Exhibitions generally—Further amount required.....	80,000	
	DOMINION BUREAU OF STATISTICS		
625	Statistics—Further amount required.....	559,965	
	BOARD OF GRAIN COMMISSIONERS (Canada Grain Act)		
626	Inspection and Weighing of Grain and Related Services—Further amount required.....	45,000	
	SPECIAL		
627	To reimburse the Canadian Wheat Board for the loss incurred by it on its operations under the Canadian Wheat Board Act in respect of oats for the crop year that commenced on the 1st day of August, 1956, and ended on the 31st day of July, 1957.....	2,145,000	2,864,965
	TRANSPORT		
	A—DEPARTMENT		
628	Departmental Administration—Further amount required.....	98,720	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Continued*		
	Canal Services		
629	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	1,493,000	
	Marine Services		
	Aids to Navigation—		
630	Administration, Operation and Maintenance—Further amount required	326,523	
631	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	1,300,033	
632	Nautical Services—Administration, Operation and Maintenance, including grants and contributions as detailed in the Estimates—Further amount required	1,000	
633	Pilotage Service—Administration, Operation and Maintenance—Further amount required	49,860	
	Railway and Steamship Services		
634	Construction or Acquisition of Auto-Ferry Vessels and Equipment—Further amount required	115,000	
635	Payment to Canadian National (West Indies) Steamships, Limited (hereinafter called the Company) upon applications approved by the Minister of Transport, made by the Company to the Minister of Finance, in the amount of the deficit, certified by the auditors of the Company in the operations of the Company in the calendar year 1958—Further amount required	600,000	
	General		
636	To provide for the expenses of an inquiry into the coasting trade of Canada authorized under the Inquiries Act, including the payment, notwithstanding the Civil Service Act, of honoraria or allowances as may be authorized by the Treasury Board to officers, clerks or employees permanently employed in the Civil Service for services rendered by them in connection with the inquiry	15,650	
	Air Services		
	Administrative Division		
637	Air Services Administration—Further amount required	76,650	
638	Construction Services Administration—Further amount required	148,540	
	Telecommunications Division		
	Radio Aids to Air and Marine Navigation—		
639	Administration, Operation and Maintenance—Further amount required	290,100	
	Radio Act and Regulations—		
640	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	66,000	
	Telegraph and Telephone Service—		
641	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	35,000	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Concluded*		
	A—Department—*Concluded*		
	Air Services—*Concluded*		
	Meteorological Division		
642	Administration, Operation and Maintenance, including grants as detailed in the Estimates—Further amount required	153,487	
643	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	186,000	
	Civil Aviation Division		
644	Control of Civil Aviation—Further amount required	36,300	
	Airways and Airports—		
	Operation and Maintenance—		
645	Civil Aviation Services—Further amount required	1,084,420	
646	Airway and Airport Traffic Control—Further amount required	86,925	
647	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required including authority to contribute up to $250,000 in 1958-59 to the Province of Nova Scotia towards the construction of a highway providing access to the new Halifax International Airport; and for additional development work at Beaverlodge Airport on land owned by the Province of Saskatchewan	1	
648	Contributions toward Airport Development and Other Airport Projects on Cost-Sharing Basis, in the amounts detailed in the Estimates—Further amount required	123,176	
	B—General		
	Board of Transport Commissioners for Canada		
649	Administration, Operation and Maintenance—Further amount required	24,550	
	Canadian Maritime Commission		
650	Administration—Further amount required	14,665	
651	Steamship Subventions for Coastal Services, as detailed in the Estimates—Further amount required	703,000	
			7,028,600
	VETERANS AFFAIRS		
	Treatment Services—		
652	Operation of Hospitals and Administration—Further amount required	1,183,380	
	War Veterans Allowances and Other Benefits		
653	Treatment and Other Allowances—Further amount required	300,000	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	VETERANS AFFAIRS—*Concluded*		
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
654	To authorize and provide, subject to the approval of the Governor in Council, for necessary remedial work on properties constructed under individual firm price contracts and sold under the Veterans' Land Act to correct defects for which neither the veteran nor the contractor can be held financially responsible and for such other work on other properties as may be required to protect the interest of the Director therein—Further amount required	4,000	
			1,487,380
	LOANS, INVESTMENTS AND ADVANCES		
	EXTERNAL AFFAIRS		
655	To authorize, for the purpose of supplementing Economic Assistance given under the Colombo Plan, Special Loans to Colombo Plan Countries to finance the purchase of wheat and flour from Canada, subject to such terms and conditions and at such rates of interest as the Governor in Council prescribes	8,827,000	
	FISHERIES		
656	To extend the operation of the revolving fund established pursuant to Vote 542 of the Appropriation Act No. 3, 1953, to include the transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to the Interim Convention on Conservation of North Pacific Fur Seals entered into by Canada, the United States of America, Japan and the Union of Soviet Socialist Republics, dated at Washington, February 9, 1957	1	
	JUSTICE		
	Office of the Commissioner of Penitentiaries		
657	To extend the operation of the revolving fund established by Vote 628 of the Appropriation Act No. 2, 1955, for the purpose of acquiring and managing any stores or materials required for penitentiary use; the amount to be charged to the Revolving Fund at any time not to exceed $600,000; additional amount required	300,000	
658	To increase to $55,000 the amount that may be charged at any time to the revolving fund established by Vote 543 of the Appropriation Act No. 3, 1953, for the purpose of financing the operation of canteens in Federal Penitentiaries; additional amount required	15,000	
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
659	To provide for advances in accordance with agreements entered into pursuant to the Atlantic Provinces Power Development Act—Further amount required	2,290,000	

