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CANADA
HOUSE OF COMMONS

21st Parliament, 7th Session
1952-53

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EDMOND CLOUTIER, C.M.G., O.A., D.S.P., Queen's Printer and Controller of Stationery, Ottawa, 1953.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

10 NOV 1952

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to amend The Industrial Relations and Disputes Investigation Act. (Voluntary revocable check-off).

First reading, November 24, 1952.

Mr. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

66234

7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to amend The Industrial Relations and Disputes Investigation Act. (Voluntary revocable check-off).

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

1947-48, c. 54.

1. Section 6 of *The Industrial Relations and Disputes Investigation Act*, chapter 54 of the Statutes of 1947-48, is amended by adding thereto the following subsection:

Deduction of union dues.

"(3) Upon request of a trade union entitled to bargain collectively under this Act on behalf of a unit of employees and upon receipt of a request in writing signed by any employee in such unit, the employer of such employee shall, until the employee in writing withdraws such request, periodically deduct, and pay out of the wages due to such employee to the person designated by the trade union to receive the same, the union dues of such employee; and the employer shall furnish to such trade union the names of the employees who have given and withdrawn such authority."

Explanatory Note.

This bill adds a new subsection three to section six of the Act. The effect of this new subsection is to provide for the voluntary revocable check-off of union dues.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to provide for the Jurisdiction of the Exchequer Court of Canada in Matters of Divorce.

First reading, November 24, 1952.

Mr. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

66230

7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to provide for the Jurisdiction of the Exchequer Court of Canada in Matters of Divorce.

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 Exchequer Court Divorce Jurisdiction Act.*

Jurisdiction of Exchequer Court.

2. The Exchequer Court of Canada (hereinafter referred to as "the Court") shall have jurisdiction to entertain an action for dissolution of marriage from a person domiciled in the province of Quebec or Newfoundland and shall have power and authority to grant a divorce *a vinculo matrimoni* to such a person on the ground that the defendant has since the celebration of his or her marriage been guilty of adultery.

Conditions upon which decree be pronounced.

3. If the Court is satisfied by the evidence that the case of the plaintiff has been proved, and does not find that the plaintiff has been in any manner accessory to or has connived at the adultery of the defendant, or that the plaintiff has condoned the adultery complained of, or that the action was commenced and is proceeded with in collusion with the defendant or the co-respondent, then the Court may give judgment declaring such marriage to be dissolved:

Proviso.

Provided always that the Court shall not be bound to give such judgment if it finds that the plaintiff since his marriage to the defendant has been guilty of adultery, or if the plaintiff has, in the opinion of the Court, been guilty of unreasonable delay in commencing or proceeding with the action or has been guilty of mental or physical cruelty to the defendant, or has, without just cause, deserted the defendant or separated *a mensa et thoro* from the defendant, before the adultery complained of or has otherwise conduced to the commission of adultery by the defendant.

Explanatory Note.

There are at present courts for divorce and matrimonial causes in all the provinces except Quebec and Newfoundland. In these provinces, a plaintiff can obtain dissolution of marriage only by a private Act of the Federal Parliament. As the number of divorce cases has considerably increased in the last ten years, this procedure for that and various other reasons is becoming more and more objectionable. The purpose of this Bill is therefore to provide that the Exchequer Court of Canada will in future have jurisdiction in divorce in the case of actions originating from Quebec and Newfoundland. The jurisdiction as to alimony, care of the children and other matrimonial causes will remain in the provincial courts of those two provinces.

This Bill does not change the grounds for divorce. It does not establish divorce courts in Quebec or Newfoundland. It does not make available to persons residing in Quebec or Newfoundland anything not now available to them. It merely transfers the hearing of divorce petitions, in the case of persons residing in these two provinces, from Parliament to the Exchequer Court of Canada and it provides further that the said Court shall hear such divorce cases only at Ottawa.

Jurisdiction to be exercised at Ottawa.

4. The jurisdiction conferred upon the Exchequer Court of Canada by this Act shall be exercised only at the city of Ottawa.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to promote Fair Employment Practices in Canada.

First reading, November 24, 1952.

Mrs. Fairclough.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to promote Fair Employment Practices in Canada.

Preamble.

WHEREAS it is desirable to enact a measure to prevent discrimination against men and women in respect of their employment on account of race, creed, colour, ancestry or origin; and whereas such policy is in accord with the universal declaration of human rights as proclaimed by the United Nations;

Therefore, 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 Canadian Fair Employment Practices Act.*

Application.

2. This Act shall apply in respect of employees who are employed upon or in connection with the operation of 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) any work, undertaking or business outside the exclusive legislative authority of the legislature of any province;
(h) the civil service of Canada;
(i) any corporation established to perform any function or duty on behalf of the Government of Canada and in respect of employees of such corporation;

and in respect of the employers of all such employees in their relations with such employees and in respect of trade unions and employers' organizations composed of such employees or employers.

Definitions.

3. In this Act,

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

"Deputy Minister". (b) "Deputy Minister" means the Deputy Minister of Labour;

"trade union". (c) "trade union" or "union" means any organization of employees formed for purposes that include the regulation of relations between employees and employers;

"employers' organization". (d) "employers' organization" means an organization of employers formed for purposes that include the regulation of relations between employers and employees;

"employment agency". (e) "employment agency" includes a person who undertakes with or without compensation to procure employees for employers and a person who undertakes with or without compensation to procure employment for persons;

"person". (f) "person", in addition to the extended meaning given it by the *Interpretation Act*, includes employment agency, employers' organization and trade union.

Employers not to discriminate in employment practices.

4. No employer or person acting on behalf of an employer shall refuse to employ or to continue to employ any person or discriminate against any person in regard to employment or any term or condition of employment because of race, creed, colour, ancestry or origin.

Membership in trade union.

5. No trade union shall exclude from membership or expel or suspend any person or member or discriminate against any person or member because of race, creed, colour, ancestry or origin.

Employment applications and advertisements not to discriminate.

6. No person shall use or circulate any form of application for employment or publish any advertisement in connection with employment or prospective employment or make any written or oral inquiry which expresses either directly or indirectly any limitation, specification or preference as to race, creed, colour, ancestry or origin.

Conciliation officer.

7. (1) The Minister may on the recommendation of the Deputy Minister designate a conciliation officer to inquire into the complaint of any person that such person has been refused employment, discharged or discriminated against contrary to section four, or that such person has been excluded, expelled, suspended or discriminated against contrary to section five, or that any person has used or circulated any form or published any advertisement or made any inquiry contrary to section six of this Act.

Form.

(2) Every such complaint shall be in writing on the form prescribed by the Deputy Minister and shall be mailed or delivered to him at his office.

Duties.

(3) The conciliation officer shall forthwith after he is appointed inquire into the complaint and endeavour to effect a settlement of the matter complained of.

Report.

(4) The conciliation officer shall report the results of his inquiry and endeavours to the Deputy Minister.

Commission.

8. (1) If the conciliation officer is unable to effect a settlement of the matter complained of, the Minister may, on the recommendation of the Deputy Minister, appoint a commission composed of one or more persons and shall forthwith communicate the names of the members to the parties and thereupon it shall be presumed conclusively that the commission was appointed in accordance with this Act.

Powers.

(2) The commission shall have all the powers and shall enjoy all the rights and privileges of the Canada Labour Relations Board under section fifty-eight of *The Industrial Relations and Disputes Investigation Act.*

Evidence.

(3) The commission shall give the parties full opportunity to present evidence and to make submissions and if it finds that the complaint is supported by the evidence it shall recommend to the Deputy Minister the course that ought to be taken with respect to the complaint, which recommendation may include reinstatement with or without compensation for loss of earnings and other benefits.

Majority recommendations to prevail.

(4) If the commission is composed of more than one person, the recommendations of the majority shall be the recommendations of the commission.

Clarification of recommendations.

(5) After a commission has made its recommendations, the Deputy Minister may direct it to clarify or amplify any of its recommendations and they shall not be deemed to have been received by the Deputy Minister until they have been so clarified or amplified.

Minister's order.

(6) The Minister on the recommendation of the Deputy Minister may issue whatever order he deems necessary to carry the recommendations of the commission into effect and the order shall be final and shall be complied with in accordance with its terms.

Offences and penalties.

9. (1) Every person who fails to comply with any provision of this Act or with any order made under this Act is guilty of an offence and on summary conviction is liable,

(a) if an individual, to a penalty of not more than fifty dollars; or

(b) if a corporation, trade union, employers' organization or employment agency, to a penalty of not more than one hundred dollars.

Disposition of penalties.

(2) The penalties recovered for offences against this Act shall be paid to the Receiver General of Canada and shall form part of the Consolidated Revenue Fund.

Style of prosecution.

10. A prosecution for an offence under this Act may be instituted against a trade union or employers' organization in the name of the union or organization, and any act or thing done or omitted by an officer, official or agent of a trade union or employers' organization within the scope of his authority to act on behalf of the union or organization shall be deemed to be an act or thing done or omitted by the union or organization.

Agreements with provinces.

11. Where legislation enacted by the legislature of a province and this Act are substantially uniform the Minister may on behalf of the Government of Canada, with the approval of the Governor in Council, enter into an agreement with the government of the province to provide for the administration by officers and employees of Canada of the provincial legislation.

Regulations.

12. The Governor in Council may make regulations generally for carrying any of the purposes or provisions of this Act into effect.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to amend The Canadian Wheat Board Act, 1935. (Payment for farm storage).

First reading, November 25, 1952.

Mr. ARGUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

66222

7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

1935, c. 53; 1939, c. 39; 1940, c. 25; 1942-43, c. 4; 1947, c. 15; 1947-48, c. 4; 1950, cc. 31, 51, 50; 1951, (1st Sess.) c. 3.

An Act to amend the Canadian Wheat Board Act, 1935. (Payment for farm storage).

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

1. Subsection 2 of section 21 of *The Canadian Wheat Board Act, 1935*, chapter 53 of the statutes of 1935, as enacted by section 5 of chapter 15 of the statutes of 1947, is repealed and the following substituted therefor:

Storage payment.

"(2) The Board shall pay to each producer at the time of delivery of wheat to the Board, in addition to any other payment authorized by this section, a sum per bushel on account of storage of the said wheat on the producer's farm, for such period of storage as the Board in its sole discretion shall fix for the purposes of such storage payment, which sum, however, shall equal the amount payable for storage in a country elevator for the same period according to the country elevator tariff rate filed with the Board of Grain Commissioners."

Explanatory Notes.

Subsection 2 of section 21 at present reads as follows:

"(2) The Board shall, *if directed by regulation*, pay to each producer at the time of delivery of wheat to the Board, in addition to any other payment authorized by this section, a sum per bushel on account of storage of the said wheat on the producer's farm, for such period of storage as the Board in its sole discretion shall fix for the purposes of such storage payment, which sum, however, shall equal the amount payable for storage in a country elevator for the same period according to the country elevator tariff rate filed with the Board of Grain Commissioners."

The only change made by this Bill is to delete the words "if directed by regulation" from the subsection as it now stands.

The effect of this change is to ensure that producers in the designated area will be paid the regular storage charge for grain stored on the farm. The determination of the date from which payment is to commence is left to the Canadian Wheat Board, but the payment of such storage charges to producers is by this new subsection made compulsory.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Criminal Code and the Combines Investigation Act. (Liability of directors).

First reading, November 25, 1952.

Mr. ARGUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

66226

7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Criminal Code and the Combines Investigation Act. (Liability of directors).

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 498 of the *Criminal Code*, chapter thirty-six of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Penalty for conspiracy.

"**498.** (1) Every one is guilty of an indictable offence and liable to a penalty not exceeding four thousand dollars and not less than two hundred dollars, or to two years' imprisonment, or, if a corporation, is liable to a penalty not exceeding ten thousand dollars, and not less than one thousand dollars, who conspires, combines, agrees or arranges with any other person, or with any railway, steamship, steamboat or transportation company,

To limit transportation facilities.

(a) to unduly limit the facilities for transporting, producing, manufacturing, supplying, storing or dealing in any article or commodity which may be a subject of trade or commerce; or

Restrain commerce.

(b) to restrain or injure trade or commerce in relation to any such article or commodity; or

Lessen manufacturing.

(c) to unduly prevent, limit, or lessen the manufacture or production of any such article or commodity, or to unreasonably enhance the price thereof; or

Lessen competition.

(d) to unduly prevent or lessen competition in the production, manufacture, purchase, barter, sale, transportation or supply of any such article or commodity, or in the price of insurance upon person or property:

Proviso.

Liability of directors assenting to offences.

Provided that if a corporation offend against this subsection any director or officer of such corporation who assents to or acquiesces in the offence committed by the corporation shall be guilty of that offence personally and cumulatively with the corporation and with his co-directors or associate officers."

Explanatory Notes.

The purpose of the amendments contained in this bill is to provide that in cases where corporations are found guilty of an offence under section 498 or 498A of the *Criminal Code* or of an offence under section 32 of the *Combines Investigation Act* a penalty shall be imposed not only on the corporation but also on any director or officer who assents to or acquiesces in the offence committed.

2. Section 498A of the said Act, as enacted by section 9 of chapter 56 of the statutes of 1935, is repealed and the following substituted therefor:—

Discrimination in trade.

"**498A.** Every person engaged in trade or commerce or industry is guilty of an indictable offence and liable to a penalty not exceeding one thousand dollars or to one month's imprisonment, or, if a corporation, to a penalty not exceeding five thousand dollars, who

En. 1935, c. 56, s. 9.

(a) is a party or privy to, or assists in, any transaction of sale which discriminates, to his knowledge, against competitors of the purchaser in that any discount, rebate or allowance is granted to the purchaser over and above any discount, rebate or allowance available at the time of such transaction to the aforesaid competitors in respect of a sale of goods of like quality and quantity;

Exceptions.

The provisions of this paragraph shall not, however, prevent a co-operative society returning to producers or consumers, or a co-operative wholesale society returning to its constituent retail members, the whole or any part of the net surplus made in its trading operations in proportion to purchases made from or sales to the society;

Lower prices in particular area.

(b) engages in a policy of selling goods in any area of Canada at prices lower than those exacted by such seller elsewhere in Canada, for the purpose of destroying competition or eliminating a competitor in such part of Canada;

Lower prices to destroy competition.

(c) engages in a policy of selling goods at prices unreasonably low for the purpose of destroying competition or eliminating a competitor:

Proviso.

Liability of directors assenting to offences.

Provided that if a corporation offend against this section any director or officer of such corporation who assents to or acquiesces in the offence committed by the corporation shall be guilty of that offence personally and cumulatively with the corporation and with his co-directors or associate officers."

3. Section 37 of the *Combines Investigation Act*, chapter 26 of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Liability of director assenting to offences.

"**37.** If a corporation offend against section thirty-two, section thirty-five or section thirty-six any director or officer of such corporation who assents to or acquiesces in the offence committed by the corporation shall be guilty of that offence personally and cumulatively with the corporation and with his co-directors or associate officers."

3. The words "section thirty-two, section thirty-five or section thirty-six" underlined on the opposite page are substituted for the words "either of the two last preceding sections".

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 18.

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

First reading, December 8, 1952.

Mr. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

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7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 18.

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

Preamble.

WHEREAS section thirty-seven of *The British North America Act, 1867*, provided that the House of Commons would consist in the beginning of one hundred and eighty-one members and this number has now been greatly increased;

AND WHEREAS section forty-eight of *The British North America Act, 1867*, states that the quorum of the House of Commons shall consist of at least twenty members and this number is manifestly too small having regard to the increased membership of the House and it is expedient to correct this discrepancy between membership and quorum;

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

1. Section 48 of *The British North America Act, 1867*, chapter three of the Statutes of the United Kingdom of Great Britain and Ireland, 1867, is repealed and the following substituted therefor:

Quorum of the House of Commons.

"**48.** The presence of at least thirty members of the House of Commons shall be necessary to constitute a meeting of the House for the exercise of its powers; and for that purpose the Speaker shall be reckoned as a member."

Short title and citation.

2. This Act may be cited as the *British North America Act, 1953*, and the *British North America Acts, 1867 to 1952*, and this Act may be cited together as the *British North America Acts, 1867 to 1953*.

Explanatory Note.

The purpose of this bill, as explained in the preamble, is to increase the quorum of the House of Commons in proportion to the increase in the membership of that House since 1867. The original membership was 181, with 20 as a quorum. The present membership is 262 and provision has already been made for 265 members in the next Parliament. The proposed increase to a quorum of 30 members merely maintains the proportion originally established.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 19.

An Act to amend The Canadian Vessel Construction Assistance Act.

First reading, December 19, 1952.

THE MINISTER OF TRANSPORT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1952

66718

7th Session, 21st Parliament, 1 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 19.

An Act to amend The Canadian Vessel Construction Assistance Act.

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

PART I.

1. Section 7 of *The Canadian Vessel Construction Assistance Act*, chapter 11 of the statutes of 1949 (Second Session), is amended by adding thereto the following subsections:

Recapture where survey completed.

"(2) In any case where

(a) a taxpayer has under subsection one made a deduction in respect of a vessel as a reserve for expenses to be incurred by reason of a quadrennial or other special survey of that vessel, and

(b) the quadrennial or other special survey in respect of which the deduction was made has been completed to the extent that the vessel is permitted to proceed on a voyage,

the aggregate amount of the deductions in respect of the vessel that have not previously been included in computing the taxpayer's income under Part I of *The Income Tax Act*, shall be included in computing his income under Part I of *The Income Tax Act* for the taxation year in which the survey was so completed.

Recapture where survey not begun or completed.

(3) In any case where

(a) a taxpayer has under subsection one made a deduction in respect of a vessel as a reserve for expenses to be incurred by reason of a quadrennial or other special survey of that vessel, and

Explanatory Notes.

1. Section 7 of *The Canadian Vessel Construction Assistance Act* enables shipowners to make deductions for income tax purposes of amounts set aside as a reserve for expenses to be incurred by reason of quadrennial or other special surveys of ships required by the *Canada Shipping Act* or the rules of a classification society. The purpose of the amendment is to include the aggregate amount of these deductions in computing the taxpayer's income for the taxation year in which the survey is completed or the taxation year in which the vessel is sold, lost or destroyed or where the circumstances are such that the survey will not likely be completed.

(b) before that quadrennial or other survey was completed, the taxpayer sold the vessel or the vessel was lost or destroyed or any other circumstance arose that in the opinion of the Minister of National Revenue renders it improbable that the survey will be completed, the aggregate amount of the deductions in respect of the vessel that have not previously been included in computing the taxpayer's income under Part I of *The Income Tax Act*, shall be included in computing his income under Part I of *The Income Tax Act* for the taxation year in which the vessel was sold, lost or destroyed or in which such circumstance arose.

Application.

(4) This section is applicable to the 1949 and subsequent taxation years."

Part II.

2. Section 7 of the *Canadian Vessel Construction Assistance Act*, chapter 43 of the Revised Statutes of Canada, 1952, is amended by adding thereto the following subsections:

Recapture where survey completed.

"(2) In any case where

(a) a taxpayer has under subsection (1) made a deduction in respect of a vessel as a reserve for expenses to be incurred by reason of a quadrennial or other special survey of that vessel, and

(b) the quadrennial or other special survey in respect of which the deduction was made has been completed to the extent that the vessel is permitted to proceed on a voyage,

the aggregate amount of the deductions in respect of the vessel that have not previously been included in computing the taxpayer's income under Part I of the *Income Tax Act*, shall be included in computing his income under Part I of the *Income Tax Act* for the taxation year in which the survey was so completed.

Recapture where survey not begun or completed.

(3) In any case where

(a) a taxpayer has under subsection (1) made a deduction in respect of a vessel as a reserve for expenses to be incurred by reason of a quadrennial or other special survey of that vessel, and

(b) before that quadrennial or other survey was completed, the taxpayer sold the vessel or the vessel was lost or destroyed or any other circumstance arose that in the opinion of the Minister of National Revenue renders it improbable that the survey will be completed,

the aggregate amount of the deductions in respect of the vessel that have not previously been included in computing the taxpayer's income under Part I of the *Income Tax Act*,

2. The purpose of this section is to bring the Act into line with the new Revised Statutes of Canada, which are now in press and are expected to appear during the current session.

shall be included in computing his income under Part I of the *Income Tax Act* for the taxation year in which the vessel was sold, lost or destroyed or in which such circumstance arose.

Application.

(4) This section is applicable to the 1949 and subsequent taxation years."

Coming into force. Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 100.

An Act to Prevent Discrimination in regard to Employment and Membership in Trade Unions by reason of Race, National Origin, Colour or Religion.

First reading, January 13, 1953.

THE MINISTER OF LABOUR.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

65243

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 100.

An Act to Prevent Discrimination in regard to Employment and Membership in Trade Unions by reason of Race, National Origin, Colour or Religion.

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 *Canada Fair Employment Practices Act.*

Interpretation.

Definitions. "Director".

2. In this Act,

(a) "Director" means the officer of the Department of Labour designated by the Minister to receive and deal with complaints under this Act;

"Employment agency".

(b) "employment agency" includes a person who undertakes with or without compensation to procure employees for employers and a person who undertakes with or without compensation to procure employment for persons;

"Employee".

(c) "employee" means any person employed by an employer;

"Employer".

(d) "employer" means a person who employs five or more employees, and includes any person acting on behalf of an employer, but does not include any exclusively charitable, philanthropic, educational, fraternal, religious or social organization or corporation that is not operated for private profit, or any organization that is operated primarily to foster the welfare of a religious or racial group and is not operated for private profit;

Explanatory Notes.

The purpose of the Bill is to prevent and eliminate practices of discrimination against persons in regard to employment and in regard to membership in a trade union because of race, national origin, colour or religion.

The basic principle of human rights as enunciated by the United Nations Charter is the motivating factor.

The proposed Bill applies only to works, undertakings and businesses within the legislative authority of Parliament to regulate and to Crown Corporations.

Any person claiming to be aggrieved because of an alleged violation may make a complaint, in writing, and the matter of the complaint will be inquired into and a report made. The proposed Bill relies largely on conciliation for its effectiveness, however, provision is made for resort to the courts should conciliation process fail.

"Employers' organization".

(e) "employers' organization" means an organization of employers formed for purposes including the regulation of relations between employers and employees;

"Minister".

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

"National origin".

(g) "national origin" includes ancestry;

"Person".

(h) "person" includes employment agency, trade union and employers' organization; and

"Trade union".

(i) "trade union" means any organization of employees formed for the purpose of regulating relations between employees and employers.

Application.

Application.

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) employers engaged in any such work, undertaking or business;

(k) employees or other persons employed or seeking employment upon or in connection with any such work, undertaking or business;

(l) trade unions composed of such employees; and

(m) the employment by any corporation established to perform any function or duty on behalf of the Government of Canada of employees.

PROHIBITED EMPLOYMENT PRACTICES.

Employers not to discriminate.

4. (1) No employer shall refuse to employ or to continue to employ, or otherwise discriminate against any person in regard to employment or any term or condition of employment because of his race, national origin, colour or religion.

Use of employment agencies that discriminate.

(2) No employer shall use, in the hiring or recruitment of persons for employment, any employment agency that discriminates against persons seeking employment because of their race, national origin, colour or religion.

Membership in trade unions.

(3) No trade union shall exclude any person from full membership or expel or suspend or otherwise discriminate against any of its members or discriminate against any person in regard to his employment by any employer, because of that person's race, national origin, colour or religion.

Discharge, expulsion, etc.

(4) No employer or trade union shall discharge, expel or otherwise discriminate against any person because he has made a complaint or given evidence or assisted in any way in respect of the initiation or prosecution of a complaint or other proceeding under this Act.

Advertisements.

(5) No person shall publish any advertisement in connection with employment or prospective employment that expresses either directly or indirectly any limitation, specification or preference as to race, national origin, colour or religion unless the specification or preference is based upon a *bona fide* occupational qualification.

ENFORCEMENT PROCEDURE.

Complaint.

5. (1) Any person claiming to be aggrieved because of an alleged violation of any of the provisions of this Act may make a complaint in writing to the Director and the Director may instruct an officer of the Department of Labour or any other person to inquire into the complaint.

Inquiry.

(2) The officer shall forthwith inquire into the complaint and endeavour to effect a settlement of the matters complained of.

Reference to Industrial Inquiry Commission.

(3) If the officer is unable to effect a settlement of the matters complained of, the Minister may upon the recommendation of the Director refer the matters involved in the complaint to a Commission, consisting of one or more persons, to be appointed by the Minister and to be known as an Industrial Inquiry Commission, for investigation with a view to the settlement of the complaint.

Inquiry by Commission.

(4) Immediately following its appointment, an Industrial Inquiry Commission shall inquire into the matters referred to it and shall give full opportunity to all parties to present evidence and make representations and, in the case of any matter involved in a complaint in which settlement is not effected in the meantime, if it finds that the complaint is supported by the evidence, shall recommend to the Minister the course that ought to be taken with respect to the complaint, which may include reinstatement, with or without compensation for loss of employment.

Majority recommendation prevails.

(5) If the Industrial Inquiry Commission is composed of more than one person, the recommendations of the majority constitute the recommendations of the Commission.

Clarification of recommendations.

(6) After an Industrial Inquiry Commission has made its recommendations, the Minister may direct it to clarify or amplify its recommendations, and they shall be deemed not to have been received by the Minister until they have been so clarified or amplified.

Copy of recommendations to persons affected.

(7) Upon receipt of the recommendations of an Industrial Inquiry Commission appointed under this section, the Minister shall furnish a copy thereof to each of the persons affected and shall publish the same if he deems it advisable in such manner as he sees fit.

Minister's order.

(8) The Minister may issue whatever order he deems necessary to carry the recommendations of the Commission into effect and any order made by the Minister under this subsection is final and conclusive and is not open to question or review.

Compliance with order.

(9) Every person in respect of whom an order is made under this section shall comply with such order.

Procedure.

(10) An Industrial Inquiry Commission may determine its own procedure and may receive and accept such evidence and information on oath, affidavit or otherwise as in its discretion it sees fit, whether admissible in a court of law or not, and has all the powers of an Industrial Inquiry Commission appointed under the *Industrial Relations and Disputes Investigation Act.*

Remuneration.

(11) The person designated by the Minister to be the Chairman of an Industrial Inquiry Commission, and the other members thereof, shall be paid remuneration and expenses at the same rate as is payable to a Chairman and members of an Industrial Inquiry Commission appointed under the *Industrial Relations and Disputes Investigation Act.*

Other proceedings not affected.

(12) Nothing in this section operates to restrict the right of any aggrieved person to initiate proceedings under any other provisions of this Act before a court, judge or magistrate against any person for an alleged contravention of this Act.

Offences and Penalties.

Offence.

6. Every person who does anything prohibited by this Act or who refuses or neglects to do anything required by this Act is guilty of an offence, and except where some other penalty is by this Act provided for the act, refusal or neglect, is liable on summary conviction

(a) if an individual, to a fine not exceeding one hundred dollars, and

(b) if a corporation, trade union, employers' organization or employment agency, to a fine not exceeding five hundred dollars.

Payment to employee and reinstatement.

7. Where an employer is convicted for violation of section 4 by reason of his having suspended, transferred, laid off or discharged an employee contrary to this Act, the convicting court, judge or magistrate, in addition to any other penalty, may order the employer to pay compensation for loss of employment to the employee not exceeding such sum as in the opinion of the court, judge or magistrate, as the case may be, is equivalent to the wages, salary or remuneration that would have accrued to the employee up to the date of conviction but for such suspension, transfer, lay off or discharge, and may order the employer to reinstate the employee in his employ at such date as in the opinion of the court, judge or magistrate is just and proper in the circumstances in the position the employee would have held but for such suspension, transfer, lay off or discharge.

Prosecution of employers' organization or trade union.

8. A prosecution for an offence under this Act may be brought against an employers' organization or a trade union in the name of the organization or union, and for the purpose of such prosecution an employers' organization or trade union shall be deemed to be a person, and any act or thing done or omitted by an officer or agent of an employers' organization or trade union within the scope of his authority to act on behalf of the organization or trade union shall be deemed to be an act or thing done or omitted by the employers' organization or trade union.

Consent to prosecution.

9. (1) No prosecution for an offence under this Act shall be instituted without the consent in writing of the Minister.

(2) No proceeding under this Act shall be deemed invalid by reason of any defect in form or any technical irregularity.

Other inquiries.

10. The Minister where he deems it expedient may undertake or cause to be undertaken such inquiries and other measures as appear advisable to him to promote the purposes of the Act.

Exception.

11. Nothing in this Act shall be construed to require a person to employ anyone or to do or refrain from doing any other thing contrary to any instruction, direction or regulation given or made by or on behalf of the Government of Canada in the interests of the safety or security of Canada or any state allied or associated with Canada.

REGULATIONS.

Regulations.

12. The Governor in Council may make regulations to carry out the purposes and provisions of this Act.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 101.

An Act to amend The Representation Act, 1952.

First reading, January 14, 1953.

Mr. STUDER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

67377

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 101.

An Act to amend The Representation Act, 1952.

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

PART I.

Swift Current-Maple Creek.

1. Paragraph 15 of that Part of the Schedule to *The Representation Act, 1952*, chapter 48 of the Statutes of 1952, dealing with the description of the electoral districts in the Province of Saskatchewan, which describes the Electoral District of Swift Current, is amended by substituting for the words: "SWIFT CURRENT", the words: "SWIFT CURRENT-MAPLE CREEK" at the beginning of the said description.

PART II.

Swift Current-Maple Creek.

2. Paragraph 15 of that Part of the Schedule to the *Representation Act*, chapter 238 of the Revised Statutes of Canada, 1952, dealing with the description of the electoral districts in the Province of Saskatchewan, which describes the Electoral District of Swift Current, is amended by substituting for the words: "SWIFT CURRENT", the words: "SWIFT CURRENT-MAPLE CREEK" at the beginning of the said description.

Coming into force. Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 102.

An Act respecting the Royal Style and Titles.

First reading, January 16, 1953.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

68977

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 102.

An Act respecting the Royal Style and Titles.

Preamble.

WHEREAS the Prime Ministers and other representatives of Commonwealth countries assembled in London in the month of December, in the year one thousand nine hundred and fifty-two, considered the form of the Royal Style and Titles, and, recognizing that the present form is not in accordance with present constitutional relations within the Commonwealth, concluded that, in the present stage of development of the Commonwealth relationship, it would be in accord with the established constitutional position that each member country should use for its own purposes a form suitable to its own particular circumstances but retaining a substantial element common to all;

And whereas the said representatives of all the Commonwealth countries concerned agreed to take such action as is necessary in each country to secure the appropriate constitutional approval for the changes now envisaged;

And whereas, in order to give effect to the aforesaid conclusions, it is desirable that the Parliament of Canada should assent to the issue of a Royal Proclamation establishing the Royal Style and Titles for Canada:

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

Assent to establishment of Royal Style and Titles.

1. The assent of the Parliament of Canada is hereby given to the issue by Her Majesty of Her Royal Proclamation under the Great Seal of Canada establishing for Canada the following Royal Style and Titles, namely,

"Elizabeth the Second, by the Grace of God of the United Kingdom, Canada and Her other Realms and Territories Queen, Head of the Commonwealth, Defender of the Faith".

Explanatory Notes.

The purpose of this Bill is to express the assent of the Parliament of Canada to an exercise of the Royal Prerogative to establish the Royal Style and Titles for Canada as a part of a general establishment of the Royal Titles in countries of the Commonwealth.

2. (1) Paragraph (10) of section 37 of the *Interpretation Act*, chapter 1 of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

"Her Majesty", etc.

"(10) "Her Majesty", "His Majesty", "the Queen", "the King" or "the Crown" means the Sovereign of the United Kingdom, Canada and Her other Realms and Territories, and Head of the Commonwealth;"

(2) Upon the coming into force of the Revised Statutes of Canada, 1952, paragraph (11) of section 35 of the *Interpretation Act*, chapter 158 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

"Her Majesty", etc.

"(11) "Her Majesty", "His Majesty", "the Queen", "the King" or "the Crown" means the Sovereign of the United Kingdom, Canada and Her other Realms and Territories, and Head of the Commonwealth;"

Coming into force.

3. Section 2 shall come into force on the day the Royal Proclamation authorized by section 1 is issued.

Section 2 (1)—Paragraph (10) now reads as follows—

"(10) "His Majesty", "Her Majesty", "the King", "the Queen", or "the Crown" means the Sovereign of Great Britain, Ireland and the British Dominions beyond the Seas;"

Section 2 (2)—This will make corresponding amendments to the new revised statutes.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 103.

An Act to amend The National Defence Act.

First reading, January 22, 1953.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

69516

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 103.

An Act to amend The National Defence Act.

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

PART I.

1. *The National Defence Act*, chapter 43 of the statutes of 1950, is amended by adding thereto, immediately after section 6 thereof, the following section:

Associate Minister.

"**6A.** The Governor General may at any time by commission under the Great Seal appoint an Associate Minister of National Defence who shall exercise and perform such of the powers, duties and functions of the Minister as may be assigned to him by the Governor in Council or the Minister, and shall be paid a salary of ten thousand dollars per annum; during the period that a person holds office as Associate Minister of National Defence under this section, the number of Associate Ministers of National Defence who may be appointed under section six shall be reduced by one."

PART II.

2. The *National Defence Act*, chapter 184 of the Revised Statutes of Canada, 1952, is amended by adding thereto, immediately after section 6 thereof, the following section:

Associate Minister.

"**6A.** The Governor General may at any time by commission under the Great Seal appoint an Associate Minister of National Defence who shall exercise and perform such of the powers, duties and functions of the Minister as may be assigned to him by the Governor in Council or the Minister, and shall be paid a salary of ten thousand dollars per annum; during the period that a person holds office as

Explanatory Notes.

1. The purpose of this clause is to amend *The National Defence Act* to provide for the appointment of an Associate Minister of National Defence, notwithstanding the fact that an "emergency" as defined in that Act does not exist, and to provide for his salary. Section 6 of *The National Defence Act*, referred to in this clause, reads:

"6.(1) The Governor General may, during an emergency, by commission under the Great Seal appoint

(a) not more than three additional Ministers of National Defence, each of whom shall exercise and perform such of the powers, duties and functions of the Minister as may be prescribed by the Governor in Council; or

(b) not more than three Associate Ministers of National Defence, each of whom shall exercise and perform such of the powers, duties and functions of the Minister as may be assigned to him by the Governor in Council or the Minister.

(2) Each additional or Associate Minister appointed under this section may be continued in office for not more than six months after the termination of the emergency during which he is appointed."

2 and **3.** The purpose of Part II is to provide for an appropriate amendment to the new Revised Statutes of Canada which are now in preparation and are expected to appear during the current Session.

Associate Minister of National Defence under this section, the number of Associate Ministers of National Defence who may be appointed under section 6 shall be reduced by one."

Coming into force. Repeal.

3. This part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to amend The Judges Act, 1946.

First reading, January 22, 1953.

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

63631

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 104.

An Act to amend The Judges Act, 1946.

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

PART I.

Salaries of Judges of Court of Appeal and Supreme Court of British Columbia.

1. Paragraph *(d)* of section 13 of *The Judges Act, 1946*, chapter 56 of the statutes of 1946, as enacted by section 3 of chapter 52 of the statutes of 1951 (First Session), is repealed and the following substituted therefor:

"*(d)* Eight Judges of the Supreme Court, each..... 14,400.00".

PART II.

Salaries of Judges of Court of Appeal and Supreme Court of British Columbia.

2. Paragraph *(d)* of section 13 of the *Judges Act*, chapter 159 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

"*(d)* Eight Judges of the Supreme Court, each..... 14,400.00".

Coming into force. Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Explanatory Notes.

The purpose of this Bill is to authorize payment of a salary for an additional judge of the Supreme Court of British Columbia.

Part II is designed to amend the new Revised Statutes, which are now in press and are expected to appear during the present session.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 105.

An Act respecting the Liability of the Crown for Torts and Civil Salvage.

First reading, January 23, 1953.

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

64310

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 105.

An Act respecting the Liability of the Crown for Torts and Civil Salvage.

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 *Crown Liability Act.*

INTERPRETATION.

Definitions. "Crown".

2. In this Act

(a) "Crown" means Her Majesty in right of Canada;

"Crown ship".

(b) "Crown ship" means a ship, as defined in the *Canada Shipping Act*, that is owned by or is in the exclusive possession of the Crown;

"Servant".

(c) "servant" includes agent, but does not include any person appointed or employed by or under the authority of an ordinance of the Yukon Territory or the Northwest Territories; and

"Tort".

(d) "tort" in respect of any matter arising in the Province of Quebec, means delict or quasi-delict.

PART I.

LIABILITY.

Tort and Civil Salvage.

Liability in tort.

3. (1) The Crown is liable in tort for the damages for which, if it were a private person of full age and capacity, it would be liable

(a) in respect of a tort committed by a servant of the Crown, or

Explanatory Notes.

The purpose of this Bill is to place the Crown in substantially the same position as a private person as regards liability for

(a) torts committed by servants,

(b) torts arising out of breach of duty attaching to the ownership, occupation, possession or control of property,

(c) damages caused by a motor vehicle upon a highway, and

(d) civil salvage,

and to permit certain actions to be taken against the Crown in the provincial courts.

Clause **3.**

Subclause (1)—This subclause imposes liability. At the present time liability is confined to negligence, but under the proposed amendment all torts are included.

(*b*) in respect of a breach of duty attaching to the ownership, occupation, possession or control of property.

Motor vehicles.

(2) The Crown is liable for the damage sustained by any person by reason of a motor vehicle, owned by the Crown, upon a highway, for which the Crown would be liable if it were a private person of full age and capacity.

Civil salvage.

(3) The law relating to civil salvage, whether of life or property, (except sections 521 to 524, 527 to 531 and 533 of The *Canada Shipping Act, 1934*) applies in relation to salvage services rendered after the coming into force of this Part in assisting any Crown ship or aircraft, or in saving life therefrom, or in saving any cargo or apparel belonging to the Crown, in the same manner as if the ship, aircraft, cargo or other apparel belonged to a private person, except that all claims against the Crown under this subsection shall be made by petition of right and shall be heard and determined by a judge of the Exchequer Court of Canada.

Limitation of liability.

(4) Sections 647 and 649 to 655 of The *Canada Shipping Act, 1934*, apply for the purpose of limiting the liability of the Crown in respect of Crown ships; and where, for the purposes of any proceedings under this Act, it is necessary to ascertain the tonnage of a ship that has no register tonnage within the meaning of The *Canada Shipping Act, 1934*, the tonnage of the ship shall be ascertained in accordance with section 92 of that Act.

Idem.

(5) Section 539 of The *Canada Shipping Act, 1934*, applies in respect of salvage services rendered to Crown ships or aircraft as it applies in respect of salvage services rendered to other ships or aircraft, and sections 640 to 642 of that Act apply in respect of Crown ships as they apply in the case of other ships.

Saving in respect of prerogative and statutory powers.

(6) Nothing in this section makes the Crown liable in respect of anything done or omitted in the exercise of any power or authority that, if this section had not been passed, would have been exercisable by virtue of the prerogative of the Crown, or any power or authority conferred on the Crown by any statute, and, in particular, but without restricting the generality of the foregoing, nothing in this section makes the Crown liable in respect of anything done or omitted in the exercise of any power or authority exercisable by the Crown, whether in time of peace or of war, for the purpose of the defence of Canada or of training, or maintaining the efficiency of, any of the naval, army or air forces of Canada.

Subclause (2)—This subclause would make the Crown liable as owner for damages caused by Crown motor vehicles to the same extent as private individuals.

Subclause (3)—This subclause would subject the Crown to liability for civil salvage. The excepted sections of the *Canada Shipping Act* do not lend themselves to application against the Crown. They give jurisdiction in small claims to the receiver of the admiralty district, with an appeal to the Minister of Transport, and provide for the seizure and detention of property liable to salvage.

Subclause (4)—Section 647 of the *Canada Shipping Act* imposes a two-year limitation in collision cases, and sections 649 to 655 limit the amount of salvage claims.

Subclause (5)—Section 539 imposes a two-year limitation in salvage cases, and sections 640 to 642 provide for apportionment of liability.

Special Provisions respecting Liability.

No proceedings lie where pension payable.

4. (1) No proceedings lie against the Crown or a servant of the Crown in respect of a claim if a pension or compensation has been paid or is payable out of the Consolidated Revenue Fund or out of any funds administered by an agency of the Crown in respect of the death, injury, damage or loss in respect of which the claim is made.

Liability for acts of servants.

(2) No proceedings lie against the Crown by virtue of paragraph *(a)* of subsection (1) of section 3 in respect of any act or omission of a servant of the Crown unless the act or omission would apart from the provisions of this Act have given rise to a cause of action in tort against that servant or his personal representative.

Motor vehicles.

(3) No proceedings lie against the Crown by virtue of subsection (2) of section 3 in respect of damage sustained by any person by reason of a motor vehicle upon a highway unless the driver of the motor vehicle or his personal representative is liable for the damage so sustained.

Notice of claim.

(4) No proceedings lie against the Crown by virtue of paragraph *(b)* of subsection (1) of section 3 unless, within seven days after the claim arose, notice in writing of the claim and of the injury complained of

(a) has been served upon a responsible official of the department or agency administering the property or the employee of the department or agency in control or charge of the property, and

(b) a copy of the notice has been sent by registered mail to the Deputy Attorney General of Canada.

Property.

Coming into force and application of s. 3 (1) *(b)*.

5. (1) Paragraph *(b)* of subsection (1) of section 3 shall come into force on a day to be fixed by proclamation of the Governor in Council.

Idem.

(2) Paragraph *(b)* of subsection (1) of section 3 is not applicable in respect of any property acquired by the Crown on, before or after the day fixed under subsection (1) unless the Crown or some person acting for the Crown has, in fact,

(a) in the case of personal property, taken physical control thereof, and

(b) in the case of real property, entered into occupation thereof.

Idem.

(3) Where the Governor in Council has by order published in the *Canada Gazette* declared that the Crown has, either before or after the day fixed under subsection (1), ceased to be in control of any specified personal property or to be in occupation of any specified real property, paragraph *(b)*

Clause **4.**

Subclause (1)—This subclause is designed to prevent double payment of damages or compensation.

Subclauses (2) and (3)—These clauses are usual in this type of legislation. Liability of the Crown for acts of its servants is intended to be a vicarious liability only.

Subclause (4)—The common type of claim for damages in respect of property arises out of faulty buildings or failure to remove snow or ice. It is felt that the Crown should not be prejudiced by claims made after an opportunity for investigating is gone.

Clause **5.** The principles embodied in this section are

(1) The Crown should not be liable in respect of property unless there is in fact possession or control. The position of the Crown is not the same as private individuals because the Crown may acquire property by escheat, and is the owner of vacant property in the Yukon and Northwest Territories.

(2) The Crown should not be liable where administration or control has been abandoned by public notice; otherwise the Crown would be obliged, at public expense, to maintain and occupy property no longer required for public purposes.

(3) The coming into force of these provisions is postponed until property now owned by the Crown is considered and appropriate notices of abandonment issued where necessary.

of subsection (1) of section 3 is not applicable in respect of the specified property from the day of publication of the order until the day the order is revoked.

Proceedings in Rem.

Proceedings *in rem*.

6. Nothing in this Act authorizes proceedings *in rem* in respect of any claim against the Crown, or the arrrest, detention or sale of any Crown ship or aircraft, or of any cargo or other property belonging to the Crown, or gives to any person any lien on any such ship, aircraft, cargo or other property.

Jurisdiction of Exchequer Court.

Exclusive jurisdiction of Exchequer Court.

7. (1) Except as provided in section 8, and subject to section 23, the Exchequer Court of Canada has exclusive original jurisdiction to hear and determine every claim for damages under this Act.

Concurrent jurisdiction.

(2) The Exchequer Court of Canada has concurrent original jurisdiction with respect to the claims described in subsection (2) of section 8, and any claim that may be the subject-matter of an action, suit or other legal proceeding referred to in section 23.

PART II.

Proceedings in Provincial Courts.

Jurisdiction.

"Provincial court" defined.

8. (1) In this section "provincial court" with respect to any province in which a claim sought to be enforced under this Part arises, means the county or district court that would have jurisdiction if the claim were against a private person of full age and capacity, or, if there is no such county or district court in the province or the county or district court in the province does not have such jurisdiction, means the superior court of the province.

Jurisdiction of provincial court.

(2) Notwithstanding the *Exchequer Court Act*, a claim against the Crown for a sum not exceeding one thousand dollars arising out of any death or injury to the person or to property resulting from the negligence of a servant of the Crown while acting within the scope of his duties or employment may be heard and determined by the provincial court, and an appeal lies from the judgment of a provincial court given in any proceedings taken under this section as from a judgment in similar proceedings between subject and subject.

Clause **7.** The Exchequer Court is now the established forum to consider claims against the Crown, and its exclusive jurisdiction is preserved, except as provided in Parts II and III.

Clause **8.** It is intended that actions against the Crown up to $1,000 in provincial courts be taken in the county or district courts. If the county or district court does not have jurisdiction up to this amount, or where there is no county or district court (as, for example, in the territories) the superior court has jurisdiction.

Under this clause, negligence claims may be made against the Crown in provincial courts up to $1,000.

No proceedings where proceedings pending in Exchequer Court.

(3) No provincial court has jurisdiction to entertain any proceedings taken by any person under this Part if proceedings taken by that person in the Exchequer Court of Canada in respect of the same cause of action, whether taken before or after the proceedings are taken in the provincial court, are pending.

Transfer to Exchequer Court.

Counterclaim in excess of jurisdiction.

9. (1) Where in any proceedings in a provincial court under this Part a defence or counterclaim of the Crown involves a matter beyond the jurisdiction of the provincial court, the defence or counterclaim does not affect the competence or the duty of the provincial court to dispose of the whole matter in controversy so far as it relates to the demand of the plaintiff and the defence thereto; but no relief exceeding that which the court has jurisdiction to administer shall be given to the Crown upon the counterclaim.

Transfer to Exchequer Court.

(2) In any case mentioned in subsection (1), a judge of the Exchequer Court of Canada, on the application of any party to the proceedings in the provincial court, may order that the whole proceedings be transferred from the provincial court to the Exchequer Court, and any proceedings so transferred shall be continued in the Exchequer Court as though they were by way of petition of right.

Transfers in other cases.

(3) Where proceedings have been taken under this Part in a provincial court, a judge of the Exchequer Court of Canada may, on the application of the Crown, order that the proceedings be transferred to the Exchequer Court in any case where the judge is satisfied that

(a) the validity of an Act of the Parliament of Canada or of the legislature of any province or any order, rule or regulation thereunder is called in question;

(b) the proceedings involve a matter by which rights in the future of the parties may be affected;

(c) proceedings in respect of the same cause of action or in respect of a cause of action arising out of the same matter are pending in the Exchequer Court; or

(d) for any other reason it is just and expedient to do so;

and any proceedings so transferred shall be continued in the Exchequer Court as though they were by way of petition of right.

Procedure.

Notice of claim in provincial court.

10. (1) Except in the case of a counterclaim, no proceedings shall be commenced under this Part unless the claimant has at least ninety days before the commencement

Clause **9.** This provides for transfer to the Exchequer Court where a counterclaim by the Crown exceeds the jurisdiction of the provincial court, or where a judge of the Exchequer Court so orders.

Clauses **10** to **14.** It is intended that provincial rules of practice and procedure will apply, but a few special provisions are necessary in order to adapt them to cases involving the Crown in right of Canada.

of the proceedings served on the Deputy Attorney General of Canada or sent to him by registered post a notice of the claim together with sufficient details of the facts upon which the claim is based to enable him to investigate it.

Proceedings in name of A. G. of Canada or Crown agent.

(2) Proceedings against the Crown under this Part may be taken in the name of the Attorney General of Canada or, in the case of an agency of the Crown against which proceedings are by Act of Parliament authorized to be taken in the name of the agency, in the name of that agency.

Service of writ.

(3) Where proceedings under this Part are taken against the Crown in the name of the Attorney General of Canada the writ of summons or other instrument originating the proceedings shall be served on the Crown by serving it on the Deputy Attorney General of Canada or sending it to him by registered post, and where proceedings under this Part are taken against the Crown in the name of an agency of the Crown the writ of summons or other instrument originating the proceedings shall be served on the Crown by serving it on the chief executive officer of the agency or sending it to him by registered post.

Defences.

11. In any proceedings against the Crown under this Part the Crown may raise

(a) any defence that would be available if the proceedings were a suit or action in a competent court between subject and subject, and

(b) any defence that would be available if the proceedings were by way of petition of right in the Exchequer Court of Canada.

No judgment by default without leave.

12. In any proceedings against the Crown under this Part judgment shall not be entered against the Crown in default of appearance or pleading without the leave of the court to be obtained on application of which at least fourteen clear days' notice has been given to the Deputy Attorney General of Canada.

No jury trials.

13. In any proceedings against the Crown under this Part trial shall be without a jury.

Rules of court.

14. Except as otherwise provided by this Act or the regulations, the rules of practice and procedure of the court in which proceedings under this Part are taken apply in those proceedings.

PART III.

GENERAL.

Costs.

Costs.

15. In any proceedings under this Act costs may be awarded to or against the Crown.

Costs earned by salaried officers of the Crown.

16. In any proceedings under this Act costs awarded to the Crown shall not be disallowed or reduced upon taxation merely because the solicitor or counsel who earned such costs, or in respect of whose services the costs are charged, was a salaried officer of the Crown performing such services in the discharge of his duty and remunerated therefor by his salary, or for that or any other reason not entitled to recover any costs from the Crown in respect of the services so rendered; but the costs recovered by or on behalf of the Crown in any such case shall be paid into the Consolidated Revenue Fund.

Payment of Judgment.

No execution against Crown.

17. (1) No execution shall issue on a judgment against the Crown given under this Act.

Payment of judgment.

(2) Upon receipt of a certificate of judgment against the Crown issued pursuant to the regulations the Minister of Finance may pay out of the Consolidated Revenue Fund any money awarded by the judgment to any person against the Crown under this Act.

Interest.

Interest.

18. The Minister of Finance may allow and pay out of the Consolidated Revenue Fund to any person entitled by a judgment under this Act to any money or costs, interest thereon at a rate not exceeding four per cent from the date of the judgment until the money or costs are paid.

Prescription and Limitation.

Prescription and limitation laws.

19. (1) Unless otherwise provided in this Act, the laws relating to prescription and the limitation of actions in force in any province between subject and subject apply to any proceedings against the Crown under this Act in respect of any cause of action arising in such province, and proceedings against the Crown under this Act in respect of a cause of action arising otherwise than in a province shall be taken within and not after six years after the cause of action arose.

Clause **15.** This makes the Crown liable to costs and entitles the Crown to costs.

Clause **16.** This provision is now in the *Supreme Court Act* and *Exchequer Court Act.*

Clause **17.** Provides for payment of judgments.

Clause **18.** This provision is now in the *Exchequer Court Act.*

Clause **19.** Provincial prescription laws apply, except in navigation cases, and where provincial laws cannot be applied, the ordinary six-year rule applies.

Idem.

(2) In any proceedings under this Act, for the purposes of any laws relating to prescription and the limitation of actions, the day on which the notice mentioned in subsection (1) of section 10 was served on or received by the Deputy Attorney General of Canada shall be deemed to be the day on which the proceedings were commenced, if the proceedings are commenced within one hundred days after such notice was so served or received.

Application of Statutes to Crown.

Application of statutes to Crown.

20. Except as otherwise expressly provided in this Act, nothing in this Act affects any rule of evidence or any presumption relating to the extent to which the Crown is bound by an Act of Parliament.

Mode of Service.

Service on Deputy Attorney General.

21. Where by this Act a writ, notice or other document is authorized or required to be served on or sent by registered post to the Deputy Attorney General of Canada, it shall be served or sent by leaving it at or sending it by registered post to the office of the Deputy Attorney General of Canada, and service of a document by registered post on the Deputy Attorney General of Canada is not effected until the document has been received at the office of the Deputy Attorney General of Canada.

Regulations.

Regulations.

22. The Governor in Council may make regulations

(a) prescribing rules of practice and procedure in respect of proceedings taken in provincial courts under Part II, including tariffs of fees and costs;

(b) prescribing forms for the purposes of this Act;

(c) respecting the issue of certificates of judgments against the Crown under this Act;

(d) making applicable to any proceedings taken in provincial courts under Part II all or any of the rules of evidence applicable in similar proceedings in those courts as between subject and subject; and

(e) generally for carrying the purposes and provisions of this Act into effect.

Agencies of the Crown.

Actions, etc., against Crown agencies.

23. Subsection (1) of section 7 and subsections (1) and (2) of section 8 do not apply to or in respect of actions, suits or other legal proceedings in respect of a cause of action coming within section 3 brought or taken in a court other

Clause **23.** By virtue of An Act to amend the Statute Law, chapter 51 of the statutes of 1950, actions may now be taken against Crown corporations in provincial courts. The purpose of this clause is to preserve that right.

than the Exchequer Court of Canada against an agency of the Crown in accordance with the provisions of any Act of Parliament that authorizes such actions, suits or other legal proceedings to be so brought or taken; but all the remaining provisions of this Act apply to and in respect of such actions, suits or other legal proceedings, subject to the following modifications:

(a) any such action, suit or other legal proceeding shall, for the purposes of this Act, be deemed to have been taken in a provincial court under Part II; and

(b) any money awarded to any person by a judgment in any such action, suit or other legal proceeding, or the interest thereon allowed by the Minister of Finance under section 18, may be paid out of any funds administered by that agency.

Operation of Act.

Operation.

24. (1) No proceedings shall be taken against the Crown under this Act in respect of any act, omission, transaction, matter or thing occurring or existing before the day on which this Act was assented to.

Idem.

(2) No proceedings shall be taken against the Crown in respect of a claim under paragraph *(b)* of subsection (1) of section 3 in respect of any property unless that paragraph was in force with respect to that property at the time the claim arose.

COMING INTO FORCE AND REPEAL.

Coming into force.

25. (1) Part II of this Act shall come into force on a day to be fixed by proclamation of the Governor in Council.

Repeal.

(2) Paragraph *(c)* of subsection (1) of section 19 of the *Exchequer Court Act*, chapter 34 of the Revised Statutes of Canada, 1927, is repealed.

(3) Upon the coming into force of the Revised Statutes of Canada, 1952,

(a) paragraph *(c)* of subsection (1) of section 18 of the *Exchequer Court Act*, chapter 98 of the Revised Statutes of Canada, 1952, is repealed, and

(b) subsections (3), (4) and (5) of section 3 of this Act are repealed and the following substituted therefor:

Civil salvage.

"(3) The law relating to civil salvage, whether of life or property, (except sections 528 to 531, 534 to 538 and 540 of the *Canada Shipping Act*, chapter 29 of the Revised Statutes of Canada, 1952,) applies in relation to salvage services rendered after the coming into force of this Act in assisting any Crown ship or aircraft, or in saving life therefrom, or in saving any cargo or apparel

belonging to the Crown, in the same manner as if the ship, aircraft, cargo or other apparel belonged to a private person, except that all claims against the Crown under this subsection shall be made by petition of right and shall be heard and determined by a judge of the Exchequer Court of Canada.

Limitation of liability.

(4) Sections 655 and 657 to 663 of the *Canada Shipping Act* apply for the purpose of limiting the liability of the Crown in respect of Crown ships; and where, for the purposes of any proceedings under this Act, it is necessary to ascertain the tonnage of a ship that has no register tonnage within the meaning of the *Canada Shipping Act*, the tonnage of the ship shall be ascertained in accordance with section 94 of that Act.

Idem.

(5) Section 546 of the *Canada Shipping Act* applies in respect of salvage services rendered to Crown ships or aircraft as it applies in respect of salvage services rendered to other ships or aircraft, and sections 648 to 650 of that Act apply in respect of Crown ships as they apply in the case of other ships."

106.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 106.

An Act to amend the Railway Act.

First reading, January 26, 1953.

Mr. MURRAY (Cariboo).

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

69838

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 106.

An Act to amend the Railway Act.

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

PART I.

1. Section 256 of the *Railway Act*, chapter 170 of the Revised Statutes of Canada, 1927, is amended by inserting therein, immediately after subsection (2) thereof, the following subsections:

Application for leave to construct a railway.

"(2a) Upon an application made after the 1st July, 1953, for leave to construct a railway across any highway the Board shall order that the railway be carried over, under or along the highway, or that the railway or highway be permanently diverted so as to completely eliminate any level crossing.

Construction of highways.

(2b) After the 1st July, 1953, no highway shall be constructed across a railway unless it be carried over or under such railway.

Exception.

(2c) Subsections two a and two b shall not apply to street railways."

PART II.

2. Section 259 of the *Railway Act*, chapter 234 of the Revised Statutes of Canada, 1952, is amended by inserting therein, immediately after subsection (2) thereof, the following subsections:

Application for leave to construct a railway.

"(2a) Upon an application made after the 1st July, 1953, for leave to construct a railway across any highway the Board shall order that the railway be carried over, under or along the highway, or that the railway or highway be permanently diverted so as to completely eliminate any level crossing.

Explanatory Notes.

1. The purpose of this amendment to the *Railway Act* is to provide that in any future application to the Board of Transport Commissioners for the construction of any railway, the Board shall make such an order that will ensure the elimination of level crossings, and that no highway shall be constructed across a railway unless it is carried over or under such railway.

2. The purpose of Part II is to provide for an appropriate amendment to the new Revised Statutes of Canada which are now in preparation and are expected to appear during the current Session.

Construction of highways.

(2b) After the 1st July, 1953, no highway shall be constructed across a railway unless it be carried over or under such railway.

Exception.

(2c) Subsections (2a) and (2b) shall not apply to street railways."

Coming into force.

Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 107.

An Act to amend The Post Office Act.

First reading, January 29, 1953.

THE POSTMASTER GENERAL.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

68028

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 107.

An Act to amend The Post Office Act.

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

PART I.

1. Subsection (1) of section 23 of *The Post Office Act*, chapter 57 of the statutes of 1951, is repealed and the following substituted therefor:

P.M.G. may contract where amount $1,000 or less.

"**23.** (1) When the Postmaster General considers that the public interest will be promoted by such a course, he may enter into contracts for conveying mail involving an annual expenditure of one thousand dollars or less, if the amount to be paid for the services to be performed under the contract does not exceed the amount generally paid for comparable services in the same area."

2. Section 24 of the said Act is repealed and the following substituted therefor:

Lowest tenderer to be accepted except for cause.

"**24.** Where more than one tender has been received, the contract shall be awarded to the lowest tenderer who has offered sufficient security for the faithful performance of the contract, unless the Postmaster General is satisfied that it is not in the public interest to accept the lowest tender, and where the Postmaster General does not accept the lowest tender, he shall report his reasons therefor to the Treasury Board."

3. Section 29 of the said Act is repealed and the following substituted therefor:

Contracts with railway, etc.

"**29.** The Postmaster General may, without public advertisement, enter into a contract for conveying mail with any person operating a railway, air, steamboat or bus service,

Explanatory Notes.

The purpose of this Bill is to amend *The Post Office Act* to provide that the Postmaster General may, in certain cases, enter into contracts for conveying mail involving an annual expenditure of one thousand dollars or less, and may also, under certain conditions, while a contract is still in force, increase the amount payable thereunder during the unexpired term thereof.

but no such contract involving an annual expenditure of more than five thousand dollars may be entered into without the approval of the Treasury Board."

4. Section 33 of the said Act is amended by adding thereto the following subsection:

Adjustment of contracts.

"(2) The Postmaster General may, during the term of any contract for conveying mail entered into, whether by way of renewal or otherwise, under any of the provisions of this Act except section twenty-nine, increase the amount payable thereunder to the contractor during the unexpired and any subsequent renewal term thereof, subject to the following provisions:

(a) the increased amount shall not exceed the amount generally paid for comparable services in the same area;

(b) not more than one increase in the amount payable under a contract shall be authorized under this subsection during the term of that contract; and

(c) no increase in the amount payable under a contract shall be authorized under this subsection unless

(i) an application therefor has been made by the contractor,

(ii) in the case of a contract entered into on or after the day on which this subsection was enacted, two years have elapsed since the contract was entered into, and

(iii) in the case of a contract, other than a renewal contract, entered into before the day on which this subsection was enacted, one year has elapsed since the contract was entered into."

Part II.

5. Subsection (1) of section 23 of the *Post Office Act*, chapter 212 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

P.M.G. may contract where amount $1,000 or less.

"**23.** (1) When the Postmaster General considers that the public interest will be promoted by such a course, he may enter into contracts for conveying mail involving an annual expenditure of one thousand dollars or less, if the amount to be paid for the services to be performed under the contract does not exceed the amount generally paid for comparable services in the same area."

6. Section 24 of the said Act is repealed and the following substituted therefor:

Lowest tenderer to be accepted except for cause.

"**24.** Where more than one tender has been received, the contract shall be awarded to the lowest tenderer who has offered sufficient security for the faithful performance

The purpose of this Part is to make corresponding amendments to the Revised Statutes of Canada, 1952, which are now in press and are expected to appear during the current session.

of the contract, unless the Postmaster General is satisfied that it is not in the public interest to accept the lowest tender, and where the Postmaster General does not accept the lowest tender, he shall report his reasons therefor to the Treasury Board."

7. Section 29 of the said Act is repealed and the following substituted therefor:

Contracts with railway, etc.

"**29.** The Postmaster General may, without public advertisement, enter into a contract for conveying mail with any person operating a railway, air, steamboat or bus service, but no such contract involving an annual expenditure of more than five thousand dollars may be entered into without the approval of the Treasury Board."

8. Section 33 of the said Act is amended by adding thereto the following subsection:

Adjustment of contracts.

"(2) The Postmaster General may, during the term of any contract for conveying mail entered into, whether by way of renewal or otherwise, under any of the provisions of this Act except section 29, increase the amount payable thereunder to the contractor during the unexpired and any subsequent renewal term thereof, subject to the following provisions:

(a) the increased amount shall not exceed the amount generally paid for comparable services in the same area;

(b) not more than one increase in the amount payable under a contract shall be authorized under this subsection during the term of that contract; and

(c) no increase in the amount payable under a contract shall be authorized under this subsection unless

(i) an application therefor has been made by the contractor,

(ii) in the case of a contract entered into on or after the day on which this subsection was enacted, two years have elapsed since the contract was entered into, and

(iii) in the case of a contract, other than a renewal contract, entered into before the day on which this subsection was enacted, one year has elapsed since the contract was entered into."

Coming into force.

Repeal.

9. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

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

First reading, February 4, 1953.

MR. THATCHER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

70372

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 108.

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

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

1. Section 263 of the *Criminal Code*, chapter 36 of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:—

Punishment for murder.

"**263.** Every one who commits murder is guilty of an indictable offence and shall, on conviction thereof, be sentenced to imprisonment for life."

2. Section 299 of the said Act is repealed and the following substituted therefor:—

Punishment for rape.

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

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, and, in other than the excepted cases, where for any offence any person would heretofore have been liable to suffer death that such person shall hereafter be liable to imprisonment for life.

The sections to be repealed at present read as follows:—

"**263.** Every one who commits murder is guilty of an indictable offence and shall, on conviction thereof, be sentenced to *death.*"

"**299.** Every one who commits rape is guilty of an indictable offence and liable *to suffer death* or to imprisonment for life, and to be whipped."

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 109.

An Act to Authorize the Grant of Assistance to a Province for the Conservation of Water Resources.

First reading, February 5, 1953.

THE MINISTER OF RESOURCES AND DEVELOPMENT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

65898

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 109.

An Act to Authorize the Grant of Assistance to a Province for the Conservation of Water Resources.

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 Water Conservation Assistance Act.*

Definitions. "Agreement". "Local authority". "Minister".

2. In this Act,

(a) "agreement" means an agreement made under subsection (1) of section 3;

(b) "local authority" means a body corporate designated by a province as a co-operating agency for carrying out a conservation project in that province; and

(c) "Minister" means the Minister of Resources and Development.

Agreements with provinces.

3. (1) With the approval of the Governor in Council the Minister may enter into agreements with any province providing for contributions by Canada in respect of the cost of projects for the construction of dams and other works for the conservation and control of water resources in that province.

Terms.

(2) An agreement shall prescribe the location, the time, the standards and the method of construction of the project and shall include terms and conditions respecting

(a) the calling of tenders and the review by the Minister of tenders and specifications;

Explanatory Notes.

Canada has granted financial assistance in the past towards the cost of construction of certain major water resource conservation projects which have had national aspects and value. These contributions have been provided by special votes of Parliament as no general enabling legislation has heretofore existed. This Bill is to provide a statutory basis by which such contributions may be made in the future.

Legislation for federal assistance to water conservation projects of a major character will encourage the undertaking of conservation measures which might not otherwise be carried out. Assistance by Canada in this field will also extend indirect but substantial assistance to the conservation of forests and other basic natural resources.

The Bill provides for ancillary conservation measures such as reforestation to be undertaken in connection with water conservation projects, wherever these measures are required to ensure the protection of natural resources in the area concerned. This provision will encourage broad planning in the conservation field which in turn will be of benefit to the national interest.

1. Short title.

2. Interpretation.

3. With the approval of the Governor in Council the Minister is authorized to enter into Agreements with Provinces containing terms and conditions as set out in this section.

(*b*) the inspection by the Minister of the project during construction;
(*c*) the method of determining the cost of construction;
(*d*) the amount of the contribution; and
(*e*) the examination, inspection and audit of all construction costs and accounts.

Idem.

(3) An agreement shall also provide that
(*a*) the province will carry out the project;
(*b*) the province will carry out a programme of reforestation or other ancillary conservation measures in the area affected by the project, unless the agreement provides that reforestation or other ancillary conservation measures are not required;
(*c*) the province will provide adequate protection for fish and wildlife resources in the said area;

and may include such other terms and conditions as the Minister considers necessary or desirable.

Agreements between provinces and local authorities.

4. Where an agreement has been entered into with a province with respect to a project, then, for the purposes of this Act, local authorities of the province may, pursuant to an undertaking between the province and the local authorities, carry out all or part of the project on behalf of the province and share in paying the cost thereof.

Contributions.

5. (1) The Minister may, in accordance with an agreement with a province and subject to this Act, pay contributions to the province out of money appropriated by Parliament for the purposes of this Act.

Contributions limited to 37½%.

(2) The contributions paid by Canada in respect of an agreement with a province shall not exceed the amount paid by the province in respect of the project referred to in the agreement, and in no case shall the contributions paid by Canada exceed thirty-seven and one-half per cent of the cost of the project, as determined by the Governor in Council.

Contributions dependent on all agreements being fulfilled.

(3) No contributions shall be paid in respect of an agreement with a province unless all other agreements under this Act with that province are being carried out in a manner acceptable to the Minister.

Revenue-producing projects.

(4) Where revenue-producing works are part of a project, the revenues that may be derived from such works shall be taken into consideration in determining the amount of the contribution by Canada.

Contributions limited to major projects.

(5) Contributions under this Act shall be limited to projects that in the opinion of the Governor in Council are of a major character.

Employees.

6. All officers, clerks and other employees required for carrying out the provisions of this Act shall be appointed in accordance with the provisions of the *Civil Service Act*.

4. Provinces and local authorities may carry out the project.

5. Contributions by Canada to be paid out of money voted by Parliament and limited to $37\frac{1}{2}\%$ of the cost of the project and as otherwise provided in this section.

6. Employees required shall be appointed under the *Civil Service Act*.

Regulations.

7. The Governor in Council may make regulations for carrying out the purposes and provisions of this Act.

Report to Parliament.

8. The Minister shall annually lay before Parliament a report of all proceedings under this Act for the preceding fiscal year.

7. Regulations may be made by the Governor in Council.

8. Minister to make an annual report to Parliament.

Seventh Session, Twenty-First Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 110.

An Act to establish the Historic Sites and Monuments Board of Canada.

First reading, February 5, 1953.

THE MINISTER OF RESOURCES AND DEVELOPMENT

EDMOND CLOUTIER C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

65902

7th Session, 21st Parliament, 1 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 110.

An Act to establish the Historic Sites and Monuments Board of Canada.

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 *Historic Sites and Monuments Act*.

Interpretation.

Definitions.

2. In this Act,

"Board".

(a) "Board" means the Historic Sites and Monuments Board of Canada established by this Act;

"Historic place".

(b) "historic place" means a site, building or other place of national historic interest or significance; and

"Minister".

(c) "Minister" means the Minister of Resources and Development.

Commemoration of Historic Sites.

Powers of Minister.

3. The Minister may

(a) by means of plaques or other signs or in any other suitable manner, mark or otherwise commemorate historic places;

(b) make agreements with any persons for marking or commemorating historic places pursuant to this Act and for the care and preservation of any places so marked or commemorated;

(c) with the approval of the Governor in Council, establish historic museums;

(d) with the approval of the Treasury Board, acquire on behalf of Her Majesty in right of Canada any historic places, or lands for historic museums, or any interest therein, by purchase, lease or otherwise; and

Explanatory Notes.

The purpose of this Bill is to provide for the establishment of the Historic Sites and Monuments Board of Canada on a statutory basis.

The Historic Sites and Monuments Board was first established by Order in Council in 1923 for the purpose of advising the Minister in regard to historic sites of National interest. The Board is presently composed of twelve members, one from each of the provinces, appointed by the Governor in Council, the Dominion Archivist and a representative from the National Parks and Historic Sites Division. The Governor in Council appoints one of the members to be Chairman of the Board.

1. Short title.

2. Interpretation.

3. The powers of the Minister are set out in this section.

(e) provide for the administration, preservation and maintenance of any historic places acquired or historic museums established pursuant to this Act.

HISTORIC SITES AND MONUMENTS BOARD.

Board established.

4. (1) A Board to be called the Historic Sites and Monuments Board of Canada is hereby established, consisting of twelve members as follows:

(a) the Dominion Archivist,

(b) the Chief Curator of the National Museum of Canada, and

(c) one representative for each of the ten provinces of Canada, to be appointed by the Governor in Council.

Eligibility of appointed members.

(2) A person is not eligible to be appointed or to continue as a representative for a province unless he resides in that province.

Tenure of office of appointed members.

(3) A member appointed by the Governor in Council holds office during pleasure for such period not exceeding five years as may be fixed by the Governor in Council.

Reappointment.

(4) A retiring member of the Board is eligible for reappointment.

Chairman.

(5) The Governor in Council shall designate one of the members of the Board to be the Chairman thereof.

Meetings.

(6) The Board shall meet at least once in every calendar year at the call of the Chairman, but the time and place of each such meeting is subject to the approval of the Minister; and, in addition, the Board shall hold such other meetings at such times and places as the Minister may require.

Quorum.

(7) Seven members constitute a quorum.

Secretary and other staff.

(8) The Minister may

(a) designate an officer of the Department of Resources and Development to be the Secretary of the Board, or

(b) appoint a Secretary of the Board at such remuneration and under such terms or conditions of employment as may be prescribed by the Governor in Council,

and may from among the persons employed in that Department provide the Board with such other employees or assistants as are necessary for the proper conduct of the business of the Board.

Powers and duties of Board.

5. The Board may receive and consider recommendations respecting the marking or commemoration of historic places, the establishment of historic museums and the administration, preservation and maintenance of historic places and historic museums, and shall advise the Minister in carrying out his powers under this Act.

Fee for appointed members.

6. (1) Each member of the Board appointed by the Governor in Council may be paid, for each meeting of the Board that he attends, a fee to be fixed by the Governor in Council.

4. Establishes the Board which is to consist of twelve members, one from each of the ten provinces, the Dominion Archivist and the Chief Curator of the National Museum of Canada. The Governor in Council is authorized to appoint the members from the provinces, the Chairman and the Secretary.

5. Powers and duties of the Board are listed in this section.

6. The appointed members are to be paid a fee for attending each meeting and each member is to be paid his travelling and living expenses incurred in connection with the business of the Board.

Expenses of members.

(2) Members of the Board are entitled to be paid their actual travelling and living expenses necessarily incurred in connection with the business of the Board.

Expenditures.

7. All expenditures for the purpose of this Act shall be paid out of moneys appropriated by Parliament therefor.

Regulations.

8. The Governor in Council may make regulations for carrying the purposes and provisions of this Act into effect.

Annual report.

9. (1) As soon as practicable after the end of each calendar year the Board shall submit to the Minister a report of its proceedings for the calendar year in such form as the Minister may prescribe.

Further reports.

(2) In addition to the report required by subsection (1), the Board shall furnish to the Minister such other statements or reports in respect of its activities, at such time and in such manner, as the Minister may require.

7. Expenditures to be paid out of funds voted by Parliament.

8. Regulations may be made.

9. Board shall make an annual report to the Minister. The Minister may require further reports from Board.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 112.

An Act to amend the Criminal Code. (Racial, religious or class hatreds.)

First reading, February 10, 1953.

Mr. BALCER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

70266

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 112.

An Act to amend the Criminal Code. (Racial, religious or class hatreds.)

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

1. The *Criminal Code*, chapter 36 of the Revised Statutes of Canada, 1927, is amended by inserting therein, immediately after section 136, the following section:

Certain prohibited acts.

"**136A.** (1) It shall be unlawful for any person

(a) to foment or to attempt to foment in any manner whatsoever racial, religious or class hatreds or prejudices;

(b) to perform or attempt to perform any act with intent to foment racial, religious or class hatreds or prejudices;

(c) to participate actively in the management, direction or supervision of any movement designed to create racial, religious or class hatreds or prejudices; or

(d) to conspire to do anything made unlawful under this subsection.

Penalty.

(2) Any person who violates any of the provisions of subsection (1) of this section shall upon conviction be liable to a fine of not more than one thousand dollars or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment."

Explanatory Note.

The purpose of this Bill is to restrain individuals and organizations which, like the Communist Party, attempt to set class against class, sect against sect, and race against race to further their own ends.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 143.

HOUSE COPY

An Act to amend The Farm Improvement Loans Act, 1944.

First reading, February 18, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

64596

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 143.

An Act to amend The Farm Improvement Loans Act, 1944.

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

PART I.

1. Sections 4 and 5 of *The Farm Improvement Loans Act, 1944*, chapter 41 of the statutes of 1944-45, are repealed and the following substituted therefor:

Limitation of liability in respect of loans made during loan periods.

"**4.** (1) The Minister is not liable under this Act to pay to a bank, in respect of losses sustained by it as a result of farm improvement loans made by it during any of the periods set out in subsection two, a total amount in excess of ten per cent of the aggregate principal amount of the guaranteed farm improvement loans made by the bank during that period.

Loan periods defined.

(2) The periods referred to in subsection one are as follows:

(a) the period commencing on the first day of March, nineteen hundred and forty-five, and ending on the twenty-ninth day of February, nineteen hundred and forty-eight;

(b) the period commencing on the first day of March, nineteen hundred and forty-eight, and ending on the twenty-eighth day of February, nineteen hundred and fifty-one;

(c) the period commencing on the first day of March, nineteen hundred and fifty-one, and ending on the thirty-first day of March, nineteen hundred and fifty-three; and

(d) the period commencing on the first day of April, nineteen hundred and fifty-three, and ending on the thirty-first day of March, nineteen hundred and fifty-six.

Explanatory Notes.

1. The purpose of this Bill is to close out on March 31, 1953 instead of February 28, 1954 the present three year pool of loans that are guaranteed by the Government under the Act and to provide for a new three year pool commencing April 1, 1953. The maximum amount of bank loans made in the new period that will be guaranteed under the Act will be $300 million.

Further limitation of liability.

"**5.** The Minister is not liable under this Act to make any payment to a bank in respect of loss sustained by it as a result of a farm improvement loan

(a) made during the period commencing on the first day of March, nineteen hundred and fifty-one, and ending on the thirty-first day of March, nineteen hundred and fifty-three, after the aggregate principal amount of the guaranteed farm improvement loans made by all banks during that period exceeds two hundred million dollars;

(b) made during the period commencing on the first day of April, nineteen hundred and fifty-three, and ending on the thirty-first day of March, nineteen hundred and fifty-six, after the aggregate principal amount of the guaranteed farm improvement loans made by all banks during that period exceeds three hundred million dollars; or

(c) made after the thirty-first day of March, nineteen hundred and fifty-six."

PART II.

2. Sections 4 and 5 of the *Farm Improvement Loans Act*, chapter 110 of the Revised Statutes of Canada, 1952, are repealed and the following substituted therefor:

Limitation of liability in respect of loans made during loan periods.

"**4.** (1) The Minister is not liable under this Act to pay to a bank, in respect of losses sustained by it as a result of farm improvement loans made by it during any of the periods set out in subsection (2), a total amount in excess of ten per cent of the aggregate principal amount of the guaranteed farm improvement loans made by the bank during that period.

Loan periods defined.

(2) The periods referred to in subsection (1) are as follows:

(a) the period commencing on the 1st day of March, 1945, and ending on the 29th day of February, 1948;

(b) the period commencing on the 1st day of March, 1948, and ending on the 28th day of February, 1951;

(c) the period commencing on the 1st day of March, 1951, and ending on the 31st day of March, 1953; and

(d) the period commencing on the 1st day of April, 1953, and ending on the 31st day of March, 1956.

Further limitation of liability.

"**5.** The Minister is not liable under this Act to make any payment to a bank in respect of loss sustained by it as a result of a farm improvement loan

(a) made during the period commencing on the 1st day of March, 1951, and ending on the 31st day of March, 1953, after the aggregate principal amount of the guaranteed farm improvement loans made by all banks during that period exceeds two hundred million dollars;

2. The purpose of Part II is to amend the new Revised Statutes of Canada, which are now in press and are expected to appear during the present session.

(b) made during the period commencing on the 1st day of April, 1953, and ending on the 31st day of March, 1956, after the aggregate principal amount of the guaranteed farm improvement loans made by all banks during that period exceeds three hundred million dollars; or

(c) made after the 31st day of March, 1956."

Coming into force. Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 186.

An Act to amend The Canada Grain Act.
(Distribution of Box Cars.)

First reading, February 23, 1953.

Mr. ARGUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
71240 OTTAWA, 1953

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 186.

An Act to amend The Canada Grain Act.
(Distribution of Box Cars.)

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

PART I.

1. *The Canada Grain Act*, chapter 5 of the statutes of 1930, is amended by inserting therein, immediately after section 72 thereof, the following sections:

Producer may enter and assign his acreage.

"**72A.** Any producer, as defined in section 12 of *The Canadian Wheat Board Act, 1935*, may, before the first day of October in any year, enter in the car order book his acreage seeded to grain as shown in his Permit Book pursuant to sections 15 and 16 of the said Act, and may assign that acreage among the elevator companies at his marketing point."

Railway agent to apportion railway cars.

"**72B.** If, at any time, no unfilled application for a car appears in the car order book at a marketing point, the railway agent shall then apportion railway cars among the elevator companies in the proportion that the acreage has been divided among the elevator companies."

PART II.

2. The *Canada Grain Act*, chapter 25 of the Revised Statutes of Canada, 1952, as amended by chapter 308 of the Revised Statutes of Canada, 1952, is amended by inserting therein, immediately after section 72 thereof, the following sections:

Explanatory Notes.

The purpose of this Act is to provide in a new section of the Car Order Book a rule for the fair allocation of box cars among elevator companies at a marketing point where the Car Order Book, as presently constituted, is not in effect. By allocating their seeded acreage among the elevator companies at a marketing point, producers themselves will determine the distribution of box cars at that point.

Producer may enter and assign his acreage.

"72A. Any producer, as defined in section 12 of the *Canadian Wheat Board Act, 1935*, may, before the 1st day of October in any year, enter in the car order book his acreage seeded to grain as shown in his Permit Book pursuant to sections 15 and 16 of the said Act, and may assign that acreage among the elevator companies at his marketing point."

Railway agent to apportion railway cars.

"72B. If, at any time, no unfilled application for a car appears in the car order book at a marketing point, the railway agent shall then apportion railway cars among the elevator companies in the proportion that the acreage has been divided among the elevator companies."

Coming into force.

Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 188.

An Act to Provide equal pay for equal work for Women.

First reading, February 25, 1953.

Mrs. FAIRCLOUGH.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

71386

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 188.

An Act to Provide equal pay for equal work for Women.

WHEREAS it is desirable to enact a measure to prevent discrimination against women in respect of their employment by reason of their sex and, without limiting the generality of the foregoing, to ensure that women will be paid at the same rates as men for similar or comparable work: Therefore, 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 *Women's Equal Pay Act, 1953.*

Application.

2. This Act shall apply in respect of employees who are employed upon or in connection with the operation of 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*) any work, undertaking or business outside the exclusive legislative authority of the legislature of any province;

(*h*) the civil service of Canada;

(*i*) any corporation established to perform any function or duty on behalf of the Government of Canada and in respect of employees of such corporations;

and in respect of the employers of all such employees in their relations with such employees and in respect of trade unions and employers' organizations composed of such employees or employers.

Definitions.

3. In this Act,

"Minister".

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

"Deputy Minister".

(*b*) "Deputy Minister" means the Deputy Minister of Labour;

"Trade union". "Union".

(*c*) "trade union" or "union" means any organization of employees formed for purposes that include the regulation of relations between employees and employers;

"Employers' organization".

(*d*) "employers' organization" means an organization of employers formed for purposes that include the regulation of relations between employers and employees;

"Employment agency".

(*e*) "employment agency" includes a person who undertakes with or without compensation to procure employees for employers and a person who undertakes with or without compensation to procure employment for persons;

"Person".

(*f*) "person", in addition to the extended meaning given it by the *Interpretation Act*, includes employment agency, employers' organization and trade union.

Unfair wage practice.

4. (1) It shall be an unfair wage practice for any employer—

(*a*) to discriminate in the payment of wages between sexes by paying wages to any female employee at a rate less than the rate at which he pays wages to male employees for work of comparable character on jobs the performance of which requires comparable skills, except where such payment is made pursuant to a seniority or merited increase system which does not discriminate on the basis of sex; or

(*b*) to lay off or discharge or in any other manner discriminate against any employee because such employee has filed any charges, has instituted or caused to be instituted any proceeding, under or related to this Act, or has testified or is about to testify in any such proceedings.

Difference of rate of pay.

(2) A difference in the rate of pay between a female and a male employee based on any factor other than sex shall not constitute failure to comply with this section.

Conciliation officer to inquire into complaint.

5. (1) The Minister may on the recommendation of the Deputy Minister designate a conciliation officer to inquire into the complaint of any person that she has been discriminated against contrary to section four.

Complaint to be in writing.

(2) Every such complaint shall be in writing on the form prescribed by the Deputy Minister and shall be mailed or delivered to him at his office.

Duty of conciliation officer.

(3) The conciliation officer shall forthwith after he is appointed inquire into the complaint and endeavour to effect a settlement of the matter complained of.

Report.

(4) The conciliation officer shall report the results of his inquiry and endeavours to the Deputy Minister.

Commission.

6. (1) If the conciliation officer is unable to effect a settlement of the matter complained of, the Minister may, on the recommendation of the Deputy Minister, appoint a commission composed of one or more persons and shall forthwith communicate the names of the members of the Commission to the parties and thereupon it shall be presumed conclusively that the commission was appointed in accordance with this Act. And no order shall be made or protest entered or proceeding taken in any court, whether by way of injunction, declaratory judgment, certiorari, mandamus, prohibition, quo warranto or otherwise to question the appointment of the Commission, or to review, prohibit or restrain any of its proceedings.

Powers of Commission.

(2) The Commission shall have all the powers and enjoy all the rights and privileges of the Canada Labour Relations Board under section 58 of the *Industrial Relations and Disputes Investigation Act.*

Duties of Commission.

(3) The Commission shall give the parties full opportunity to present evidence and to make submissions and if it finds that the complaint is supported by the evidence it shall recommend to the Deputy Minister the course that ought to be taken with respect to the complaint, which recommendation may include reinstatement with or without compensation for loss of earnings and other benefits.

Majority recommendations prevail.

(4) If the commission is composed of more than one person, the recommendations of the majority shall be the recommendations of the commission.

Deputy Minister may ask for clarification, etc.

(5) After a commission has made its recommendations, the Deputy Minister may direct it to clarify or amplify any of its recommendations and they shall not be deemed to have been received by the Deputy Minister until they have been so clarified or amplified.

Minister's order.

(6) The Minister on the recommendation of the Deputy Minister may issue whatever order he deems necessary to carry the recommendations of the commission into effect, and the order shall be final and shall be complied with in accordance with its terms.

Offence and penalty.

7. (1) Every person who fails to comply with any provision of this Act or with any order made under this Act is guilty of an offence and on summary conviction is liable to a penalty of not more than $100.

Penalties to Receiver General.

(2) The penalties recovered for offences against this Act shall be paid to the Receiver General of Canada and shall form part of the Consolidated Revenue Fund.

Consent to prosecution.

(3) No prosecution for an offence under this Act shall be instituted except with the consent in writing of the Minister on the recommendation of the Deputy Minister.

Rights saved.

(4) Nothing in this Act shall affect written contracts of employment and collective bargaining agreements that were made before the 1st day of May, 1953, but if any such contract or agreement is in force on the 1st day of May, 1953, this Act shall apply thereto on and after that day.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 223.

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

First reading, March 16, 1953.

THE MINISTER OF TRADE AND COMMERCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

66058

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 223.

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

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

PART I.

1. Subsections (1) to (5) of section 3 of *The Canadian Wheat Board Act, 1935*, chapter 53 of the statutes of 1935, are repealed and the following substituted therefor:

Constitution of Board.

"**3.** (1) There shall be a Board to be known as The Canadian Wheat Board which shall consist of not less than three nor more than five commissioners appointed by the Governor in Council.

Chief Commissioner and Assistant.

(2) One of the commissioners shall be appointed Chief Commissioner and another Assistant Chief Commissioner, and at sessions of the Board the Chief Commissioner, and in his absence the Assistant Chief Commissioner, shall preside.

Tenure of office.

(3) Each commissioner holds office during good behaviour but may be removed for cause at any time by the Governor in Council, but no commissioner shall hold office beyond the age of seventy years.

Salaries.

(4) The salaries of the commissioners shall be fixed by the Governor in Council.

Quorum.

(5) Two commissioners constitute a quorum."

2. Section 19A of the said Act is repealed and the following substituted therefor:

Duration.

"**19A.** The provisions of this Part shall be deemed to be repealed on and after the first day of August, nineteen hundred and fifty-seven."

Explanatory Notes.

1. The present subsections one to five of section 3 of *The Canadian Wheat Board Act* are as follows:—

"(1) There shall be a Board to be known as The Canadian Wheat Board which shall consist of not less than three nor more than five members appointed by the Governor in Council.

(2) One of the members shall be appointed Chief Commissioner and another Assistant Chief Commissioner and at sessions of the Board the Chief Commissioner shall preside and in his absence the Assistant Chief Commissioner.

(3) Each member shall hold office during good behaviour but may be removed for cause at any time by the Governor in Council, but no Commissioner shall hold office beyond the age of seventy years.

(4) The salaries of the members of the Board shall be fixed by the Governor in Council.

(5) Two members of the Board shall constitute a quorum."

The proposed amendment will substitute "commissioner" for "member" throughout the foregoing subsections and will have the result that all persons on the Board will be subject to retirement at the age of seventy and will bear the title "commissioner".

2. The purpose of the amendment to section 19A is to defer the repeal of Part II of the Act until August 1st, 1957. Part II relates to the Board's control of elevators and railways.

3. Paragraph (*bb*) of section 20 of the said Act is repealed and the following substituted therefor:

"(*bb*) each crop year subsequent to the thirty-first day of July, nineteen hundred and fifty, and prior to the first day of August nineteen hundred and fifty-seven; and"

4. Subsection (2*b*) of section 22 of the said Act is repealed and the following substituted therefor:

Expenses in relation to international wheat marketing organizations.

"(2*b*) Expenses incurred by the Board with respect to any international organization for the purposes of marketing wheat, and the expenses of any commissioner or officer of the Board of and incidental to his attendance at meetings of such an international organization or any committees thereof shall be deemed to be expenses incurred in connection with the operations of the Board within the meaning of this section, but nothing in this subsection shall be construed to authorize the payment by the Board of any contributions required to be paid by Canada to or in support of such an international organization or any committee thereof."

5. The said Act is further amended by adding thereto, immediately after section 24A thereof, the following section:

Transfer of undistributed balances.

"**24B.** (1) Where producers of any grain sold and delivered during a pool period have been for six years or more entitled to receive from the Board payments in respect thereof under certificates issued pursuant to this Act or out of an equalization fund, or otherwise, and there is an undistributed balance remaining in the accounts of the Board in respect of that grain, the Governor in Council may authorize the Board

(a) to adjust its accounts

(i) by applying such undistributed balance in payment of the expenses of distribution of the balance mentioned in subsection two of section twenty-two with respect to the same kind of grain in any earlier pool period, and

(ii) by transferring the remainder of the undistributed balance to a separate account; and

(b) to pay to the persons who are entitled to receive payments in respect of that grain the amount to which they are entitled out of the undistributed balance remaining in the accounts of the Board in respect of the same kind of grain for the earliest pool period for which there is an undistributed balance.

How transferred balances to be used.

(2) Any balance transferred to the separate account pursuant to subparagraph (ii) of paragraph (*a*) of subsection one shall be used for such purposes as the Governor in Council, upon the recommendation of the Board, may deem to be for the benefit of producers."

3. The present paragraph (*bb*) of section 20 is as follows:

"(*bb*) each crop year subsequent to the thirty-first day of July, nineteen hundred and fifty and prior to the first day of August, nineteen hundred and fifty-three; and"

The proposed amendment will provide for annual pool periods until the first of August, 1957.

4. The present subsection (2*b*) of section 22 of the Act is as follows:

"(2*b*) Expenses incurred by the Board with respect to the International Wheat Agreement or to the International Wheat Council or any committee thereof, and the expenses of any officer or member of the Board of and incidental to his attendance at meetings of the International Wheat Council or of committees thereof shall be deemed to be expenses incurred in connection with the operations of the Board within the meaning of this section, but nothing in this subsection shall be construed to authorize the payment by the Board of the annual contribution referred to in the International Wheat Agreement."

The proposed amendment is rendered necessary by the expiry of the present International Wheat Agreement and its purpose is to allow the Board to charge the expenses incurred with respect to the International Wheat Council or succeeding organizations of the same nature to monies arising from the sale of wheat.

5. The proposed section 24B is new. Its purpose is to empower the Governor in Council to allow the Board to dispose of unclaimed and undistributable residual balances relating to any type of grain which have remained in the Board's accounts for more than six years by applying such monies firstly, in payment of any deficit arising in relation to expenses of making payments to producers of that type of grain in previous years, and transferring the remainder of the undistributed balances to a separate account to be set up by the Board. The amendment then authorizes the Governor in Council to empower the Board to pay out of the oldest undistributed balance in its accounts relating to the same kind of grain, any claims which may be advanced by persons who are entitled to receive payment out of monies transferred as above. The monies transferred to the separate account may be used for any purposes which are considered by the Governor in Council, upon the recommendation of the Board, to be for the benefit of producers.

6. Section 29 of the said Act is repealed and the following substituted therefor:

Duration.

"**29.** The provisions of this Part shall be deemed to be repealed on and after the first day of August, nineteen hundred and fifty-seven."

PART II.

7. Subsections (1) to (5) of section 3 of the *Canadian Wheat Board Act*, chapter 44 of the Revised Statutes of Canada, 1952, are repealed and the following substituted therefor:

Constitution of Board.

"**3.** (1) There shall be a Board to be known as The Canadian Wheat Board which shall consist of not less than three nor more than five commissioners appointed by the Governor in Council.

Chief Commissioner and Assistant.

(2) One of the commissioners shall be appointed Chief Commissioner and another Assistant Chief Commissioner, and at sessions of the Board the Chief Commissioner, and in his absence the Assistant Chief Commissioner, shall preside.

Tenure of office.

(3) Each commissioner holds office during good behaviour but may be removed for cause at any time by the Governor in Council, but no commissioner shall hold office beyond the age of seventy years.

Salaries.

(4) The salaries of the commissioners shall be fixed by the Governor in Council.

Quorum.

(5) Two commissioners constitute a quorum."

8. Section 23 of the said Act is repealed and the following substituted therefor:

Duration.

"**23.** The provisions of this Part shall be deemed to be repealed on and after the first day of August, 1957."