SCHEDULE B—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Concluded*		
	PUBLIC WORKS		
	Central Mortgage and Housing Corporation		
660	To provide for advances charged to the special account in the Consolidated Revenue Fund established by subsection (4) of section 36 of the National Housing Act, 1954, in respect of housing and land development projects undertaken jointly with the governments of the provinces during the fiscal year 1957–58	15,000,000	
	TRANSPORT		
	Canal Services		
661	To provide for the acquisition of land required in connection with the development of the 27 foot Cornwall Navigation System—Further amount required	141,000	
	General		
662	To increase to $6,000,000 the amount that may be charged at any time to the revolving fund mentioned in subsection (2) of Section 101 of The Financial Administration Act, Chap 12, Statutes of 1951 (2nd Session), and extended by Vote 630 of the Appropriation Act, No. 2, 1955; additional amount required	1,000,000	
			27,573,001
			*85,724,026

* Net total $52,957,874.66.

SCHEDULE C

Based on the Further Supplementary Estimates (1), 1958-59. The amount hereby granted is $63,121,027, being the amount of each of the items in the Estimates as contained in this Schedule.

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1959, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	TERMINABLE SERVICES		
663	To provide for payments to western grain producers of $1.00 per acre up to a maximum of 200 acres per farm in accordance with regulations of the Governor in Council.....	40,000,000	
664	Contributions to the Governments of the Provinces of Manitoba and Saskatchewan, in accordance with terms and conditions prescribed by the Governor in Council, of one-half of the amounts paid by the Governments of those Provinces for transporting haying equipment, fodder and livestock to and within those Provinces on and after July 1, 1958.....	500,000	
			40,500,000
	ATOMIC ENERGY		
	ATOMIC ENERGY OF CANADA LIMITED (Research Program)		
665	Indemnity against Nuclear Hazards—To authorize, subject to the approval of the Governor in Council, execution and performance of an agreement between Atomic Energy of Canada Limited and McMaster University, amending the agreement made as of 15 October, 1957, whereby the Company agreed to lease to the University enriched uranium to be used as fuel for the research reactor installed and to be operated by the University on its premises at Hamilton, Ontario, so as to provide that the University shall carry insurance satisfactory to the Company in the sum of $500,000.00 against liability to third parties for nuclear hazards (as defined in the agreement) arising out of the possession or use of such enriched uranium and that the Company shall indemnify the University and its suppliers against such liability in excess of that amount.....	.....	1
	CITIZENSHIP AND IMMIGRATION		
	INDIAN AFFAIRS BRANCH		
666	Welfare and Economic Development of Indians—Operation and Maintenance—Further amount required.....	.....	1,000,000
	FINANCE		
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
667	To authorize, effective the 1st day of July, 1958, for the remainder of the fiscal year ending on the 31st day of March, 1959, increases in the allowances, pensions and annuities granted or payable pursuant to Part I of the Civil Service		