9. Paragraph *(a)* of section 24 of the said Act is repealed and the following substituted therefor:

"*(a)* each crop year subsequent to the 31st day of July, 1950, and prior to the first day of August, 1957; and"

10. Subsection (4) of section 26 of the said Act is repealed and the following substituted therefor:

Expenses in relation to international wheat marketing organizations.

"(4) Expenses incurred by the Board with respect to any international organization for the purposes of marketing wheat, and the expenses of any commissioner or officer of the Board of and incidental to his attendance at meetings of such an international organization or any committees thereof shall be deemed to be expenses incurred in connection with the operations of the Board within the meaning of this section, but nothing in this subsection shall be

6. The purpose of the amendment to section 29 is to defer the repeal of Part IV of the Act until the first of August, 1957. Part IV relates to the Board's regulation of Interprovincial and Export Trade in Wheat.

7. The purpose of Part II is to amend the new Revised Statutes of Canada, which are now in press and are expected to appear during the current session.

construed to authorize the payment by the Board of any contributions required to be paid by Canada to or in support of such an international organization or any committee thereof."

11. The said Act is further amended by adding thereto, immediately after section 29 thereof, the following section:

Transfer of undistributed balances.

"**29A.** (1) Where producers of any grain sold and delivered during a pool period have been for six years or more entitled to receive from the Board payments in respect thereof under certificates issued pursuant to this Act or out of an equalization fund, or otherwise, and there is an undistributed balance remaining in the accounts of the Board in respect of that grain, the Governor in Council may authorize the Board

(a) to adjust its accounts

(i) by applying such undistributed balance in payment of the expenses of distribution of the balance mentioned in subsection (2) of section 25 with respect to the same kind of grain in any earlier pool period, and

(ii) by transferring the remainder of the undistributed balance to a separate account; and

(b) to pay to the persons who are entitled to receive payments in respect of that grain the amount to which they are entitled out of the undistributed balance remaining in the accounts of the Board in respect of the same kind of grain for the earliest pool period for which there is an undistributed balance.

How transferred balances to be used.

(2) Any balance transferred to the separate account pursuant to subparagraph (ii) of paragraph (*a*) of subsection (1) shall be used for such purposes as the Governor in Council, upon the recommendation of the Board, may deem to be for the benefit of producers."

12. Section 34 of the said Act is repealed and the following substituted therefor:

Duration.

"**34.** The provisions of this Part shall be deemed to be repealed on and after the 1st day of August, 1957."

Coming into force.

Repeal.

13. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 224.

An Act to amend The Canada Elections Act.

First reading, March 17, 1953.

Mr. ADAMSON.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72337

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 224.

An Act to amend The Canada Elections Act.

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

PART I.

1. Subsection (4) of section 26 of *The Canada Elections Act*, chapter 46 of the statutes of 1938, is repealed and the following substituted therefor:

Poll clerks.

"(4) Not later than two days after nomination day the returning officer shall, by writing in Form No. 30 executed under his hand, appoint a poll clerk for each polling station established in his electoral district; such poll clerk shall be nominated by the official candidate of a different and opposed political interest to that of the Leader of the Government which interest, at the last preceding election in the electoral district, obtained the highest number of votes; if such candidate fails to nominate a fit and proper person for appointment as poll clerk for any polling station established in his electoral district, the returning officer or the deputy returning officer shall select and appoint the poll clerk or clerks to any necessary extent; every poll clerk shall, before acting as such, take the oath of office in Form No. 30.

In an electoral district returning two members and in an electoral district, the urban areas of which have been altered since the last preceding election, and in an electoral district where there is not a different and opposed political interest to that of the Leader of the Government, or if, for any reason, the candidate representing the party which has received the highest number of votes is not available to nominate poll clerks, the returning officer shall, with the concurrence of the Chief Electoral Officer, determine which candidates or persons are entitled to nominate poll clerks, and then proceed with the appointment of such poll clerks as above directed.

EXPLANATORY NOTES.

1. The purpose of this amendment is to provide that the poll clerk shall represent a different and opposed political interest to that of the Leader of the Government.

Subsection (4) of section 26 at present reads as follows:

"(4) Each deputy returning officer shall, as soon as possible after his appointment, appoint by writing under his hand, in Form No. 30, a poll clerk who, before acting as such, shall take the oath of office printed on the said Form No. 30. Such forms of appointment and oath of office shall be printed in the poll book."

The term "Leader of the Government" is officially recognized under the Act in section 50, page 21 of the Canadian Forces Voting Regulations. The amendment, therefore, does not introduce any new term into *The Canada Elections Act.*

2. Subsection (1) of section 34 of the said Act is repealed and the following substituted therefor:

Who may be present at polling station.

"**34.** (1) In addition to the deputy returning officer and the poll clerk, the candidates, and their agents not exceeding one in number for each candidate in each polling station, and, in the absence of agents, one elector to represent each candidate on the request of such elector, and no others, shall be permitted to remain in the room where the votes are cast during the time the poll remains open. Forthwith on being admitted to the polling station each agent shall deliver his written appointment to the deputy returning officer."

3. Paragraph *(b)* of subsection (5) of section 94 is repealed and the following substituted therefor:

Advance poll.

"*(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, township or city having a population of 500 or more as determined by the last Census taken pursuant to sections sixteen and seventeen of *The Statistics Act*, he may add the name of such place."

Form amended.

4. The first Part of Form No. 30, in Schedule One of the said Act, is repealed and the following substituted therefor:

"FORM NO. 30

APPOINTMENT AND OATH OF OFFICE OF POLL CLERK.
(Sec. 26)

APPOINTMENT

To.....whose occupation is.....
and whose address is.....

Know you that I in my capacity of Returning Officer for the Electoral District of.....
do hereby appoint you to be poll clerk for polling station number.....of the said electoral district which has been established at (describe location of polling station).

Given under my hand at.....this.....
day of.....19 .

.....
Returning Officer."

2. The purpose of this amendment is to reduce the number of agents present in the polling places.

Subsection (1) of section 34 at present reads as follows:

"**34.** (1) In addition to the deputy returning officer and the poll clerk, the candidates, and their agents not exceeding *two* in number for each candidate in each polling station, and, in the absence of agents, *two electors* to represent each candidate on the request of such *electors*, and no others, shall be permitted to remain in the room where the votes are cast during the time the poll remains open. Forthwith on being admitted to the polling station each agent shall deliver his written appointment to the deputy returning officer."

3. In Ontario many townships now have become completely built up and urbanized, yet they do not contain an incorporated town, village or city.

Paragraph *(b)* of subsection (5) of section 94 at present reads as follows:

"*(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, *township* or city having a population of 500 or more as determined by the last Census taken pursuant to sections sixteen and seventeen of *The Statistics Act*, he may add the name of such place." Advance poll.

4. This amendment is consequential to the amendment suggested in clause 1.

5. Schedule Two of the said Act is amended by striking out therefrom "*Ontario*" and the names of places following that heading and substituting the following therefor:

"*Ontario.*—Atikokan, Barrie, Belleville, Brantford, Brockville, Capreol, Carleton Place, Chapleau, Chatham, Cobourg, Cochrane, Cornwall, Eastview, East York Township, Englehart, Etobicoke Township, Fort Erie, Fort William, Galt, Gravenhurst, Guelph, Hamilton, Havelock, Hawk Junction, Hornepayne, Kenora, Kingston, Kitchener, Lindsay, London, MacTier, Midland, Mimico, Nakina, New Toronto, Niagara Falls, North Bay, North York Township, Orillia, Oshawa, Ottawa, Owen Sound, Palmerston, Parry Sound, Peterborough, Port Arthur, Port Dover, Port McNicoll, Rainy River, St. Thomas, Sarnia, Sarnia Tunnel, Sault Ste. Marie, Schreiber, Sioux Lookout, Smiths Falls, Stratford, Sudbury, Swastika, Toronto, Trenton, Windsor, Woodstock, York Township."

Part II.

6. Subsection (4) of section 26 of the *Canada Elections Act*, chapter 23 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

Poll clerks.

"(4) Not later than two days after nomination day the returning officer shall, by writing in Form No. 30 executed under his hand, appoint a poll clerk for each polling station established in his electoral district; such poll clerk shall be nominated by the official candidate of a different and opposed political interest to that of the Leader of the Government which interest, at the last preceding election in the electoral district, obtained the highest number of votes; if such candidate fails to nominate a fit and proper person for appointment as poll clerk for any polling station established in his electoral district, the returning officer or the deputy returning officer shall select and appoint the poll clerk or clerks to any necessary extent; every poll clerk shall, before acting as such, take the oath of office in Form No. 30.

In an electoral district returning two members and in an electoral district, the urban areas of which have been altered since the last preceding election, and in an electoral district where there is not a different and opposed political interest to that of the Leader of the Government, or if, for any reason, the candidate representing the party which has received the highest number of votes is not available to nominate poll clerks, the returning officer shall, with the concurrence of the Chief Electoral Officer, determine which canadidates or persons are entitled to nominate poll clerks, and then proceed with the appointment of such poll clerks as above directed."

5. This amendment is consequential to the amendment suggested in clause 3.

Etobicoke Township, with a population of over 60,000, should be included as is North York Township, East York Township and York Township.

That part of Schedule to be amended at present reads as follows:

"*Ontario.*—Atikokan, Barrie, Belleville, Brantford, Brockville, Capreol, Carleton Place, Chapleau, Chatham, Cobourg, Cochrane, Cornwall, Eastview, East York Township, Englehart, Fort Erie, Fort William, Galt, Gravenhurst, Guelph, Hamilton, Havelock, Hawk Junction, Hornepayne, Kenora, Kingston, Kitchener, Lindsay, London, MacTier, Midland, Mimico, Nakina, New Toronto, Niagara Falls, North Bay, North York Township, Orillia, Oshawa, Ottawa, Owen Sound, Palmerston, Parry Sound, Peterborough, Port Arthur, Port Dover, Port McNicoll, Rainy River, St. Thomas, Sarnia, Sarnia Tunnel, Sault Ste. Marie, Schreiber, Sioux Lookout, Smiths Falls, Stratford, Sudbury, Swastika, Toronto, Trenton, Windsor, Woodstock, York Township."

Part II.

The purpose of this Part is to bring the Act into line with the new Revised Statutes which are now in press and are expected to appear during the present session.

7. Subsection (1) of section 34 of the said Act is repealed and the following substituted therefor:

Who may be present at polling station.

"**34.** (1) In addition to the deputy returning officer and the poll clerk, the candidates, and their agents not exceeding one in number for each candidate in each polling station, and, in the absence of agents, one elector to represent each candidate on the request of such elector, and no others, shall be permitted to remain in the room where the votes are cast during the time the poll remains open. Forthwith on being admitted to the polling station each agent shall deliver his written appointment to the deputy returning officer."

8. Paragraph *(b)* of subsection (3) of section 94 is repealed and the following substituted therefor:

Advance poll.

"*(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, township or city having a population of 500 or more as determined by the last Census taken pursuant to sections sixteen and seventeen of *The Statistics Act*, he may add the name of such place."

9. The first Part of Form No. 33, in Schedule One of the said Act, is repealed and the following substituted therefor:

"FORM NO. 33

APPOINTMENT AND OATH OF OFFICE OF POLL CLERK. (Sec. 26)

APPOINTMENT

To.....whose occupation is.....
and whose address is.....

Know you that I in my capacity of Returning Officer for the Electoral District of.....
do hereby appoint you to be poll clerk for polling station number.....of the said electoral district which has been established at (describe location of polling station).

Given under my hand at.....this.....
day of.....19 .

.....
Returning Officer."

10. Schedule Two of the said Act is amended by striking out therefrom "*Ontario*" and the names of places following that heading and substituting the following therefor:

"*Ontario.*—Atikokan, Barrie, Belleville, Brantford, Brockville, Capreol, Carleton Place, Chapleau, Chatham, Cobourg, Cochrane, Cornwall, Eastview, East York Township, Englehart, Etobicoke Township, Fort Erie, Fort William, Galt, Gravenhurst, Guelph, Hamilton, Havelock, Hawk Junction, Hornepayne, Kenora, Kingston, Kitchener, Lindsay, London, MacTier, Midland, Mimico, Nakina, New Toronto, Niagara Falls, North Bay, North York Township, Orillia, Oshawa, Ottawa, Owen Sound, Palmerston, Parry Sound, Peterborough, Port Arthur, Port Dover, Port McNicoll, Rainy River, St. Thomas, Sarnia, Sarnia Tunnel, Sault Ste. Marie, Schreiber, Sioux Lookout, Smiths Falls, Stratford, Sudbury, Swastika, Toronto, Trenton, Windsor, Woodstock, York Township."

Coming into force.

11. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 225.

An Act to amend the Excise Tax Act.

First reading, March 19, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72183

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 225.

An Act to amend the Excise Tax Act.

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

PART I.

1. Paragraph *(f)* of section 13 of the *Excise Tax Act*, chapter 179 of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

"Net premiums".

"*(f)* "net premiums" means, in the case of a company transacting life insurance, the gross premiums received or receivable by the company other than the consideration for annuities, less premiums returned and less the cash value of the dividends paid or credited to policyholders; and, in the case of any other company, the gross premiums received or receivable by the company or paid or payable by the insured, less dividends paid or credited to policyholders and the rebates and return premiums paid on the cancellation of policies;"

2. Subsection (6) of section 14 of the said Act is repealed and the following substituted therefor:

Deduction.

"(6) Every company required to pay a tax under this section may deduct from the tax so payable in respect of net premiums received after the thirty-first day of December, 1946, the amount of any general tax of the same nature paid by it, or in the case of reinsurance, by the principal company, to the government of any province of Canada, in respect of such premiums for insurance covering persons resident or property situated in such province, such deduction not to exceed, however, the amount of the tax resulting from the application of the rates hereinbefore specified to the said net premiums.

Explanatory Notes.

1. Paragraph *(f)* of s. 13, as enacted by 1946, c. 65, s. 1, now reads as follows:

> "*(f)* 'net premiums' means in the case of a company transacting life insurance, the gross premiums received by the company other than the consideration received for annuities, less premiums returned and less the cash value of the dividends paid or credited to policyholders; and in the case of any other company the gross premiums received or receivable by the company or paid or payable by the insured less dividends paid or credited to policyholders and the rebates and return premiums paid on the cancellation of policies;"

The amendment would place life insurance companies in the same position as fire and casualty insurance companies, thus permitting them to use either the "cash" basis or the "accrual" basis for computing their taxable premium income.

2. Subsection (6) of section 14, as enacted by 1946, c. 65, s. 3, now reads as follows:

> "(6) Every company required to pay a tax under this section may deduct from the tax so payable in respect of net premiums received after the thirty-first day of December, 1946, the amount of any tax paid by it or in the case of reinsurance by the principal company to the government of any province of Canada, in respect of such premiums *on* insurance covering persons resident or property situated in such province, such deduction not to exceed, however, the amount of the tax resulting from the application of the rates hereinbefore specified to the said net premiums."

The purpose of the amendment is to make clear that premium taxes of the usual kind only are deductible.

Fraternal benefit society insurance premiums.

(7) Premiums received by a company for insurance originally issued by a fraternal benefit society shall, for the purpose of this section, be deemed to be premiums received by a fraternal benefit society."

3. Subsections (1), (2) and (3) of section 17 of the said Act are repealed and the following substituted therefor:

Returns.

"**17.** (1) Every company or association to which section fourteen applies shall, on or before the first day of March in each year, make a return to the Superintendent in such form as the Minister may from time to time determine showing the net premiums received by the company or association in Canada during the twelve months ended on the last day of December preceding the date on which such return is filed, together with such other information as the Minister may deem necessary."

4. Subsection (1) of section 20 of the said Act is repealed and the following substituted therefor:

Penalty for refusal or neglect to make returns or pay taxes.

"**20.** (1) Every company to which section fourteen or section fifteen of this Act applies that refuses or neglects or whose chief agent or attorney, as the case may be, refuses or neglects to make any return as required by this Part is liable to a penalty of ten dollars for each and every day during which such refusal or neglect continues; and if any such company or its chief agent or attorney, as the case may be, refuses or neglects to pay some or all of the tax as required by this Part, the company is liable to a further penalty of interest on the amount unpaid at the rate of six per cent per annum from the first day of March in the year in which such amount is payable to the day of payment."

5. Section 21 of the said Act is repealed and the following substituted therefor:

Refusal or neglect to make returns.

"**21.** (1) Every person required by subsection one of section eighteen to make a return to the Minister who refuses or neglects to make the return as required by that subsection or refuses or neglects to pay some or all of the tax imposed by section sixteen as required by that section is liable to a penalty of five per cent of the amount of tax unpaid at the expiration of the time for filing the return together with interest on the amount unpaid at the rate of six per cent per annum from the first day of March in the year in which such amount is payable to the day of payment.

The proposed new subsection (7) is intended to clarify and confirm existing practice as respects premiums for insurance originally issued by fraternal benefit societies that were later transformed into insurance companies.

3. Subsections (1), (2) and (3) of section 17, as enacted by 1942, c. 32, s. 7, now read as follows:

"**17.** (1) Every life insurance company to which subsection one of section fourteen applies shall, on or before the first day of September, 1942, and on or before the first day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the gross premiums, other than the consideration received for annuities, received by it, the premiums returned, the dividends paid or credited to policyholders, and reinsurance premiums paid by it to companies to which the said section fourteen applies, during the twelve months ending on the last day of December preceding the date on which such return is filed.

(2) Every company or association to which subsection one or subsection two of section fourteen applies, other than a life insurance company, shall, on or before the first day of September, 1942, and on or before the first day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the gross premiums received by it, the rebates, return premiums on cancellation of policies and reinsurance premiums paid by it to companies or associations to which the said subsections apply, during the twelve months ending on the last day of December preceding the date on which such return is filed.

(3) Every company to which subsection three of section fourteen applies shall, on or before the first day of September, 1942, and on or before the first day of March in each year thereafter, make a return to the Superintendent on a form to be furnished by him showing the amount of all insurance on property effected or renewed by such company in Canada and the net premiums in respect of such insurance received by the company in each case during the twelve months ending on the last day of December preceding the date on which such return is filed."

The purpose of the amendment is to substitute one subsection in more general terms so as to permit the omission of some unnecessary details presently required in the premium tax return and to enable any other desirable changes to be made from time to time.

4. Subsection (1) of section 20, as enacted by 1932, c. 54, s. 1, now reads as follows:

"**20.** (1) Every company to which section fourteen or section fifteen of this Act applies which refuses or neglects or whose chief agent or attorney, as the case may be, refuses or neglects to make any return as required by this Part shall be liable to a penalty *not exceeding fifty dollars* for each and every day during which such refusal or neglect continues."

The proposed amendment will bring the penalty in line with similar provisions in the Insurance Acts.

5. Section 21, as enacted by 1932, c. 54, s. 1, now reads as follows:—

"**21.** Every person who fails or neglects to make the return required by section eighteen of this Act, or to pay to the Minister within the time limited by section sixteen of this Act, the tax thereby imposed, shall incur a penalty of fifty dollars for each and every day during which such default continues."

The proposed amendment will reduce the penalty and clarify the enforcement provisions.

Penalty.

(2) Every person required by subsection two of section eighteen to make a return to the Minister who refuses or neglects to make the return as required by that subsection is liable to a penalty of ten dollars for each and every day during which such refusal or neglect continues."

Repeal.

6. Parts VI and VII of the said Act are repealed.

7. Subsection (5) of section 80 of the said Act is amended by adding thereto the following paragraph:

"*(c)* in the case of articles enumerated in section sixteen of Schedule I, be deemed to apply to any such goods that are wrapped, packaged, put up in boxes or otherwise prepared for sale, otherwise than in a retail store for the purpose of sale in such store."

8. Paragraph *(f)* of subsection (1) of section 85 of the said Act is repealed and the following substituted therefor:

"Producer or manufacturer".

"*(f)* "producer or manufacturer" includes

(i) any printer, publisher, lithographer or engraver,

(ii) any dresser or dyer of furs,

(iii) any person who makes, repairs or remodels fur garments,

(iv) any packer of olives,

(v) any commercial artist, and

(vi) any person who wraps, packages, puts up in boxes or otherwise prepares for sale any article enumerated in section sixteen of Schedule I, otherwise than in a retail store for the purpose of sale in such store."

9. Subsection (4) of section 115 of the said Act is repealed and the following substituted therefor:

Refunds.

"(4) Notwithstanding the provisions of section one hundred and five relating to the time within which an application for a refund or deduction may be made, no refund or deduction shall be made under that section as the result of any declaration of the Tariff Board under this section or an order or judgment under section one hundred and sixteen in respect of taxes paid prior to such declaration, order or judgment unless the application mentioned in section one hundred and five is made within twelve months after such taxes were paid.

Application.

(5) An application to the Tariff Board for a declaration, or the entering of an appearance with the Secretary of the Tariff Board under subsection two of this section, shall, for the purposes of section one hundred and five, be deemed to be an application in writing."

6. Part VI is the provision for the excise tax on cheques, promissory notes, bills of exchange, etc. Part VII is the securities transfer tax.

7. The provision is to require repackagers of candy, chocolate and confectionery to account for the excise tax on their selling prices of these goods and thus be in the same position as manufacturers of these items who are obliged to account for the tax on their sales.

8. The present paragraph *(f)* reads as follows:

"*(f)* 'producer or manufacturer' shall include any printer, publisher, lithographer or engraver, any dresser or dyer of furs, any person who makes, repairs or remodels fur garments, any packer of olives, and any commercial artist."

The provision is to require repackagers of candy, chocolate and confectionery to account for the sales tax on their selling prices of these goods and thus be in the same position as manufacturers of these items who are obliged to account for the tax on their sales.

9. The present subsection (4) reads as follows:

"(4) No refund or deduction shall be made under section one hundred and five as the result of any declaration of the Tariff Board under this section or an order or judgment under section one hundred and sixteen in respect of taxes *paid more than twelve months before the date of the application to the Tariff Board for a declaration under this section.*"

The purpose of the amendment is to bring the provisions of the Excise Tax Act into conformity with those of the Customs Act and to allow refund to the applicant for one year from the date on which his application was made.

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

"5. Cameras, camera lenses and unexposed photographic films and plates, except those sold for industrial or professional photographers' use; projectors for pictures except those sold for commercial, religious, or educational purposes.....fifteen per cent."

11. Section 6 of Schedule I to the said Act is repealed and the following substituted therefor:

"6. *(a)* Phonographs, record playing devices, radio broadcasting receiving sets or any combination of the foregoing and tubes therefor; any apparatus or device that enables a person to hear programmes of music distributed by any means whatever or radio broadcasting programmes distributed by any means whatever; but this paragraph does not include any article coming within paragraph *(b)* of this section .....fifteen per cent.

(b) Television receiving sets and tubes therefor; any apparatus or device that enables a person to see, or to see and hear, television programmes distributed by any means whatever or television radio broadcasting programmes distributed by any means whatever.....fifteen per cent."

12. Section 13 of Schedule I to the said Act is repealed and the following substituted therefor:

"13. Tires and Tubes:—

(a) Tires in whole or in part of rubber for self-propelled machines or automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said machines or vehicles.....fifteen per cent;

(b) Inner tubes for use in any such tires.fifteen per cent;

the tax on the articles enumerated in paragraphs *(a)* and *(b)* of this section does not apply to the goods mentioned therein when used exclusively for the original equipment of such self-propelled machines, automotive vehicles, trailers or other wheeled attachments or when used exclusively for replacement purposes on machinery designed for and used only for farm purposes."

Repeal and substitution.

13. Schedule III to the said Act is repealed and the Schedule to this Act is substituted therefor.

10. To implement the Budget Resolutions and require payment of the excise tax on camera lenses used for other than industrial or professional photographers' use.

11. The present section 6 reads as follows:

"**6.** Phonographs, record playing devices, radio broadcast or telecast receiving sets and tubes therefor, apparatus for receiving radio broadcast and music.....fifteen per cent."

This amendment is intended to separate the excise taxes on radios, etc., from television sets and apparatus in order that proper statistical records of each may be kept and in order that the amounts paid under each may be known and credited to the Canadian Broadcasting Corporation. The item has been further clarified by using more descriptive terms.

12. The present section 13 reads as follows:

"**13.** Tires and Tubes:—

(a) Tires in whole or in part of rubber for self-propelled machines or automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles.....fifteen per cent;

(b) Inner tubes for use in any such tires.....fifteen per cent;

the tax on the articles enumerated in paragraphs *(a)* and *(b)* of this section does not apply to the goods mentioned therein when used exclusively for the original equipment of such self-propelled machines or automotive vehicles."

Replacement tires and tubes are now taxed for all self-propelled machines or automotive vehicles and for trailers and other wheeled attachments for the automotive vehicles but not for the trailers and other wheeled attachments for self-propelled machines. This amendment is to make clear that such tires are taxed the same as is the case with trailers and wheeled attachments for automotive vehicles.

13. The new Schedule III will implement the Budget Resolutions.

Coming into force.

14. Sections 6, 7, 8, 10, 11, 12 and 13 of this Act and the Schedule to this Act shall be deemed to have come into force on the 20th day of February, 1953, 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.

PART II.

15. Paragraph *(f)* of section 3 of the *Excise Tax Act*, chapter 100 of the Revised Statutes of Canada, 1952, as amended by chapter 320 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

"Net premiums".

"*(f)* "net premiums" means, in the case of a company transacting life insurance, the gross premiums received or receivable by the company other than the consideration for annuities, less premiums returned and less the cash value of the dividends paid or credited to policyholders; and, in the case of any other company, the gross premiums received or receivable by the company or paid or payable by the insured, less dividends paid or credited to policyholders and the rebates and return premiums paid on the cancellation of policies;"

16. Subsection (5) of section 4 of the said Act is repealed and the following substituted therefor:

Deduction.

"(5) Every company required to pay a tax under this section may deduct from the tax so payable in respect of net premiums received after the 31st day of December, 1946, the amount of any general tax of the same nature paid by it, or in the case of reinsurance, by the principal company, to the government of any province of Canada, in respect of such premiums for insurance covering persons resident or property situated in such province, such deduction not to exceed, however, the amount of the tax resulting from the application of the rates hereinbefore specified to the said net premiums.

Fraternal benefit society insurance premiums.

(6) Premiums received by a company for insurance originally issued by a fraternal benefit society shall, for the purpose of this section, be deemed to be premiums received by a fraternal benefit society."

Returns.

17. Subsections (1), (2) and (3) of section 7 of the said Act are repealed and the following substituted therefor:

"**7.** (1) Every company or association to which section 4 applies shall, on or before the 1st day of March in each year, make a return to the Superintendent in such form as the Minister may from time to time determine showing the

14. The amendments relating to the Budget are given retroactive effect as provided in the Budget Resolutions.

15. This Part makes corresponding amendments to the new Revised Statutes.

net premiums received by the company or association in Canada during the twelve months ended on the last day of December preceding the date on which such return is filed, together with such other information as the Minister may deem necessary."

18. Subsection (1) of section 10 of the said Act is repealed and the following substituted therefor:

Penalty for refusal or neglect to make returns or pay taxes.

"**10.** (1) Every company to which section 4 or section 5 of this Act applies that refuses or neglects or whose chief agent or attorney, as the case may be, refuses or neglects to make any return as required by this Part is liable to a penalty of ten dollars for each and every day during which such refusal or neglect continues; and if any such company or its chief agent or attorney, as the case may be, refuses or neglects to pay some or all of the tax as required by this Part, the company is liable to a further penalty of interest on the amount unpaid at the rate of six per cent per annum from the 1st day of March in the year in which such amount is payable to the day of payment."

19. Section 11 of the said Act is repealed and the following substituted therefor:

Refusal or neglect to make returns.

"**11.** (1) Every person required by subsection (1) of section 8 to make a return to the Minister who refuses or neglects to make the return as required by that subsection or refuses or neglects to pay some or all of the tax imposed by section 6 as required by that section is liable to a penalty of five per cent of the amount of tax unpaid at the expiration of the time for filing the return together with interest on the amount unpaid at the rate of six per cent per annum from the 1st day of March in the year in which such amount is payable to the day of payment.

Penalty.

(2) Every person required by subsection (2) of section 8 to make a return to the Minister who refuses or neglects to make the return as required by that subsection is liable to a penalty of ten dollars for each and every day during which such refusal or neglect continues."

Repeal.

20. Parts II and III of the said Act are repealed.

21. Subsection (5) of section 23 of the said Act is amended by deleting the word "and" at the end of paragraph *(a)* thereof, by inserting the word "and" at the end of paragraph *(b)* thereof, and by adding thereto the following paragraph:

"*(c)* in the case of articles enumerated in section 16 of Schedule I, be deemed to apply to any such goods that are wrapped, packaged, put up in boxes or otherwise prepared for sale, otherwise than in a retail store for the purpose of sale in such store."

22. Paragraph *(e)* of subsection (1) of section 29 of the said Act is repealed and the following substituted therefor:

"Producer or manufacturer".

"*(e)* "producer or manufacturer" includes

(i) any printer, publisher, lithographer or engraver,

(ii) any dresser or dyer of furs,

(iii) any person who makes, repairs or remodels fur garments,

(iv) any packer of olives,

(v) any commercial artist, and

(vi) any person who wraps, packages, puts up in boxes or otherwise prepares for sale any article enumerated in section 16 of Schedule I, otherwise than in a retail store for the purpose of sale in such store; and"

23. Subsection (4) of section 57 of the said Act is repealed and the following substituted therefor:

Refunds.

"(4) Notwithstanding the provisions of section 46 relating to the time within which an application for a refund or deduction may be made, no refund or deduction shall be made under that section as the result of any declaration of the Tariff Board under this section or an order or judgment under section 58 in respect of taxes paid prior to such declaration, order or judgment unless the application mentioned in section 46 is made within twelve months after such taxes were paid.

Application.

(5) An application to the Tariff Board for a declaration, or the entering of an appearance with the Secretary of the Tariff Board under subsection (2) of this section, shall, for the purposes of section 46, be deemed to be an application in writing."

24. Section 5 of Schedule I to the said Act is repealed and the following substituted therefor:

"5. Cameras, camera lenses and unexposed photographic films and plates, except those sold for industrial or professional photographers' use; projectors for pictures except those sold for commercial, religious, or educational purposes.....fifteen per cent."

25. Section 6 of Schedule I to the said Act is repealed and the following substituted therefor:

"6. *(a)* Phonographs, record playing devices, radio broadcasting receiving sets or any combination of the foregoing and tubes therefor; any apparatus or device that enables a person to hear programmes of music distributed by any means whatever or radio broadcasting programmes distributed by any means whatever; but this paragraph does not include any article coming within paragraph *(b)* of this section .....fifteen per cent."

(b) Television receiving sets and tubes therefor; any apparatus or device that enables a person to see, or to see and hear, television programmes distributed by any means whatever or television radio broadcasting programmes distributed by any means whatever.....fifteen per cent."

26. Section 13 of Schedule I to the said Act is repealed and the following substituted therefor:

"13. Tires and Tubes:—

(a) Tires in whole or in part of rubber for self-propelled machines or automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said machines or vehicles.....fifteen per cent;

(b) Inner tubes for use in any such tires.....fifteen per cent;

the tax on the articles enumerated in paragraphs *(a)* and *(b)* of this section does not apply to the goods mentioned therein when used exclusively for the original equipment of such self-propelled machines, automotive vehicles, trailers or other wheeled attachments or when used exclusively for replacement purposes on machinery designed for and used only for farm purposes."

Repeal and substitution.

27. Schedule III to the said Act is repealed and the Schedule to this Act is substituted therefor.

Coming into force.

28. This Part shall come into force, and sections 1 to 13 of this Act are repealed, on the day the Revised Statutes of Canada, 1952, come into force.

SCHEDULE.

SCHEDULE III.

FOODSTUFFS.

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;

Cereal breakfast foods not including beverages;

Cooking oil and salad oils, not including mayonnaise or salad dressing;

Drinks prepared from milk or eggs;

Fish and edible products thereof;

Flour including pastry, cake, biscuit, and similar mixes;

Foods prepared and sold exclusively for feeding infants;

Fruit, fresh, canned, frozen, preserved, dried or evaporated;

Grain grits and meals;

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;

Milk, including buttermilk, condensed milk, evaporated milk, and powdered milk;

Peanut butter;

Prepared whipping cream;

Spaghetti, macaroni and vermicelli;

Vegetables, fresh, canned, frozen or dehydrated, not including pickles, relishes, catsup, sauces, olives, horseradish, mustard, and similar goods;

Vegetable juices; fruit juices which consist of at least ninety-five per cent of pure juice of the fruit;

Materials to be used exclusively in the manufacture or production of the aforementioned foodstuffs;

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;

Drain tiles for agricultural purposes;

Farm produce sold by the individual farmer of his own production, not to include flowers, flowering plants or bulbs, when the sales thereof exceed five hundred dollars per annum;

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;

Gopher poison, and materials for use exclusively in its manufacture;

Grain or seed cleaning machines and complete parts therefor;

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;

Logs and round unmanufactured timber;

Milk albumen, when for use exclusively in the production of animal or poultry feeds;

Nursery stock;

Oil cake, oil cake meal;

Peat moss when used for agricultural purposes, including poultry litter;

Poultry, cattle and other stock feeds;

Poultry, living;

Preparations or chemicals sold for disinfecting, dipping or spraying and so used in agriculture or horticulture, and materials for use exclusively in the manufacture of such preparations;

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;

Vegetable plants;

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;

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 skidway, log dump or common or other carrier, and accessories and complete parts of all the foregoing, and articles and materials, not to include plant equipment, to be used or consumed exclusively in the manufacture of the foregoing engines, boilers or parts thereof;

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;

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, not exceeding one and one-half inches in circumference, 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;
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;

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;
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;
War Veterans' badges;

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 calendars, parish reports, forms, stationery or programmes;

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 not including directories, price lists, time tables, rate books, catalogues, periodic reports, fashion books, albums, books for writing or drawing upon, or any books similar to the foregoing exclusions;

College and school annuals; newspapers; 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 three foregoing paragraphs of this heading;

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;

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, representing other of Her Majesty's Governments, Consuls General of Foreign Nations who are natives or citizens of the countries they represent and who are not engaged in any other business or profession; automobiles, cigars, cigarettes, manufactured tobacco, ale, beer, stout, wines, spirits, purchased in Canada by any of the foregoing;

Certain Building Materials.

Bricks; building tile, building blocks and building stone;
Plaster; lime; cement;
Lumber; sash; doors; shingles; lath; siding; stairways;

Plaster boards, fibreboard, building paper and materials, other than wallpaper, manufactured wholly or in part of vegetable or mineral fibre for wall coverings or building insulation;

Paints, varnishes, white lead and paint oil;

Prepared roofings;

Shower baths, bath tubs, basins, faucets, closets, lavatories, sinks and laundry tubs, not including repair parts therefor, nor pipes and pipe fittings;

Cast iron soil pipe and cast iron fittings therefor;

Glass for buildings;

Furnaces, hot water and steam radiators not to include fittings, for the heating of buildings;

Locks and lock sets;

Structural steel to be used exclusively for the framework and support of buildings;

Articles and materials to be used exclusively in the manufacture or production of the aforementioned building materials;

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;

Fire Brick, Refractories, Etc.

Fire brick, plastic refractories, high temperature cement, fire clay and other refractory materials for use exclusively in the construction or repair of a furnace, kiln or other equipment of a manufacturing establishment, and materials to be used or consumed exclusively in the manufacture of such fire brick or refractory materials;

Processing Materials.

Materials (not including lubricating oils) consumed or expended directly in the process of manufacture or production of goods;

Machinery and Apparatus to be used in Manufacture or Production.

Machinery and apparatus, as defined by the Minister of National Revenue, and complete parts thereof which, in the opinion of the Minister are to be used directly in the process of manufacture or production of goods; this exemption does not apply to office equipment or motor vehicles, except diesel powered self-propelled trucks, mounted on rubber tired wheels, for off-highway use exclusively at mines or quarries, and complete parts thereof;

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;

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;

Natural gas and gas manufactured from coal, calcium carbide or oil for illuminating or heating purposes;

Tires and tubes for use exclusively on the machinery enumerated in Customs Tariff item 411a;

Goods Enumerated in Customs Tariff Items.

173, 209b, 352a, 364, 406, 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, and complete parts thereof, 409j, 409k, 409q, 411a, 436, 437, 439c, 440k, 460, 476, 476a, 476b, 478, 480, 480a, 538, 663b 666, 667, 682, 692, 692b, 693(i), 695a, 695b, 696, 696a, 697, 698, 699, 700, 701, 702, 703, 704, 708, 786, 848;

Articles and materials which 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 aforesaid 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, 410b, 411, 411a, 411b, 439c, 440k, 476, 476a, 480, 480a, 538, 663, 663a, 663b, 666, 667, 696, 848;

Materials not to include plant equipment consumed in process of manufacture or production, which 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, 538, 663, 663a, 666, 667, 696.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 226.

An Act to amend The Excise Act, 1934.

First reading, March 19, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72179

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 226.

An Act to amend The Excise Act, 1934.

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

PART I.

Schedule amended.

1. Sections 2 and 3 of Part V of the Schedule to *The Excise Act, 1934*, chapter 52 of the statutes of 1934, are repealed and the following substituted therefor:

"2. Cigarettes weighing not more than two and one-half pounds per thousand, four dollars per thousand.

"3. Cigarettes weighing more than two and one-half pounds per thousand, five dollars per thousand."

Coming into force.

2. This Part shall be deemed to have come into force on the 1st day of February, 1953.

PART II.

Schedule amended.

3. Sections 2 and 3 of Part V of the Schedule to the *Excise Act*, chapter 99 of the Revised Statutes of Canada, 1952, as amended by chapter 319 of the Revised Statutes of Canada, 1952, are repealed and the following substituted therefor:

"2. Cigarettes weighing not more than two and one-half pounds per thousand, four dollars per thousand.

"3. Cigarettes weighing more than two and one-half pounds per thousand, five dollars per thousand."

Coming into force.

Repeal.

4. This Part shall come into force, and section 1 of this Act is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Explanatory Notes.

1. Sections 2 and 3 of Part V of the Schedule presently read as follows:

"2. Cigarettes weighing not more than two and one-half pounds per thousand, *six* dollars per thousand.

"3. Cigarettes weighing more than two and one-half pounds per thousand, *eleven* dollars per thousand."

This clause of the Bill will give effect to the Budget Resolutions.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 227.

An Act to amend the Customs Tariff.

First reading, March 19, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72530

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 227.

An Act to amend the Customs Tariff.

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

PART I.

Schedule A. amended.

1. (1) Schedule A to the *Customs Tariff*, chapter 44 of the Revised Statutes of Canada, 1927, is amended by deleting therefrom the following enumeration of goods and rate of additional duty of customs as enacted by section 2 of chapter 29 of the statutes of 1940:

"Cigarettes weighing not more than three pounds per thousand.....$2.00 per thousand."

Idem.

(2) Schedule A to the said Act is further amended by striking out tariff items 105c, 173, 272b, 272c, 280 (2) and (3), 409c, 409e (i), (ii) and (iii), 409f, 409g, 409q, 410l, 410p, 410q, 412, 412a, 436, 440k (1), 442, 442d, 476a, 478, 479, 538, 538a, 538b, 561, 567b, 657a, 681b, 691 and 696, the several enumerations of goods respectively, and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in Schedule A to the said Act the items, enumerations and rates of duty that are specified in the Schedule to this Act.

Schedule C. amended.

2. Item 1206 in Schedule C to the said Act is repealed and the following substituted therefor:

"1206 Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

Explanatory Note.

The purpose of this Bill is to implement the Budget Resolutions relating to the *Customs Tariff*.

The Governor in Council may by regulation exempt any goods or class of goods to be further manufactured in Canada from the provisions of this item."

Date of coming into force.

3. This Part and the Schedule to this Act shall be deemed to have come into force on the 20th day of February, 1953, 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.

PART II.

Schedule A amended.

4. (1) Item 143*a* in Schedule A to the *Customs Tariff*, chapter 60 of the Revised Statutes of Canada, 1952, as amended by chapter 316 of the Revised Statutes of Canada, 1952, is amended by deleting therefrom the following:

"and in addition thereto, when weighing not more than three pounds per thousand, under all tariffs, $2.00 per thousand."

Idem.

(2) Schedule A to the said Act is further amended by striking out tariff items 105c, 173, 272b, 272c, 280 (2) and (3), 409c, 409e (i), (ii) and (iii), 409f, 409g, 409q, 410l, 410p, 410q, 412, 412a, 436, 440k (1), 442, 442d, 476a, 478, 479, 538, 538a, 538b, 561, 567b, 657a, 681b, 691 and 696, the several enumerations of goods respectively, and the several rates of duties of customs, if any, set opposite each of the said items, and by inserting in Schedule A to the said Act the items, enumerations and rates of duty that are specified in the Schedule to this Act.

Schedule C amended.

5. Item 1206 in Schedule C to the said Act is repealed and the following substituted therefor:

"1206 Goods manufactured or produced wholly or in part by prison labour, or which have been made within or in connection with any prison, jail or penitentiary; also goods similar in character to those produced in such institutions, when sold or offered for sale by any person, firm or corporation having a contract for the manufacture of such articles in such institutions or by any agent of such person, firm or corporation, or when such goods were originally purchased from or transferred by any such contractor.

The Governor in Council may by regulation exempt any goods or class of goods to be further manufactured in Canada from the provisions of this item."

6. This Part shall come into force, and sections 1 and 2 of this Act are repealed, on the day the Revised Statutes of Canada, 1952, come into force.

SCHEDULE

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
105c	Olives, sulphured or in brine, not bottled.....	Free	Free	30 p.c.
	On and after July 1, 1954	10 p.c.	17½ p.c.	30 p.c.
173	(1) Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries.....	Free	Free	Free
	(2) *Printed books, pamphlets and cards for use in intelligence testing and other articles and materials imported with and specially designed for use with such printed books, pamphlets and cards*.....	Free	Free	Free
	(3) All books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as the Minister may prescribe.....	Free	Free	Free
	(4) *Single copies of books when sent to a reviewer of books for bona fide review purposes; single copies of books when sent unsolicited and without charge to faculty members of universities or colleges; under such regulations as the Minister may prescribe*.....	Free	Free	Free
	(5) Directories for free reference libraries.....	Free	Free	Free
	(6) Books received from free lending libraries abroad, subject to return under Customs supervision within sixty days.....	Free	Free	Free
169j	*Wire reinforced paper tape, printed or not, imported for use in the packaging of fruit, vegetables and other farm or garden produce*.....	5 p.c.	10 p.c.	35 p.c.
237	*Isotopes, artificially produced*.....	Free	Free	25 p.c.
272b	Petroleum waxes, not including petroleum greases:			
	(1) When imported for use exclusively in the manufacture of candles.....	Free	Free	25 p.c.
	(2) N.o.p.....	15 p.c.	17½ p.c.	25 p.c.
280	(2) Grease and oils, rough, the refuse of animal fat, for the manufacture of soap and oils only..	Free	Free	Free
403	(g) *Wire rope or cable, coated or not, for use exclusively in commercial fishing operations*.....	Free	10 p.c.	25 p.c.
409c	(1) Ploughs and parts thereof; plough bolts.....	Free	Free	Free
	(2) Farm or field rollers and parts thereof.....	Free	Free	Free
	(3) Lawn or garden rollers and parts thereof...	Free	Free	Free
	(4) Soil packers and parts thereof.....	Free	Free	Free
409c	(1) Spraying and dusting machines and attachments therefor, including hand sprayers; apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; starter cartridges for diesel engines; apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; dehorning instruments; parts of the foregoing.....	Free	Free	Free

SCHEDULE

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
105c	Olives, sulphured or in brine, not bottled.....	Free	Free	30 p.c.
	On and after July 1, 1954	10 p.c.	17½ p.c.	30 p.c.
173	(1) Books which are included in the curriculum of any university, college or school in Canada for use as text books or as works of reference, not to include dictionaries.....	Free	Free	Free
	(2) *Printed books, pamphlets and cards for use in intelligence testing and other articles and materials imported with and specially designed for use with such printed books, pamphlets and cards*.....	Free	Free	Free
	(3) All books for bona fide libraries, and being the property of the organized authorities of such libraries and not in any case the property of individuals or business concerns, under such regulations as the Minister may prescribe....	Free	Free	Free
	(4) *Single copies of books when sent to a reviewer of books for bona fide review purposes; single copies of books when sent unsolicited and without charge to faculty members of universities or colleges; under such regulations as the Minister may prescribe*.....	Free	Free	Free
	(5) Directories for free reference libraries.....	Free	Free	Free
	(6) Books received from free lending libraries abroad, subject to return under Customs supervision within sixty days.....	Free	Free	Free
199j	*Wire reinforced paper tape, printed or not, imported for use in the packaging of fruit, vegetables and other farm or garden produce*.....	5 p.c.	10 p.c.	35 p.c.
237	*Isotopes, artificially produced*.....	Free	Free	25 p.c.
272b	Petroleum waxes, not including petroleum greases: (1) When imported for use exclusively in the manufacture of candles.....	Free	Free	25 p.c.
	(2) N.o.p.....	15 p.c.	17½ p.c.	25 p.c.
280	(2) Grease *and oils*, rough, the refuse of animal fat, for the manufacture of soap and oils only..	Free	Free	Free
403	*(g) Wire rope or cable, coated or not, for use exclusively in commercial fishing operations*.....	Free	10 p.c.	25 p.c.
409c	(1) Ploughs and parts thereof; *plough bolts*.....	Free	Free	Free
	(2) Farm or field rollers and parts thereof.....	Free	Free	Free
	(3) Lawn or garden rollers and parts thereof...	Free	Free	Free
	(4) Soil packers and parts thereof.....	Free	Free	Free
409e	(1) Spraying and dusting machines and attachments therefor, including hand sprayers; *apparatus for the destruction of predatory animals by the discharge of poisonous cartridges; starter cartridges for diesel engines;* apparatus specially designed for sterilizing bulbs; pressure testing apparatus for determining maturity of fruit; pruning hooks; pruning shears; dehorning instruments; parts of the foregoing.....	Free	Free	Free

SCHEDULE—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
	(2) Fruit and vegetable grading, grating, washing and wiping machines; combination bagging and weighing machines; machines for topping vegetables; machines for bunching and/or tying cut flowers, vegetables and nursery stock; machines for making or lidding boxes for fruit or vegetables; egg-graders and egg-cleaners; *silage caps;* parts of the foregoing.	Free	Free	Free
	(3) Binder twine; wire and twine for baling farm produce	Free	Free	Free
409f	Grain crushers; grain or hay grinders; grain or hay dryers; milk coolers; steel stanchions for confining livestock either in pens or individually, including complete equipment for milking parlors; automatic stock watering bowls; barn litter carriers and track; sprinkler irrigation systems; barn hay forks, carriage, pulleys and track; *hydraulic hoists for unloading vehicles*; all the foregoing for use on the farm for farm purposes only; hay loaders; hay tedders, potato planters, potato diggers, fodder or feed cutters, ensilage cutters, post hole diggers, snaths, stumping machines, grain loaders or elevators with a capacity not exceeding 40 bushels per minute and all other agricultural implements or agricultural machinery, n.o.p., and complete parts of all the foregoing	Free	Free	Free
409g	Incubators for hatching eggs; brooders for rearing young fowl; *poultry sex testers;* parts of the foregoing	Free	Free	Free
409q	(1) Auxiliary internal combustion engines incorporated in or attached to, or to be incorporated in or attached to, agricultural implements or agricultural machinery; parts of the foregoing	Free	Free	Free
	(2) Electric motors incorporated in or attached to, or to be incorporated in or attached to, agricultural implements or agricultural machinery; parts of the foregoing	Free	Free	Free
410l	Coal crushers, ore crushers, rock crushers, stamp mills, grinding mills, rock drills, percussion coal cutters, coal augers, rotary coal drills, n.o.p., and parts of all the foregoing, for use exclusively at mines, at quarries, or in metallurgical operations *or in the beneficiation of non-metalliferous ores*	5 p.c.	15 p.c.	25 p.c.
410p	Sundry articles of metal as follows, for use exclusively in mining and metallurgical operations, viz.: furnaces for the smelting of ores; converting apparatus for metallurgical processes in metals; *apparatus for chemical conversion, extraction, reduction or recovery, n.o.p.;* machinery for the extraction of precious metals by the chlorination or cyanide processes, not to include pumps, vacuum pumps or compressors; blast furnace blowing engines for the production of pig iron; parts of the foregoing	Free	Free	Free

SCHEDULE—Continued

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
410g	Pumps and vacuum pumps, and parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide process, or in chemical conversion, extraction or recovery in metallurgical operations	15 p.c.	15 p.c.	20 p.c.
412	Printing presses, of a class or kind not made in Canada, for use in the printing of newspapers, telephone directories or periodical publications, if imported, would qualify for entry under Tariff Item 1804, and parts thereof, not to include saws, knives and motive power; mechanical delivering or conveying, and paper reeling, for use with the foregoing printing presses	Free	Free	Free
412a	Machinery and apparatus, n.o.p., viz.: Gun and mould apparatus for making process collars; Machines and apparatus for making electrotypes and stereotypes; Engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; Machines and apparatus for grinding metal plates; Machines and apparatus for sensitizing, grinding or polishing metal plates; Machines and apparatus including entwining apparatus, for composing, lining, planing, numbering and printing type, and printing forms, screens, and vignettes for transferring by photographic process, or direct, to plates or rolls for use in lithography, rotogravure and printing; Binding apparatus; Machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues; Machines and apparatus for embossing or stamping or producing embossed or engraved effects, bookbinding, looping, stitching, sewing, rubbering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, unreeling, gluing, sealing, gumming, waxing, varnishing, carbon coating, pasting, numbering, ruling, joggling, sheet pilling, tying, bundling, tube-making, metal mounting, cylinder, staying or stripping, reinforcing and box-covering; Parts of the foregoing not to include saws, knives and motive power; All the foregoing, when for use exclusively by, and in their capacities as printers, lithographers, bookbinders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper or foil converters, or by manufacturers of articles made from paper, cardboard or foil	Free	Free	10 p.c.
412a (1)	Refrigerator parts, of iron or steel or of which iron or steel or both are the component materials of chief value	17½ p.c.	20 p.c.	35 p.c.

SCHEDULE—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
410q	Pumps and vacuum pumps, and parts thereof, for use exclusively in the extraction of precious metals by the chlorination or cyanide processes, *or in chemical conversion, extraction, reduction or recovery in metallurgical operations*.	15 p.c.	15 p.c.	20 p.c.
412	Printing presses, of a class or kind not made in Canada, for use in the printing of newspapers, telephone directories *or periodical publications which*, if imported, would qualify for entry under Tariff Item 184a, and parts thereof, not to include saws, knives and motive power; mechanical deliveries or conveyors, *and parts thereof*, for use with *the foregoing* printing presses.....	Free	Free	Free
412a	Machinery and apparatus, n.o.p., viz. Gun and mould apparatus for making press rollers; Machines and apparatus for making electrotypes and stereotypes; Engraving machines and apparatus, including photo-engraving apparatus, and other plate-making apparatus, used in the manufacture of printing plates of all kinds; Machines and apparatus for graining metal plates; Machines and apparatus for sensitizing, grinding or polishing metal plates; Machines and apparatus including cameras and camera equipment, lens, prisms, camera and printing lamps, screens, and vacuum frames for transferring by photographic processes, or direct, to plates or rolls for use in lithography, rotogravure and printing; Shading apparatus; Machines and apparatus for addressing and/or wrapping newspapers, magazines, periodicals, pamphlets and catalogues; Machines and apparatus for embossing or stamping or producing embossed or engraved effects, bookbinding, looping, stitching, sewing, gathering, inserting, bronzing, dusting, creasing, scoring, cutting, perforating, drilling, punching, slitting, rewinding, glueing, pasting, gumming, waxing, varnishing, carbon coating, patching, numbering, ruling, jogging, sheet piling, tying, bundling, tube-making, metal mounting, eyeletting, staying or stripping, reinforcing and box-covering; Parts of the foregoing not to include saws, knives and motive power; All the foregoing, when for use exclusively by, and in their capacities as printers, lithographers, bookbinders, manufacturers of stereotypes, electrotypes and printing plates or rolls, paper *or foil* converters, or by manufacturers of articles made from paper, cardboard *or foil*.....	Free	Free	10 p.c.
415a	(iii) *Refrigerator parts, of iron or steel or of which iron or steel or both are the component materials of chief value*.....	7½ p.c.	20 p.c.	35 p.c.

SCHEDULE—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
436	Locomotives and railway passenger, baggage and freight cars, being the property or under the control of railway companies in the United States, running upon any line or road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances into the United States, under regulations prescribed by the Minister.....	.....	Free	Free
	If such locomotives and railway rolling stock are used temporarily in the transportation of goods from a place in Canada to another place in Canada they are not entitled to free entry but are subject to duty on the rental value or charge made by the United States owner for their use in Canada, *or equivalent thereof* as determined by regulations prescribed by the Minister.			
440k	(1) Engines and complete parts thereof, n.o.p., to be used exclusively in the propulsion of boats or in hoisting nets and lines used in such boats for use exclusively in bona fide commercial fishing operations, under such regulations as the Minister may prescribe.....	Free	Free	15 p.c.
	(3) *Materials and articles for the manufacture or repair of the engines provided for in Items 440k* (1) *and 440k* (2).....	Free	Free	15 p.c.
442	Articles and materials which enter into the cost of manufacture of the goods enumerated in tariff items 409, 409a, 409b, 409c, 409d, 409e, 409f, 409g, 409h, 409i, 409j, 409k, 409l, 409m, 409n, 409o, 409q, *427b* (1) and 439c, when imported for use in the manufacture of the goods enumerated in the aforesaid tariff items, or in the manufacture of parts therefor, under such regulations as the Minister may prescribe	Free	Free	Free
442d	Materials, including all parts, wholly or in chief part of metal, of a class or kind not made in Canada, when imported *for use in the manufacture of* goods entitled to entry under tariff items *410a (iii)*, 410g, 410l, 410n, 410o, 410p, 410q, 410s, 410u, 410v, 410w, 410x, 410z, 411, 411a, 411b, 427b, 427c, 427f, 428c, 428e, 440k and 447a, under such regulations as the Minister may prescribe.....	Free	Free	10 p.c.
443d	*Gas control devices of a class or kind not made in Canada:*			
	(1) *for use on cooking apparatus or on apparatus for heating buildings or in the gas line between such apparatus and the meter; and parts thereof.*	Free	7½ p.c.	30 p.c.
	(2) *for the manufacture or repair of, or for conversion to, gas-fired apparatus for cooking or for heating buildings; and parts thereof*.....	Free	7½ p.c.	30 p.c.
443e	(1) *Timing devices for apparatus for cooking or for heating buildings; parts thereof*.....	15 p.c.	22½ p.c.	30 p.c.
	(2) *Timers for radios and parts thereof*.....	15 p.c.	22½ p.c.	30 p.c.

SCHEDULE—Continued

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
476a	Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes and parts thereof; infant incubators and parts thereof; infant identification bead sets including case, and parts thereof; electrocardiographs and parts thereof, and sensitized film and paper for use therein; electroencephalographic paper; apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing or laundry machines; all for the use of any public hospital, under such regulations as the Minister may prescribe	Free	Free	Free
478	(1) Artificial limbs; spinal and other orthopedic braces; parts of the foregoing	Free	Free	Free
	(2) Aural and nasal appliances; dentures; colostomy and urinary appliances designed to be worn by an individual; materials and articles required generally for proper application and maintenance	Free	Free	Free
	(3) Materials and articles for use in the manufacture of the goods enumerated in Tariff Items 478 (1) and 478 (2)	Free	Free	Free
501	Woven fabrics wholly or in part of synthetic textile fibres or filaments, not containing wool, not including fabrics in chief part by weight of silk, n.o.p.	27½ p.c.	40 p.c.	45 p.c.
	and, per pound	.....	40 cts.	40 cts.
	Woven fabrics containing five per cent or less, by weight, of synthetic textile yarns or filaments are not dutiable under this item, but are dutiable as though such fabrics were composed only of the remaining constituents.			
507b	(1) Church vestments of any material	10 p.c.	10 p.c.	20 p.c.
	(2) Paper sheets, paper sheet fringe, and paper sheet bags	10 p.c.	10 p.c.	20 p.c.
604	(2) Tanned leather made from seal skin	Free	10 p.c.	27½ p.c.
857a	Cinematograph or moving picture films, positives, n.o.p.:			
	(1) One and one-eighth of an inch in width and over, per linear foot	1½ cts.	1½ cts.	3 cts.
	(2) Under one and one-eighth of an inch in width, per linear foot	Free	1½ cts.	3 cts.
	In no case shall the duty exceed	.....	20 p.c.	30 p.c.
930b	Celluloid and cellulose compositions of mineral origin, dyed or otherwise prepared or not, imported solely for decorative purposes	Free	5 p.c.	25 p.c.
931b	Residue, revert, or waste from chemical, metallurgical or metal working processes, containing aluminum oxide or other aluminous compounds mixed with other materials, imported by Canadian smelters or refiners for recovery of aluminum oxide and although by-products	Free	Free	10 p.c.

SCHEDULE—*Continued*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
476a	Glassware and other scientific apparatus for laboratory work in public hospitals; chairs and tables for surgical operating purposes and parts thereof; infant incubators and parts thereof; infant identification bead sets including cases, and parts thereof; electrocardiographs and parts thereof, and sensitized film and paper for use therein; *electroencephalographic paper;* apparatus for sterilizing purposes, including bedpan washers and sterilizers but not including washing nor laundry machines; all for the use of any public hospital, under such regulations as the Minister may prescribe	Free	Free	Free
478	(1) Artificial limbs; spinal and other orthopedic braces; parts of the foregoing	Free	Free	Free
	(2) *Aural and nasal prostheses; ileostomy, colostomy and urinary appliances designed to be worn by an individual; materials and articles required therewith for proper application and maintenance*	Free	Free	Free
	(3) Materials and articles for use in the manufacture of the goods enumerated in Tariff Items 478(1) and *478(2)*	Free	Free	Free
561	Woven fabrics wholly or in part of synthetic textile fibres or filaments, not containing wool, not including fabrics in chief part by weight of silk, n.o.p.	27½ p.c.	40 p.c.	45 p.c.
	and, per pound		40 cts.	40 cts.
	Woven fabrics containing five per cent or less, by weight, of synthetic textile yarns or filaments are not dutiable under this item, but are dutiable as though such fabrics were composed only of the remaining constituents.			
567b	(1) Church vestments of any material	10 p.c.	10 p.c.	20 p.c.
	(2) *Prayer shawls, prayer shawl fringes, and prayer shawl bags*	10 p.c.	10 p.c.	20 p.c.
604	(3) *Pinseal leather made from seal skin*	Free	10 p.c.	27½ p.c.
657a	Cinematograph or moving picture films, positives, n.o.p.:			
	(1) One and one-eighth of an inch in width and over, per linear foot	1½ cts.	1½ cts.	3 cts.
	(2) *Under one and one-eighth of an inch in width*, per linear foot	Free	1½ cts.	3 cts.
	In no case shall the duty exceed		20 p.c.	30 p.c.
680b	*Calcareous and chitinous exoskeletons of marine animal origin, dyed or otherwise prepared or not, imported solely for decorative purposes*	Free	5 p.c.	25 p.c.
681b	Residue, revert, or waste from chemical, metallurgical or *metal working* processes, containing aluminum oxide or other aluminum compounds mixed with other materials, imported by Canadian smelters or refiners for recovery of aluminum oxide and attendant by-products	Free	Free	10 p.c.

SCHEDULE—*Concluded*

Tariff Item	—	British Preferential Tariff	Most-Favoured-Nation Tariff	General Tariff
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; parts of the foregoing*	Free	Free	Free
	(2) *Materials and articles for the manufacture of the goods enumerated in Item 691(1)*	Free	Free	Free
696	(1) Philosophical and scientific apparatus *(and ancillary equipment thereto)*, utensils, instruments, and preparations, including boxes and bottles containing the same; maps, charts, photographic reproductions and other pictorial illustrations, casts as models, animals as research or experimental subjects; living plants, seeds, cuttings, buds, scions, tubers, bulbs and root-stock; mechanical equipment of a class or kind not made in Canada; *parts of the foregoing*. All articles in this item, when for the use and by order of any society or institution incorporated or established solely for religious, philosophical, educational, scientific or literary purposes, or for the encouragement of the fine arts, or for the use and by order of any public hospital, college, academy, school, or seminary of learning in Canada, and not for sale, under such regulations as the Minister may prescribe	Free	Free	Free
	(2) *Materials and articles for the manufacture of the goods specified in Tariff Item 696(1)*	Free	Free	Free
703	*(c)* Goods (not including alcoholic beverages, cigars, cigarettes or manufactured tobacco) valued at not more than $1,000 imported by members of the Canadian Armed Forces after an absence from Canada 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. *Any such goods that are sold or otherwise disposed of within twelve months after importation are subject to the duties and taxes otherwise prescribed.*	Free	Free	Free

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 228.

An Act to amend The Income Tax Act.

First reading, March 20, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72756

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 228.

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:—

PART I.

1. (1) Paragraph *(g)* of section 6 of *The Income Tax Act*, chapter 52 of the statutes of 1947-48, is repealed and the following substituted therefor,:

Premium on redemption of shares.

"*(g)* amounts received by the taxpayer in the year as premiums paid by a corporation on the redemption before April 30, 1953 of any of its shares,"

(2) This section is applicable to the 1949 and subsequent taxation years.

2. (1) Section 10 of the said Act is amended by adding the following subsection thereto:

Municipal officers expense allowance.

"(3) Where an elected officer of an incorporated municipality has been paid by the municipal corporation an amount as an allowance in a taxation year for expenses incident to the discharge of his duties as an elected officer of the corporation, the allowance shall not be included in computing his income for the year unless it exceeds one-half of the amount that was paid to him in the year by the municipal corporation as salary or other remuneration as an elected officer of the corporation, in which event there shall be included in computing his income for the year only the amount by which the allowance exceeds one-half of the amount so paid to him by way of salary or remuneration."

(2) This section is applicable to the 1949 and subsequent taxation years.

(3) Subsection (3) of section 10 of *The Income Tax Act* as enacted by subsection (1) of this section is applicable *mutatis mutandis* in the computation of the income of an elected officer of an incorporated municipality under the *Income War Tax Act* for the 1946 and subsequent taxation years.

Explanatory Notes.

Clause 1. This amendment repeals from the time of its introduction in 1949 the provision that a premium received on the acquisition of shares must be included in income. It also provides that an amount received as a premium on the redemption of shares shall not be included in income in the case of redemptions after April 30, 1953. (Also see clause 35.)

The present paragraph *(g)* of section 6 reads as follows:

"*(g)* amounts received by the taxpayer in the year as premiums paid by a corporation on the redemption or acquisition of any of its shares,"

Clause 2. (1) The new subsection (3) implements paragraph 8 of the Income Tax Resolution which reads as follows:

"8. That for the 1946 and subsequent taxation years the provision that excludes expense allowances from income of a member of a provincial legislature be made applicable to expense allowances of elected members of the governing bodies of incorporated municipalities."

(2) and (3) This amendment applies to 1949 and subsequent years under the *Income Tax Act* and for 1946 to 1948 under the *Income War Tax Act.*

3. (1) Paragraph *(fa)* of subsection (1) of section 11 of the said Act is repealed and the following substituted therefor:

Employer's contribution to pension funds.

"*(fa)* where an approved superannuation fund or plan contains a provision under which the taxpayer may provide superannuation or pension benefits for an employee, officer or director of the taxpayer by making a lump sum payment to or under the fund or plan in the year in which the employee, officer or director becomes eligible to retire or retires from the employment or office, an amount paid by the taxpayer in the year or within 60 days from the end of the year pursuant thereto as the lump sum in respect of an employee, officer or director who so became eligible to retire or retired in the year (except to the extent that it is deductible under paragraph *(f)*),"

(2) This section is applicable to the 1952 and subsequent taxation years.

Repeal.

4. (1) Subsection (1) of section 12 of the said Act is amended by inserting the word "or" at the end of paragraph *(f)* thereof and by repealing paragraph *(g)* thereof.

(2) This section is applicable to the 1953 and subsequent taxation years.

5. (1) The said Act is further amended by adding the following section thereto immediately after section 18 thereof:

Amount received by broker to be included.

"**18A.** An amount received by a broker or dealer in securities in the taxation year immediately preceding a taxation year as or in respect of dividends on shares the beneficial ownership of which is unknown to him at the end of the taxation year shall be included in computing his income for the taxation year and an amount so included may be deducted in computing his income for the taxation year in which he pays the amount to the beneficial owner."

(2) This section is applicable to the 1954 and subsequent taxation years.

6. (1) The said Act is further amended by adding the following section thereto immediately after section 19 thereof:

Interest on bonds.

"**19A.** Where, by virtue of an assignment or other transfer of a bond, debenture or similar security (other than an income bond or an income debenture), the transferee has become entitled to interest in respect of a period commencing before the time of transfer and ending after that time that is not payable until after the time of transfer, an amount equal to that proportion of the interest that the

Clause 3. The words underlined have been added to provide for the circumstance where the employer is required by contract to make the payment called for by the superannuation fund or plan on the date the employee becomes eligible to retire.

Clause 4. This amendment repeals the provision that provincial corporation taxes are not deductible in computing income.

Paragraph *(g)* of subsection (1) of section 12 reads as follows:

"*(g)* a corporation tax, as defined by regulation, paid to the government of a province or to a municipality, or"

Clause 5. The new section 18A provides that a broker or dealer in securities must include in his income any dividends received and retained by him in respect of shares whose beneficial ownership he is not able to ascertain.

Clause 6. The new section 19A deals with the taxation of interest on bonds or similar securities sold between interest dates. It provides that the seller of a bond shall include in income the interest accrued up until the date of sale or transfer and it further provides that the purchaser in computing his income may deduct the proportion accruing before he purchased the bond from the total amount of interest he receives on the interest due date.

number of days in the portion of the period that preceded the day of transfer is of the number of days in the whole period

(a) shall be included in computing the transferor's income for the taxation year in which the transfer was made, and

(b) may be deducted in computing the transferee's income for a taxation year in the computation of which there has been included

(i) the full amount of the interest under section 6, or

(ii) a portion of the interest under paragraph *(a)* of this section."

(2) This section is applicable to the 1952 and subsequent taxation years.

Husband and wife.

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

"(2) Where a person has received remuneration as an employee of his spouse, the amount thereof shall not be deducted in computing the spouse's income and shall not be included in computing the employee's income."

(2) This section is applicable to the 1953 and subsequent taxation years.

Dependent children.

8. (1) Subparagraph (ii) of paragraph *(a)* of subsection (1) of section 25 of the said Act is amended by deleting the word "or" at the end of clause (A) thereof, by inserting the word "or" at the end of clause (B) thereof and by adding the following clause thereto:

"(C) 21 years of age or over and in full-time attendance at a school or university,"

(2) Paragraph *(c)* of the said subsection (1) is amended by deleting the word "or" at the end of subparagraph (i) thereof, by inserting the word "or" at the end of subparagraph (ii) thereof and by adding the following subparagraph thereto:

"(iii) 21 years of age or over and in full-time attendance at a school or university,"

(3) This section is applicable to the 1953 and subsequent taxation years.

Medical expenses.

9. (1) All that portion of paragraph *(b)* of subsection (1) of section 26 of the said Act preceding subparagraph (i) thereof is repealed and the following substituted therefor:

"*(b)* an amount equal to that portion of medical expenses in excess of 3% of the taxpayer's income for the year paid either by the taxpayer or his legal representatives"

(2) Section 26 is further amended by adding the following subsection thereto:

Clause 7. This amendment extends the rule that remuneration paid by a taxpayer to his spouse shall not be deductible in computing the taxpayer's income and shall not be included in the spouse's income.

The present subsection (2) of section 21 reads as follows:

"(2) Where a person has received remuneration as the employee of his spouse, the amount thereof shall not be deducted in computing income from the spouse's business and shall not be included in computing the employee's income."

Clause 8. This implements paragraph 7 of the Income Tax Resolution which reads as follows:

"7. That for the 1953 and subsequent taxation years the deductions in computing taxable income of individuals at present allowed in respect of dependent children under 21 years of age be allowed in respect of dependent children of the taxpayer over 21 years of age if they are attending a school or university."

Clause 9. (1) This implements paragraph 6 of the Income Tax Resolution which reads as follows:

"6. That for the 1953 and subsequent taxation years the deductions at present allowed in computing taxable income of individuals in respect of medical expenses that exceed 4% of income of the individual be allowed in respect of medical expenses that exceed 3% of income of the individual."

The present paragraph *(b)* of subsection (1) of section 26 reads as follows:

"*(b)* an amount equal to that portion of medical expenses in excess of 4% of the taxpayer's income for the year paid either by the taxpayer or his legal representatives"

(2) The new subsection (4) is intended to overcome the difficulty that may arise when payment of medical bills on

Idem.

"(4) For the purpose of paragraph *(b)* of subsection (1), where medical expenses became payable by a taxpayer or his legal representatives during a period of 12 months referred to in subparagraph (i) or (ii) thereof and were paid after that period on behalf of the taxpayer or his legal representatives pursuant to a contract of insurance in respect of medical expenses for which insurance the taxpayer had paid premiums or other consideration, the expenses may be deemed to have been paid when they became payable."

(3) Subsection (1) is applicable to the 1953 and subsequent taxation years and subsection (2) is applicable to the 1952 and subsequent taxation years.

10. (1) Section 27 of the said Act is amended by adding the following subsections thereto immediately after subsection (1H) thereof:

Dividends received by a corporation.

"(1J) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisition hereinafter referred to,

(a) been subsidiary wholly-owned corporations, and

(b) been subsidiary to the same corporation,

and one of them (hereinafter in this subsection referred to as the 'receiving corporation') has acquired control of the other (hereinafter in this subsection referred to as the 'payer corporation') by the purchase from the corporation to which they were subsidiary of shares of the capital stock of the payer corporation for a consideration not exceeding

(c) in the case of shares that had a par value, the par value thereof, and

(d) in the case of shares that had no par value, the proportion of the paid-up capital of the payer corporation with respect to the class of shares to which the shares so acquired belong that the number of shares so acquired is of the number of issued shares in the class,

subsection (1A) is not applicable to a dividend paid by the payer corporation to the receiving corporation.

Idem.

(1K) For the purpose of this section dividends paid by a payer corporation in the control period before the control was acquired shall be deemed to have been paid out of the designated surplus."

(2) Paragraph *(b)* of subsection (3) of the said section 27 is repealed and the following substituted therefor:

"*(b)* the corporation did not, at the time the dividend was received, own more than 5% of any class of the issued share capital of the corporation from which the dividend was received."

the taxpayer's behalf under a contractual medical or hospital plan is delayed beyond the twelve month period in which the taxpayer or his legal representative wishes to include the medical expenses. It provides that such expenses may be deemed to have been paid when they became payable.

Clause 10. (1) The new subsection (1J) provides that under the circumstances described a corporation may deduct from income all dividends received from a controlled subsidiary corporation.

The new subsection (1K) is a technical amendment consequent upon the fact that by definition the "control period" begins at the same time as the commencement of the payer corporation's taxation year in which the control was acquired.

(2) The words underlined have been added. This amendment provides that the share ownership referred to is 5% of any class of shares of the corporation and not 5% of the total shares of the corporation.

(3) Subsection (1J) of the said section 27 as enacted by subsection (1) is applicable to dividends paid after March 1953; and subsection (1K) of the said section 27 as enacted by subsection (1) is applicable, where the receiving corporation acquired control of the payer corporation after May 10, 1950, to the 1950 and subsequent taxation years.

11. (1) Paragraphs *(a)* to *(p)* of subsection (1) of section 31 of the said Act are repealed and the following substituted therefor:

Rates.

"*(a)* 15% of the amount taxable if the amount taxable does not exceed $1,000,

(b) $150 plus 17% of the amount by which the amount taxable exceeds $1,000 if the amount taxable exceeds $1,000 and does not exceed $2,000,

(c) $320 plus 19% of the amount by which the amount taxable exceeds $2,000 if the amount taxable exceeds $2,000 and does not exceed $4,000,

(d) $700 plus 22% of the amount by which the amount taxable exceeds $4,000 if the amount taxable exceeds $4,000 and does not exceed $6,000,

(e) $1,140 plus 26% of the amount by which the amount taxable exceeds $6,000 if the amount taxable exceeds $6,000 and does not exceed $8,000,

(f) $1,660 plus 30% of the amount by which the amount taxable exceeds $8,000 if the amount taxable exceeds $8,000 and does not exceed $10,000,

(g) $2,260 plus 35% of the amount by which the amount taxable exceeds $10,000 if the amount taxable exceeds $10,000 and does not exceed $12,000,

(h) $2,960 plus 40% of the amount by which the amount taxable exceeds $12,000 if the amount taxable exceeds $12,000 and does not exceed $15,000,

(i) $4,160 plus 45% of the amount by which the amount taxable exceeds $15,000 if the amount taxable exceeds $15,000 and does not exceed $25,000,

(j) $8,660 plus 50% of the amount by which the amount taxable exceeds $25,000 if the amount taxable exceeds $25,000 and does not exceed $40,000,

(k) $16,160 plus 55% of the amount by which the amount taxable exceeds $40,000 if the amount taxable exceeds $40,000 and does not exceed $60,000,

(l) $27,160 plus 60% of the amount by which the amount taxable exceeds $60,000 if the amount taxable exceeds $60,000 and does not exceed $90,000,

(m) $45,160 plus 65% of the amount by which the amount taxable exceeds $90,000 if the amount taxable exceeds $90,000 and does not exceed $125,000,

(3) This provides that the new subsection (1K) will apply from the same date as the other portions of section 27 relating to controlled corporations.

Clause 11. (1) These are the graduated rates of tax which are to apply for 1954 and subsequent years. This implements paragraph 1 of the Income Tax Resolution.

(n) $67,910 plus 70% of the amount by which the amount taxable exceeds $125,000 if the amount taxable exceeds $125,000 and does not exceed $225,000,

(o) $137,910 plus 75% of the amount by which the amount taxable exceeds $225,000 if the amount taxable exceeds $225,000 and does not exceed $400,000,

(p) $269,160 plus 80% of the amount by which the amount taxable exceeds $400,000 if the amount taxable exceeds $400,000."

Rates for 1953.

(2) Subsection (1) is applicable to the 1953 and subsequent taxation years, except that for the 1953 taxation year paragraphs *(a)* to *(p)* of subsection (1) of the said section 31 shall be read as follows:

(a) 16% of the amount taxable if the amount taxable does not exceed $1,000,

(b) $160 plus 18% of the amount by which the amount taxable exceeds $1,000 if the amount taxable exceeds $1,000 and does not exceed $2,000,

(c) $340 plus 20·5% of the amount by which the amount taxable exceeds $2,000 if the amount taxable exceeds $2,000 and does not exceed $4,000,

(d) $750 plus 23·5% of the amount by which the amount taxable exceeds $4,000 if the amount taxable exceeds $4,000 and does not exceed $6,000,

(e) $1,220 plus 28% of the amount by which the amount taxable exceeds $6,000 if the amount taxable exceeds $6,000 and does not exceed $8,000,

(f) $1,780 plus 32·5% of the amount by which the amount taxable exceeds $8,000 if the amount taxable exceeds $8,000 and does not exceed $10,000,

(g) $2,430 plus 37·5% of the amount by which the amount taxable exceeds $10,000 if the amount taxable exceeds $10,000 and does not exceed $12,000,

(h) $3,180 plus 42·5% of the amount by which the amount taxable exceeds $12,000 if the amount taxable exceeds $12,000 and does not exceed $15,000,

(i) $4,455 plus 47·5% of the amount by which the amount taxable exceeds $15,000 if the amount taxable exceeds $15,000 and does not exceed $25,000,

(j) $9,205 plus 52·5% of the amount by which the amount taxable exceeds $25,000 if the amount taxable exceeds $25,000 and does not exceed $35,000,

(k) $14,455 plus 55% of the amount by which the amount taxable exceeds $35,000 if the amount taxable exceeds $35,000 and does not exceed $40,000,

(l) $17,205 plus 57·5% of the amount by which the amount taxable exceeds $40,000 if the amount taxable exceeds $40,000 and does not exceed $50,000,

(2) These are the graduated rates of tax which are to apply for 1953. This implements paragraph 2 of the Income Tax Resolution.

(m) $22,955 plus 60% of the amount by which the amount taxable exceeds $50,000 if the amount taxable exceeds $50,000 and does not exceed $60,000,

(n) $28,955 plus 62·5% of the amount by which the amount taxable exceeds $60,000 if the amount taxable exceeds $60,000 and does not exceed $75,000,

(o) $38,330 plus 65% of the amount by which the amount taxable exceeds $75,000 if the amount taxable exceeds $75,000 and does not exceed $90,000,

(p) $48,080 plus 67·5% of the amount by which the amount taxable exceeds $90,000 if the amount taxable exceeds $90,000 and does not exceed $100,000,

(q) $54,830 plus 70% of the amount by which the amount taxable exceeds $100,000 if the amount taxable exceeds $100,000 and does not exceed $125,000,

(r) $72,330 plus 72·5% of the amount by which the amount taxable exceeds $125,000 if the amount taxable exceeds $125,000 and does not exceed $150,000,

(s) $90,455 plus 75% of the amount by which the amount taxable exceeds $150,000 if the amount taxable exceeds $150,000 and does not exceed $225,000,

(t) $146,705 plus 77·5% of the amount by which the amount taxable exceeds $225,000 if the amount taxable exceeds $225,000 and does not exceed $250,000,

(u) $166,080 plus 80·5% of the amount by which the amount taxable exceeds $250,000 if the amount taxable exceeds $250,000 and does not exceed $400,000,

(v) $286,830 plus 83% of the amount by which the amount taxable exceeds $400,000 if the amount taxable exceeds $400,000.

(3) Subsection (2) of the said section 31 is repealed and the following substituted therefor:

Special table.

"(2) An individual, other than a trust or estate or an individual whose income for the year is wholly or partly from a business, whose taxable income or taxable income earned in Canada, as the case may be, for a taxation year is $3,000 or less and whose investment income for the year is not more than $2,400, may, in lieu of the tax under subsection (1) and the Old Age Security tax imposed by subsection (3) of section 10 of *The Old Age Security Act*, pay a tax computed in accordance with a prescribed table, which shall be prepared in accordance with the following rules:

(a) the table shall be divided into ranges of amounts not exceeding $10 each and specify the tax payable on every amount taxable within each range, and

(b) the tax payable on amounts taxable within one of the ranges referred to in paragraph *(a)* shall be the amount in dollars (excluding any fractional part of a dollar) that is nearest the aggregate of the taxes otherwise

(3) The words underlined have been added to provide that the Old Age Security Tax may be included in the table prescribed by regulation and used on the T-1 Short Form for the calculation of tax where the taxable income is not over $3,000.

payable under subsection (1) and the said subsection (3) on the average of the highest and lowest amounts in the range."

(4) Subsection (3) is applicable to the 1952 and subsequent taxation years.

12. (1) Subparagraph (i) of paragraph *(a)* of subsection (1) of section 34 of the said Act is repealed and the following substituted therefor:

"(i) out of or pursuant to a superannuation or pension fund or plan

Payments out of pension fund.

(A) upon the death, withdrawal or retirement from employment of an employee or former employee,

(B) upon the winding-up of the fund or plan in full satisfaction of all rights of the payee in or under the fund or plan, or

(C) to which the payee is entitled by virtue of an amendment to the plan although he continues to be an employee to whom the plan is applicable, or"

(2) Paragraph (i) of the said subsection (1) is repealed and the following substituted therefor:

"(i) the aggregate of the taxes otherwise payable by the employee under this Part for the three years immediately preceding the taxation year (before making any deduction under section 32, 33, 35 or 38),"

(3) Subsection (1) is applicable to the 1952 and subsequent taxation years and subsection (2) is applicable to the 1953 and subsequent taxation years.

Credit for dividends.

13. (1) All that part of paragraph *(a)* of subsection (1) of section 35 of the said Act that precedes subparagraph (i) thereof is repealed and the following substituted therefor:

"*(a)* 20% of the amount by which"

(2) The said section 35 is further amended by adding the following subsection thereto:

"(3) Where, by virtue of section 21, 22 or 23, there is included in computing a taxpayer's income for a taxation year a dividend received or deemed to have been received by some other person, for the purpose of this section the dividend shall be deemed to have been received by the taxpayer."

Idem.

(3) Subsection (1) is applicable to dividends received or deemed to have been received in the 1953 and subsequent taxation years.

(4) Subsection (2) is applicable to the 1952 and subsequent taxation years.

Clause 12. (1) The words underlined have been added. This amendment provides that a single payment out of or under a superannuation or pension plan as a result of an amendment to the plan shall be eligible for the same tax treatment as single payments upon death, withdrawal, retirement or winding up of the fund.

(2) This amendment provides that the rate of tax to be applied to lump sum payments shall be calculated by reference to taxes payable by the employee during the three years preceding the taxation year regardless of whether or not the employee had an income from a particular office or employment in any of those years.

The present paragraph (i) of subsection (1) of section 34 reads as follows:

> "(i) the aggregate of the taxes otherwise payable by the employee under this Part for the last year (preceding the taxation year) for which the employee had an income from the office or employment and the two years immediately preceding that year (before making any deduction under section 32, 33, 35 or 38),"

Clause 13. (1) This amendment implements paragraph 4 of the Income Tax Resolution which reads as follows:

"4. That for the 1953 and subsequent taxation years the 10% deduction from tax at present allowed in respect of dividends received from a taxable corporation by individuals resident in Canada be increased to 20%."

(2) The new subsection (3) provides that in calculating his tax credit in respect of dividends a taxpayer may include those dividends not actually received but required to be included in his income because they have been paid on shares he has transferred to his spouse or to a minor, or because they have been assigned to a person with whom he is not dealing at arm's length.

14. (1) Paragraphs *(a)* and *(b)* of subsection (1) of section 36 of the said Act are repealed and the following substituted therefor:

Rates.

"*(a)* 18% of the amount taxable, if the amount taxable does not exceed $20,000, and

(b) $3,600 plus 47% of the amount by which the amount taxable exceeds $20,000, if the amount taxable exceeds $20,000."

(2) Subsection (2) of the said section 36 is repealed and the following substituted therefor:

Related Corporations.

"(2) Where two or more corporations are related to each other in a taxation year, the tax payable by each of them under this Part for the year is, except where otherwise provided by another section, 47% of the amount taxable for the taxation year."

(3) The said section 36 is further amended by adding the following subsection thereto immediately after subsection (3) thereof:

Idem.

"(3A) If all the corporations of a group that are related to each other have filed with the Minister in prescribed form, on or before the earliest day on which a return for a taxation year was filed as required by section 40 by any of the corporations of the group, an agreement whereby, for the purposes of this section, they allocate an amount to each of them for the taxation year and the aggregate of the amounts so allocated is $20,000, notwithstanding subsection (3) the tax payable by each of the corporations under this Part upon its amount taxable for the year is, except where otherwise provided by another section, the aggregate of

(a) 18% of the amount so allocated to it or the amount taxable, whichever is the lesser, and

(b) if the amount so allocated to it is less than the amount taxable, 47% of the amount by which the amount taxable exceeds the amount so allocated to it."

Application.

(4) This section is applicable to the 1953 and subsequent taxation years but, where a corporation has a taxation year part of which is before and part of which is after the commencement of 1953, the tax payable by the corporation under Part I of *The Income Tax Act* for that taxation year is the aggregate of

(a) that proportion of the tax computed under Part I of *The Income Tax Act* as it was before being amended by this Part that the number of days in that portion of the taxation year that is in 1952 is of the number of days in the whole taxation year, and

(b) that proportion of the tax computed under Part I of *The Income Tax Act* as amended by this Part that

Clause 14. (1) This amendment provides new and lower rates of tax on corporation income. It implements paragraph 3 of the Income Tax Resolution which reads as follows:

"3. That with respect to income of corporations earned on and after January 1, 1953, for the present rate of tax of 20% on the first $10,000 of taxable income and 50% on taxable income in excess of $10,000 there be substituted the rate of 18% on the first $20,000 of taxable income and 47% on taxable income in excess of $20,000."

The present paragraphs *(a)* and *(b)* of section 36 read as follows:

"*(a)* 20% of the amount taxable, if the amount taxable does not exceed $10,000, and

(b) $2,000 plus 50% of the amount by which the amount taxable exceeds $10,000, if the amount taxable exceeds $10,000."

(2) This amendment provides for the new rate in the case of related companies. The present subsection (2) of section 36 reads as follows:

"(2) Where two or more corporations are related to each other in a taxation year, the tax payable by each of them under this Part for the year is, except where otherwise provided by another section, 50% of the amount taxable for the taxation year."

(3) The new subsection (3A) permits the members of a group of related companies to divide among the members of the group by agreement each year the amount of $20,000 subject to the lower rate of corporation income tax.

(4) This provides that the new rates of tax shall apply on income of corporations earned after Dec. 31, 1952.

the number of days in that portion of the taxation year that is in 1953 is of the number of days in the whole taxation year.

15. (1) Subsection (1) of section 37 of the said Act is repealed and the following substituted therefor:

Deduction from corporation tax.

"**37.** (1) There may be deducted from the tax otherwise payable by a corporation under this Part for a taxation year an amount equal to

(a) in the case of a corporation of a class prescribed by a regulation made on the recommendation of the Minister of Finance for the purposes of this paragraph, 5%, and

(b) in the case of any other corporation, 7%,

of the corporation's taxable income earned in the year in a province prescribed by a regulation made on the recommendation of the Minister of Finance."

(2) This section is applicable to the 1953 and subsequent taxation years.

16. (1) Section 38 of the said Act is amended by adding the following subsection thereto:

Foreign Tax.

"(5) A tax paid by a taxpayer to the government of a country other than Canada for a taxation year may, subject to prescribed conditions, be deemed, for the purposes of this section, to be a tax paid by him to the government of that country on that part of his income from sources therein for the year upon which he is subject to tax under this Part for the year."

(2) This section is applicable to the 1953 and subsequent taxation year.

17. (1) Subsection (1) of section 39 of the said Act is amended by deleting the portion thereof preceding paragraph *(a)* thereof and substituting the following therefor:

Averaging for farmers and fishermen.

"**39.** (1) Where a taxpayer's chief source of income has been farming or fishing during a taxation year (in this section referred to as the 'year of averaging') and the four immediately preceding years for which he has filed returns of income as required by this Part (in this section referred to as the 'preceding years'), if the taxpayer, on or before the day on or before which he was required to file his return of income for the year of averaging, files with the Minister an election in prescribed form, the tax payable under this Part for the year of averaging is an amount determined by the following rules:"

(2) Subsection (3) of the said section 39 is repealed and the following substituted therefor:

Clause 15. This amendment provides that the deduction from tax allowed to corporations in respect of profits allocated to a province that has not entered a tax rental agreement shall be increased from 5% to 7% for all except prescribed corporations. This implements paragraph 5 of the Income Tax Resolution which reads as follows:

"5. That the deduction from tax equal to 5% of the taxable income of corporations earned in a prescribed province be increased to 7% of taxable income earned in the province on or after January 1, 1953, by corporations that are not subject to certain special provincial taxes."

The present subsection (1) of section 37 reads as follows:

"**37.** (1) There may be deducted from the tax otherwise payable by a corporation under this Part for a taxation year an amount equal to 5% of the corporation's taxable income earned in the year in a province prescribed by a regulation made on the recommendation of the Minister of Finance."

Clause 16. The new subsection (5) will permit a taxpayer under conditions to be prescribed by regulation to claim a deduction from tax in respect of certain taxes, other than taxes on income, that are paid to a foreign country.

Clause 17. The amendment under this clause provides that a taxpayer whose chief source of income is farming or fishing is not prevented from averaging his income because of failure to file a return as required for a particular year. The year in which he fails to file a return as required may not be included in the averaging but any five years, for which returns have been filed as required, which are within the period comprised of the year of averaging and the six immediately preceding years may be averaged.

Election.

"(3) An election under subsection (1) is a nullity unless the earliest of the 'preceding years' is one of the six years immediately prior to the year of averaging.

Idem.

(4) An election filed under subsection (1) may be revoked by the taxpayer

(a) at any time before the Minister has first assessed his tax for the year of averaging, or

(b) during the 30 day period immediately following any assessment by the Minister of his tax for the year of averaging.

Idem.

(5) No election may be filed under this section for a taxation year if the averaging period resulting from the election would include a year that was included in an averaging period resulting from a previous election that has not been revoked under subsection (4)."

(3) This section is applicable to the 1953 and subsequent taxation years.

Recapture of excess capital cost allowance.

18. (1) Paragraph *(b)* of subsection (1) of section 39A of the said Act is repealed and the following substituted therefor:

"*(b)* the aggregate of the amounts by which the taxpayer's taxes under this Part would have been increased if the portion of the amount so included by virtue of section 20 determined under subsection (2) had been included in computing the taxpayer's income for each of the taxation years in the period determined under subsection (2)."

Idem.

(2) Subsection (2) of the said section 39A is repealed and the following substituted therefor:

"(2) Where the period during which the taxpayer was not exempt from tax under this Part and

(a) if a corporation, carried on business in Canada, and

(b) if an individual, was resident in Canada,

immediately before the taxation year for which an amount is included in computing his income by virtue of section 20 is only one taxation year or less, subsection (1) does not apply; and where that period

(i) is more than one taxation year and not more than 2 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{2}$ and the period referred to therein is the 2 immediately preceding taxation years,

(ii) is more than 2 taxation years and not more than 3 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{3}$ and the period referred to therein is the 3 immediately preceding taxation years,

The taxpayer is given the right to revoke an election to average within a stated period if he finds it to his advantage to do so.

Years included in one averaging period may not be included in any following averaging period.

The portions of section 39 which are to be repealed read as follows:

"**39.** (1) Where a taxpayer's chief source of income has been farming or fishing during a taxation year (in this section referred to as the "year of averaging") and the four immediately preceding years (in this section referred to as the "preceding years") and the taxpayer has filed returns of income for the preceding years as required by this Part, if the taxpayer, on or before the day on or before which he was required to file his return of income for the year of averaging, files with the Minister an election in prescribed form, the tax payable under this Part for the year of averaging is an amount determined by the following rules:"

"(3) No election may be filed under this section for a year of averaging if the taxpayer has filed an election under this section in respect of any of the four immediately preceding years."

Clause 18. (1) and (2). The present law permits individuals and corporations to spread over five years the amount brought into income through recapture of excess capital cost allowances only if the individual was resident in Canada during each of those five years or the corporation carried on business in Canada in each of those years. These amendments provide for those cases where the individual was resident or the corporation was carrying on business in Canada for a period less than the five years preceding the taxation year.

The present paragraph *(b)* of subsection (1) of section 39A reads as follows:

"*(b)* the aggregate of the amounts by which the taxpayer's taxes under this Part would have been increased if 1/5 of the amount so included by virtue of section 20 had been included in computing the taxpayer's income for each of the 5 immediately preceding taxation years."

(iii) is more than 3 taxation years and not more than 4 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{4}$ and the period referred to therein is the 4 immediately preceding taxation years, and

(iv) is more than 4 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{5}$ and the period referred to therein is the 5 immediately preceding taxation years."

(3) This section is applicable to the 1954 and subsequent taxation years and section 15 of chapter 29 of the statutes of 1952 continues to apply to the taxation years 1951 to 1953.

19. (1) Subsection (4) of section 40 of the said Act is repealed and the following substituted therefor:

Death of partner or proprietor.

"(4) Where a partner or an individual who is a proprietor of a business died after the close of a fiscal period but before the end of the calendar year in which the fiscal period closed, a separate return of the taxpayer's income from the business after the close of the fiscal period to the time of death may be filed and, if such a separate return is filed, the tax under this Part shall be paid on the taxpayer's income from the business after the close of the fiscal period to the time of death as if that income were the income of another person."

(2) This section is applicable to the 1953 and subsequent taxation years.

20. (1) Section 52 of the said Act is amended by adding the following subsection thereto immediately after subsection (3) thereof:

Interest on overpayment.

"(3A) Where, by a decision of the Minister under section 53 or by a decision of the Income 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 42 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 per cent instead of at 2 per cent."

(2) This section is applicable to the 1952 and subsequent taxation years.

Charitable trusts.