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE—*Concluded*		
	Superannuation and Retirement Act, the Civil Service Superannuation Act, an Act to provide for the retirement of certain Members of the Public Service (c. 67 of the Statutes of 1920), The Civil Servants Widows Annuities Act, 1927, subsection (2) of section 15 of the Currency, Mint and Exchange Fund Act, the Royal Canadian Mounted Police Act (other than Part IV), the Defence Services Pension Act, the Public Service Superannuation Act, the Pension Plan of the National Harbours Board, and any Appropriation Act of the Parliament of Canada that, in the opinion of the Treasury Board, provides for an allowance, pension or annuity based on length of service; the amounts of the increases shall be deemed not to be payments made pursuant to any of the foregoing Acts or Plan and shall be in such amount (or calculated at such rate), paid to such persons or classes of persons and paid in such manner and subject to such terms and conditions as the Governor in Council, by regulations, prescribes	2,500,000	
668	To authorize the Treasury Board to make regulations to provide for a Hospital Care Insurance Plan for (*a*) employees of Her Majesty in right of Canada (and their dependents), and (*b*) dependents of members of the Royal Canadian Mounted Police and of members of the regular Forces, if such employees or members have been appointed as such in Canada and are serving outside Canada; the regulations to provide for compulsory contributions to the Plan and that persons included in the Plan may continue to be so included for such period after returning to Canada as the regulations prescribe; Government Contribution to the Plan for the present fiscal year	15,000	
	UNIVERSITY GRANTS		
669	To provide that the rate of $1.00 mentioned in Vote 541 of the Appropriation Act No. 1, 1957, is struck out and the rate of $1.50 is substituted therefor; and that a new agreement may be entered into accordingly with effect from the first day of April, 1958, between the National Conference of Canadian Universities and the Minister of Finance; the amount provided for in Vote 127 of the Main Estimates for the present fiscal year to be applied to the purpose of this Vote; additional amount required	8,500,000	
			11,015,000
	NORTHERN AFFAIRS AND NATIONAL RESOURCES		
670	To provide for contributions to the Provinces, pursuant to agreements entered into or to be entered into, with the approval of the Governor in Council, by Canada with the Provinces, of amounts equal to one-half of the amounts confirmed by the Provinces as having been spent by them for Campground and Picnic Area Developments—Further amount required	1,500,000	
	WATER RESOURCES BRANCH		
671	To provide for a fishway on the Yukon River at the site of the hydro-electric power development being constructed by the Northern Canada Power Commission for the Whitehorse area	1,000,000	
			2,500,000

SCHEDULE C—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PRIVY COUNCIL		
	FEDERAL DISTRICT COMMISSION		
672	To provide for interest charges on outstanding loans that were made for the purpose of acquiring property in the National Capital District	.....	120,000
	PUBLIC WORKS		
	PUBLIC BUILDINGS CONSTRUCTION AND SERVICES		
	Acquisition, Construction and Improvements of Public Buildings		
	Construction, acquisition, major repairs and improvements of, and plans and sites for, public buildings listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amounts required—		
673	Newfoundland	35,000	
674	Nova Scotia	50,000	
675	Quebec	270,000	
676	Ottawa	235,000	
677	Ontario (other than Ottawa)	150,000	
678	Manitoba	25,000	
679	Saskatchewan	30,000	
680	Alberta	155,000	
681	Furniture and Furnishings for Government Departments—Further amount required	300,000	
	HARBOURS AND RIVERS ENGINEERING SERVICES		
	Acquisition, Construction and Improvements of Harbour and River Works		
	Contruction, acquisition, major repairs and improvements of, and plans and sites for, harbour and river works listed in the details of the Estimates, provided that Treasury Board may increase or decrease the amount within the vote to be expended on individual listed projects—Further amounts required—		
682	Newfoundland	269,500	
683	Nova Scotia	166,000	
684	New Brunswick	173,000	
685	Quebec	380,400	
686	Ontario	188,000	
687	British Columbia and Yukon	251,500	
688	Construction or Acquisition of Buildings, Works, Land and Equipment—Further amount required	75,000	
	Dredging—		
689	Construction or Acquistion of Plant and Equipment—Further amount required	250,000	
690	Maintenance and Operation of Graving Docks, Locks and Dams —Further amount required	52,625	

SCHEDULE C—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Concluded*		
	GENERAL		
691	Miscellaneous Works not otherwise provided for: a maximum of $15,000 may be expended in respect of any one work and, with the approval of Treasury Board, that maximum may be increased to $25,000 in the case of any one building construction project—Further amount required.....	400,000	
			3,456,025
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
692	To amend Vote No. 786 of the Appropriation Act No. 4, 1951 by deleting thereform the words "at a salary of $12,000," and substituting therefor the words "at such salary rate as the Governor in Council determines, but not exceeding $16,500"..	1	
693	Commodities Services—Further amount required including expenses of the Small Business Branch.....	30,000	
			30,001
	LOANS, INVESTMENTS AND ADVANCES		
	PRIVY COUNCIL		
	Federal District Commission		
694	To provide for loans to the Federal District Commission (hereinafter called "the Commission"), for the purpose of acquiring property in the National Capital District that is not immediately required for the purposes of the Commission; the loans to be made in such amounts and on such terms and conditions as the Governor in Council prescribes, except that when a property so acquired has been commenced to be used for a purpose of the Commission, an amount equal to the cost of acquisition of the property shall be repaid from the National Capital Fund or other fund or account from which expenditures may be made for the purposes of the Commission—Further amount required.....	.....	4,500,000
			63,121,027