21. (1) Subparagraph (iii) of paragraph *(ec)* of subsection (1) of section 57 of the said Act is repealed and the following substituted therefor:

The present subsection (2) of section 39A reads as follows:

"(2) Subsection (1) does not apply,

(a) if the taxpayer is a corporation, where the corporation did not carry on business in Canada in each of the years referred to in paragraph *(b)* of subsection (1), and

(b) if the taxpayer is an individual, where the individual was not resident in Canada during each of those years."

(3) This brings the new provisions into effect for 1954 and later years. For years prior to 1954 appropriate modifications of the five year period are provided.

Clause 19. This amendment makes optional instead of obligatory the filing of a separate return in the circumstances described.

The present subsection (4) of section 40 reads as follows:

"(4) Where a partner or an individual who is a proprietor of a business died after the close of a fiscal period but before the end of the calendar year in which the fiscal period closed, a separate return of the taxpayer's income from the business after the close of the fiscal period to the time of death shall be filed and the tax under this Part shall be paid thereon as if that income were the income of another person."

Clause 20. The new subsection (3A) provides that where a decision of the Income Tax Appeal Board, or the courts, or a reconsideration by the Minister following the filing of a notice of objection establishes that there has been an overpayment of tax interest at the rate of 6% shall be paid to the taxpayer on the amount of the overpayment.

Clause 21. (1) This amendment permits a charitable trust to make expenditures in respect of charitable activities carried on by the trust itself.

"(iii) expended amounts each of which is

(A) an expenditure in respect of charitable activities carried on by the trust itself,

(B) a gift to an organization in Canada the income of which for the period is exempt from tax under this Part by virtue of paragraph *(ea)*, or

(C) a gift to a corporation resident in Canada the income of which for the period is exempt from tax under this Part by virtue of paragraph *(eb)*, and

the aggregate of which is not less than 90 per cent of the income of the trust for the period,"

Credit unions.

(2) Subparagraph (i) of paragraph *(i)* of the said subsection (1) is repealed and the following substituted therefor:

"(i) it was restricted to carrying on business in one province and it derived its revenues primarily from

(A) loans made to, or cashing cheques for, members residing within the province,

(B) bonds of, or guaranteed by, the government of Canada or a province, or

(C) loans made to a co-operative credit society of which it is a member, or"

(3) The said section 57 is further amended by adding the following subsection thereto:

Election by new charitable trust or corporation.

"(5) For the purpose of determining whether a corporation or trust has complied with the requirements of subparagraph (iii) of paragraph *(eb)* or *(ec)* of subsection (1) for its first taxation year after its incorporation or creation, the whole or any part of amounts expended by it in the immediately subsequent taxation year shall, if it so elects, be deemed to have been expended by it in the first taxation year and not in the subsequent taxation year."

(4) Subsections (1) and (2) are applicable to the 1953 and subsequent taxation years and subsection (3) is applicable to the 1952 and subsequent taxation years.

22. (1) Paragraph *(a)* of subsection (8) of section 58 of the said Act is repealed and the following substituted therefor:

Deduction for foreign tax.

"*(a)* that proportion of an amount included in computing the income for a taxation year of a beneficiary or other person beneficially interested in a trust or estate by virtue of subsection (5) that

The present subparagraph (iii) of paragraph *(ec)* of subsection (1) of section 57 reads as follows:

"(iii) made gifts, the aggregate of which are not less than 90 per cent of its income for the period, to organizations in Canada or corporations resident in Canada the incomes of which for the period are exempt from tax under this Part by virtue of paragraph *(ea)* or *(eb)*,"

(2) This amendment provides that a credit union or co-operative credit society may derive income from cashing cheques for members or from loans made to a co-operative society of which it is a member without becoming subject to income tax.

The present subparagraph (i) of paragraph (i) of subsection (1) of section 57 reads as follows:

"(i) it was restricted to carrying on business in one province and it derived its revenue primarily from loans made to members residing within the province or from bonds of, or guaranteed by, the government of Canada or a province, or"

(3) The new subsection (5) enables a charitable corporation or charitable trust to be exempt from income tax in its first year even though it did not distribute 90% of its income in the year.

(i) the income of the trust or estate for the taxation year from sources in a foreign country (before making any deduction under subsection (4)),

is of

(ii) the income of the trust or estate for the taxation year (before making any deduction under subsection (4)),

shall be deemed to have been income for the taxation year from sources in that country unless the trust or estate has, in a prescribed form filed with the Minister, designated how much of the income of the trust or estate for the year from sources in that country (before making any deduction under subsection (4)) may be regarded as having been payable in the year to each of the respective beneficiaries or other persons beneficially interested in the estate, in which event, of the amount included in computing the income for the year of each beneficiary or other such person by virtue of subsection (5), the amount so designated for him shall be deemed to have been income for the taxation year from sources in that country;"

Idem. (2) Subparagraph (i) of paragraph *(b)* of the said subsection (8) is repealed and the following substituted therefor:

"(i) that portion of the amount included in computing his income for the year by virtue of subsection (5) that is, by paragraph *(a)*, deemed to have been income for the year from sources in that country,"

Idem. (3) Subparagraph (ii) of the said paragraph *(b)* is repealed and the following substituted therefor:

"(ii) the income of the trust or estate for the year from sources in that country (before making any deduction under subsection (4));"

(4) This section is applicable to the 1953 and subsequent taxation years.

23. (1) Subsection (6D) of section 61 of the said Act is repealed and the following substituted therefor:

Dividend from personal corporation. "(6D) Where a dividend is deemed by this section to have been received from a personal corporation by an individual or another personal corporation on the last day of a taxation year, the person by whom the dividend is so deemed to have been received shall, for the purpose of section 35, be deemed to have received on that day from a taxable corporation that portion of the dividend that he is so deemed to have received that

(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

Clause 22. (1) The words underlined have been added. This amendment will permit an estate or trust to designate that residual beneficiaries are entitled to the benefit of the credit for taxes paid to foreign countries instead of part of this benefit going to the recipients of fixed annuities who do not bear the weight of the foreign taxes.

(2) and (3) These amendments which provide for the calculation of the amount of the credit for foreign taxes, are consequent upon the amendment in (1) above.

The relevant part of the present paragraph *(b)* of subsection (8) of section 58 reads as follows:

"(i) the amount included in computing his income for the year by virtue of subsection (5),

is of

(ii) the income of the trust or estate for the year (before making any deduction under subsection (4));"

Clause 23(1) This amendment permits the tax credit in respect of dividend income allowed under section 35 to pass through more than one personal corporation to the individual shareholder.

The present subsection (6D) of section 61 reads as follows:

"(6D) Where a dividend is deemed by this section to have been received by an individual from a personal corporation on the last day of a taxation year, the taxpayer shall, for the purpose of section 35, be deemed to have received on that day from a taxable corporation that portion of the dividend that he is so deemed to have received that

(a) the income of the personal corporation 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 73,

is of

(b) the income of the personal corporation for the taxation year."

taxable corporations, including the amount by which its income for the year was increased by the operation of sections 8 and 73,

is of

(b) the income of that personal corporation for the taxation year."

(2) This section is applicable to the 1949 and subsequent taxation years.

"Undistributed income on hand."

24. (1) Paragraph *(a)* of subsection (1) of section 73A of the said Act is amended by deleting the word "and" at the end of subparagraph (v) thereof, by inserting the word "and" at the end of subparagraph (vi) thereof and by adding the following subparagraph thereto:

"(vii) premiums, determined in the manner provided by subsection (2) of section 95B, paid by the corporation on redemption or acquisition of any of its shares other than common shares except premiums paid before February 20, 1953 on acquisition of shares other than common shares;"

"Tax-paid undistributed income on hand."

(2) Paragraph *(b)* of the said subsection (1) is amended by deleting the word "and" at the end of subparagraph (i) thereof, by inserting the word "and" at the end of subparagraph (ii) thereof and by adding the following subparagraph thereto:

"(iii) all amounts that the corporation has elected before that time to deduct under subsection (3) of section 95B;"

(3) The said section 73A is further amended by adding the following subsection thereto:

Tax paid undistributed income deemed received.

"(12) Where a corporation is deemed by subsection (3) of section 73 to have received a dividend, its undistributed income on hand immediately thereafter, as determined under paragraph *(a)* of subsection (1), shall be deemed to be the amount otherwise determined thereunder plus the amount of the dividend that was not included in computing the corporation's income for the year by virtue of subsection (4) of section 73; and, in any such case, the receiving corporation's tax-paid undistributed income immediately after the dividend is deemed to have been received, as determined under paragraph *(b)* of subsection (1), shall be deemed to be the amount otherwise determined thereunder plus the amount of the dividend that was not included in computing the corporation's income for the year by virtue of subsection (4) of section 73."

Mines.

25. (1) All that part of subsection (1) of section 74 of the said Act following the end of paragraph *(b)* thereof is repealed and the following substituted therefor:

(2) This provides that the amendment shall be effective from the time the tax credit for dividend income was introduced.

Clause 24. (1) The new subparagraph (vii) provides that premiums paid by a corporation on the redemption of any of its shares, other than common shares, shall be deducted in computing undistributed income on hand. It further provides that premiums paid by a corporation on the acquisition of any of its shares, other than common shares, shall also be deductible with the exception of premiums paid for the acquisition of shares prior to Feb. 20, 1953.

(2) The new subparagraph (iii) is consequent upon the new 95B(3) found in Clause 35. It provides that where a corporation elects under that subsection to reduce the amount on which it would otherwise have to pay a tax of 20% a corresponding deduction must also be made from the corporation's tax paid undistributed income.

(3) The new subsection (12) permits tax paid undistributed income in the hands of one corporation to become tax paid undistributed income in the hands of other corporations owning shares of the first corporation.

Clause 25. This amendment substitutes 1956 for 1955. This implements paragraph 13 of the Income Tax Resolution which reads as follows:

"13. That the exemption of income from metalliferous or industrial mineral mines for the first three years of production be extended to mines coming into production during the calendar year 1956."

"that came into production of ore prior to the end of the 1956 calendar year, income derived from the operation of the mine during the period of 36 months commencing with the day on which the mine came into production shall, subject to prescribed conditions, not be included in computing the income of the corporation."

(2) This section is applicable to the 1953 and subsequent taxation years.

Interpretation.

26. (1) Section 74A of the said Act is amended by adding the following subsection thereto:

"(5) Where land of Her Majesty has been transferred to a corporation specified in Schedule D to *The Financial Administration Act* for purpose of disposition, the acquisition of the property by the corporation and any disposition thereof shall be deemed not to have been in the course of the business carried on by the corporation."

(2) This section is applicable to the 1952 and subsequent taxation years.

Electric, gas or steam corporations.

27. (1) Paragraphs *(a)*, *(b)* and *(c)* of subsection (3) of section 75 of the said Act are repealed and the following substituted therefor:

"*(a)* the lesser of $3,600 or 18% of the corporation's taxable income for the year,

(b) 47% of

(i) the corporation's class B taxable income for the year,

minus

(ii) $20,000, and

(c) 43% of

(i) the corporation's class A taxable income for the year,

minus

(ii) the amount, if any, by which the corporation's class B taxable income for the year is less than $20,000."

Idem.

(2) Paragraph *(a)* of subsection (4) of the said section 75 is repealed and the following substituted therefor:

"*(a)* 47% of the corporation's class B taxable income for the year, and"

(3) The said section 75 is further amended by adding the following subsection thereto:

Idem.

"(7) Where a designated corporation is one of a group of corporations that have filed with the Minister for a taxation year an agreement under subsection (3A) of section 36, there may be deducted from the tax for the year computed under

Clause 26. The new subsection (5) excludes from the income of a crown corporation subject to income tax any proceeds from the sale of land belonging to the crown that was turned over to the corporation for disposition.

Clause 27. (1) and (2) These amendments are consequent upon the new rates of corporation income tax found in Clause 14.

The present paragraphs (a), (b) and (c) of subsection (3) of section 75 read as follows:

"*(a)* the lesser of $2,000 or 20% of the corporation's taxable income for the year,

(b) 50% of

(i) the corporation's class B taxable income for the year,

minus

(ii) $10,000, and

(c) 43% of

(i) the corporation's class A taxable income for the year

minus

(ii) the amount, if any, by which the corporation's class B taxable income for the year is less than $10,000."

The present paragraph (a) of subsection (4) of section 75 reads as follows:

"*(a)* 50% of the corporation's class B taxable income for the year, and"

(3) The new subsection (7) is consequent upon the new subsection (3A) of section 36 found in Clause 14.

that subsection the amount determined by applying subsection (3) of this section *mutatis mutandis* and, for that purpose, there shall be substituted for the amount of $20,000 where it appears in paragraphs *(b)* and *(c)* of subsection (3), the amount allocated to the corporation by the agreement and there shall be substituted for the amount of $3,600 where it appears in paragraph *(a)* of subsection (3) an amount equal to 18% of the amount so allocated to it."

(4) This section is applicable to the 1953 and subsequent taxation years.

28. (1) The said Act is further amended by adding the following headings and sections thereto immediately after section 75 thereof:

"BENEFITS TO EMPLOYEES.

Benefits to employees.

75A. (1) Where a corporation has agreed to sell or issue shares of the corporation or of a corporation with which it does not deal at arms length to an employee of the corporation or of a corporation with which it does not deal at arms length,

(a) if the employee has acquired shares under the agreement, a benefit equal to

(i) the amount by which 95% of the value of the shares at the time he acquired them exceeds the amount paid or to be paid to the corporation therefor,

minus

(ii) any amount included in computing his income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares acquired,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which he acquired the shares;

(b) if the employee has transferred or otherwise disposed of his rights under the agreement in respect of some or all of the shares to a person with whom he was dealing at arms length, a benefit equal to

(i) the value of the consideration for the disposition,

minus

(ii) any amount included in computing his income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares included in the disposition,

Clause 28. The new section 75A provides that there shall be included in the income of an employee of a corporation any benefits the employee receives as a result of an agreement under which he receives shares, or rights to acquire shares, of the corporation at less than their value at the time of acquisition.

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which he made the disposition;

(c) if rights of the employee under the agreement have, by one or more transactions between persons not dealing at arms length become vested in a person who has acquired shares under the agreement, a benefit equal to

(i) the amount by which 95% of the value of the shares at the time that person acquired them exceeds the amount paid or to be paid to the corporation therefor,

minus

(ii) any amount included in computing the employee's income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares so acquired,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which that person acquired the shares; and

(d) if rights of the employee under the agreement have, by one or more transactions between persons not dealing at arms length, become vested in a person who has transferred or otherwise disposed of rights under the agreement to a person with whom he was dealing at arms length, a benefit equal to

(i) the value of the consideration for the disposition,

minus

(ii) any amount included in computing the employee's income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares included in the disposition,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which that person made the disposition.

Calculation of tax.

(2) Where a benefit is deemed by paragraph *(a)*, *(b)*, *(c)* or *(d)* of subsection (1) to have been received by an employee by virtue of his employment in a taxation year, the employee shall, if he so elects, pay as tax for the year under this Part, in lieu of the amount that would otherwise be payable, an amount equal to the aggregate of

(a) the tax that would be payable by the employee for the year under this Part if no benefit were so deemed to have been received by him in the year, and

This provides that where an employee is deemed to have received income under this section he may elect to pay tax thereon at his effective rate of tax for the three years preceding the taxation year.

(b) the proportion of the benefit that the aggregate of the taxes payable by the employee under this Part for the three years immediately preceding the taxation year (before making any deduction under section 32, 33, 35 or 38) is of the aggregate of the employee's incomes for those three years.

Idem. (3) Where an employee who has elected under subsection (2) to pay as tax for a year under this Part an amount determined under that subsection was not resident in Canada throughout the whole of the three years referred to therein, the tax payable under subsection (2) is an amount equal to the aggregate of

(a) the tax that would be payable by the employee for the year under this Part if no benefit were deemed by paragraph *(a)*, *(b)*, *(c)* or *(d)* of subsection (1) to have been received by him in the year, and

(b) the proportion of the benefit that the aggregate of the taxes that would have been payable by the employee under this Part for the three years referred to in subsection (2) (before making any deduction under section 32, 33, 35 or 38), if he had been resident in Canada throughout those years and his incomes for those years had been from sources in Canada, is of the aggregate of his incomes for those three years,

and, in such a case, the election is not valid unless the employee has filed with his election a return of his income for each of the three years in the same form and containing the same information as the return that he would have been required to file under this Part if he had been resident in Canada in those years.

Special Reserves.

Special reserves. **75B.** (1) In computing the income of a taxpayer for a taxation year,

(a) every amount received in the year in the course of a business

(i) that is on account of services not rendered or goods not delivered before the end of the year or that, for any other reason, may be regarded as not having been earned in the year or a previous year, or

(ii) under an arrangement or understanding that it is repayable in whole or in part on the return or resale to the taxpayer of articles in, or by means of, which goods were delivered to a customer, and not so repaid in the year,

shall be included;

This covers the case where the taxpayer who wishes to pay tax at this effective rate for the three years preceding the taxation year has not been resident in Canada throughout the whole of the three year period.

The new section 75B provides that amounts received in the year on account of services not rendered or goods not delivered as well as deposits on containers shall be included in income but that appropriate amounts may be deducted as a reserve in respect of these items.

Provisions are also made covering amounts receivable in respect of property sold or services rendered during the year and for unearned insurance premiums.

(b) every amount receivable in respect of property sold or services rendered in the course of the business in the year shall be included notwithstanding that the amount is not receivable until a subsequent year unless the method adopted by the taxpayer for computing income from the business and accepted for the purpose of this Part does not require him to include any amount receivable in computing his income for a taxation year unless it has been received in the year;

(c) subject to subsection (3), where amounts of a class described in subparagraph (i) or (ii) of paragraph *(a)* have been included in computing the taxpayer's income from a business for the year or a previous year, there may be deducted a reasonable amount as a reserve in respect of

(i) goods that it is reasonably anticipated will have to be delivered after the end of the year,

(ii) services that it is reasonably anticipated will have to be rendered after the end of the year,

(iii) periods for which rent or other amounts for the possession or use of land or a ship have been paid in advance, or

(iv) repayments under arrangements or understandings of the class described in subparagraph (ii) of paragraph *(a)* that it is reasonably anticipated will have to be made after the end of the year on the return or resale to the taxpayer of articles other than bottles;

(d) where an amount has been included in computing the taxpayer's income from the business for the year or a previous year in respect of property sold in the course of the business and that amount is not receivable until a day

(i) more than two years after the day on which the property was sold, and

(ii) after the end of the taxation year,

there may be deducted a reasonable amount as a reserve in respect of that part of the amount so included in computing the income that can reasonably be regarded as a portion of the profit from the sale; and

(e) there shall be included the amounts deducted under paragraphs *(c)* and *(d)* in computing the income from a business for the immediately preceding year.

Interpretation.

(2) Paragraphs *(a)* and *(b)* of subsection (1) are enacted for greater certainty and shall not be construed as implying that any amount not referred to therein is not to be included in computing the income from a business for a taxation year whether it is received or receivable in the year or not.

Any amount deducted as a reserve must be brought back into income the following year.

Special reserves.

(3) Where an amount is deductible in computing income for a taxation year under paragraph *(c)* of subsection (1) as a reserve in respect of

(a) articles of food or drink that it is reasonably anticipated will have to be delivered after the end of the year,

(b) transportation that it is reasonably anticipated will have to be provided after the end of the year, or

(c) amounts of the class described in subparagraph (ii) of paragraph *(a)* of subsection (1) that it is reasonably anticipated will have to be repaid after the end of the year,

there shall be substituted for the amount determined thereunder an amount not exceeding the aggregate of the amounts included in computing the taxpayer's income from the business for the year that were received or receivable (depending on the method regularly followed by the taxpayer in computing his profit) in the year in respect of

(d) articles of food or drink not delivered before the end of the year,

(e) transportation not provided before the end of the year, or

(f) articles not returned or resold to the taxpayer before the end of the year,

as the case may be.

Exception.

(4) Paragraph *(c)* of subsection (1) does not apply to allow a deduction as a reserve in respect of guarantees, indemnities or warranties.

Unearned premiums.

(5) Paragraph *(c)* of subsection (1) does not apply to allow a deduction as a reserve in respect of insurance, but an insurance corporation, other than a life insurance corporation, may, in computing its income from its insurance business for a taxation year, deduct as a reserve for unearned premiums an amount equal to the proportion of each amount that has been included in computing its income for the year or a previous year as a premium under a contract of insurance that

(a) the number of days in that portion of the period in respect of which the premium was paid that is after the end of the taxation year,

is of

(b) the number of days in the whole of that period.

Unearned commissions.

(6) Paragraph *(c)* of subsection (1) does not apply to allow a deduction to an insurance agent or broker in respect of unearned commissions but a taxpayer may, in computing his income from a business as an insurance agent or broker for a taxation year, deduct as a reserve in respect of unearned commissions an amount equal to the proportion of an

This provides that the amount which may be deducted as a reserve in a year in respect of certain items shall not be greater than the total amount included in income for the year on account of these items.

amount that has been included in computing his income for the year or a previous year as a commission in respect of an insurance contract, other than a life insurance contract, that

(a) the number of days in that portion of the period provided for in the insurance contract that is after the end of the taxation year,

is of

(b) the whole of that period.

Interpretation.

(7) For the purposes of paragraph *(e)* of subsection (1), an amount determined under subsection (3) or an amount deducted under subsection (5) or (6) shall be deemed to have been deducted under paragraph *(c)* of subsection (1)."

Application.

(2) Section 75A of the said Act as enacted by subsection (1) is applicable to the 1953 and subsequent taxation years in cases where the agreements were made after March 23, 1953.

(3) Section 75B of the said Act as enacted by subsection (1) is applicable to the 1953 and subsequent taxation years.

(4) For the purpose of computing income from a business for the 1953 taxation year, any amount that is or should be outstanding on the taxpayer's books at the end of the 1952 taxation year (if subsection (1) of section 75B of the said Act as enacted by this section had been applicable to that and all previous years) and that is, in effect, a reserve or other allowance in respect of one of the matters referred to in the said subsection (1) shall, to the extent that it, in fact, has not been included, or has been deducted, in computing the taxpayer's income from the business for the 1952 or a previous taxation year, be deemed, for the purposes of paragraph *(e)* of the said subsection (1), to be an amount deducted under paragraph *(c)* or *(d)* of the said subsection (1) in computing the income from the business for the 1952 taxation year.

(5) Where the amount that is deemed by subsection (4) to have been deducted under paragraph *(c)* or *(d)* of subsection (1) of section 75B of the said Act as enacted by this section in computing a taxpayer's income from a business for the 1952 taxation year exceeds the amount deductible under the said paragraph *(c)* or *(d)* in computing his income from the business for the 1953 taxation year, there may be deducted under the said paragraph *(c)* or *(d)* in addition to the amounts that would otherwise be deductible thereunder

(a) in computing his income from the business for the 1953 taxation year, 2/3 of the said excess, and

(b) in computing his income from the business for the 1954 taxation year, 1/3 of the said excess.

Subsections (3) (4) and (5) of this clause make the new rules for reserves applicable to the 1953 and subsequent taxation years. Reserves on the books of a taxpayer at the end of 1952 must be brought into income in 1953 but if the amount of this reserve brought into income in the first year is greater than the new reserve which may be set up in 1953 the excess may be brought into income over a period of three years.

29. Subsection (6) of section 77 of the said Act is repealed and the following substituted therefor:

Income Tax Appeal Board.

"(6) The Chairman shall be paid a salary of $14,400 a year, the Assistant Chairman shall be paid a salary of $13,000 a year, and each of the other members shall be paid a salary of $11,000 a year."

30. (1) Section 80 of the said Act is repealed and the following substituted therefor:

How appeal instituted.

"**80.** (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.

(3) When the three copies of the notice of appeal have been filed, and the filing fee of $15 has been paid as required by section 81, the Registrar of the Income Tax Appeal Board shall forthwith transmit two copies of the notice of appeal to the office of the Deputy Minister of National Revenue for Taxation.

(4) Immediately after receiving the notice of appeal the Minister shall forward to the Board copies of all documents relevant to the assessment."

(2) This section is applicable to appeals instituted after August, 1953.

31. (1) Subsection (1) of section 81 of the said Act is repealed and the following substituted therefor:

Fee upon filing notice of appeal.

"**81.** (1) An appellant shall pay to the Registrar of the Income Tax Appeal Board a fee of $15 upon the filing of the notice of appeal and if the appellant receives any of the relief sought on the ultimate disposition of the appeal by the Income Tax Appeal Board, the Exchequer Court of Canada or the Supreme Court of Canada, as the case may be, the fee shall be returned to the appellant after the ultimate disposition of the appeal but not otherwise."

32. (1) Paragraphs *(b)* to *(d)* inclusive of subsection (1) of section 83 of the said Act are repealed and the following substituted therefor:

Disposal of appeal.

"*(b)* allowing it, or

(c) allowing it and

(i) vacating the assessment,

(ii) varying the assessment, or

(iii) referring the assessment back to the Minister for reconsideration and re-assessment."

Clause 29. This amendment increases the salaries of the Income Tax Appeal Board.

The present subsection (6) of section 77 reads as follows:

"(6) The Chairman shall be paid a salary of $13,333.33 a year, the Assistant Chairman shall be paid a salary of $12,000 a year, and every other member shall be paid a salary of $10,000 a year."

Clause 30. This amendment deals with the procedure to be followed in instituting an appeal to the Income Tax Appeal Board.

The present section 80 reads as follows:

"**80.** (1) An appeal to the Board shall be instituted by filing with the Registrar of the Income Tax Appeal Board a notice of appeal in such form as may be determined by the rules and by serving two copies thereof upon the Minister.

(2) The 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.

(3) Immediately after receiving the notice of appeal, the Minister shall forward to the Board of copies all documents relevant to the assessment."

Clause 31. This amendment provides that the $15 fee shall not be returned until ultimate disposal of the appeal and provides that it shall be repaid on the ultimate disposition if the appellant receives any of the relief sought.

The present subsection (1) of section 81 reads as follows:

"**81.** (1) An appellant shall pay to the Registrar of the Income Tax Appeal Board a fee of $15 upon the filing of the notice of appeal and if the appeal is allowed, in whole or in part, the fee shall be returned to the appellant forthwith after disposition of the appeal but not otherwise."

Clause 32. This amendment deals with the disposal of appeals by the Income Tax Appeal Board.

The present paragraphs (b) to (d) of subsection (1) of section 83 read as follows:

"*(b)* vacating the assessment,

(c) varying the assessment, or

(d) referring the assessment back to the Minister for reconsideration and re-assessment."

33. (1) Section 90 of the said Act is amended by adding thereto immediately after subsection (1) thereof the following subsections:

Cross-appeal.

"(1A) If the respondent desires to appeal from the decision of the Income Tax Appeal Board, he may, instead of filing a notice of appeal under section 89, give notice by his reply (notwithstanding that it is filed and served after the expiration of the time for appeal fixed by section 55) by way of cross-appeal of his intention to contend that the decision of the Income Tax Appeal Board should be varied and set out therein a statement of such further allegations of fact and of such statutory provisions and reasons as he intends to rely on in support of the contention.

Reply to cross-appeal.

(1B) 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*."

34. (1) Paragraph (ii) of subsection (2) of section 95A of the said Act is repealed and the following substituted therefor:

Corporation election.

"(ii) the aggregate of the amounts upon which it has previously paid tax under this subsection or under subsection (3)."

(2) The said section 95A is amended by adding the following subsection thereto immediately after subsection (2):

Idem.

"(3) A subsidiary controlled corporation that is 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) 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 the dividends declared by it that were paid by it when it was subsidiary to a personal corporation in the taxation years beginning with the 1950 taxation year and ending with the last complete taxation year before the election except such portion thereof as, by virtue of subsection (2) of section 129, has 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 plus the aggregate of the dividends defined by paragraph (i) that may reasonably be regarded as having been used as the basis for payment of tax under subsection (2)."

Clause 33. The new subsections (1A) and (1B) facilitate cross-appeals from decisions of the Income Tax Appeal Board.

Clause 34. (1) The words underlined have been added. This amendment is consequent upon the addition of the new subsection (3) to section 95A.

(2) The present law does not permit a subsidiary controlled corporation to elect to pay the 15% tax on undistributed income earned after the end of its 1949 taxation year. The new subsection (3) permits a subsidiary controlled corporation that is subsidiary to a personal corporation to make such an election on the same basis as corporations that are not controlled subsidiaries.

(3) Paragraph *(b)* of subsection (5) of the said section 95A is repealed and the following substituted therefor:

Payment of tax with election.

"*(b)* if the election was made under subsection (2) or (3), the amount of the tax that the corporation elected to pay."

(4) Subsection (6) of the said section 95A is repealed and the following substituted therefor:

Deficient or excessive payment.

"(6) Where an election was made under subsection (2) or subsection (3) 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 that the election was made, to elect under subsection (2) or subsection (3), as the case may be, to be assessed and to pay tax."

35. (1) The said Act is further amended by adding thereto immediately after Part IA thereof the following Part:

"PART IB.

TAX ON PREMIUMS PAID ON REDEMPTION OR ACQUISITION OF CAPITAL STOCK.

Tax on premium

95B. (1) Where a corporation has in a taxation year redeemed or acquired any of its shares, other than common shares, at a premium, the corporation shall, on or before the day on or before which it is required to file its return of income under Part I for the taxation year in which the shares were redeemed or acquired, pay a tax of 20% on the amount of the premium.

(2) For the purposes of this section, a share has been redeemed or acquired at a premium if the amount payable by the corporation in respect of the redemption or acquisition exceeds

(a) the par value of the share, if it had a par value, or

(b) if the share had no par value, the proportion of the paid-up capital of the corporation with respect to the class of shares to which the share belongs that one is of the number of issued shares in the class,

and the premium is the amount of the excess.

(3) A corporation may, on or before the day on or before which it is required to pay tax under subsection (1), elect, in prescribed manner and in prescribed form, to deduct an

(3) and (4) The words underlined have been added. These amendments are consequent upon the addition of the new subsection (3) to section 95A.

Clause 35. (1) The new section 95B provides that where a corporation redeems or acquires any of its shares, other than common shares, at a premium the corporation shall pay a tax of 20% on the amount of the premium. However the corporation may elect to deduct an amount equal to any tax-paid undistributed income on hand from the amount of the premium and pay the tax of 20% on the balance remaining.

Appropriate provisions are made covering the filing of the necessary returns and imposing penalties for any default in payment. The present sections of the Act dealing with rules for assessing, notices of objection and making appeals shall apply *mutatis mutandis* to this Part.

amount not exceeding the amount of its tax-paid undistributed income as of the time of the election from the amount of the premium on which it is liable to pay tax under subsection (1) and to pay the tax under subsection (1) on the balance, if any.

(4) Every corporation that has redeemed or acquired any of its shares other than common shares shall, on or before the day on or before which it is required to file its return of income under Part I for the taxation year in which the shares were redeemed or acquired, file a return of the transaction in prescribed form.

(5) Where a corporation is liable to pay tax under subsection (1) and has failed to pay all or any part thereof on the day on or before which it was required to pay the tax, it shall, on payment of the amount in default, pay interest at 6% per annum from the day on or before which it was required to make the payment to the day of payment.

(6) Section 42 and sections 51 to 56 are applicable *mutatis mutandis* to this Part."

(2) This section is applicable

(a) to any acquisition of shares on or after February 20, 1953, and

(b) to any redemption of shares on or after April 30, 1953.

36. (1) Paragraph *(b)* of subsection (1) of section 96 of the said Act is repealed and the following substituted therefor:

Interest.

"*(b)* interest except

(i) interest payable by a non-resident-owned investment corporation,

(ii) interest payable under bonds of or guaranteed by the Government of Canada, and

(iii) interest payable in a currency other than Canadian currency to a person with whom the payer is dealing at arms length (for the purpose of this subparagraph, interest expressed to be computed by reference to Canadian currency shall be deemed to be payable in Canadian currency),"

(2) The said section 96 is further amended by adding the following subsections thereto:

"(7) Where by virtue of section 21, 22 or 23 there is included in computing a taxpayer's income under Part I for a taxation year an amount paid or credited to a non-resident person in the year, no tax is payable under this section on that amount.

(8) For the purposes of this section where a non-resident person pays or credits rent for the use in Canada of property, he shall be deemed in respect of that payment to be a person resident in Canada."

(2) This provides that the new tax shall apply to a premium on shares acquired at any time following February 19, 1953, but it does not apply to a premium on the redemption of shares until after April 1953 so as to exclude any redemption of which notice had already been given at the time of the Budget Speech.

Clause 36. (1) The present law exempts from the 15% tax levied on interest paid to non-residents any interest that is paid under an agreement executed before April 1, 1933 providing for payment in other than Canadian currency to a non resident person with whom the Canadian payer is not dealing at arms length. This amendment repeals this special exemption which was placed in the law, when the tax was first imposed in 1933, to recognize any agreements then in existence covering the payment of interest.

The amendment also makes it clear that interest that is to be computed by reference to Canadian currency shall be deemed to be payable in Canadian currency.

The present paragraph *(b)* of subsection (1) of section 96 reads as follows:

"*(b)* interest payable

(i) only in Canadian currency, or

(ii) by a person resident in Canada with whom the non-resident person does not deal at arms length otherwise than under an agreement executed before April 1, 1933, providing for payment in a currency other than Canadian currency,

except interest paid by a non-resident-owned investment corporation or interest paid under bonds of or guaranteed by the Government of Canada,"

(2) The new subsection (7) provides that the 15% tax on income going to non-residents shall not be levied on such income that is required to be included in the income of a taxpayer resident in Canada because it is in respect of property transferred to his spouse, or to a minor or to a person with whom he is not dealing at arms length.

The new subsection (8) provides that the 15% tax shall be payable on rent paid by a non-resident to a non-resident for the use in Canada of property.

(3) Subsection (1) is applicable to amounts paid or credited after March, 1953, and subsection (2) is applicable to amounts paid or credited after April, 1953.

37. (1) Subsection (5) of section 97 of the said Act is repealed and the following subsections are substituted therefor:

Interest on bonds.

"(4A) Where paragraph *(a)* of section 19A would, if Part I were applicable, require an amount to be included in computing a non-resident person's income for a taxation year, that amount shall, for the purpose of this Part, be deemed to have been a payment of interest to the non-resident person by the transferee of the securities.

Premium on redemption of shares.

(5) Where a corporation has, before April 30, 1953, redeemed any of its shares at a premium, the premium shall be deemed, for the purposes of this Part, to have been paid as a dividend."

(2) Subsection (4A) of the said section 97 as enacted by this section is applicable to transfers after April, 1953 and subsection (5) of the said section 97 as enacted by this section is applicable to amounts paid or credited after 1948.

38. (1) Section 104 of the said Act is repealed and the following substituted therefor:

Procedure.

"**104.** The provisions of Division F of Part I, except sections 44 to 48 and sections 49A and 50, are applicable *mutatis mutandis* to this Part."

(2) This section is applicable to the 1953 and subsequent taxation years.

39. (1) Subsection (1) of section 108 of the said Act is repealed and the following substituted therefor:

Certificates.

"**108.** (1) An amount payable under this Act that has not been paid or such part of an amount payable under this Act as has not been paid may be certified by the Minister

(a) where there has been a direction by the Minister under subsection (2) of section 48, forthwith after such direction, and

(b) otherwise, upon the expiration of 30 days after the default."

(2) This section is applicable from the coming into force of this Part to all amounts payable under *The Income Tax Act* or the *Income War Tax Act.*

40. Subsection (9) of section 112 of the said Act is repealed and the following substituted therefor:

Withholding taxes.

"(9) Every person who has failed to remit or pay

(a) an amount deducted or withheld as required by this Act or a regulation, or

Clause 37. The repeal of subsection (5) of section 97 is consequent upon the new sections dealing with redemption or acquisition of shares at a premium. The repealed section reads as follows:

"(5) Where a corporation has redeemed or acquired any of its stocks at a premium, the premium shall be deemed, for the purpose of this Part, to have been paid as a dividend."

The new subsection (4A) is consequent upon the new section 19A and deals with the case where a person resident in Canada has purchased a bond between interest dates from a non-resident.

The new subsection (5) provides that for the period prior to April 30, 1953, a premium on redemption of shares shall be deemed to be a dividend for purposes of the tax on income going to non-residents. A premium on acquisition of shares shall not be deemed to be a dividend.

Clause 38. This amendment removes a duplication of provisions for levying interest and excludes certain portions of Division F which have no application to the collection of gift tax.

The present section 104 reads as follows:

"**104.** The provisions of Division F of Part I are applicable *mutatis mutandis* to this Part."

Clause 39. This amendment allows the immediate certification of an amount where in the opinion of the Minister a taxpayer is attempting to avoid payment of taxes.

The present subsection (1) of section 108 reads as follows:

"**108.** (1) An amount payable under this Act that has not been paid or such part of an amount payable under this Act as has not been paid may, upon the expiration of 30 days after the default, be certified by the Minister."

Clause 40. This amendment extends the penalties provided by this subsection to cover defaults in the payment of taxes that are required by regulation to be paid by non-resident persons carrying on business in Canada.

The present subsection (9) of section 112 reads as follows:

"(9) Every person who has failed to remit an amount deducted or withheld as required by this Act or a regulation is liable to a penalty of 10% of that amount or $10, whichever is the greater, in addition to the amount itself, together with interest on the amount at the rate of 10% per annum."

(b) an amount of tax that he is, by a regulation made under subsection (4) of section 98, required to pay,

is liable to a penalty of 10% of that amount or $10, whichever is the greater, in addition to the amount itself, together with interest on the amount at the rate of 10% per annum."

41. Subsection (1) of section 117 of the said Act is repealed and the following substituted therefor:

Penalty for failure to make returns.

"**117.** (1) Every person who has failed to make a return as and when required by regulation under subsection (4) of section 98, by regulation under section 106 or by subsection (2) of section 112 is liable to a penalty of $10 a day for each day of default but not exceeding in all $2,500."

42. (1) Paragraph *(f)* of subsection (1) of section 127 of the said Act is repealed and the following substituted therefor:

"Child qualified for family allowance."

"*(f)* 'child qualified for family allowance' means a child who, in the last month of the taxation year in respect of which the expression is being applied, was or might have been qualified by registration under *The Family Allowances Act, 1944*, so that an allowance under the said Act was or might have been payable in respect of that child for the immediately following month;"

(2) The said subsection (1) is further amended by adding thereto immediately following paragraph *(k)* thereof the following paragraphs:

"Employee," "Employer."

"*(ka)* 'employee' includes officer;

(kb) 'employer', in relation to an officer, means the person from whom the officer receives his remuneration;"

(3) The said section 127 is further amended by adding thereto the following subsection:

Contract under pension plan.

"(9) For greater certainty it is hereby declared that, where a document has been issued or a contract entered into (either before or after the coming into force of this subsection) purporting to create, to establish, to extinguish or to be in substitution for, a taxpayer's right to an amount or amounts, immediately or in the future, out of or under a superannuation or pension fund or plan,

(a) if the rights provided for in the document or contract are rights provided for by the superannuation or pension plan or are rights to a payment or payments out of the superannuation or pension fund, any payment under the document or contract is a payment out of or under the superannuation or pension fund or plan and the taxpayer shall be deemed not to have received, by the issuance of the document or entering into the contract, an amount out of or under the superannuation or pension fund or plan, and

Clause 41. The words underlined have been added. This amendment extends the penalties provided by this subsection to cover defaults in filing returns required by regulation from non-resident persons carrying on business in Canada.

Clause 42. (1) This amendment deletes three words from the last line of the present definition which reads: "in respect of that child for *that month or* the immediately following month". This amendment provides that a child becoming 16 in December will not be defined as a child qualified for family allowance thus permitting the parent of such a child to claim a $400 deduction instead of $150 deduction as at present. This gives the parent of a child born in December the same total of deductions over the 16 year period as the parent of a child born in any other month.

(2) The new paragraphs *(ka)* and *(kb)* will make clear that the provisions of *The Income Tax* Act relating to an approved employees superannuation fund or plan will apply when such plans include officers. This will ensure that provisions of the Act relating to approved pension plans will apply to a plan set up to cover Members of Parliament.

(3) The new subsection (9) is enacted for greater certainty to provide that where a document has been issued or a contract entered into in connection with a taxpayer's rights under a superannuation or pension plan the payments under the document or contract shall either be deemed to be a payment under the superannuation or pension plan, or an amount equal to the value of the rights established by the document or contract shall be deemed to have been received by the taxpayer when the document was issued or the contract entered into.

(b) if the rights created or established by the document or contract are not rights provided for by the superannuation or pension plan or a right to payments out of the superannuation or pension fund, an amount equal to the value of the rights created or established by the document or contract shall be deemed to have been received by the taxpayer out of or under the superannuation or pension fund or plan when the document was issued or the contract was entered into."

(4) Subsections (1) and (2) are applicable to the 1952 and subsequent taxation years.

(5) Nothing in subsection (9) of section 127 of the said Act as enacted by this section is applicable in respect of any matter in respect of which an appeal is pending before the Income Tax Appeal Board or a court when this Part comes into force.

Tax on tax.

43. (1) Where under a contract, will or trust, made or created before the coming into force of this Part, a person is required to make a payment and is required by the terms of the contract, will or trust to pay an additional amount measured by reference to tax payable by the payee under Part I of *The Income Tax Act* by reason of the payment,

(a) the tax payable by the payee under the said Part I for the taxation year in or in respect of which such a payment is paid or payable is the amount that the payee's tax under the said Part I for the year would be if no amount under the contract were included in computing his income for the year plus

(i) the amount by which his tax under the said Part I would be increased by including the payment in computing his income, and

(ii) the amount by which the payee's tax under Part I for the year would be further increased by including, in the computation of his income for the year, the amount fixed by subparagraph (i) or the additional payment, whichever is the lesser, and

(b) if the payer would otherwise be entitled to deduct the amounts payable under such a contract, in computing his income for a taxation year, he is not entitled to deduct the amount determined under subparagraph (ii) of paragraph *(a)*.

(2) This section is applicable to the 1953 and subsequent taxation years.

44. The reference in subsection (1) of section 10 of chapter 51 of the statutes of 1951 to "section thirteen of chapter forty of the statutes of 1950" shall be deemed to be, and always to have been, a reference to "section fourteen of chapter forty of the statutes of 1950."

Clause 43. This clause provides for the computation of tax in those cases where a person is required by contract, will or trust made or created before the coming into force of this Part to pay a stipulated amount to a payee and in addition pay a further amount equal to the tax on the stipulated amount.

Clause 44. This is a technical amendment to correct a printing error.

45. (1) Section 53 of chapter 25 of the statutes of 1949 (Second Session) is amended by adding the following subsection thereto immediately after subsection (1) thereof:

Deductions for oil, gas and mining corporations.

"(1A) A corporation whose principal business is

(a) production, refining or marketing of petroleum, petroleum products or natural gas or exploring or drilling for petroleum or natural gas, or

(b) mining or exploring for minerals,

may deduct, in computing its income for the purpose of *The Income Tax Act* for a taxation year, the lesser of

(c) the aggregate of such of

(i) the drilling and exploration costs, including all general geological and geophysical expenses, incurred by it, directly or indirectly, on or in respect of exploring or drilling for oil or natural gas in Canada, and

(ii) the prospecting, exploration and development expenses incurred by it, directly or indirectly, in searching for minerals in Canada,

as were incurred

(iii) during the taxation year, and

(iv) during previous taxation years to the extent that they were not deductible in computing income for a previous year, or

(d) of that aggregate, an amount equal to its income for the taxation year

(i) if no deduction were allowed under paragraph *(b)* of subsection (1) of section 11 of the said Act, and

(ii) if no deduction were allowed under this subsection,

minus the deductions allowed for the year by subsection (1) or (4) of this section and by section 27 of the said Act."

(2) Subsections (2A) and (3) of the said section 53 are repealed and the following substituted therefor:

"(2A) In computing a deduction under subsection (1), (1A) or (2), no amount shall be included in respect of a payment for or in respect of a right, licence or privilege to explore for, drill for or take petroleum or natural gas other than an annual payment not exceeding $1.00 per acre.

(3) Subsection (1) is applicable in respect of expenditures incurred in the calendar years 1949 to 1952, subsection (1A) is applicable in respect of expenditures incurred in the calendar years 1953 to 1956 and subsection (2) is applicable in respect of expenditures incurred in the calendar years 1949 to 1956.

Clause 45. (1) The new subsection (1A) combines the present subsections (1) and (4) and implements all of paragraphs 9 and 10 of the Income Tax Resolution other than the extension of the period for another year. These paragraphs read as follows:

"9. That the special deduction from income allowed to taxpayers whose principal business is production, refining or marketing of petroleum, petroleum products or natural gas or exploring or drilling for petroleum or natural gas, for expenses of exploring or drilling for oil and natural gas in Canada, be allowed for expenses incurred in the calendar year 1956; and that in addition a similar deduction be allowed to corporations whose principal business is mining or exploring for minerals, for expenses of exploring or drilling for oil or natural gas in Canada incurred in the calendar years 1953 to 1956 inclusive.

10. That the special deduction from income allowed to corporations whose principal business is mining or exploring for minerals, for expenses incurred in searching for minerals in Canada be allowed for expenses incurred in the calendar year 1956; and that in addition a similar deduction be allowed to taxpayers whose principal business is production, refining or marketing of petroleum, petroleum products or natural gas or exploring or drilling for petroleum or natural gas, for expenses of searching for minerals in Canada incurred in the calendar years 1953 to 1956 inclusive."

(2) The word underlined has been added. This amendment is consequent upon the addition of the new subsection (1A).

The new subsection (3) provides for the extension of the period to 1956 as proposed in paragraphs 9 and 10 of the Income Tax Resolutions. The present subsection (3) reads as follows:

"(3) Subsections (1) and (2) are applicable in respect of expenditures incurred in the calendar years 1949 to 1953, inclusive."

Bonus payments.

(3A) Notwithstanding subsection (2A), where a corporation whose principal business is of the class described in paragraph *(a)* or *(b)* of subsection (1A) or an association, partnership or syndicate formed for the purpose of exploring or drilling for oil 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 (1A) or (2), be deemed to have been a cost incurred by the corporation, association, partnership or syndicate as a drilling or exploration cost on or in respect of exploring or drilling for oil or natural gas in Canada during the taxation year in which its rights were so surrendered."

(3) Subsection (4A) of the said section 53 is repealed and the following substituted therefor:

"(4A) Subsection (4) is applicable in respect of expenditures incurred in the calendar year 1952."

(4) Subsections (1) and (4) of the said section 53 shall be deemed never to have been applicable in respect of expenditures incurred in the calendar years 1953 to 1955.

(5) The said section 53 is further amended by adding the following subsection thereto immediately after subsection (5) thereof:

Deep test wells.

"(5A) Where a corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or drilling for petroleum or a corporation whose principal business is mining or exploring for minerals has incurred expenditures, other than geological or geophysical expenditures, in connection with

(a) the testing of a significant geological structure by a deep test well that was spudded in during, or the deepening of which was commenced in, 1953 or 1954 and that proved unproductive, or

(b) the testing of a significant stratigraphic trap by a group of test wells that were spudded in during 1953 or 1954 and drilled to an aggregate depth of twenty-five thousand feet and all of which wells proved unproductive,

The new subsection (3A) implements paragraph 12 of the Income Tax Resolution which reads as follows:

"12. That for the 1953 and subsequent taxation years a taxpayer whose principal business is production, refining or marketing of petroleum or petroleum products or exploring or drilling for petroleum or natural gas or mining or exploring for minerals and who, having entered into an agreement on or after January 1, 1953, to pay an amount, other than a rental or royalty, to a government to acquire the right to take oil, gas or minerals from land in Canada, has paid all or part of the amount and before a well or mine comes into production on the land surrenders the right without receiving consideration therefor or repayment of any part of the amount so paid, be allowed to deduct the amount so paid in computing income for the year in which the right is surrendered."

(3) and (4) These amendments are consequent upon the fact that the present subsections (1) and (4) are to be combined in the new subsection (1A) which is applicable in respect of expenditures incurred in calendar years 1953 to 1956.

(5) The new subsection (5A) implements paragraph 11 of the Income Tax Resolution which reads as follows:

"11. That the special deduction from income and taxes allowed to taxpayers whose principal business is production, refining or marketing of petroleum or drilling for petroleum, for expenses incurred in respect of deep-test oil wells be allowed to those taxpayers and to taxpayers whose principal business is mining or exploring for minerals, for expenses incurred in respect of deep-test oil wells in 1953 and 1954 operations."

(which expenditures are hereinafter referred to as 'the expenditures') and, in the opinion of the Governor in Council

(c) drilling the deep test well or group of test wells was desirable in order to extend the petroleum resources of Canada, and

(d) the taxpayer could not reasonably be expected to drill the deep test well or group of test wells unless permitted to make the deductions hereinafter provided for,

the corporation, association, syndicate or exploration partnership may, with the consent of the Governor in Council upon the recommendation of the Minister of Mines and Technical Surveys,

(e) deduct, in computing its income for the purpose of *The Income Tax Act* for a taxation year, the lesser of

(i) the aggregate of

(A) the expenditures incurred in the year, and

(B) the expenditures incurred in previous years to the extent that they were not deductible in computing income for a previous year, or

(ii) of that aggregate, an amount equal to its income for the taxation year

(A) if no deduction were allowed under paragraph *(b)* of subsection (1) of section 11 of the said Act, and

(B) if no deduction were allowed under this subsection,

minus the deductions allowed for the year by subsection (1), (2) or (4) of this section, by subsection (1A) of this section, by subsection (5) of this section and by section 27 of the said Act; and

(f) deduct from the taxes otherwise payable under Part I of the said Act for a taxation year the lesser of

(i) the aggregate of

(A) thirty-five per cent of the expenditures incurred in the year, and

(B) thirty-five per cent of the expenditures incurred in previous years to the extent that the latter amount was not deductible under this paragraph from the taxes otherwise payable under the said Part I for a previous year, or

(ii) of that aggregate, an amount equal to the taxes otherwise payable under the said Part I for the year."

(6) Subsection (2) of section 33 of chapter 29 of the Statutes of 1952 is repealed and shall be deemed never to have been enacted.

(6) The subsection to be repealed provides for the allowance of expenditures in connection with deep test wells in 1953. This is now covered in the new subsection (5A).

(7) With reference to expenditures made in connection with

(a) the testing of a significant geological structure by a deep test well that was spudded in during, or the deepening of which was commenced in 1952 and that proved unproductive, or

(b) the testing of a significant stratigraphic trap by a group of test wells that were spudded in during 1952 and drilled to an aggregate depth of twenty-five thousand feet and all of which wells proved unproductive,

paragraph *(b)* of subsection (5) of the said section 53 shall be read as though the expression "thirty-five per cent" were substituted for the expression "thirty per cent" contained therein.

(8) Subsections (6) and (7) of the said section 53 are repealed and the following substituted therefor:

Idem. "(6) Where a corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum is a shareholder or partner in or member of another corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum, and has paid money thereto, either by way of subscription of capital or otherwise, that is expended as described by subsection (5) or (5A), the Minister may direct that it shall, to the extent of that payment, be deemed, for the purpose of subsection (5) or (5A) as the case may be, to have, itself, made the expenditure and in any such case no deduction may be made by reason of subsection (5) or (5A) by the corporation, association, syndicate or exploration partnership that made the expenditure.

Limitation. "(7) Where a corporation, association, partnership or syndicate has incurred expenditures the deduction of which from income is authorized under more than one provision of this section, it is not entitled to make the deduction under more than one provision but is entitled to select the provision under which to make the deduction."

Part II.

46. (1) Paragraph *(g)* of section 6 of the *Income Tax Act*, chapter 148 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

Premium on redemption of shares. "*(g)* amounts received by the taxpayer in the year as premiums paid by a corporation on the redemption before April 30, 1953 of any of its shares,"

(7) This amendment increases the percentage deduction from tax to include the 5% allowed under the provincial corporation income tax acts in operation before 1952.

(8) This amendment is consequent upon the changes made in section 53. The present subsections (6) and (7) of section 53 read as follows:

"(6) Where a corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum is a shareholder or partner in or member of another corporation, association, syndicate or exploration partnership whose principal business is production, refining or marketing of petroleum or exploration or drilling for petroleum, and has paid money thereto, either by way of subscription of capital or otherwise that is expended as described by subsection five, the Minister may direct that it shall, to the extent of that payment, be deemed, for the purpose of subsection five, to have, itself, made the expenditure and in any such case no deduction may be made by reason of subsection five, by the corporation, association, syndicate or exploration partnership that made the expenditure.

(7) Where a corporation has incurred expenditures, the deduction of which from income is authorized under both subsections one and five, it shall not be entitled to make a deduction under both subsections but is entitled to elect to deduct the expenditures under either subsection."

Clause 46. This Part makes corresponding amendments to the new Revised Statutes.

(2) This section is applicable to the 1953 and subsequent taxation years.

47. (1) Section 10 of the said Act is amended by adding the following subsection thereto:

Municipal officers expense allowance.

"(3) Where an elected officer of an incorporated municipality has been paid by the municipal corporation an amount as an allowance in a taxation year for expenses incident to the discharge of his duties as an elected officer of the corporation, the allowance shall not be included in computing his income for the year unless it exceeds one-half of the amount that was paid to him in the year by the municipal corporation as salary or other remuneration as an elected officer of the corporation, in which event there shall be included in computing his income for the year only the amount by which the allowance exceeds one-half of the amount so paid to him by way of salary or remuneration."

(2) This section is applicable to the 1953 and subsequent taxation years.

48. (1) Paragraph *(h)* of subsection (1) of section 11 of the said Act is repealed and the following substituted therefor:

Employer's contribution to pension funds.

"*(h)* where an approved superannuation fund or plan contains a provision under which the taxpayer may provide superannuation or pension benefits for an employee, officer or director of the taxpayer by making a lump sum payment to or under the fund or plan in the year in which the employee, officer or director becomes eligible to retire or retires from the employment or office, an amount paid by the taxpayer in the year or within 60 days from the end of the year pursuant thereto as the lump sum in respect of an employee, officer or director who so became eligible to retire or retired in the year (except to the extent that it is deductible under paragraph *(g)*),"

(2) This section is applicable to the 1953 and subsequent taxation years.

Repeal.

49. (1) Subsection (1) of section 12 of the said Act is amended by inserting the word "or" at the end of paragraph *(f)* thereof and by repealing paragraph *(g)* thereof.

(2) This section is applicable to the 1953 and subsequent taxation years.

50. (1) The said Act is further amended by adding the following section thereto immediately after section 18 thereof:

Amount received by broker to be included.

"**18A.** An amount received by a broker or dealer in securities in the taxation year immediately preceding a

taxation year as or in respect of dividends on shares the beneficial ownership of which is unknown to him at the end of the taxation year shall be included in computing his income for the taxation year and an amount so included may be deducted in computing his income for the taxation year in which he pays the amount to the beneficial owner."

(2) This section is applicable to the 1954 and subsequent taxation years.

51. (1) The said Act is further amended by adding the following section thereto immediately after section 19 thereof:

Interest on bonds.

"**19A.** Where, by virtue of an assignment or other transfer of a bond, debenture or similar security (other than an income bond or an income debenture), the transferee has become entitled to interest in respect of a period commencing before the time of transfer and ending after that time that is not payable until after the time of transfer, an amount equal to that proportion of the interest that the number of days in the portion of the period that preceded the day of transfer is of the number of days in the whole period

(a) shall be included in computing the transferor's income for the taxation year in which the transfer was made, and

(b) may be deducted in computing the transferee's income for a taxation year in the computation of which there has been included

(i) the full amount of the interest under section 6, or

(ii) a portion of the interest under paragraph *(a)* of this section."

(2) This section is applicable to the 1953 and subsequent taxation years.

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

Husband and wife.

"(2) Where a person has received remuneration as an employee of his spouse, the amount thereof shall not be deducted in computing the spouse's income and shall not be included in computing the employee's income."

(2) This section is applicable to the 1953 and subsequent taxation years.

53. (1) Subparagraph (ii) of paragraph *(a)* of subsection (1) of section 26 of the said Act is amended by deleting the word "or" at the end of clause (A) thereof, by inserting the word "or" at the end of clause (B) thereof and by adding the following clause thereto:

Dependent children.

"(C) 21 years of age or over and in full-time attendance at a school or university,"

(2) Paragraph *(c)* of the said subsection (1) is amended by deleting the word "or" at the end of subparagraph (i) thereof, by inserting the word "or" at the end of subparagraph (ii) thereof and by adding the following subparagraph thereto:

"(iii) 21 years of age or over and in full-time attendance at a school or university,"

(3) This section is applicable to the 1953 and subsequent taxation years.

Medical expenses.

54. (1) All that portion of paragraph *(c)* of subsection (1) of section 27 of the said Act preceding subparagraph (i) thereof is repealed and the following substituted therefor:

"*(c)* an amount equal to that portion of medical expenses in excess of 3% of the taxpayer's income for the year paid either by the taxpayer or his legal representatives"

(2) Section 27 is further amended by adding the following subsection thereto:

"(4) For the purpose of paragraph *(c)* of subsection (1), where medical expenses became payable by a taxpayer or his legal representatives during a period of 12 months referred to in subparagraph (i) or (ii) thereof and were paid after that period on behalf of the taxpayer or his legal representatives pursuant to a contract of insurance in respect of medical expenses for which insurance the taxpayer had paid premiums or other consideration, the expenses may be deemed to have been paid when they became payable."

(3) This section is applicable to the 1953 and subsequent taxation years.

Dividends received by a corporation.

55. (1) Section 28 of the said Act is amended by adding the following subsections thereto immediately after subsection (9) thereof:

"(9a) Where two corporations have, from May 10, 1950, or earlier, to the time of the acquisition hereinafter referred to,

(a) been subsidiary wholly-owned corporations, and

(b) been subsidiary to the same corporation,

and one of them (hereinafter in this subsection referred to as the 'receiving corporation') has acquired control of the other (hereinafter in this subsection referred to as the 'payer corporation') by the purchase from the corporation to which they were subsidiary of shares of the capital stock of the payer corporation for a consideration not exceeding

(c) in the case of shares that had a par value, the par value thereof, and

(d) in the case of shares that had no par value, the proportion of the paid-up capital of the payer corpora-

tion with respect to the class of shares to which the shares so acquired belong that the number of shares so acquired is of the number of issued shares in the class, subsection (2) is not applicable to a dividend paid by the payer corporation to the receiving corporation.

Idem. (9b) For the purpose of this section dividends paid by a payer corporation in the control period before the control was acquired shall be deemed to have been paid out of the designated surplus."

(2) Paragraph *(b)* of subsection (11) of the said section 28 is repealed and the following substituted therefor:

"*(b)* the corporation did not, at the time the dividend was received, own more than 5% of any class of the issued share capital of the corporation from which the dividend was received."

(3) Subsection (9a) of the said section 28 as enacted by subsection (1) is applicable to dividends paid after March, 1953; and subsection (9b) of the said section 28 as enacted by subsection (1) is applicable, where the receiving corporation acquired control of the payer corporation after May 10, 1950, to the 1953 and subsequent taxation years.

56. (1) Paragraphs *(a)* to *(p)* of subsection (1) of section 32 of the said Act are repealed and the following substituted therefor:

Rates. "*(a)* 15% of the amount taxable if the amount taxable does not exceed $1,000,

(b) $150 plus 17% of the amount by which the amount taxable exceeds $1,000 if the amount taxable exceeds $1,000 and does not exceed $2,000,

(c) $320 plus 19% of the amount by which the amount taxable exceeds $2,000 if the amount taxable exceeds $2,000 and does not exceed $4,000,

(d) $700 plus 22% of the amount by which the amount taxable exceeds $4,000 if the amount taxable exceeds $4,000 and does not exceed $6,000,

(e) $1,140 plus 26% of the amount by which the amount taxable exceeds $6,000 if the amount taxable exceeds $6,000 and does not exceed $8,000,

(f) $1,660 plus 30% of the amount by which the amount taxable exceeds $8,000 if the amount taxable exceeds $8,000 and does not exceed $10,000,

(g) $2,260 plus 35% of the amount by which the amount taxable exceeds $10,000 if the amount taxable exceeds $10,000 and does not exceed $12,000,

(h) $2,960 plus 40% of the amount by which the amount taxable exceeds $12,000 if the amount taxable exceeds $12,000 and does not exceed $15,000,

(i) $4,160 plus 45% of the amount by which the amount taxable exceeds $15,000 if the amount taxable exceeds $15,000 and does not exceed $25,000,

(j) $8,660 plus 50% of the amount by which the amount taxable exceeds $25,000 if the amount taxable exceeds $25,000 and does not exceed $40,000,

(k) $16,160 plus 55% of the amount by which the amount taxable exceeds $40,000 if the amount taxable exceeds $40,000 and does not exceed $60,000,

(l) $27,160 plus 60% of the amount by which the amount taxable exceeds $60,000 if the amount taxable exceeds $60,000 and does not exceed $90,000,

(m) $45,160 plus 65% of the amount by which the amount taxable exceeds $90,000 if the amount taxable exceeds $90,000 and does not exceed $125,000,

(n) $67,910 plus 70% of the amount by which the amount taxable exceeds $125,000 if the amount taxable exceeds $125,000 and does not exceed $225,000,

(o) $137,910 plus 75% of the amount by which the amount taxable exceeds $225,000 if the amount taxable exceeds $225,000 and does not exceed $400,000,

(p) $269,160 plus 80% of the amount by which the amount taxable exceeds $400,000 if the amount taxable exceeds $400,000."

Rates for 1953.

(2) Subsection (1) is applicable to the 1953 and subsequent taxation years, except that for the 1953 taxation year paragraphs *(a)* to *(p)* of subsection (1) of the said section 32 shall be read as follows:

(a) 16% of the amount taxable if the amount taxable does not exceed $1,000,

(b) $160 plus 18% of the amount by which the amount taxable exceeds $1,000 if the amount taxable exceeds $1,000 and does not exceed $2,000,

(c) $340 plus 20·5% of the amount by which the amount taxable exceeds $2,000 if the amount taxable exceeds $2,000 and does not exceed $4,000,

(d) $750 plus 23·5% of the amount by which the amount taxable exceeds $4,000 if the amount taxable exceeds $4,000 and does not exceed $6,000,

(e) $1,220 plus 28% of the amount by which the amount taxable exceeds $6,000 if the amount taxable exceeds $6,000 and does not exceed $8,000,

(f) $1,780 plus 32·5% of the amount by which the amount taxable exceeds $8,000 if the amount taxable exceeds $8,000 and does not exceed $10,000,

(g) $2,430 plus 37·5% of the amount by which the amount taxable exceeds $10,000 if the amount taxable exceeds $10,000 and does not exceed $12,000,

(h) $3,180 plus 42·5% of the amount by which the amount taxable exceeds $12,000 if the amount taxable exceeds $12,000 and does not exceed $15,000,

(i) $4,455 plus 47·5% of the amount by which the amount taxable exceeds $15,000 if the amount taxable exceeds $15,000 and does not exceed $25,000,

(j) $9,205 plus 52·5% of the amount by which the amount taxable exceeds $25,000 if the amount taxable exceeds $25,000 and does not exceed $35,000,

(k) $14,455 plus 55% of the amount by which the amount taxable exceeds $35,000 if the amount taxable exceeds $35,000 and does not exceed $40,000,

(l) $17,205 plus 57·5% of the amount by which the amount taxable exceeds $40,000 if the amount taxable exceeds $40,000 and does not exceed $50,000,

(m) $22,955 plus 60% of the amount by which the amount taxable exceeds $50,000 if the amount taxable exceeds $50,000 and does not exceed $60,000,

(n) $28,955 plus 62·5% of the amount by which the amount taxable exceeds $60,000 if the amount taxable exceeds $60,000 and does not exceed $75,000,

(o) $38,330 plus 65% of the amount by which the amount taxable exceeds $75,000 if the amount taxable exceeds $75,000 and does not exceed $90,000,

(p) $48,080 plus 67·5% of the amount by which the amount taxable exceeds $90,000 if the amount taxable exceeds $90,000 and does not exceed $100,000,

(q) $54,830 plus 70% of the amount by which the amount taxable exceeds $100,000 if the amount taxable exceeds $100,000 and does not exceed $125,000,

(r) $72,330 plus 72·5% of the amount by which the amount taxable exceeds $125,000 if the amount taxable exceeds $125,000 and does not exceed $150,000,

(s) $90,455 plus 75% of the amount by which the amount taxable exceeds $150,000 if the amount taxable exceeds $150,000 and does not exceed $225,000,

(t) $146,705 plus 77·5% of the amount by which the amount taxable exceeds $225,000 if the amount taxable exceeds $225,000 and does not exceed $250,000,

(u) $166,080 plus 80·5% of the amount by which the amount taxable exceeds $250,000 if the amount taxable exceeds $250,000 and does not exceed $400,000,

(v) $286,830 plus 83% of the amount by which the amount taxable exceeds $400,000 if the amount taxable exceeds $400,000.

(3) Subsection (2) of the said section 32 is repealed and the following substituted therefor:

Special table.

"(2) An individual, other than a trust or estate or an individual whose income for the year is wholly or partly from a business, whose taxable income or taxable income

earned in Canada, as the case may be, for a taxation year is $3,000 or less and whose investment income for the year is not more than $2,400, may, in lieu of the tax under subsection (1) and the Old Age Security tax imposed by subsection (3) of section 10 of the *Old Age Security Act*, pay a tax computed in accordance with a prescribed table, which shall be prepared in accordance with the following rules:

(a) the table shall be divided into ranges of amounts not exceeding $10 each and specify the tax payable on every amount taxable within each range, and

(b) the tax payable on amounts taxable within one of the ranges referred to in paragraph *(a)* shall be the amount in dollars (excluding any fractional part of a dollar) that is nearest the aggregate of the taxes otherwise payable under subsection (1) and the said subsection (3) on the average of the highest and lowest amounts in the range."

(4) Subsection (3) is applicable to the 1953 and subsequent taxation years.

57. (1) Subparagraph (i) of paragraph *(a)* of subsection (1) of section 36 of the said Act is repealed and the following substituted therefor:

Payments out of pension fund.

"(i) out of or pursuant to a superannuation or pension fund or plan

(A) upon the death, withdrawal or retirement from employment of an employee or former employee,

(B) upon the winding-up of the fund or plan in full satisfaction of all rights of the payee in or under the fund or plan, or

(C) to which the payee is entitled by virtue of an amendment to the plan although he continues to be an employee to whom the plan is applicable, or"

(2) Paragraph (i) of the said subsection (1) is repealed and the following substituted therefor:

"(i) the aggregate of the taxes otherwise payable by the employee under this Part for the three years immediately preceding the taxation year (before making any deduction under section 33, 34, 38 or 41),"

(3) This section is applicable to the 1953 and subsequent taxation years.

58. (1) All that part of paragraph *(a)* of subsection (1) of section 38 of the said Act that precedes subparagraph (i) thereof is repealed and the following substituted therefor:

Credit for dividends.

"*(a)* 20% of the amount by which"

(2) The said section 38 is further amended by adding the following subsection thereto:

Idem. "(3) Where, by virtue of section 21, 22 or 23, there is included in computing a taxpayer's income for a taxation year a dividend received or deemed to have been received by some other person, for the purpose of this section the dividend shall be deemed to have been received by the taxpayer."

(3) Subsection (1) is applicable to dividends received or deemed to have been received in the 1953 and subsequent taxation years.

(4) Subsection (2) is applicable to the 1953 and subsequent taxation years.

59. (1) Paragraphs *(a)* and *(b)* of subsection (1) of section 39 of the said Act are repealed and the following substituted therefor:

Rates. "*(a)* 18% of the amount taxable, if the amount taxable does not exceed $20,000, and

(b) $3,600 plus 47% of the amount by which the amount taxable exceeds $20,000, if the amount taxable exceeds $20,000."

(2) Subsection (2) of the said section 39 is repealed and the following substituted therefor:

Related Corporations. "(2) Where two or more corporations are related to each other in a taxation year, the tax payable by each of them under this Part for the year is, except where otherwise provided by another section, 47% of the amount taxable for the taxation year."

(3) The said section 39 is further amended by adding the following subsection thereto immediately after subsection (3) thereof:

Idem. "(3a) If all the corporations of a group that are related to each other have filed with the Minister in prescribed form, on or before the earliest day on which a return for a taxation year was filed as required by section 44 by any of the corporations of the group, an agreement whereby, for the purposes of this section, they allocate an amount to each of them for the taxation year and the aggregate of the amounts so allocated is $20,000, notwithstanding subsection (3) the tax payable by each of the corporations under this Part upon its amount taxable for the year is, except where otherwise provided by another section, the aggregate of

(a) 18% of the amount so allocated to it or the amount taxable, whichever is the lesser, and

(b) if the amount so allocated to it is less than the amount taxable, 47% of the amount by which the amount taxable exceeds the amount so allocated to it."

Application.

(4) This section is applicable to the 1953 and subsequent taxation years but, where a corporation has a taxation year part of which is before and part of which is after the commencement of 1953, the tax payable by the corporation under Part I of the *Income Tax Act* for that taxation year is the aggregate of

(a) that proportion of the tax computed under Part I of the *Income Tax Act* as it was before being amended by this Part that the number of days in that portion of the taxation year that is in 1952 is of the number of days in the whole taxation year, and

(b) that proportion of the tax computed under Part I of the *Income Tax Act* as amended by this Part that the number of days in that portion of the taxation year that is in 1953 is of the number of days in the whole taxation year.

60. (1) Subsection (1) of section 40 of the said Act is repealed and the following substituted therefor:

Deduction from corporation tax.

"**40.** (1) There may be deducted from the tax otherwise payable by a corporation under this Part for a taxation year an amount equal to

(a) in the case of a corporation of a class prescribed by a regulation made on the recommendation of the Minister of Finance for the purposes of this paragraph, 5%, and

(b) in the case of any other corporation, 7%,

of the corporation's taxable income earned in the year in a province prescribed by a regulation made on the recommendation of the Minister of Finance."

(2) This section is applicable to the 1953 and subsequent taxation years.

61. (1) Section 41 of the said Act is amended by adding the following subsection thereto:

Foreign tax.

"(6) A tax paid by a taxpayer to the government of a country other than Canada for a taxation year may, subject to prescribed conditions, be deemed, for the purposes of this section, to be a tax paid by him to the government of that country on that part of his income from sources therein for the year upon which he is subject to tax under this Part for the year."

(2) This section is applicable to the 1953 and subsequent taxation years.

62. (1) Subsection (1) of section 42 of the said Act is amended by deleting the portion thereof preceding paragraph *(a)* thereof and substituting the following therefor:

Averaging for farmers and fishermen.

"**42.** (1) Where a taxpayer's chief source of income has been farming or fishing during a taxation year (in this section referred to as the 'year of averaging') and the four

immediately preceding years for which he has filed returns of income as required by this Part (in this section referred to as the 'preceding years'), if the taxpayer, on or before the day on or before which he was required to file his return of income for the year of averaging, files with the Minister an election in prescribed form, the tax payable under this Part for the year of averaging is an amount determined by the following rules:"

(2) Subsection (3) of the said section 42 is repealed and the following substituted therefor:

Election.

"(3) An election under subsection (1) is a nullity unless the earliest of the 'preceding years' is one of the six years immediately prior to the year of averaging.

Idem.

(4) An election filed under subsection (1) may be revoked by the taxpayer

(a) at any time before the Minister has first assessed his tax for the year of averaging, or

(b) during the 30 day period immediately following any assessment by the Minister of his tax for the year of averaging.

Idem.

(5) No election may be filed under this section for a taxation year if the averaging period resulting from the election would include a year that was included in an averaging period resulting from a previous election that has not been revoked under subsection (4)."

(3) This section is applicable to the 1953 and subsequent taxation years.

63. (1) Paragraph *(b)* of subsection (1) of section 43 of the said Act is repealed and the following substituted therefor:

Recapture of excess capital cost allowance.

"*(b)* the aggregate of the amounts by which the taxpayer's taxes under this Part would have been increased if the portion of the amount so included by virtue of section 20 determined under subsection (2) had been included in computing the taxpayer's income for each of the taxation years in the period determined under subsection (2)."

(2) Subsections (2), (3) and (4) of the said section 43 are repealed and the following substituted therefor:

Idem.

"(2) Where the period during which the taxpayer was not exempt from tax under this Part and

(a) if a corporation, carried on business in Canada, and

(b) if an individual, was resident in Canada,

immediately before the taxation year for which an amount is included in computing his income by virtue of section 20 is only one taxation year or less, subsection (1) does not apply; and where that period

(i) is more than one taxation year and not more than 2 taxation years, the portion referred to in

paragraph *(b)* of subsection (1) is $\frac{1}{2}$ and the period referred to therein is the 2 immediately preceding taxation years,

(ii) is more than 2 taxation years and not more than 3 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{3}$ and the period referred to therein is the 3 immediately preceding taxation years,

(iii) is more than 3 taxation years and not more than 4 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{4}$ and the period referred to therein is the 4 immediately preceding taxation years, and

(iv) is more than 4 taxation years, the portion referred to in paragraph *(b)* of subsection (1) is $\frac{1}{5}$ and the period referred to therein is the 5 immediately preceding taxation years."

(3) This section is applicable to the 1954 and subsequent taxation years.

64. (1) Subsection (4) of section 44 of the said Act is repealed and the following substituted therefor:

Death of partner or proprietor.

"(4) Where a partner or an individual who is a proprietor of a business died after the close of a fiscal period but before the end of the calendar year in which the fiscal period closed, a separate return of the taxpayer's income from the business after the close of the fiscal period to the time of death may be filed and, if such a separate return is filed, the tax under this Part shall be paid on the taxpayer's income from the business after the close of the fiscal period to the time of death as if that income were the income of another person."

(2) This section is applicable to the 1953 and subsequent taxation years.

65. (1) Section 57 of the said Act is amended by adding the following subsection thereto immediately after subsection (3) thereof:

Interest on overpayment.

"(3a) Where, by a decision of the Minister under section 58 or by a decision of the Income 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 per cent instead of at 2 per cent."

(2) This section is applicable to the 1953 and subsequent taxation years.

66. (1) Subparagraph (iii) of paragraph *(g)* of subsection (1) of section 62 of the said Act is repealed and the following substituted therefor:

Charitable trusts.

"(iii) expended amounts each of which is

(A) an expenditure in respect of charitable activities carried on by the trust itself,

(B) a gift to an organization in Canada the income of which for the period is exempt from tax under this Part by virtue of paragraph *(e)*, or

(C) a gift to a corporation resident in Canada the income of which for the period is exempt from tax under this Part by virtue of paragraph *(f)*, and

the aggregate of which is not less than 90 per cent of the income of the trust for the period;"

Credit Unions.

(2) Subparagraph (i) of paragraph *(k)* of the said subsection (1) is repealed and the following substituted therefor:

"(i) it was restricted to carrying on business in one province and it derived its revenues primarily from

(A) loans made to, or cashing cheques for, members residing within the province,

(B) bonds of, or guaranteed by, the government of Canada or a province, or

(C) loans made to a co-operative credit society of which it is a member, or"

(3) The said section 62 is further amended by adding the following subsection thereto:

Election by new charitable trust or corporation.

"(5) For the purpose of determining whether a corporation or trust has complied with the requirements of subparagraph (iii) of paragraph *(f)* or *(g)* of subsection (1) for its first taxation year after its incorporation or creation, the whole or any part of amounts expended by it in the immediately subsequent taxation year shall, if it so elects, be deemed to have been expended by it in the first taxation year and not in the subsequent taxation year."

(4) This section is applicable to the 1953 and subsequent taxation years.

67. (1) Paragraph *(a)* of subsection (12) of section 63 of the said Act is repealed and the following substituted therefor:

Deduction for foreign tax.

"*(a)* that proportion of an amount included in computing the income for a taxation year of a beneficiary or other person beneficially interested in a trust or estate by virtue of subsection (6) that

(i) the income of the trust or estate for the taxation year from sources in a foreign country (before making any deduction under subsection (4)),

is of

(ii) the income of the trust or estate for the taxation year (before making any deduction under subsection (4)),

shall be deemed to have been income for the taxation year from sources in that country unless the trust or estate has, in a prescribed form filed with the Minister, designated how much of the income of the trust or estate for the year from sources in that country (before making any deduction under subsection (4)) may be regarded as having been payable in the year to each of the respective beneficiaries or other persons beneficially interested in the estate, in which event, of the amount included in computing the income for the year of each beneficiary or other such person by virtue of subsection (6), the amount so designated for him shall be deemed to have been income for the taxation year from sources in that country;"

Idem. (2) Subparagraph (i) of paragraph *(b)* of the said subsection (12) is repealed and the following substituted therefor:

"(i) that portion of the amount included in computing his income for the year by virtue of subsection (6) that is, by paragraph *(a)*, deemed to have been income for the year from sources in that country,"

Idem. (3) Subparagraph (ii) of the said paragraph *(b)* is repealed and the following substituted therefor:

"(ii) the income of the trust or estate for the year from sources in that country (before making any deduction under subsection (4));"

(4) This section is applicable to the 1953 and subsequent taxation years.

68. (1) Subsection (10) of section 67 of the said Act is repealed and the following substituted therefor:

Dividends from personal corporation.

"(10) Where a dividend is deemed by this section to have been received from a personal corporation by an individual or another personal corporation on the last day of a taxation year, the person by whom the dividend is so deemed to have been received shall, for the purpose of section 38, be deemed to have received on that day from a taxable corporation that portion of the dividend that he is so deemed to have received that

(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,

is of

(b) the income of that personal corporation for the taxation year."

(2) This section is applicable to the 1953 and subsequent taxation years.

69. (1) Paragraph *(a)* of subsection (1) of section 82 of the said Act is amended by deleting the word "and" at the end of subparagraph (vi) thereof, by inserting the word "and" at the end of subparagraph (vii) thereof and by adding the following subparagraph thereto:

"Undistributed income on hand."

"(viii) premiums, determined in the manner provided by subsection (2) of section 105A, paid by the corporation on redemption or acquisition of any of its shares other than common shares except premiums paid before February 20, 1953 on acquisition of shares other than common shares;"

"Tax-paid undistributed income.

(2) Paragraph *(b)* of the said subsection (1) is amended by deleting the word "and" at the end of subparagraph (i) thereof, by inserting the word "and" at the end of subparagraph (ii) thereof and by adding the following subparagraph thereto:

"(iii) all amounts that the corporation has elected before that time to deduct under subsection (3) of section 105A;"

(3) The said section 82 is further amended by adding the following subsection thereto:

Tax-paid undistributed income deemed received.

"(12) Where a corporation is deemed by subsection (3) of section 81 to have received a dividend, its undistributed income on hand immediately thereafter, as determined under paragraph *(a)* of subsection (1), shall be deemed to be the amount otherwise determined thereunder plus the amount of the dividend that was not included in computing the corporation's income for the year by virtue of subsection (4) of section 81; and, in any such case, the receiving corporation's tax-paid undistributed income immediately after the dividend is deemed to have been received, as determined under paragraph *(b)* of subsection (1), shall be deemed to be the amount otherwise determined thereunder plus the amount of the dividend that was not included in computing the corporation's income for the year by virtue of subsection (4) of section 81."

70. (1) All that part of subsection (5) of section 83 of the said Act following the end of paragraph *(b)* thereof is repealed and the following substituted therefor:

Mines.

"that came into production of ore prior to the end of the 1956 calendar year, income derived from the operation of the mine during the period of 36 months

commencing with the day on which the mine came into production shall, subject to prescribed conditions, not be included in computing the income of the corporation."

(2) This section is applicable to the 1953 and subsequent taxation years.

Interpretation.

71. (1) Section 84 of the said Act is amended by adding the following subsection thereto:

"(5) Where land of Her Majesty has been transferred to a corporation specified in Schedule D to the *Financial Administration Act* for purpose of disposition, the acquisition of the property by the corporation and any disposition thereof shall be deemed not to have been in the course of the business carried on by the corporation."

(2) This section is applicable to the 1953 and subsequent taxation years.

Electric gas or steam corporations.

72. (1) Paragraphs *(a)*, *(b)* and *(c)* of subsection (3) of section 85 of the said Act are repealed and the following substituted therefor:

"*(a)* the lesser of $3,600 or 18% of the corporation's taxable income for the year,

(b) 47% of

(i) the corporation's class B taxable income for the year,

minus

(ii) $20,000, and

(c) 43% of

(i) the corporation's class A taxable income for the year,

minus

(ii) the amount, if any, by which the corporation's class B taxable income for the year is less than $20,000."

Idem.

(2) Paragraph *(a)* of subsection (4) of the said section 85 is repealed and the following substituted therefor:

"*(a)* 47% of the corporation's class B taxable income for the year, and"

Idem.

(3) The said section 85 is further amended by adding the following subsection thereto:

"(7) Where a designated corporation is one of a group of corporations that have filed with the Minister for a taxation year an agreement under subsection (3a) of section 39, there may be deducted from the tax for the year computed under that subsection the amount determined by applying subsection (3) of this section *mutatis mutandis* and, for that purpose, there shall be substituted for the amount of $20,000 where it appears in paragraphs *(b)* and *(c)* of

subsection (3), the amount allocated to the corporation by the agreement and there shall be substituted for the amount of $3,600 where it appears in paragraph *(a)* of subsection (3) an amount equal to 18% of the amount so allocated to it."

(4) This section is applicable to the 1953 and subsequent taxation years.

73. (1) The said Act is further amended by adding the following headings and sections thereto immediately after section 85 thereof:

"Benefits to Employees.

Benefits to employees.

85A. (1) Where a corporation has agreed to sell or issue shares of the corporation or of a corporation with which it does not deal at arm's length to an employee of the corporation or of a corporation with which it does not deal at arm's length,

(a) if the employee has acquired shares under the agreement, a benefit equal to

(i) the amount by which 95% of the value of the shares at the time he acquired them exceeds the amount paid or to be paid to the corporation therefor,

minus

(ii) any amount included in computing his income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares acquired,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which he acquired the shares;

(b) if the employee has transferred or otherwise disposed of his rights under the agreement in respect of some or all of the shares to a person with whom he was dealing at arm's length, a benefit equal to

(i) the value of the consideration for the disposition,

minus

(ii) any amount included in computing his income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares included in the disposition,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which he made the disposition;

(c) if rights of the employee under the agreement have, by one or more transactions between persons not dealing at arm's length, become vested in a person who has acquired shares under the agreement, a benefit equal to

(i) the amount by which 95% of the value of the shares at the time that person acquired them exceeds the amount paid or to be paid to the corporation therefor,

minus

(ii) any amount included in computing the employee's income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares so acquired,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which that person acquired the shares; and

(d) if rights of the employee under the agreement have, by one or more transactions between persons not dealing at arm's length, become vested in a person who has transferred or otherwise disposed of rights under the agreement to a person with whom he was dealing at arm's length, a benefit equal to

(i) the value of the consideration for the disposition,

minus

(ii) any amount included in computing the employee's income for the taxation year or a previous taxation year as being the benefit conferred upon him by the agreement in respect of the number of shares included in the disposition,

shall be deemed to have been received by the employee by virtue of his employment in the taxation year in which that person made the disposition.

Calculation of tax.

(2) Where a benefit is deemed by paragraph *(a)*, *(b)*, *(c)* or *(d)* of subsection (1) to have been received by an employee by virtue of his employment in a taxation year, the employee shall, if he so elects, pay as tax for the year under this Part, in lieu of the amount that would otherwise be payable, an amount equal to the aggregate of

(a) the tax that would be payable by the employee for the year under this Part if no benefit were so deemed to have been received by him in the year, and

(b) the proportion of the benefit that the aggregate of the taxes payable by the employee under this Part for the three years immediately preceding the taxation year (before making any deduction under section 33, 34, 38 or 41) is of the aggregate of the employee's incomes for those three years.

Idem.

(3) Where an employee who has elected under subsection (2) to pay as tax for a year under this Part an amount determined under that subsection was not resident in Canada throughout the whole of the three years referred to therein, the tax payable under subsection (2) is an amount equal to the aggregate of

(a) the tax that would be payable by the employee for the year under this Part if no benefit were deemed by paragraph *(a)*, *(b)*, *(c)* or *(d)* of subsection (1) to have been received by him in the year, and

(b) the proportion of the benefit that the aggregate of the taxes that would have been payable by the employee under this Part for the three years referred to in subsection (2) (before making any deduction under section 33, 34, 38 or 41), if he had been resident in Canada throughout those years and his incomes for those years had been from sources in Canada, is of the aggregate of his incomes for those three years,

and, in such a case, the election is not valid unless the employee has filed with his election a return of his income for each of the three years in the same form and containing the same information as the return that he would have been required to file under this Part if he had been resident in Canada in those years.

Special Reserves.

Special reserves.

85B. (1) In computing the income of a taxpayer for a taxation year,

(a) every amount received in the year in the course of a business

(i) that is on account of services not rendered or goods not delivered before the end of the year or that, for any other reason, may be regarded as not having been earned in the year or a previous year, or

(ii) under an arrangement or understanding that it is repayable in whole or in part on the return or resale to the taxpayer of articles in, or by means of, which goods were delivered to a customer, and not so repaid in the year,

shall be included;

(b) every amount receivable in respect of property sold or services rendered in the course of the business in the year shall be included notwithstanding that the amount is not receivable until a subsequent year unless the method adopted by the taxpayer for computing income from the business and accepted for the purpose

of this Part does not require him to include any amount receivable in computing his income for a taxation year unless it has been received in the year;

(c) subject to subsection (3), where amounts of a class described in subparagraph (i) or (ii) of paragraph *(a)* have been included in computing the taxpayer's income from a business for the year or a previous year, there may be deducted a reasonable amount as a reserve in respect of

(i) goods that it is reasonably anticipated will have to be delivered after the end of the year,

(ii) services that it is reasonably anticipated will have to be rendered after the end of the year,

(iii) periods for which rent or other amounts for the possession or use of land or a ship have been paid in advance, or

(iv) repayments under arrangements or understandings of the class described in subparagraph (ii) of paragraph *(a)* that it is reasonably anticipated will have to be made after the end of the year on the return or resale to the taxpayer of articles other than bottles;

(d) where an amount has been included in computing the taxpayer's income from the business for the year or a previous year in respect of property sold in the course of the business and that amount is not receivable until a day

(i) more than two years after the day on which the property was sold, and

(ii) after the end of the taxation year,

there may be deducted a reasonable amount as a reserve in respect of that part of the amount so included in computing the income that can reasonably be regarded as a portion of the profit from the sale; and

(e) there shall be included the amounts deducted under paragraphs *(c)* and *(d)* in computing the income from a business for the immediately preceding year.

Interpretation.

(2) Paragraphs *(a)* and *(b)* of subsection (1) are enacted for greater certainty and shall not be construed as implying that any amount not referred to therein is not to be included in computing the income from a business for a taxation year whether it is received or receivable in the year or not.

Special reserves.

(3) Where an amount is deductible in computing income for a taxation year under paragraph *(c)* of subsection (1) as a reserve in respect of

(a) articles of food or drink that it is reasonably anticipated will have to be delivered after the end of the year,

(b) transportation that it is reasonably anticipated will have to be provided after the end of the year, or

(c) amounts of the class described in subparagraph (ii) of paragraph *(a)* of subsection (1) that it is reasonably anticipated will have to be repaid after the end of the year,

there shall be substituted for the amount determined thereunder an amount not exceeding the aggregate of the amounts included in computing the taxpayer's income from the business for the year that were received or receivable (depending on the method regularly followed by the taxpayer in computing his profit) in the year in respect of

(d) articles of food or drink not delivered before the end of the year,

(e) transportation not provided before the end of the year, or

(f) articles not returned or resold to the taxpayer before the end of the year,

as the case may be.

Exception.

(4) Paragraph *(c)* of subsection (1) does not apply to allow a deduction as a reserve in respect of guarantees, indemnities or warranties.

Unearned premiums.

(5) Paragraph *(c)* of subsection (1) does not apply to allow a deduction as a reserve in respect of insurance, but an insurance corporation, other than a life insurance corporation, may, in computing its income from its insurance business for a taxation year, deduct as a reserve for unearned premiums an amount equal to the proportion of each amount that has been included in computing its income for the year or a previous year as a premium under a contract of insurance that

(a) the number of days in that portion of the period in respect of which the premium was paid that is after the end of the taxation year,

is of

(b) the number of days in the whole of that period.

Unearned commissions.

(6) Paragraph *(c)* of subsection (1) does not apply to allow a deduction to an insurance agent or broker in respect of unearned commissions but a taxpayer may, in computing his income from a business as an insurance agent or broker for a taxation year, deduct as a reserve in respect of unearned commissions an amount equal to the proportion of an amount that has been included in computing his income for the year or a previous year as a commission in respect of an insurance contract, other than a life insurance contract, that

(a) the number of days in that portion of the period provided for in the insurance contract that is after the end of the taxation year,

is of

(b) the whole of that period.

Interpretation.

(7) For the purposes of paragraph *(e)* of subsection (1), an amount determined under subsection (3) or an amount deducted under subsection (5) or (6) shall be deemed to have been deducted under paragraph *(c)* of subsection (1)."

Application.

(2) Section 85A of the said Act as enacted by subsection (1) is applicable to the 1953 and subsequent taxation years in cases where the agreements were made after March 23, 1953.

(3) Section 85B of the said Act as enacted by subsection (1) is applicable to the 1953 and subsequent taxation years.

(4) For the purpose of computing income from a business for the 1953 taxation year, any amount that is or should be outstanding on the taxpayer's books at the end of the 1952 taxation year (if subsection (1) of section 85B of the said Act as enacted by this section had been applicable to that and all previous years) and that is, in effect, a reserve or other allowance in respect of one of the matters referred to in the said subsection (1) shall, to the extent that it, in fact, has not been included, or has been deducted, in computing the taxpayer's income from the business for the 1952 or a previous taxation year, be deemed, for the purposes of paragraph *(e)* of the said subsection (1), to be an amount deducted under paragraph *(c)* or *(d)* of the said subsection (1) in computing the income from the business for the 1952 taxation year.

(5) Where the amount that is deemed by subsection (4) to have been deducted under paragraph *(c)* or *(d)* of subsection (1) of section 85B of the said Act as enacted by this section in computing a taxpayer's income from a business for the 1952 taxation year exceeds the amount deductible under the said paragraph *(c)* or *(d)* in computing his income from the business for the 1953 taxation year, there may be deducted under the said paragraph *(c)* or *(d)* in addition to the amounts that would otherwise be deductible thereunder

(a) in computing his income from the business for the 1953 taxation year, 2/3 of the said excess, and

(b) in computing his income from the business for the 1954 taxation year, 1/3 of the said excess.

Income Tax Appeal Board.

74. Subsection (7) of section 86 of the said Act is repealed and the following substituted therefor:

"(7) The Chairman shall be paid a salary of $14,400 a year, the Assistant Chairman shall be paid a salary of $13,000 a year, and each of the other members shall be paid a salary of $11,000 a year."

How appeal instituted.

75. (1) Section 89 of the said Act is repealed and the following substituted therefor:

"**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.

(3) When the three copies of the notice of appeal have been filed, and the filing fee of $15 has been paid as required by section 90, the Registrar of the Income Tax Appeal Board shall forthwith transmit two copies of the notice of appeal to the office of the Deputy Minister of National Revenue for Taxation.

(4) Immediately after receiving the notice of appeal the Minister shall forward to the Board copies of all documents relevant to the assessment."

(2) This section is applicable to appeals instituted after August, 1953.

Fee upon filing notice of appeal.

76. (1) Subsection (1) of section 90 of the said Act is repealed and the following substituted therefor:

"**90.** (1) An appellant shall pay to the Registrar of the Income Tax Appeal Board a fee of $15 upon the filing of the notice of appeal and if the appellant receives any of the relief sought on the ultimate disposition of the appeal by the Income Tax Appeal Board, the Exchequer Court of Canada or the Supreme Court of Canada, as the case may be, the fee shall be returned to the appellant after the ultimate disposition of the appeal but not otherwise."

Disposal of appeal.

77. (1) Paragraphs *(b)* to *(d)* inclusive of subsection (1) of section 92 of the said Act are repealed and the following substituted therefor:

"*(b)* allowing it, or

(c) allowing it and

(i) vacating the assessment,

(ii) varying the assessment, or

(iii) referring the assessement back to the Minister for reconsideration and re-assessment."

Cross-appeal.

78. (1) Section 99 of the said Act is amended by adding thereto immediately after subsection (1) thereof the following subsections:

"(1a) If the respondent desires to appeal from the decision of the Income Tax Appeal Board, he may, instead of filing a notice of appeal under section 98, give notice by his reply (notwithstanding that it is filed and served after the expiration of the time for appeal fixed by section 60) by way of cross-appeal of his intention to contend that the decision of the Income Tax Appeal Board should be varied

and set out therein a statement of such further allegations of fact and of such statutory provisions and reasons as he intends to rely on in support of the contention.

Reply to cross-appeal.

(1b) 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*."

Corporation election.

79. (1) Paragraph (ii) of subsection (2) of section 105 of the said Act is repealed and the following substituted therefor:

"(ii) the aggregate of the amounts upon which it has previously paid tax under this subsection or under subsection (2a)."

(2) The said section 105 is further amended by adding the following subsection thereto immediately after subsection (2):

Idem.

"(2a) A subsidiary controlled corporation that is 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) 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 the dividends declared by it that were paid by it when it was subsidiary to a personal corporation in the taxation years beginning with the 1950 taxation year and ending with the last complete taxation year before the election except such portion thereof as, by virtue of subsection (1) of section 141, has 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 plus the aggregate of the dividends defined by paragraph (i) that may reasonably be regarded as having been used as the basis for payment of tax under subsection (2)."

Payment of tax with election.

(3) Paragraph *(b)* of subsection (3) of the said section 105 is repealed and the following substituted therefor:

"*(b)* if the election was made under subsection (2) or (2a), the amount of the tax that the corporation elected to pay."

(4) Subsection (4) of the said section 105 is repealed and the following substituted therefor:

Deficient or excessive payment.

"(4) Where an election was made under subsection (2) or subsection (2a) 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 that the election was made, to elect under subsection (2) or subsection (2a), as the case may be, to be assessed and to pay tax."

80. (1) The said Act is further amended by adding thereto immediately after Part II thereof the following Part:

"PART IIA.

TAX ON PREMIUMS PAID ON REDEMPTION OR ACQUISITION OF CAPITAL STOCK.

Tax on premium.

105A. (1) Where a corporation has in a taxation year redeemed or acquired any of its shares, other than common shares, at a premium, the corporation shall, on or before the day on or before which it is required to file its return of income under Part I for the taxation year in which the shares were redeemed or acquired, pay a tax of 20% on the amount of the premium.

(2) For the purpose of this section, a share has been redeemed or acquired at a premium if the amount payable by the corporation in respect of the redemption or acquisition exceeds

(a) the par value of the share, if it had a par value, or

(b) if the share had no par value, the proportion of the paid-up capital of the corporation with respect to the class of shares to which the share belongs that one is of the number of issued shares in the class,

and the premium is the amount of the excess.

(3) A corporation may, on or before the day on or before which it is required to pay tax under subsection (1), elect, in prescribed manner and in prescribed form, to deduct an amount not exceeding the amount of its tax-paid undistributed income as of the time of the election from the amount of the premium on which it is liable to pay tax under subsection (1) and to pay the tax under subsection (1) on the balance, if any.

(4) Every corporation that has redeemed or acquired any of its shares other than common shares shall, on or before the day on or before which it is required to file its

return of income under Part I for the taxation year in which the shares were redeemed or acquired, file a return of the transaction in prescribed form.

(5) Where a corporation is liable to pay tax under subsection (1) and has failed to pay all or any part thereof on the day on or before which it was required to pay the tax, it shall, on payment of the amount in default, pay interest at 6% per annum from the day on or before which it was required to make the payment to the day of payment.

(6) Section 46 and sections 55 to 61 are applicable *mutatis mutandis* to this Part."

(2) This section is applicable

(a) to any acquisition of shares on or after February 20, 1953, and

(b) to any redemption of shares on or after April 30, 1953.

Interest.

81. (1) Paragraph *(b)* of subsection (1) of section 106 of the said Act is repealed and the following substituted therefor:

"*(b)* interest except

(i) interest payable by a non-resident-owned investment corporation,

(ii) interest payable under bonds of or guaranteed by the Government of Canada, and

(iii) interest payable in a currency other than Canadian currency to a person with whom the payer is dealing at arm's length (for the purpose of this subparagraph, interest expressed to be computed by reference to Canadian currency shall be deemed to be payable in Canadian currency);"

(2) The said section 106 is further amended by adding the following subsections thereto:

"(7) Where by virtue of section 21, 22 or 23 there is included in computing a taxpayer's income under Part I for a taxation year an amount paid or credited to a non-resident person in the year, no tax is payable under this section on that amount.

(8) For the purposes of this section where a non-resident person pays or credits rent for the use in Canada of property, he shall be deemed in respect of that payment to be a person resident in Canada."

(3) Subsection (1) is applicable to amounts paid or credited after March, 1953, and subsection (2) is applicable to amounts paid or credited after April, 1953.

82. (1) Subsection (4) of section 108 of the said Act is repealed and the following subsections are substituted therefor:

Interest on bonds.

"(3a) Where paragraph *(a)* of section 19A would, if Part I were applicable, require an amount to be included in computing a non-resident person's income for a taxation year, that amount shall, for the purpose of this Part, be deemed to have been a payment of interest to the non-resident person by the transferee of the securities.

Premium on redemption of shares.

(4) Where a corporation has, before April 30, 1953, redeemed any of its shares at a premium, the premium shall be deemed, for the purposes of this Part, to have been paid as a dividend."

(2) Subsection (3a) of the said section 108 as enacted by this section is applicable to transfers after April, 1953 and subsection (4) of the said section 108 as enacted by this section is applicable to amounts paid or credited after 1952.

Procedure.

83. (1) Section 115 of the said Act is repealed and the following substituted therefor:

"**115.** The provisions of Division F of Part I, except sections 47 to 51 and sections 53 and 54, are applicable *mutatis mutandis* to this Part."

(2) This section is applicable to the 1953 and subsequent taxation years.

Certificates.

84. Subsection (1) of section 119 of the said Act is repealed and the following substituted therefor:

"**119.** (1) An amount payable under this Act that has not been paid or such part of an amount payable under this Act as has not been paid may be certified by the Minister

(a) where there has been a direction by the Minister under subsection (2) of section 51, forthwith after such direction, and

(b) otherwise, upon the expiration of 30 days after the default."

Withholding taxes.

85. Subsection (9) of section 123 of the said Act is repealed and the following substituted therefor:

"(9) Every person who has failed to remit or pay

(a) an amount deducted or withheld as required by this Act or a regulation, or

(b) an amount of tax that he is, by a regulation made under subsection (4) of section 109, required to pay,

is liable to a penalty of 10% of that amount or $10, whichever is the greater, in addition to the amount itself, together with interest on the amount at the rate of 10% per annum."

86. Subsection (1) of section 129 of the said Act is repealed and the following substituted therefor:

Penalty for failure to make returns.

"**129.** (1) Every person who has failed to make a return as and when required by regulation under subsection (4)

of section 109, by regulation under section 117 or by subsection (2) of section 123 is liable to a penalty of $10 a day for each day of default but not exceeding in all $2,500."

87. (1) Paragraph *(f)* of subsection (1) of section 139 of the said Act is repealed and the following substituted therefor:

"Child qualified for family allowance."

"*(f)* 'child qualified for family allowance' means a child who, in the last month of the taxation year in respect of which the expression is being applied, was or might have been qualified by registration under the *Family Allowances Act* so that an allowance under the said Act was or might have been payable in respect of that child for the immediately following month;"

(2) The said subsection (1) is further amended by adding thereto immediately following paragraph *(l)* thereof the following paragraphs:

"Employee"

"*(la)* 'employee' includes officer;

"Employer"

(lb) 'employer', in relation to an officer, means the person from whom the officer receives his remuneration;"

(3) The said section 139 is further amended by adding thereto the following subsection:

Contract under pension plan.

"(10) For greater certainty it is hereby declared that, where a document has been issued or a contract entered into (either before or after the coming into force of this subsection) purporting to create, to establish, to extinguish or to be in substitution for, a taxpayer's right to an amount or amounts, immediately or in the future, out of or under a superannuation or pension fund or plan,

(a) if the rights provided for in the document or contract are rights provided for by the superannuation or pension plan or are rights to a payment or payments out of the superannuation or pension fund, any payment under the document or contract is a payment out of or under the superannuation or pension fund or plan and the taxpayer shall be deemed not to have received, by the issuance of the document or entering into the contract, an amount out of or under the superannuation or pension fund or plan, and

(b) if the rights created or established by the document or contract are not rights provided for by the superannuation or pension plan or a right to payments out of the superannuation or pension fund, an amount equal to the value of the rights created or established by the document or contract shall be deemed to have been received by the taxpayer out of or under the superannuation or pension fund or plan when the document was issued or the contract was entered into."

(4) Subsections (1) and (2) are applicable to the 1953 and subsequent taxation years.

(5) Nothing in subsection (10) of section 139 of the said Act as enacted by this section is applicable in respect of any matter in respect of which an appeal is pending before the Income Tax Appeal Board or a court when section 42 of this Act comes into force.

S. 53 of c. 25 of Statutes of 1949.

88. Section 141 of the said Act is amended by adding the following subsections thereto:

"(10) There may be deducted in computing income for a taxation year under Part I an amount that would be deductible under section 53 of chapter 25 of the statutes of 1949 (Second Session) in computing income under *The 1948 Income Tax Act* if that Act were applicable to the taxation year.

Idem.

(11) There may be deducted from the tax for a taxation year otherwise payable under Part I an amount that would be deductible under section 53 of chapter 25 of the statutes of 1949 (Second Session) from the tax payable under Part I of *The 1948 Income Tax Act* if that Act were applicable to the taxation year."

Coming into force.

89. This Part shall come into force on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 230.

An Act to provide for the Government of the Yukon Territory.

First reading, March 23, 1953.

THE MINISTER OF RESOURCES AND DEVELOPMENT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

67193

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 230.

An Act to provide for the Government of the Yukon Territory.

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 *Yukon Act*.

Interpretation.

Definitions. "Commissioner". "Commissioner in Council". "Council". "Court". 'Intoxicant". 'Minister". "Ordinance".

2. In this Act,

(a) "Commissioner" means the Commissioner of the Yukon Territory;

(b) "Commissioner in Council" means the Commissioner acting by and with the advice and consent of the Council;

(c) "Council" means the Council of the Yukon Territory;

(d) "Court" means the Territorial Court for the Yukon Territory;

(e) "intoxicant" includes alcohol, alcoholic, spirituous, vinous, fermented malt or other intoxicating liquor or combination of liquors and mixed liquor a part of which is spirituous, vinous, fermented or otherwise intoxicating and all drinks, drinkable liquids, preparations or mixtures capable of human consumption that are intoxicating;

(f) "Minister" means the Minister of Resources and Development;

(g) "ordinance" includes an ordinance of the Territory passed before or after the commencement of this Act;

Explanatory Notes.

The main purpose of the Bill is to revise and consolidate the *Yukon Act* which is now contained in chapter 215 of the Revised Statutes of Canada, 1927, and the four amending Acts passed in the years 1940, 1941, 1948 and 1951.

A number of the provisions contained in the present Act are dropped as they are being brought within legislative jurisdiction of the Territorial Council. These are:

1. Provisions relating to the making of Ordinances by the Governor in Council. (Sections 30 to 32). Wills, (Sections 36 to 43). Property of Married Women. (Sections 44 to 49).

2. Sections relating to criminal matters have been deleted and are now to be included in the Criminal Code.

The Bill also makes a number of changes in the present Act, particulars of which are set out in these notes.

Unless otherwise indicated, a reference to a section, subsection, paragraph or sub-paragraph is to the provision in the present Act that corresponds with the provision that appears in the text of the Bill.

1. Section 1.—No change.

2. *(a)* Section 2 *(a)*—No change.

2. *(b)* Section 2 *(b)*—No change in substance.

2. *(c)* Section 2 *(c)*—No change.

2. *(d)* Section 2 *(d)*—No change.

2. *(e)* Section 2 *(e)* and *(f)* presently read:

"*(e)* "intoxicant" includes opium or any preparation thereof, and any other intoxicating drug or substance, and tobacco or tea mixed, compounded or impregnated with opium, or with any other intoxicating drug, spirit or substance, and whether the same or any of them is liquid or solid;

(f) "intoxicating liquor" means and includes all spirits, strong waters, spirituous liquors, wines, fermented or compounded liquors or intoxicating fluids;"

The new definition is similar to the definition in the *Indian Act* and the new *Northwest Territories Act.*

Opium is now covered by the *Narcotics Act.*

2. *(f)* New.

2. *(g)* New.

"Public lands". *(h)* "public lands" means any lands, in the Territory, belonging to Her Majesty in right of Canada or of which the Government of Canada has power to dispose; and

"Territory". *(i)* "Territory" means the Yukon Territory, which comprises the area described in the Schedule.

PART I.

GOVERNMENT.

Commissioner.

Commissioner. **3.** The Governor in Council may appoint for the Territory a chief executive officer to be styled and known as the Commissioner of the Yukon Territory.

Administration of the government. **4.** The Commissioner shall administer the government of the Territory under instructions from time to time given him by the Governor in Council or the Minister.

Appointment of Administrator. **5.** The Governor in Council may appoint an Administrator to execute the office and functions of the Commissioner during his absence or illness or other inability or when the office of Commissioner is vacant.

Oaths of Commissioner and Administrator. **6.** The Commissioner and every Administrator appointed under this Act shall, before assuming the duties of his office, take and subscribe such oaths of office and allegiance in such manner as the Governor in Council may prescribe.

Salaries. **7.** The salary of the Commissioner and of the Administrator shall be fixed by the Governor in Council and shall be paid out of the Consolidated Revenue Fund of Canada.

Seat of Government.

Seat of government. **8.** The seat of government of the Territory shall be that prescribed by the Governor in Council and may, from time to time, be changed by him.

Council.

Elective Council. **9.** (1) There shall be a Council of the Yukon Territory, which shall be composed of five members elected to represent such electoral districts in the Territory as are named and described by the Commissioner in Council.

2. *(h)*. New. The definition is necessary as "public lands" are referred to in Sections 16. *(s)* and 45.

2. *(i)*. New. Replaces paragraph *(g)* of Section 2 and Section 3 which presently read:

"*(g)* "Territory" means the Yukon Territory".

"**3.** The territory described in the schedule to this Act shall continue to be a separate territory under the name of the Yukon Territory."

3. Section 4. No change in substance.

4. Section 5. No change in substance.

5. Section 6. Provides also for appointment of Administrator when office is vacant.

6. Section 7. No change in substance.

7. Section 8. No change in substance.

8. New.

9. (1) Section 9 (1)—No change in substance.

Term of Council.

(2) Every Council shall continue for three years from the date of the return of the writs for the general election and no longer, but the Governor in Council may at any time dissolve the Council and cause a new Council to be elected.

Oaths of office.

10. Each member of the Council shall, before assuming the duties of his office, take and subscribe before the Commissioner such oaths of office and allegiance as the Governor in Council may prescribe.

Yearly session.

11. The Commissioner shall convene at least one session in every calendar year so that twelve months shall not intervene between the last sitting of the Council in one session and its first sitting in the next session.

Sittings separate from Commissioner; sanction of bills.

12. The Council shall sit separately from the Commissioner and shall present bills passed by it to the Commissioner for his assent.

Quorum.

13. A majority of the Council, including the Speaker, constitutes a quorum.

Governor in Council may prescribe qualifications of electors, candidates, etc.

14. (1) Subject to subsection (2), the Commissioner in Council may prescribe the qualifications of those entitled to vote at an election of members of the Council and of those eligible for nomination and election as members of the Council and the reasons for or matters by which an elected member may be or become disqualified from being or sitting as a member of the Council.

Minimum qualifications.

(2) A person is not entitled to vote at an election or to be nominated or elected as a member of the Council unless he is a Canadian citizen or other British subject, has attained the age of twenty-one years and has been ordinarily resident in the Territory for a period of at least twelve months immediately prior to the date of election.

Sessional indemnity and expenses of members.

15. (1) The Commissioner in Council may provide for payment out of the Yukon Consolidated Revenue Fund to each member of the Council of

(a) an amount not exceeding fifty dollars for each day he is in attendance at a session of the Council, but the total amount payable under this paragraph to a member in any one calendar year shall not exceed one thousand dollars;

(b) the actual travelling expenses incurred by him in travelling from his place of residence to the place where the Council holds its session and return, but no payment shall be made to a member in respect of more than one return trip for each session of the Council; and

9. (2) Section 13 presently reads:

"**13.** Every Council shall continue for three years from the date of the return of the writs for the general election, and no longer; but the Commissioner may, at any time, dissolve the Council and cause a new one to be elected."

The Governor in Council may now dissolve the Council. Formerly this power was given to the Commissioner.

10. Section 10. No change in substance.

11. Section 14. No change in substance.

12. Section 15, presently reads:

"**15.** The Council shall sit separately from the Commissioner and shall present bills passed by it to the Commissioner for his assent, and he may approve or disapprove of any of such bills or reserve them for the assent of the Governor in Council."

The underlined words are deleted. Under Section 20 (2) of the Bill the Governor in Council may within two years disallow any ordinance.

13. Section 16. No change in substance.

14. Sections 9 (2) and 11 presently read:

"**9.** (2) Any person shall be eligible for election as a member of the Council who is qualified to vote at an election of such member."

"**11.** The Commissioner in Council may prescribe the qualifications of those entitled to vote at an election of members to the Council; provided that only those persons shall be entitled to vote who are natural born or naturalized male or female British subjects of the full age of twenty-one years, and who have resided in the Territory for a period of twelve months prior to the date of the election."

No change in substance other than to provide for disqualification of members of Council.

15. Section 20, as enacted by Chapter 75 of the Statutes of 1948 presently reads:

"**20.** (1) The Commissioner in Council may provide for payment out of the Yukon Consolidated Revenue Fund to each member of the Council of

(a) an amount not exceeding one thousand dollars in respect of each session of the Council at which that member is in attendance;

(b) the actual travelling expenses incurred by that member in travelling from his place of residence to the place where the Council holds its session and returning therefrom, but no such payment shall be made in respect of more than one return trip for each session of the Council; and

(c) an allowance for living expenses, not exceeding ten dollars for each day in which the Council is in session, but the amount that is paid to any member of the Council pursuant to this paragraph shall not exceed two hundred dollars in respect of any one session.

(2) An allowance that is paid to a member of the Council pursuant to paragraph *(c)* of subsection one is not income of that member for the purposes of the *Income War Tax Act*."

(c) an allowance for living expenses, not exceeding fifteen dollars for each day in which the Council is in session.

Living expenses not income.

(2) An allowance for living expenses that is paid to a member of the Council under paragraph (c) of subsection (1) is not income for that member for the purposes of the *Income Tax Act*.

Legislative Powers of Commissioner in Council.

Legislative powers.

16. The Commissioner in Council may, subject to the provisions of this Act and any other Act of the Parliament of Canada, make ordinances for the government of the Territory in relation to the following classes of subjects, namely,

Direct taxation.

(a) direct taxation within the Territory in order to raise a revenue for territorial, municipal or local purposes;

Territorial offices.

(b) the establishment and tenure of territorial offices and the appointment and payment of territorial officers;

Municipal institutions.

(c) municipal institutions in the Territory, including municipalities, school districts, local improvement districts and irrigation districts;

Elections and controverted elections.

(d) election of members of the Council and controverted elections;

Licences.

(e) the licensing of any business, trade, calling, industry, employment or occupation in order to raise a revenue for territorial, municipal or local purposes;

Incorporation of companies.

(f) the incorporation of companies with territorial objects, including tramways and street railway companies but excluding railway, steamship, air transport, canal, telegraph, telephone or irrigation companies;

Marriage.

(g) the solemnization of marriage in the Territory;

Property and civil rights.

(h) property and civil rights in the Territory;

Administration of justice.

(i) the administration of justice in the Territory, including the constitution, organization and maintenance of territorial courts of civil jurisdiction and the procedure in such courts but excluding the appointment of any judicial officers except coroners or the constitution, organization and maintenance of courts of criminal jurisdiction or procedure in criminal matters except the fees and expenses payable to jurors, witnesses and other persons;

Fees of witnesses, etc.

(j) the fees and expenses of witnesses, jurors, interpreters and coroners in civil and criminal matters;

Coroners.

(k) the appointment, powers and duties of coroners and coroners' inquests;

Juries.

(l) the summoning of juries, enforcement of their attendance and all matters relating to juries;

Sheriffs and clerks of courts.

(m) the powers, duties and obligations of sheriffs and clerks of the courts and their deputies;

Alimony.

(n) the conferring of jurisdiction in matters of alimony upon the Court;

The amounts of the indemnity and living allowances are increased to bring them more in line with those that may be paid to members of the N.W.T. Council.

16. Sections 25, 26 and 28. No change in substance.

16. *(a)* Section 25 *(a)*. No change in substance.

16. *(b)* Section 26 *(a)*. No change in substance.

16. *(c)* Section 26 *(c)* presently reads:

"*(c)* Municipal institutions in the Territory;"

16. *(d)* New. This was not expressly provided for in the present Act.

16. *(e)* Section 26 *(d)* presently reads:

"*(d)* Shop, saloon, tavern, auctioneer and other licenses in order to raise a revenue for territorial or municipal purposes;"

16. *(f)* Section 26 *(e)* presently reads:

"*(e)* The incorporation of companies with territorial objects, including tramways and street railway companies, but excluding railway companies and steamboat, canal, telegraph and irrigation companies;"

Air transport and telephone companies have also been excluded.

16. *(g)* Section 26 *(f)*. No change.

16. *(h)* Section 26 *(g)*. No change.

16. *(i)* Section 26 *(h)* presently reads:

"*(h)* The administration of justice in the Territory, including the constitution, organization and maintenance of territorial courts of civil jurisdiction, including procedure therein, but not including the appointment of judicial officers, or the constitution, organization and maintenance of courts of criminal jurisdiction, or procedure in criminal matters;"

Coroners, and fees and expenses payable to jurors, witnesses, etc., may now be legislated upon by the Commissioner in Council.

16. *(j)* These powers were formerly exercised by the Governor in Council. See Section 57 of the present Act.

16. *(k)* New. Replaces Sections 122 to 127 inclusive of the present Act.

16. *(l)* Section 25 *(b)*. No change in substance.

16. *(m)* Section 26 *(i)*. No change in substance.

16. *(n)* Section 26 *(j)*. No change in substance.

Scientists and explorers.

(o) the issuing of licences or permits to scientists or explorers to enter the Territory or any part thereof and the prescription of the conditions under which such licences or permits may be issued and used;

Fur tax.

(p) the levying of a tax upon furs or any portions of fur-bearing animals to be shipped or taken from the Territory to any place outside the Territory;

Game.

(q) the preservation of game in the Territory;

Education.

(r) education in the Territory, subject to the conditions that any ordinance respecting education shall always provide that a majority of the ratepayers of any district or portion of the Territory, or of any less portion or subdivision thereof, by whatever name the same is known, may establish such schools therein as they think fit, and make the necessary assessment and collection of rates therefor; and also that the minority of the ratepayers therein, whether Protestant or Roman Catholic, may establish separate schools therein, and in such case, the ratepayers establishing such Protestant or Roman Catholic separate schools shall be liable only to assessments of such rates as they impose upon themselves in respect thereof;

Roads.

(s) the closing up, varying, opening, establishing, building, management or control of any roads, streets, lanes or trails on public lands;

Intoxicants.

(t) intoxicants;

Hospitals.

(u) the establishment, maintenance and management of hospitals in and for the Territory;

Agriculture.

(v) agriculture;

Expenditure of territorial funds.

(w) the expenditure of territorial funds and such portion of any moneys appropriated by Parliament for the Territory as the Commissioner is authorized to expend by and with the advice of the Council;

Local and private matters.

(x) generally, all matters of a merely local or private nature in the Territory;

Fines and penalties.

(y) the imposition of fines, penalties, imprisonment or other punishments in respect of the violation of the provisions of any ordinance; and

Matters designated by Governor in Council.

(z) such other matters as are from time to time designated by the Governor in Council.

Restriction on powers.

17. Nothing in section 16 shall be construed to give the Commissioner in Council greater powers with respect to any class of subjects described therein than are given to legislatures of the provinces of Canada under sections 92 and 95 of the *British North America Act, 1867*, with respect to similar subjects therein described.

Agreements with Government of Canada.

18. The Commissioner in Council may make ordinances authorizing the Commissioner to enter into an agreement with the Government of Canada under and for the purposes

16. *(o)* New.

16. *(p)* Section 26 *(m)* as enacted by Chapter 45 of the 1940 Statutes. No substantial change in substance.

16. *(q)* Section 25 *(d)*. No change in substance.

16. *(r)* Section 28. No change in substance.

16. *(s)* New.

16. *(t)* Section 25 *(c)*. No change in substance.

16. *(u)* New.

16. *(v)* New.

16. *(w)* Section 26 *(l)*. No change in substance.

16. *(x)* Section 26 *(n)*. No change.

16. *(y)* Section 26 *(k)*. No change in substance.

16. *(z)* New.

17. Section 27. The only change is to add a reference to Section 95 of *The British North America Act*, which is necessary because of new Section 16 *(v)*.

18. New.

of any Act of the Parliament of Canada that authorizes the Government of Canada to enter into agreements with the provinces, but no such agreement shall be entered into by the Commissioner without the approval of the Governor in Council.

Borrowing.

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)*.

Charge on Yukon C.R.F.

(2) The payment of all money borrowed under the authority of this section and interest thereon is a charge on and payable out of the Yukon Consolidated Revenue Fund.

Restriction.

(3) No money shall be borrowed or lent under the authority of this section without the approval of the Governor in Council.

Ordinances to be laid before Parliament.

20. (1) A copy of every ordinance made by the Commissioner in Council shall be transmitted to the Governor in Council within thirty days after the passing thereof and shall be laid before both Houses of Parliament as soon as conveniently may be thereafter.

Disallowance.

(2) Any ordinance or any provision thereof may be disallowed by the Governor in Council at any time within two years after its passage.

Enforcement of fines, etc.

21. Unless otherwise therein specially provided, proceedings for the imposition of punishment by fine, penalty or imprisonment for enforcing any ordinance in force in the Territory may be brought summarily before a justice of the peace under the provisions of the *Criminal Code* relating to summary conviction.

Laws Applicable to Territory.

Existing laws continued.

22. Subject to the provisions of this Act, the laws relating to civil and criminal matters and the ordinances in force in the Northwest Territories on the 13th day of June, 1898, shall be and remain in force in the Territory, in so far

19. New.

20. Section 29 reads as follows:

"**29.** A copy of every ordinance made by the Commissioner in Council shall be despatched by mail to the Secretary of State of Canada within ten days after the passing thereof, and shall be laid before both Houses of Parliament as soon as conveniently may be thereafter.

2. Any such ordinance may be disallowed by the Governor in Council at any time within two years after its passage."

Time of transmitting increased to thirty days.

21. Comparable section is 128. No change.

22. The comparable section is section 33. No change in substance.

as the same are applicable thereto, and in so far as the same have not been or are not hereafter repealed, abolished or altered by the Parliament of Canada, or by any ordinance.

Yukon Consolidated Revenue Fund.

Yukon Consolidated Revenue Fund.

23. All public moneys and revenue over which the Commissioner in Council has the power of appropriation shall form a fund to be known as the Yukon Consolidated Revenue Fund.

Recommendation of Commissioner.

24. It shall not be lawful for the Council to adopt or pass any vote, resolution, address, or bill for the appropriation of any part of the public revenue of the Territory, or of any tax or impost, to any purpose that has not been first recommended to Council by message of the Commissioner, in the session which such vote, resolution, address, or bill is proposed.

Appropriation of moneys granted by Parliament.

25. When any sum of money is granted to Her Majesty by Parliament to defray expenses for any specified public service in the Yukon Territory, the power of appropriation by the Commissioner in Council over that sum is subject to the specified purpose for which it is granted.

Audit by Auditor General.

26. (1) The receipt and expenditure of territorial funds and of such portion of any moneys appropriated by Parliament for the Territory as the Commissioner is authorized to expend by and with the advice and consent of the Council or any committee thereof, and the accounts with respect to such receipt and expenditure, are subject to examination and audit by the Auditor General in the same manner and to the same extent as are the receipt and expenditure of public moneys of Canada and the accounts with respect thereto under the *Financial Administration Act.*

Auditor General may send officer to Territory.

(2) The Auditor General shall, whenever he deems it necessary or desirable, send an officer of his office to the Territory for the purpose of examining and auditing such receipt, expenditure and accounts, and reporting thereon to him.

Fiscal year.

(3) The public accounts of the Territory shall include the period from the 1st day of April in one year to the 31st day of March in the next year, both inclusive, which period constitutes the fiscal year.

Powers of Auditor General.

(4) The Auditor General, and while he is engaged in any inspection, examination and audit under this section, the officer referred to in subsection (2), has, in connection with such inspection, examination and audit all the powers that the Auditor General has under the *Financial Administration*

23. Section 17. No change.

24. Section 19. No change.

25. Section 21. No change.

26. (1) Section 22 (1). No change.

26. (2) Section 22 (2). No change.

26. (3) Section 22 (3). No change.

26. (4) Section 24. No change.

Act in connection with the examination and audit of the receipt and expenditure of public moneys of Canada and the accounts with respect thereto.

PART II.

ADMINISTRATION OF JUSTICE.

Territorial Court.

Territorial Court continued.

27. There shall continue to be a superior court of record in and for the Territory called the Territorial Court of the Yukon Territory, consisting of one or more judges appointed by the Governor in Council.

Tenure of office.

28. The judges of the Court hold office during good behaviour, but are removable by the Governor in Council on address of the Senate and House of Commons.

Deputy judges.

29. (1) The Governor in Council may, from time to time, in the case of sickness, absence or engagement upon other duty of a judge of the Court or at the request of a judge of the Court, specially appoint any person who is or has been a judge of a superior, county or district court of any of the provinces of Canada or a barrister or advocate of at least ten years' standing at the bar of any such province to be a deputy judge of the Court.

Tenure of office.

(2) A deputy judge may be appointed pursuant to this section for any particular case or cases or for any specified period of time and his appointment shall be terminated at the pleasure of the Governor in Council.

Powers.

(3) A deputy judge shall be sworn to the faithful performance of his duties in the same manner as a judge of the Court and shall, during his appointment, temporarily have and may exercise all the powers, authorities, and functions of a judge of the Court and the expression "judge of the Court" shall be deemed to include a deputy judge of the Court.

Oath of office.

30. (1) Every judge of the Court shall, before assuming the duties of his office, take the following oath of office:

> I,....., do solemnly and sincerely promise and swear that I will duly and faithfully and to the best of my skill and knowledge execute the powers and trusts reposed in me as one of the judges of the Territorial Court of the Yukon Territory. So help me God.

Administration of oath.

(2) The oath shall be administered by a judge of the Court or by the Commissioner or by a person authorized by the Commissioner to administer such oath.

27. Section 50 (1). No change in substance.

28. Section 55. No change in substance.

29. Sections 66 to 69 inclusive, presently provide for the appointments of Deputy Judges. The revision of these sections is similar to the section in the N.W.T. Act.

30. Section 56. No change in substance.

General powers.

31. (1) The Court is a superior court of record having civil and criminal jurisdiction throughout the Territory.

Jurisdiction continued.

(2) The Court shall, throughout the Territory, have and may exercise in civil cases, all the powers, duties and functions that were vested in it immediately prior to the commencement of this Act.

Judge has powers of Court.

(3) A judge of the Court shall, throughout the Territory, have and may exercise all the powers, duties and functions that are vested in the Court.

Residence.

32. Each judge of the Court shall reside at such place as the Governor in Council, in the Commission to such judge, or by order in council, directs.

Sittings.

33. Sittings of the Court shall be held at such times and places as a judge of the Court deems necessary or as may be directed by the Commissioner.

No grand jury.

34. No grand jury shall be summoned or sit in the Territory.

Meaning of Court of Appeal.

35. (1) In this section "court of appeal" means the Court of Appeal of the Province of British Columbia.

Where appeal lies.

(2) Subject to subsection (3), an appeal lies from the final judgment of a judge of the Court to the court of appeal in any civil case where

Matter involves five hundred dollars or more.

(a) the matter in controversy amounts to the sum or value of five hundred dollars or upwards;

Title to real property.

(b) the title to real property or some interest therein is affected;

Patent.

(c) the validity of a patent is affected;

Future rights

(d) the matter relates to the taking of an annual or other rent, customary or other duty or fee or a like demand of a public or general nature affecting future rights;

Mandamus, etc.

(e) the proceedings are for or upon mandamus, prohibition or injunction;

Mining claims.

(f) the action is for the recovery of, the establishment of title to or the right of the claimant to or the establishment of the boundaries of or the inclusion of land or property in a claim, mining property, mineral claim, location, or permit, or interest therein, as defined in any Act of Parliament or regulations thereunder; or

Divorce and judicial separation.

(g) the action is for divorce or judicial separation.

Exception.

(3) No appeal lies from the final judgment of a judge of the court on appeal from the decision of a mining recorder respecting a dispute in regard to mining property previous to the issue of a lease of a claim.

Powers of court of appeal.

(4) The court of appeal and the judges thereof have the same powers, jurisdiction and authority with reference to any such appeal and the proceedings thereon as if it were

31. Sections 50(2), 53, 58 and 59. No change in substance.

32. Section 54 presently reads:

"**54.** Each judge of the Court shall reside at such place in the Territory as the Governor in Council, in the commission to such judge, or by order in council, directs."

The words underlined have been deleted.

33. Section 60 presently reads:

"**60.** Sittings of the Court presided over by a judge or judges shall be held at such times and places as the Governor in Council or the Commissioner appoints, and such sittings shall be public."

34. Section 79 (2). No change.

35. (1) (2)—Section 78 (1) (2). No change in substance.

(3)—New. This limitation is similar to the N.W.T. Act.

(4) to (10)—Section 78 (3) to (9). No change in substance.

an appeal duly authorized from a like judgment, order or decree made by the Supreme Court of British Columbia, or a judge thereof, in the exercise of its ordinary jurisdiction.

Notice of appeal.

(5) Notice of any such appeal shall be given within twenty days from the day upon which the judgment appealed from is pronounced or given or within such further time as the judge of the Court who gave such judgment may allow.

Stay of execution.

(6) Execution of the judgment appealed from shall not be stayed except under order of the judge of the Court who gave such judgment or the court of appeal, or a judge thereof, and upon such terms as may be just.

Quorum.

(7) Three judges of the court of appeal constitute a quorum for the hearing of such appeals.

Procedure.

(8) The procedure upon such appeals shall be regulated by the ordinary practice and procedure upon similar appeals coming before the court of appeal, so far as such practice and procedure are applicable and are not inconsistent with anything in this section and except in so far as it is otherwise provided by the general rules made pursuant to this section.

General rules.

(9) The judges of the court of appeal may make general rules not inconsistent with this Act for regulating the practice and procedure upon such appeals.

Appeal to Supreme Court of Canada.

(10) An appeal lies to the Supreme Court of Canada from the judgment upon any appeal authorized by this section wherever such an appeal to the Supreme Court of Canada would have been authorized had the judgment appealed from been delivered in a like case in the exercise of the ordinary jurisdiction of the court of appeal upon appeal in respect of cases originating in the courts of British Columbia.

Police Magistrates.

Appointment.

36. (1) 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 police magistrates in and for the Territory and may fix their salaries and allowances.

Tenure, residence, etc.

(2) A police magistrate holds office during pleasure, shall reside in the Territory during his term of office and shall not, during such term, practice as a barrister or solicitor.

Has powers of justices of the peace.

37. A police magistrate has and may exercise the powers, duties and functions of a justice of the peace or any two justices of the peace under this Act or any other law or ordinance in force in the Territory.

Civil jurisdiction.

38. (1) Subject to subsection (2), the Governor in Council may, by order, vest in any police magistrate named in such order civil jurisdiction in

36. (1) Section 105 presently reads:

> "**105.** The Governor in Council may appoint police magistrates for Dawson and Whitehorse in the Territory, who shall reside at those places, respectively, and shall ordinarily exercise their functions there, but who shall have jurisdiction respectively in such portions of the Territory as are defined in their commissions."

Territorial jurisdiction of Police Magistrates is not restricted.

36. (2) Section 106. No change in substance.

37. Section 109. No change in substance.

38. (1) Sections 111 and 112. No change in substance except to increase jurisdiction of police magistrates.

Contract and debt.
(a) actions arising out of contract, expressed or implied, and actions of debt, where the debt, demand or damages claimed do not exceed one thousand dollars;

Torts.
(b) personal actions of tort, where the damages claimed do not exceed one thousand dollars;

Recovery of personal property.
(c) all actions for the recovery of personal property, including actions of replevin and for detinue, where the value of the property claimed does not exceed one thousand dollars;

Interpleader proceedings.
(d) interpleader proceedings

(i) where the person seeking relief is under liability for any debt, money or chattels to an amount or value not exceeding one thousand dollars for and in respect of which adverse claims are made by two or more persons, or

(ii) where the applicant is a sheriff or some other officer charged with the execution of process and claim is made to any money or chattels taken or intended to be taken in the execution, or the proceeds of value thereof, by a person other than the person against whom the process issued, where the money, proceeds or value of the chattels claimed does not exceed one thousand dollars;

Garnishment proceedings.
(e) garnishment proceedings for the attachment of debt due, obligations and liabilities owing, payable or accruing due by a third person to a person against whom an action for a debt or liquidated demand not exceeding one thousand dollars is or is about to be commenced or against whom a judgment has been given; and

Attachment proceedings.
(f) attachment proceedings for the recovery of a sum not exceeding one thousand dollars for debt or damages arising upon a contract, expressed or implied, or upon a judgment upon the personal property of a person who

(i) being a non-resident of the Territory, is so indebted or liable to a resident of the Territory, or

(ii) with intent to defeat or defraud his creditors or those who have causes of action against him, absconds or is about to abscond from the Territory leaving personal property or to remove his personal property out of the Territory or did or is about to assign, transfer, dispose of or secrete such property or to conceal himself to avoid service of process.

Jurisdiction excluded in certain cases.
(2) A police magistrate shall not be vested with civil jurisdiction in

Where title to land involved.
(a) actions in which the title to land or to an interest in land is brought in question;

Devises, bequests, etc.
(b) actions in which the validity of any devise, bequest or limitation is disputed;

(2) Section 113 *(d) (e) (f)* and *(g)*. No change in substance.

Malicious prosecution, etc.

(c) actions for malicious prosecution, false imprisonment, libel, slander, criminal conversation, seduction or breach of promise of marriage; and

Actions against justices of the peace.

(d) actions against a justice of the peace for anything done by him in the execution of his office.

Appeals from police magistrates in civil cases.

39. (1) An appeal may be taken from the final judgment of a police magistrate in any civil case to a judge of the Court where the matter in controversy, exclusive of costs, amounts to the sum or value of not less than one hundred dollars.

Further title.

(2) An appeal from the final judgment of a judge of the Court on an appeal referred to in subsection (1) may be taken in the same manner, for the same causes and subject to the same limitations as are prescribed in section 35 with reference to appeals from trial judgments of judges of the Court.

Justices of the Peace.

Appointment.

40. (1) The Governor in Council may, from time to time, appoint any person to be a justice of the peace in and for the Territory to hold office during pleasure.

R.C.M.P. officers are *ex officio* justices of the peace.

(2) Every commissioned officer of the Royal Canadian Mounted Police is, when he is in the Territory, *ex officio*, a justice of the peace in and for the Territory.

Have powers of two justices of the peace.

(3) Every justice of the peace in and for the Territory shall, throughout the Territory, have and may exercise the powers, duties and functions of two justices of the peace under any law or ordinance in force in the Territory.

Other Officers.

Other officers.

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.

Oaths of Office.

Oaths of office.

42. Every police magistrate and justice of the peace appointed under this Act and every person appointed under section 41 shall, before assuming the duties of his office, take and subscribe such oaths of office and allegiance in such manner as the Governor in Council may prescribe.

Confinement of Prisoners.

Prisons in the Territory.

43. (1) The following places in the Territory are prisons, gaols or lockups for the confinement of persons charged with the commission of any offence under a statute, ordin-

39. (1) Section 116 presently reads:

"**116.** There shall be an appeal to the Court from the final judgment of a police magistrate in any civil case where the amount in dispute, exclusive of costs, exceeds one hundred dollars.

2. The appeal in such case shall be heard upon the evidence taken before the police magistrate, and the judgment of the Court shall be final."

(2) An appeal from the judgment of the Court sitting in appeal is allowed.

40. Section 121 presently reads:

"**121.** While in the Territory, the Commissioner, each member of the Council, every judge of the Court and every commissioned officer of the Royal Canadian Mounted Police, shall ex officio have, possess and exercise all the powers of a justice of the peace, or of two justices of the peace, under any laws or ordinances, civil or criminal, in force in the Territory, and the Governor in Council may, by commission, appoint such other persons justices of the peace or police commissioners, having each the power of two justices of the peace within the Territory, as may be deemed desirable."

The Commissioner, members of Council and judges are not to have *ex officio* the powers of a justice of the peace.

41. Section 57 presently reads:

"**57.** The Governor in Council may appoint such officers of the Court and such other officers for the due administration of justice in the Territory, as are deemed necessary, and may define and specify the duties of such officers, and fix the fees or emoluments of such officers, and of witnesses and other persons attending or performing duties in relation to the administration of criminal justice, and provide the manner in which such fees and emoluments shall be paid."

See also Section 16 *(j)* and *(m)* of the Bill.

42. New.

43. Sections 100, 101, 102 and 103. The principal change is the deletion of the word "penitentiary" as by Section 54 of the Bill, Yukon Territory is included in the British Columbia penitentiary area.

ance or other law in force in the Territory or sentenced thereunder to a term of imprisonment not exceeding two years, namely,

(a) every guardhouse, guardroom or other place of confinement that is maintained or managed by the Royal Canadian Mounted Police; and

(b) every building or part thereof or other enclosure, other than those referred to in paragraph *(a)*, that is designated as a prison, gaol or lockup for the purposes of this section by the Governor in Council.

Idem.

(2) Where it is impossible or inconvenient, by reason of absence or remoteness, to confine a person referred to in subsection (1) in a prison, gaol or lockup, such person may be sentenced or directed by a judge of the Court, police magistrate or justice of the peace, as the case may be, to be placed and kept in the custody of the Royal Canadian Mounted Police.

Regulations respecting prisons and prisoners.

44. The Governor in Council may make rules and regulations for the management, discipline and policy of prisons, gaols and lockups in the Territory, for the duties and conduct of persons employed therein or otherwise charged with the custody of prisoners and for all matters pertaining to the maintenance, discipline or conduct of prisoners including their employment without as well as within any prison, gaol or lockup.

Part III.

General.

Lands.

Power to hold lands.

45. The following properties, namely,

(a) lands acquired before or after the coming into force of this Act with territorial funds;

(b) public lands, the administration of which has before or after the coming into force of this Act been transferred by the Governor in Council to the Territory; and

(c) all roads, streets, lanes and trails on public lands;

are and remain vested in Her Majesty in right of Canada, but the right to the beneficial use or to the proceeds thereof is hereby appropriated to the Territory and is subject to the control of the Commissioner in Council; and any such lands, roads, streets, lanes or trails may be held by and in the name of the Commissioner for the beneficial use of the Territory.

44. Section 104. Is enlarged to cover employment of prisoners outside gaols.

45. New. Permits Yukon Territory to acquire the beneficial use of certain lands and the Commissioner to hold such lands for the use of the Territory.

Reindeer.

Regulations respecting reindeer.

46. (1) The Governor in Council may make regulations

(a) authorizing the Minister to enter into agreements with Eskimos or Indians, or persons with Eskimo or Indian blood living the life of an Eskimo or Indian, for the herding of reindeer that are the property of Her Majesty, such agreements, if deemed advisable by the Minister, to include provisions for the transfer of such portions of the herds as may be therein specified to the herders upon satisfactory completion of the agreements;

(b) for the control, management, administration and protection of reindeer in the Territory, whether they are the property of Her Majesty or otherwise;

(c) for the sale of reindeer and the slaughter or other disposal of surplus reindeer and the carcasses thereof; and

(d) controlling or prohibiting the transfer or shipment by any means of reindeer or their carcasses or parts thereof, whether they are the property of Her Majesty or otherwise, from any place in the Territory to any other place within or without the Territory.

Seizure.

(2) Where a peace officer or any person who is a game officer under any ordinance has reasonable grounds for believing that any reindeer or part thereof has been taken, killed, transferred, shipped or had in possession in violation of the regulations or that any vessel, vehicle, aeroplane, firearm, trap or other article or thing has been used in violation of the regulations, he may, in the Territory, without a warrant, effect seizure thereof.

Forfeiture.

(3) Every seizure made under subsection (2) shall be reported as soon as practicable to a justice of the peace who may, upon satisfying himself that the reindeer or part thereof or the vessel, vehicle, aeroplane, firearm, trap or other article or thing has been taken, dealt with or used in violation of the regulations, declare it to be forfeited to Her Majesty and, upon such declaration, it is forfeited.

Application of the *Game Export Act.*

(4) The *Game Export Act* applies to reindeer or the carcasses or part thereof and for that purpose, "game" under that Act shall be deemed to include such reindeer, carcasses or part thereof, "killed" to include the taking or capture of or dealing in live reindeer and "export permit" to include a permit or licence issued under the regulations made pursuant to this section.

Intoxicants.

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.

46. New. Similar to provision in the N.W.T. Act.

47. (1) Section 129 as enacted by Chapter 23 of the 1951 Statutes, presently reads:

"**129.** No intoxicating liquor or other intoxicant shall be manufactured, compounded, or made in the Territory, except by permission of the Commissioner in Council; and no intoxicating liquor or other intoxicant shall be imported or brought into the Territory from any province or territory in Canada or elsewhere, except by permission of the Commissioner."

Subject to customs and excise laws.

(2) Intoxicants manufactured, compounded or made in the Territory or imported or brought into the Territory are subject to the customs and excise laws of Canada.

Seizure.

(3) Where a peace officer has reasonable grounds for believing that any intoxicant has been manufactured, compounded or made in the Territory or imported or brought into the Territory from any place outside the Territory in violation of this Act or that any vessel, vehicle, aeroplane, appliance, article or thing has been used for any of the above purposes in violation of this Act, he may, in the Territory, without a warrant, effect seizure thereof.

Forfeiture.

(4) Every seizure made under subsection (3) shall be reported as soon as practicable to a justice of the peace who may, upon satisfying himself that the intoxicant or the vessel, vehicle, aeroplane, appliance, article or thing has been manufactured, compounded, made, imported, brought in or dealt with or used in violation of this Act, declare it to be forfeited to Her Majesty and, upon such declaration, it is forfeited.

Insane Persons.

Arrangements for transfer to provincial institutions.

18. (1) The Commissioner may, subject to the approval of the Minister, arrange with any province of Canada for the removal of insane persons from the Territory to mental institutions, asylums or other suitable places of confinement in that province, for their confinement, care and maintenance therein until the pleasure of the Commissioner is made known or until they are discharged by law and for the compensation to be paid to that province in respect of the confinement, care and maintenance of such insane persons.

Payment out of territorial revenues.

(2) The compensation to be paid to a province under subsection (1) shall be paid out of territorial revenues.

Recapture of escaped insane persons.

19. (1) Where an insane person has escaped from a mental institution, asylum or other place of confinement, within or without the Territory, any person employed therein or connected therewith or other person requested by the person in immediate charge or control thereof may, within forty-eight hours after such escape, without a warrant, retake the escaped person and return him thereto, or may, at any time after such escape up to the time specified in the warrant, do so if a warrant is issued to him for that purpose.

Warrants.

(2) A warrant may be issued for the purposes of subsection (1) by the person in immediate charge or control of the mental institution, asylum or other place of confinement from which the escape was made and shall contain the name and description of the escaped insane person, the name and office, if any, of the person to whom it is issued, the place

(2) Section 130. No change in substance.

(3) and (4) New. Provides for seizure of liquor made or imported in contravention of (1).

48.
49. } New. Follow the provisions of the N.W.T. Act.

to which and the person to whom the escaped person is to be returned and the time, not exceeding three months, for which the warrant is valid.

Custody of recaptured persons.

(3) An escaped person who is returned to custody under this section shall remain in custody under the authority by virtue of which he was detained prior to his escape.

Neglected Children.

Arrangements for care in provincial institutions.

50. (1) The Commissioner may, subject to the approval of the Minister, arrange with any province of Canada for the removal of neglected children from the Territory to foster homes or suitable institutions in that province, for their care, education and maintenance therein and for the compensation to be paid to that province in respect of the care, education and maintenance of such neglected children.

Payment out of territorial revenues.

(2) The compensation to be paid to a province under subsection (1) shall be paid out of territorial revenues.

Archaeological Sites

Regulations respecting archaeological sites, etc.

51. (1) The Governor in Council may make regulations for the protection, care and preservation of sites, works, objects and specimens of archaeological, ethnological or historical importance, interest or significance and explorers' cairns and explorers' documents.

Power to seize.

(2) Where any peace officer has reasonable grounds for believing that any object, specimen or document has been removed, taken, shipped, had in possession or otherwise dealt with contrary to the regulations, he may, in the Territory, without a warrant, effect seizure thereof.

Forfeiture.

(3) Every seizure made under subsection (2) shall be reported as soon as practicable to a justice of the peace, who may, upon satisfying himself that the object, specimen or document was removed, taken, shipped, had in possession or otherwise dealt with contrary to the regulations, declare it to be forfeited to Her Majesty and upon such declaration it is forfeited.

Offence and Penalty.

Offence and penalty.

52. Every person who violates a provision of this Act or the regulations is guilty of an offence and is liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding one year or to both fine and imprisonment.

50. New. Follows the provisions of the N.W.T. Act.

51. New.

52. New. Provides penalties for offences.

Export of gold without payment of royalty.

Offence.

53. (1) Every person who exports or attempts to export from the Territory any gold that was obtained from placer mining operations and with respect to which any royalty imposed by law has not been paid, is guilty of an offence and liable on summary conviction to a fine not exceeding one thousand dollars or to imprisonment for a term not exceeding three years or to both fine and imprisonment.

On conviction gold forfeited to Her Majesty.

(2) Where a person is convicted under subsection (1) the convicting magistrate or justice may in his discretion order that the gold in respect of which the conviction is had is and thereupon the gold shall be forfeited to Her Majesty.

Production of certificate that royalty paid.

(3) Every person about to export such gold from the Territory shall upon demand produce to any peace officer a certificate from the Commissioner of the Territory or person authorized by the Commissioner certifying that the royalty with respect to such gold has been paid and failure to produce the certificate upon such demand is prima facie evidence that the royalty has not been paid.

Search without warrant and seize gold.

(4) Where any peace officer has reasonable and probable grounds for believing that any person has committed or has reason to believe that any person is about to commit an offence described in subsection (1) or has in his possession or in his belongings any such gold in respect of which the royalty has not been paid, such peace officer may without warrant search such person and his belongings and any articles believed to be his belongings and may seize any such gold found upon such person or in such belongings.

Search of female.

(5) No female shall be searched pursuant to this section except by a suitable woman who is a peace officer or is authorized by the peace officer to make the search.

Detention of seized gold.

(6) Any gold seized pursuant to subsection (4) may be detained for a period of six months, and if before the expiration of such period any proceedings with respect to such gold are taken under this Act may be further detained until such proceedings are finally concluded.

"Peace officer".

(7) For the purpose of this section the expression "peace officer" means a peace officer as defined in the *Criminal Code*.

Repeal and Coming into Force.

Coming into force.

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

Repeal.

(2) If this Act comes into force before the day on which the Revised Statutes of Canada, 1952 come into force, then, on the day this Act comes into force,

(a) the *Yukon Act*, chapter 215 of the Revised Statutes of Canada, 1927, is repealed;

(b) sections 5 to 11 and 14 to 16 of the *Land Titles Act*, chapter 118 of the Revised Statutes of Canada, 1927, are repealed; and

53. New. Power to seize where royalty on placer gold is not paid. This section is substantially the same as Section 83A of the Yukon Placer Mining Act as enacted by Chapter 35 of the 1946 Statutes.

54. As many provisions relating to criminal law are in the present Act, the new Act must come into force on the day the Criminal Code is proclaimed.

Also provides for repeal of the present Yukon Act, certain sections of the Land Titles Act referring to Married Women's Property and descent of land and an amendment to the Penitentiary Act. This amendment makes the British Columbia penitentiary the penitentiary for Yukon Territory.

(c) in section 19 of *The Penitentiary Act*, chapter 6 of the statutes of 1939, the words

"The British Columbia Penitentiary, for the Province of British Columbia; and"

are repealed and the words

"The British Columbia Penitentiary, for the Province of British Columbia and for the Yukon Territory; and"

are substituted therefor;

and the *Yukon Act*, chapter 298 of the Revised Statutes of Canada, 1952, is repealed on the day the Revised Statutes of Canada, 1952 come into force.

Repeal.

(3) If this Act comes into force on or after the day on which the Revised Statutes of Canada, 1952 come into force, then, on the day this Act comes into force,

(a) the *Yukon Act*, chapter 298 of the Revised Statutes of Canada, 1952, is repealed;

(b) sections 5 to 11 and 14 to 16 of the *Land Titles Act*, chapter 162 of the Revised Statutes of Canada, 1952, are repealed; and

(c) paragraph *(e)* of section 19 of the *Penitentiary Act*, chapter 206 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

"*(e)* the British Columbia Penitentiary, for the Province of British Columbia and for the Yukon Territory; and"

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 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; 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.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 279.

An Act to amend The Emergency Powers Act.

First reading, March 25, 1953.

THE PRIME MINISTER.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

65069

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 279.

An Act to amend The Emergency Powers Act.

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

PART I.

1. Section 4 of *The Emergency Powers Act*, chapter 5 of the statutes of 1951 (First Session), is repealed and the following substituted therefor:

Expiration of sections 1 to 3.

Continuance upon addresses of Senate and House of Commons.

"**4.** Sections one to three of this Act expire on the thirty-first day of May, one thousand nine hundred and fifty-four, except that if at any time while they are in force addresses are presented to the Governor General by the Senate and House of Commons, respectively, praying that they should be continued in force for a further period, not exceeding one year from the time at which they would otherwise expire, and the Governor in Council so orders, they shall continue in force for that further period."

PART II.

2. Section 4 of the *Emergency Powers Act*, chapter 96 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

Expiration of sections 1 to 3.

Continuance upon addresses of Senate and House of Commons.

"**4.** Sections 1 to 3 expire on the 31st day of May, 1954, except that if at any time while they are in force addresses are presented to the Governor General by the Senate and House of Commons, respectively, praying that they should be continued in force for a further period, not exceeding one year from the time at which they would otherwise expire, and the Governor in Council so orders, they shall continue in force for that further period."

Coming into force. Repeal.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Explanatory Notes.

Section 4 now reads as follows:

"4. Sections one to three of this Act expire on the thirty-first day of May, one thousand nine hundred and fifty-two: Provided that if at any time while they are in force addresses are presented to the Governor General by the Senate and House of Commons, respectively, praying that they should be continued in force for a further period, not exceeding one year from the time at which they would otherwise expire, and the Governor in Council so orders, they shall continue in force for that further period."

Last year addresses were presented for the continuation of the Act for a further year, and by Order in Council P.C. 3197 of May 30, 1952, the Act was continued in force until May 31st, 1953. The purpose of this Bill is to provide for a further extension until May 31st, 1954.

Part II is designed to amend the new Revised Statutes of Canada, which are now in press and are expected to appear during the current session.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 291.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1954.

AS PASSED BY THE HOUSE OF COMMONS, 27th MARCH, 1953.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72528

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 291.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1954.

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 thirty-first day of March, one thousand nine hundred and fifty-four, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the 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. 1, 1953.*

$534,871,213.17 granted for 1953-54.

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

$207,500 granted for 1953-54.

3. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole two hundred and seven thousand, five hundred dollars, towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and fifty-three, to the thirty-first day of March, one thousand nine hundred and fifty-four, not otherwise provided for, and being one-quarter of the amount of the item to be voted set forth in Schedule A to this Act.

$372,512.84 granted for 1953-54.

4. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole three hundred and seventy-two thousand, five-hundred and twelve dollars and eighty-four cents, towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and fifty-three, to the thirty-first day of March, one thousand nine hundred and fifty-four, not otherwise provided for, and being one-sixth of the amount of each of the several items to be voted set forth in Schedule B to this Act.

$2,223,289.17 granted for 1953-54.

5. From and out of the Consolidated Revenue Fund, there may be paid and applied, in addition to the amount granted therefor by section two of this Act, a sum not exceeding in the whole two million, two hundred and twenty-three thousand, two hundred and eighty-nine dollars and seventeen cents, towards defraying the several charges and expenses of the public service from the first day of April, one thousand nine hundred and fifty-three, to the thirty-first day of March, one thousand nine hundred and fifty-four, not otherwise provided for, and being one-twelfth of the amount of the several items to be voted set forth in Schedule C to this Act.

Account to be rendered. 1951 (2nd Sess.), c. 12.

6. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section sixty-four of *The Financial Administration Act.*

SCHEDULE A

Based on the Main Estimates, 1953-54. The amount hereby granted is $207,500, being one-quarter of the amount of the item in the said Estimates as contained in this Schedule.

SUMS granted to Her Majesty by this Act for the financial year ending 31st March, 1954, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	TRADE AND COMMERCE		
	EXHIBITIONS		
433	Canadian International Trade Fair, including authority to refund, from revenue, deposits received for contracts for space.	.....	*830,000

* Net total $207,500

SCHEDULE B

Based on the Main Estimates, 1953-54. The amount hereby granted is $372,512.84, being one-sixth of the amount 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, 1954, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	LABOUR		
	B—UNEMPLOYMENT INSURANCE ACT, 1940		
199	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	
	LEGISLATION		
	THE SENATE		
201	General Administration.....	416,469	
	HOUSE OF COMMONS		
204	General Administration—Estimates of the Clerk.....	1,075,988	
205	Estimates of the Sergeant-at-Arms.....	667,620	
			*2,235,077

* Net total $372,512.84

SCHEDULE C

Based on the Main Estimates, 1953-54. The amount hereby granted is $2,223,289.17, being one-twelfth of the amount 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, 1954, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	EXPERIMENTAL FARMS SERVICE		
19	Branch Experimental Farms, Sub-Stations and Illustration Stations— Operation and Maintenance	5,570,409	
	TERMINABLE SERVICES		
37	Freight Assistance on Western Feed Grains	17,000,000	
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
	IMMIGRATION BRANCH		
62	Field and Inspectional Service, Abroad— Operation and Maintenance	1,99[illegible]	
	TRADE AND COMMERCE		
	STANDARDS BRANCH		
435	Electricity and Gas Inspection Services	598,391	
436	Weights and Measures Inspection Services	726,231	
	DOMINION BUREAU OF STATISTICS		
439	Census, including 1951 Decennial Census	879,414	
			*26,679,470

* Net total $2,223,289.17

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 292.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1953.

AS PASSED BY THE HOUSE OF COMMONS MARCH 27th, 1953.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72701

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 292.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1953.

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 thirty-first day of March, one thousand nine hundred and fifty-three, and for other purposes connected with the public service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the 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, 1953.*

$77,680,383 granted for 1952-53.

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

Account to be rendered. 1951 (2nd Sess.), c. 12.

3. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section sixty-four of *The Financial Administration Act.*

SCHEDULE

Based on the Further Supplementary Estimates(1), 1952-53. The amount hereby granted is $77,680,383, being the amount of the 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, 1953, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	PRODUCTION SERVICE		
	Health of Animals—		
553	To provide for the payment of compensation to owners of animals and poultry affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates	9,660	
554	Grants to Agricultural Organizations, as detailed in the Estimates—Further amount required	10,000	
	MARKETING SERVICE		
555	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates—Further amount required	19,409	
	TERMINABLE SERVICES		
556	Freight Assistance on Western Feed Grains—Further amount required	3,700,000	
557	To provide for Quality Premiums on High Grade Hog Carcasses and Administration Costs—Further amount required	200,000	
	SPECIAL		
558	Prairie Farm Rehabilitation Act and Water Storage—Further amount required	300,000	
559	Major Irrigation and Reclamation Projects in the Prairie Provinces—Further amount required	250,000	
560	Estimated amount required to recoup the Agricultural Prices Support Account to cover the net operating loss of the Agricultural Prices Support Board during the fiscal year 1952-53, including authority to credit to the account the net revenue received into the Agricultural Products Board Account from the sale of New Zealand meat received in exchange for beef shipped to the United Kingdom	32,346,000	
			36,835,069

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	CITIZENSHIP AND IMMIGRATION		
	A—Department		
	Indian Affairs Branch		
561	Education— Operation and Maintenance—Further amount required.....	25,000	
	B—National Gallery of Canada		
562	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—Further amount required...	276,000	301,000
	DEFENCE PRODUCTION		
	B—Crown Companies		
563	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—Further amount required.....	.....	232,016
	EXTERNAL AFFAIRS		
	A—Department and Missions Abroad		
564	Departmental Administration—Further amount required.....	20,000	
	B—General		
	Terminable Services		
565	Contribution to the United Nations Refugee Emergency Fund.	100,000	
566	Colombo Plan— Notwithstanding Section 35 of The Financial Administration Act to authorize the establishment of a special account in the Consolidated Revenue Fund to be known as the Colombo Plan Fund to which shall be credited, on or after March 31, 1953, the unexpended balances on March 31, 1953, of Votes 113 and 114 of the Appropriation Act, No. 4, 1952 (the amounts so credited to be a charge to those Votes) and any amounts provided by Parliament for the purposes of the Colombo Plan; and to provide for payments out of the Colombo Plan Fund, in the current and subsequent fiscal years, *(a)* for grants and loans to governments of countries in South and South-East Asia to assist in their economic development, and for special administrative expenses in connection therewith; and *(b)* for technical co-operation with those countries including the engagement of services of technical and professional experts in accordance with regulations established by the Governor in Council, the persons so engaged to be contractors and not servants of the Crown.....	1	120,001

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE		
	GENERAL ADMINISTRATION		
567	Departmental Administration—Further amount required for the purchase of books and other reference material for the departmental library	4,000	
	PAYMENTS TO MUNICIPALITIES		
568	Grants to Municipalities in lieu of taxes on Federal Property—To provide for payments to municipalities in accordance with The Municipal Grants Act; and to provide for payments to municipalities under Order in Council of July 19, 1950, P.C. 3456, in respect of the cost of medical and hospital services and supplies furnished to federal employees and other persons specified therein—Further amount required including authority to regard the Admiralty Properties in the City of St. John's, Newfoundland, as Federal Property, notwithstanding that formal transfer of administration has not been completed	153,856	
	CONTINGENCIES AND MISCELLANEOUS		
569	To authorize the write-off to Consolidated Deficit Account of costs incurred in 1946 in engraving blank bonds in anticipation of a loan which did not materialize	68,419	
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
570	To provide for a Government contribution to the Superannuation Fund in an amount equal to the estimated current and arrears payments of individual contributors in the previous fiscal year—Further amount required	532,715	
571	To authorize and provide for a further special Government contribution to reduce the unamortized portion of the Civil Service Superannuation Account liability	25,000,000	
	SPECIAL		
572	Grant to the Canadian National European Flood Relief Fund	1,000,000	
			26,758,990
	FISHERIES		
	FIELD SERVICES		
573	Fish Culture and Development Branch—Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	350,000	
	FISHERIES RESEARCH BOARD OF CANADA		
574	Headquarters Administration—Further amount required	8,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES—*Concluded*		
	SPECIAL		
575	To provide for assistance in the construction of bait freezing and storage facilities, subject to the approval of the Governor in Council—Further amount required	10,000	368,000
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
576	Office of the Secretary to the Governor General—Further amount required	.....	50,000
	JUSTICE		
	A—DEPARTMENT		
	GENERAL		
577	To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada—Further amount required	34,000	
	B—PENITENTIARIES		
	OFFICE OF THE COMMISSIONER OF PENITENTIARIES		
578	To authorize the establishment of a special account in the Consolidated Revenue Fund to which shall be transferred from Vote 185 of the Appropriation Act, No. 4, 1952, the sum of $92,000 representing accrued earnings of inmates of penitentiaries, and to which shall be credited from time to time out of money provided by Parliament amounts representing the daily earnings of inmates at rates of remuneration established by the Commissioner of Penitentiaries with the approval of the Treasury Board, and out of which payment may be made in the current and subsequent fiscal years, to inmates who are released, in accordance with the regulations of the Commissioner of Penitentiaries approved by the Treasury Board	1	34,001
	LEGISLATION		
	THE SENATE		
579	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment of the full sessional indemnity for the Sixth Session of the Twenty-first Parliament, 1952, and full sessional indemnity to March 31, 1953, for the Seventh Session of the Twenty-first Parliament, to members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct—Further amount required	4,450	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LEGISLATION—*Concluded*		
	THE SENATE—*Concluded*		
580	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 Seventh Session which commenced on November 20, 1952, and ended on December 17, 1952, 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 17, 1952, 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 that session	5,500	
581	General Administration—Further amount required	10,200	
	HOUSE OF COMMONS		
582	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment of the full sessional indemnity to March 31, 1953, for the Seventh Session of the Twenty-first Parliament, 1952, to Members of the House of Commons for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct. Each such payment and each similar payment in a previous year, to be deemed, for the purposes of the Members of Parliament Retiring Allowances Act, to be part of the sessional indemnity of the Member for the session in respect of which he received it	8,675	
583	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 Seventh Session, which commenced on November 20, 1952, and ended on December 17, 1952, 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 17, 1952, 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 that session	18,000	
584	General Administration—Estimates of the Clerk—Further amount required	59,180	
585	Estimates of the Sergeant-at-Arms—Further amount required	2,000	
586	To provide an amount required for defraying expenses of the Commonwealth Parliamentary Association's visit to Canada—Further amount required	7,000	
	GENERAL		
587	Printing of Parliament—Further amount required	25,000	
	LIBRARY OF PARLIAMENT		
588	General Administration—Further amount required	77,500	
			217,505

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL DEFENCE		
	PENSIONS AND OTHER BENEFITS		
589	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—Further amount required.....	.....	1,224
	NATIONAL RESEARCH COUNCIL AND ATOMIC ENERGY CONTROL BOARD		
	NATIONAL RESEARCH COUNCIL		
590	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	725,450	
	ATOMIC ENERGY CONTROL BOARD		
	Atomic Energy Project (now Atomic Energy of Canada Limited)—		
591	Operation and Maintenance—Further amount required.....	310,000	
592	Construction or Acquisition of Buildings, Works, Land and New Equipment, and to provide for payment to Central Mortgage and Housing Corporation for housing and other works constructed at Deep River during 1952-53—Further amount required.....	666,750	
			1,702,200
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
593	General Administration—Further amount required.....	5,000	
594	Customs Excise Seizure Expenses and Adjustments—Further amount required.....	48,000	
			53,000
	POST OFFICE		
595	Transportation—Movement of Mail by Land, Air and Water, including Administration—Further amount required.....	.....	870,000

72701—2

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC PRINTING AND STATIONERY		
596	Departmental Administration—Further amount required.....	7,000	
597	Stationery Branch—Operation of Stationery Stores—Further amount required.....	40,000	
598	Plant Equipment and Replacements—Further amount required	18,265	
599	Distribution of Official Documents—Further amount required.	6,500	
			71,765
	PUBLIC WORKS		
	ENGINEERING BRANCH		
	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 upon individual listed projects—Further amount required—		
600	Nova Scotia ($21,000, less the amount of $20,999 available from savings in other listed projects detailed in previous Estimates for 1952-53 for this Province).....	1	
	Generally		
601	Grand River—Contribution towards improvements.....	23,000	
			23,001
	RESOURCES AND DEVELOPMENT		
	ENGINEERING AND WATER RESOURCES BRANCH		
	Water Resources Division— Water Resources Division, including the Administration of the Dominion Water Power and Irrigation Acts—		
602	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	12,000	
	GENERAL		
603	To provide for the expenses incurred by Central Mortgage and Housing Corporation in constructing and supervising construction of married quarters, schools and related services on behalf of the Department of National Defence—Further amount required.....	150,000	
			162,000
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
604	Trade Commissioner Service, including payment of compensation to Trade Commissioners for damage to and loss of furniture and effects, under terms and conditions approved by the Governor in Council—Further amount required...	35,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRADE AND COMMERCE—*Concluded*		
	DOMINION BUREAU OF STATISTICS		
605	Statistics—Further amount required	99,278	
	CANADA GRAIN ACT		
606	Administration—Further amount required	6,200	
	Board of Grain Commissioners—		
607	Operation and Maintenance Expenses, including inspection, weighing, registration, etc.—Further amount required.	350,345	
	Canadian Government Elevators—		
608	Operation and Maintenance Expenses—Further amount required	75,685	
			566,508
	TRANSPORT		
	A—DEPARTMENT		
	MARINE SERVICES		
	Marine Service Steamers—		
609	Operation, Maintenance and Repairs—Further amount required	60,000	
610	Construction or Acquisition of Vessels and Equipment, as detailed in the Estimates—Further amount required.	6,760	
	Nautical Services—		
611	Operation and Maintenance, including grants and contributions as detailed in the Estimates—Further amount required	1,145	
	Pilotage Service—		
612	Operation and Maintenance—Further amount required	28,000	
613	Construction or Acquisition of Buildings, Works and New Equipment—Further amount required	68,907	
	River St. Lawrence Ship Channel Service—		
614	Contract Dredging—Capital—Further amount required	311,978	
	RAILWAY AND STEAMSHIP SERVICES		
615	North Sydney, Nova Scotia—Port-aux-Basques, Newfoundland, Car Ferry and Terminals Deficit, 1952— To provide for the payment during the fiscal year 1952-53 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 the payment of the deficit (certified by the Auditors of the National Company) in the operation of the North Sydney, Nova Scotia—Port-aux-Basques, Newfoundland, Ferry and Terminals arising in the calendar year 1952	1,915,532	
616	Prince Edward Island Car Ferry and Terminals Deficit, 1952— Additional amount in excess of the sum of $1,485,000 already appropriated, to provide for the payment during the fiscal year 1952-53 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance, and to be applied by the National Company in payment of the deficit (certified by the Auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1952—Further amount required	34,767	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Concluded*		
	A—Department—*Concluded*		
	Railway and Steamship Services—*Concluded*		
617	Maritime Freight Rates Act— Additional amount in excess of the sum of $9,910,000 already appropriated for the payment to the Railway Companies operating in the select territory designated by the Act, during the fiscal year 1952-53, 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 1952 (Chap. 79, Statutes of 1927, as amended)—Further amount required	334,552	
	General		
618	To provide for reimbursement of the Department of Transport Stores Account for the value of stores which have become obsolete, unserviceable, lost or destroyed	23,799	
	Air Services		
	Civil Aviation Division		
619	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder—Further amount required	33,000	
	Airways and Airports— Operation and Maintenance—		
620	Civil Aviation Services—Further amount required	100,000	
621	Contributions, as specified in the Details of the Estimates, to other Governments or International Agencies for the operation and maintenance of airports, air navigation and airways facilities—Further amount required	10,000	
	B—General		
	Air Transport Board		
622	Subventions for Air Carriers, as detailed in the Estimates	125,000	
	Canadian Maritime Commission		
623	Steamship Subventions for Coastal Services, as detailed in the Estimates—Further amount required	5,334	
			3,058,774
	VETERANS AFFAIRS		
	Pensions and Other Benefits		
624	Pensions for Disability and Death, including pensions granted under the authority of the Civilian Government Employees (War) Compensation Order P.C. 45/8848 of 22nd November, 1944, which shall be subject to the Pension Act—Further amount required	1,600,000	

SCHEDULE—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	VETERANS AFFAIRS—*Concluded*		
	MISCELLANEOUS PAYMENTS		
625	Employers Liability Compensation—Further amount required.	700,000	
626	To authorize and provide for payment to the Poppy Fund of Toronto Incorporated of the net unspent balance of the amount of $48,000 authorized by Order in Council P.C. 503 dated March 16, 1937, pursuant to the Veterans' Assistance Commission Act, 1936, and paid to the Honorary Local Committee at Toronto	35,329	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
627	To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942, as amended—Further amount required	40,000	
	TERMINABLE SERVICES		
628	Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners—Further amount required	325,000	
			2,700,329
			74,125,383
	LOANS, INVESTMENTS AND ADVANCES		
	CENTRAL MORTGAGE AND HOUSING CORPORATION		
629	To provide for the restoration of the special account in the Consolidated Revenue Fund established by Section 35 of the National Housing Act by the amount paid out of the special account in respect of housing and land development projects undertaken jointly with the governments of the provinces during the fiscal year 1951-52	1,500,000	
	FINANCE		
630	To authorize and provide for loans to the Civil Service Co-Operative Credit Society, Limited, on such terms and conditions as the Governor in Council may approve	100,000	
	RESOURCES AND DEVELOPMENT		
631	To provide for advances to the Northwest Territories Power Commission for the purpose of capital expenditures under the Northwest Territories Power Commission Act, the following capital expenditures having been made from advances made to the Commission in the fiscal year 1952-53 under Section 17 (2) of the said Act: *(a)* Mayo River hydro electric power project, $993,000, *(b)* Fort Smith diesel electric plant, $7,000; an advance of $200,000 to be made for further capital expenditures in the fiscal year 1952-53 in respect of the Mayo River hydro electric power project	1,200,000	

SCHEDULE—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES —*Concluded*		
	TRANSPORT		
	Air Services		
632	To authorize and provide for 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 purchase of materials and supplies to be held in Northwest Communications System Stores for use on both Capital and Maintenance Works, the amount to be charged to the revolving fund at any one time not to exceed $125,000, of which $100,000 has already been provided under Vote 559, Appropriation Act, No. 4, 1952	25,000	
633	To provide for recoverable advances to enable extension of Northwest Communications System facilities between Edmonton and the Yukon-Alaska border	130,000	
	VETERANS AFFAIRS		
	Soldier Settlement and Veterans' Land Act		
634	To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds to veterans (Sections 9A and 19); and for protection of security under the Veterans' Land Act—Further amount required	600,000	
			3,555,000
	Total		77,680,383

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 293.

An Act to implement the International Convention for the High Seas Fisheries of the North Pacific Ocean.

First reading, March 27, 1953.

THE MINISTER OF FISHERIES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

64109

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 293.

An Act to implement the International Convention for the High Seas Fisheries of the North Pacific Ocean.

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 *North Pacific Fisheries Convention Act.*

Definitions. "Commission".

2. In this Act

(a) "Commission" means the International North Pacific Fisheries Commission established under the Convention;

"Convention".

(b) "Convention" means the International Convention for the High Seas Fisheries of the North Pacific Ocean and the Protocol thereto, set out in the Schedule;

"Convention area".

(c) "Convention area" means all waters, other than territorial waters, of the North Pacific Ocean including the adjacent seas;

"Fishing vessel".

(d) "fishing vessel" means any vessel used in or outfitted for catching fish or processing or transporting fish loaded on the high seas;

"Minister".

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

"Protection Officer".

(f) "Protection Officer" means

(i) a fishery officer within the meaning of the *Fisheries Act,*

(ii) an officer of the Royal Canadian Mounted Police,

(iii) any commissioned officer of the Royal Canadian Navy, or

(iv) any other person authorized by the Governor in Council to enforce this Act.

Convention approved.

3. The Convention is hereby approved and confirmed.

Regulations.

4. The Governor in Council may make regulations for carrying out and giving effect to the provisions of the

Explanatory Notes.

The purpose of the Bill is to obtain approval for ratification of the International Convention for the High Seas Fisheries of the North Pacific Ocean, signed by Canada, the United States and Japan in Tokyo on the 9th of May 1952, and to provide the necessary enabling legislation for the carrying out of Canada's obligations under the Convention.

Convention and any recommendations of the Commission, and without restricting the generality of the foregoing, may make regulations

(a) for the conservation and protection of fish in the Convention area;

(b) prohibiting, limiting or otherwise regulating

(i) the exploitation by citizens or residents of Canada or by Canadian fishing vessels of any stocks of fish in any part of the Convention area,

(ii) the loading, processing, transporting or possession of any stocks of fish in or from any part of the Convention area, and

(iii) the landing, importation, sale or other disposal of fish caught in any part of the Convention area;

(c) respecting the operation of fishing vessels and the use of fishing gear in the Convention area;

(d) providing for the issue, suspension and cancellation of licences for the purposes of this Act, and prescribing their terms, conditions and forms and fixing the fees for the issue of licences;

(e) for the seizure, forfeiture and disposition of fishing vessels including equipment or fishing gear, or fish, by means of or in relation to which any of the provisions of the Act or the regulations have been contravened;

(f) prescribing the powers and duties of persons engaged or employed in the administration or enforcement of this Act and providing for the carrying out of those duties and powers; and

(g) prescribing the penalties that may be imposed, either on summary conviction or on conviction on indictment, for violation of any regulation by any person in Canada or on, from or by means of any fishing vessels.

Boarding and search of vessels.

5. When a fishing vessel of Canada or of the United States of America or of Japan, or belonging to or operated by a citizen, national or resident of any of those countries is found in waters in which that country has by or under the provisions of the Convention agreed to abstain from exploitation, a Protection Officer may in accordance with the provisions of the Convention board such vessel and inspect its equipment, books, documents and other articles, and question the persons on board.

Seizure and arrest for violation of Convention.

6. (1) When a fishing vessel of Canada or the United States of America or Japan or person on board thereof is found engaging in operations in violation of the provisions of the Convention, or there is reasonable ground to believe that the vessel or person was so engaged immediately prior

to the boarding of the vessel, a Protection Officer may in accordance with the provisions of the Convention arrest or seize such fishing vessel or person.

Procedure.

(2) If the fishing vessel seized as provided in subsection (1) belongs to or is operated by a citizen, national or resident of the United States of America or of Japan, or the person arrested as provided in subsection (1) is a citizen, national or resident of either of those countries, the Protection Officer shall immediately notify the Minister of such seizure or arrest and keep in custody the vessel or person pending delivery to the authorized officials of the country to which such person or vessel belongs in accordance with the provisions of the Convention and the directions of the Minister.

Violation by Canadian citizens or vessels.

(3) If the fishing vessel seized as provided in subsection (1) belongs to or is operated by a Canadian citizen or a resident of Canada, or the person arrested as provided in subsection (1) is a Canadian citizen or resident of Canada, the vessel or person shall be dealt with in accordance with the regulations.

Jurisdiction of courts.

7. All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 681 to 684 of the *Canada Shipping Act, 1934*, with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act, 1934*.

Duration.

8. This Act shall continue in force until a day fixed by proclamation of the Governor in Council following termination of the Convention in accordance with the provisions thereof, and no longer.

Transitional.

9. Upon the coming into force of the Revised Statutes of Canada, 1952, section 7 of this Act is repealed and the following substituted therefor:

Jurisdiction of courts.

"**7.** All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act*, chapter 29 of the Revised Statutes of Canada, 1952, with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*."

9. The purpose of this section is to bring the Act into line with the new Revised Statutes, which are now in press and are expected to appear during the present session.

SCHEDULE

INTERNATIONAL CONVENTION FOR THE HIGH SEAS FISHERIES OF THE NORTH PACIFIC OCEAN.

The Governments of Canada, Japan and the United States of America, whose respective duly accredited representatives have subscribed hereto,

Acting as sovereign nations in the light of their rights under the principles of international law and custom to exploit the fishery resources of the high seas, and

Believing that it will best serve the common interest of mankind, as well as the interests of the Contracting Parties, to ensure the maximum sustained productivity of the fishery resources of the North Pacific Ocean, and that each of the Parties should assume an obligation, on a free and equal footing, to encourage the conservation of such resources, and

Recognizing that in view of these considerations it is highly desirable (1) to establish an International Commission, representing the three Parties hereto, to promote and coordinate the scientific studies necessary to ascertain the conservation measures required to secure the maximum sustained productivity of fisheries of joint interest to the Contracting Parties and to recommend such measures to such Parties and (2) that each Party carry out such conservation recommendations, and provide for necessary restraints on its own nationals and fishing vessels,

Therefore agree as follows:

ARTICLE I.

1. The area to which this Convention applies, hereinafter referred to as "the Convention area", shall be all waters, other than territorial waters, of the North Pacific Ocean which for the purposes hereof shall include the adjacent seas.

2. Nothing in this Convention shall be deemed to affect adversely (prejudice) the claims of any Contracting Party in regard to the limits of territorial waters or to the jurisdiction of a coastal state over fisheries.

3. For the purposes of this Convention the term "fishing vessel" shall mean any vessel engaged in catching fish or processing or transporting fish loaded on the high seas, or any vessel outfitted for such activities.

ARTICLE II.

1. In order to realize the objectives of this Convention, the Contracting Parties shall establish and maintain the International North Pacific Fisheries Commission, hereinafter referred to as "the Commission".

2. The Commission shall be composed of three national sections, each consisting of not more than four members appointed by the governments of the respective Contracting Parties.

3. Each national section shall have one vote. All resolutions, recommendations and other decisions of the Commission shall be made only by a unamimous vote of the three national sections except when under the provisions of Article III, Section 1 *(c)* (ii) only two participate.

4. The Commission may decide upon and amend, as occasion may require, by-laws or rules for the conduct of its meetings.

5. The Commission shall meet at least once each year and at such other times as may be requested by a majority of the national sections. The date and place of the first meeting shall be determined by agreement between the Contracting Parties.

6. At its first meeting the Commission shall select a Chairman, Vice-Chairman and Secretary from different national sections. The Chairman, Vice-Chairman and Secretary shall hold office for a period of one year. During succeeding years selection of a Chairman, Vice-Chairman and Secretary from the national sections shall be made in such a manner as will provide each Contracting Party in turn with representation in those offices.

7. The Commission shall decide on a convenient place for the establishment of the Commission's headquarters.

8. Each Contracting Party may establish an Advisory Committee for its national section, to be composed of persons who shall be well informed concerning North Pacific fishery problems of common concern. Each such Advisory Committee shall be invited to attend all sessions of the Commission except those which the Commission decides to be *in camera.*

9. The Commission may hold public hearings. Each national section may also hold public hearings within its own country.

10. The official languages of the Commission shall be Japanese and English. Proposals and data may be submitted to the Commission in either language.

11. Each Contracting Party shall determine and pay the expenses incurred by its national section. Joint expenses incurred by the Commission shall be paid by the Commission through contributions made by the Contracting Parties in the form and proportion recommended by the Commission and approved by the Contracting Parties.

12. An annual budget of joint expenses shall be recommended by the Commission and submitted to the Contracting Parties for approval.

13. The Commission shall authorize the disbursement of funds for the joint expenses of the Commission and may employ personnel and acquire facilities necessary for the performance of its functions.

Article III.

1. The Commission shall perform the following functions:

(a) In regard to any stock of fish specified in the Annex, study for the purpose of determining annually whether such stock continues to qualify for abstention under the provisions of Article IV. If the Commission determines that such stock no longer meets the conditions of Article IV, the Commission shall recommend that it be removed from the Annex. Provided, however, that with respect to the stocks of fish originally specified in the Annex, no determination or recommendation as to whether such stock continues to qualify for abstention shall be made for five years after the entry into force of this Convention.

(b) To permit later additions to the Annex, study, on request of a Contracting Party, any stock of fish of the Convention area, the greater part of which is harvested by one or more of the Contracting Parties, for the purpose of determining whether such stock qualifies for abstention under the provisions of Article IV. If the Commission decides that the particular stock fulfills the conditions of Article IV it shall recommend, (1) that such stock be added to the Annex, (2) that the appropriate Party or Parties abstain from fishing such stock and (3) that the Party or Parties participating in the fishing of such stock continue to carry out necessary conservation measures.

(c) In regard to any stock of fish in the Convention area;

(i) Study, on request of any Contracting Party concerned, any stock of fish which is under substantial exploitation by two or more of the Contracting Parties, and which is not covered by a conservation agreement between such Parties existing at the time of the conclusion of this Convention, for the purpose of determining need for joint conservation measures;

(ii) Decide and recommend necessary joint conservation measures including any relaxation thereof to be taken as a result of such study. Provided, however, that only the national sections of the Contracting Parties engaged in substantial exploitation of such stock of fish may participate in such decision and recommendation. The decisions and recommendations shall be reported regularly to all the Contracting Parties, but shall apply only to the Contracting Parties the national sections of which participated in the decisions and recommendations.

(iii) Request the Contracting Party or Parties concerned to report regularly the conservation measures adopted from time to time with regard to the stocks of fish specified in the Annex, whether or not covered by conservation

agreements between the Contracting Parties, and transmit such information to the other Contracting Party or Parties.

(d) Consider and make recommendations to the Contracting Parties concerning the enactment of schedules of equivalent penalties for violations of this Convention.

(e) Compile and study the records provided by the Contracting Parties pursuant to Article VIII.

(f) Submit annually to each Contracting Party a report on the Commission's operations, investigations and findings, with appropriate recommendations, and inform each Contracting Party, whenever it is deemed advisable, on any matter relating to the objectives of this Convention.

2. The Commission may take such steps, in agreement with the Parties concerned, as will enable it to determine the extent to which the undertakings agreed to by the Parties under the provisions of Article V, Section 2 and the measures recommended by the Commission under the provisions of this Article and accepted by the Parties concerned have been effective.

3. In the performance of its functions, the Commission shall, insofar as feasible, utilize the technical and scientific services of, and information from, official agencies of the Contracting Parties and their political sub-divisions and may, when desirable and if available, utilize the services of, and information from, any public or private institution or organization or any private individual.

Article IV.

1. In making its recommendations the Commission shall be guided by the spirit and intent of this Convention and by the considerations below mentioned.

(a) Any conservation measures for any stock of fish decided upon under the provisions of this Convention shall be recommended for equal application to all Parties engaged in substantial exploitation of such stock.

(b) With regard to any stock of fish which the Commission determines reasonably satisfies all the following conditions, a recommendation shall be made as provided for in Article III, Section 1 *(b)*.

(i) Evidence based upon scientific research indicates that more intensive exploitation of the stock will not provide a substantial increase in yield which can be sustained year after year.

(ii) The exploitation of the stock is limited or otherwise regulated through legal measures by each Party which is substantially engaged in its exploitation, for the purpose of maintaining or increasing its maximum sustained

productivity; such limitations and regulations being in accordance with conservation programs based upon scientific research, and

(iii) The stock is the subject of extensive scientific study designed to discover whether the stock is being fully utilized and the conditions necessary for maintaining its maximum sustained productivity.

Provided, however, that no recommendation shall be made for abstention by a Contracting Party concerned with regard to: (1) any stock of fish which at any time during the twenty-five years next preceding the entry into force of this Convention has been under substantial exploitation by that Party having regard to the conditions referred to in Section 2 of this Article; (2) any stock of fish which is harvested in greater part by a country or countries not party to this Convention; (3) waters in which there is historic intermingling of fishing operations of the Parties concerned, intermingling of the stocks of fish exploited by these operations, and a long-established history of joint conservation and regulation among the Parties concerned so that there is consequent impracticability of segregating the operations and administering control. It is recognized that the conditions specified in subdivision (3) of this proviso apply to Canada and the United States of America in the waters off the Pacific Coasts of the United States of America and Canada from and including the waters of the Gulf of Alaska southward and, therefore, no recommendation shall be made for abstention by either the United States of America or Canada in such waters.

2. In any decision or recommendation allowances shall be made for the effect of strikes, wars, or exceptional economic or biological conditions which may have introduced temporary declines in or suspensions of productivity, exploitation, or management of the stock of fish concerned.

ARTICLE V.

1. The Annex attached hereto forms an integral part of this Convention. All references to "Convention" shall be understood as including the said Annex either in its present terms or as amended in accordance with the provisions of Article VII.

2. The Contracting Parties recognize that any stock of fish originally specified in the Annex to this Convention fulfills the conditions prescribed in Article IV and accordingly agree that the appropriate Party or Parties shall abstain from fishing such stock and the Party or Parties participating in the fishing of such stock shall continue to carry out necessary conservation measures.

ARTICLE VI.

In the event that it shall come to the attention of any of the Contracting Parties that the nationals or fishing vessels of any country which is not a Party to this Convention appear to affect adversely

the operations of the Commission or the carrying out of the objectives of this Convention, such Party shall call the matter to the attention of other Contracting Parties. All the Contracting Parties agree upon the request of such Party to confer upon the steps to be taken towards obviating such adverse effects or relieving any Conrtacting Party from such adverse effects.

ARTICLE VII.

1. The Annex to this Convention shall be considered amended from the date upon which the Commission receives notification from all the Contracting Parties of acceptance of a recommendation to amend the annex made by the Commission in accordance with the provisions of Article III, Section 1 or of the Protocol to this Convention.

2. The Commission shall notify all the Contracting Parties of the date of receipt of each notification of acceptance of an amendment to the Annex.

ARTICLE VIII.

The Contracting Parties agree to keep as far as practicable all records requested by the Commission and to furnish compilations of such records and other information upon request of the Commission. No Contracting Party shall be required hereunder to provide the records of individual operations.

ARTICLE IX.

1. The Contracting Parties agree as follows:

(a) With regard to a stock of fish from the exploitation of which any Contracting Party has agreed to abstain, the nationals and fishing vessels of such Contracting Party are prohibited from engaging in the exploitation of such stock of fish in waters specified in the Annex, and from loading, processing, possessing, or transporting such fish in such waters.

(b) With regard to a stock of fish for which a Contracting Party has agreed to continue to carry out conservation measures, the nationals and fishing vessels of such Party are prohibited from engaging in fishing activities in waters specified in the Annex in violation of regulations established under such conservation measures.

2. Each Contracting Party agrees, for the purpose of rendering effective the provisions of this Convention, to enact and enforce necessary laws and regulations, with regard to its nationals and fishing vessels, with appropriate penalties against violations thereof and to transmit to the Commission a report on any action taken by it with regard thereto.

ARTICLE X.

1. The Contracting Parties agree, in order to carry out faithfully the provisions of this Convention, to cooperate with each other in taking appropriate and effective measures and accordingly agree as follows:

(a) When a fishing vessel of a Contracting Party has been found in waters in which that Party has agreed to abstain from exploitation in accordance with the provisions of this Convention, the duly authorized officials of any Contracting Party may board such vessel to inspect its equipment, books, documents, and other articles and question the persons on board.

Such officials shall present credentials issued by their respective Governments if requested by the master of the vessel.

(b) When any such person or fishing vessel is actually engaged in operations in violation of the provisions of this Convention, or there is reasonable ground to believe was obviously so engaged immediately prior to boarding of such vessel by any such official, the latter may arrest or seize such person or vessel. In that case, the Contracting Party to which the official belongs shall notify the Contracting Party to which such person or vessel belongs of such arrest or seizure, and shall deliver such vessel or persons as promptly as practicable to the authorized officials of the Contracting Party to which such vessel or person belongs at a place to be agreed upon by both Parties. Provided, however, that when the Contracting Party which receives such notification cannot immediately accept delivery and makes request, the Contracting Party which gives such notification may keep such person or vessel under surveillance within its own territory, under the conditions agreed upon by both of the Contracting Parties.

(c) Only the authorities of the Party to which the above-mentioned person or fishing vessel belongs may try the offense and impose penalties therefor. The witnesses and evidence necessary for establishing the offense, so far as they are under the control of any of the Parties to this Convention, shall be furnished as promptly as possible to the Contracting Party having jurisdiction to try the offense.

2. With regard to the nationals or fishing vessels of one or more Contracting Parties in waters with respect to which they have agreed to continue to carry out conservation measures for certain stocks of fish in accordance with the provisions of this Convention, the Contracting Parties concerned shall carry out enforcement severally or jointly. In that case, the Contracting Parties concerned agree to report periodically through the Commission to the Contracting Party which has agreed to abstain from the exploitation of such stocks of fish on the enforcement conditions, and also, if requested, to provide opportunity for observation of the conduct of enforcement.

3. The Contracting Parties agree to meet, during the sixth year of the operation of this Convention to review the effectiveness of the enforcement provisions of this Article and, if desirable, to consider means by which they may more effectively be carried out.

ARTICLE XI.

1. This Convention shall be ratified by the Contracting Parties in accordance with their respective constitutional processes and the instruments of ratification shall be exchanged as soon as possible at Tokyo.

2. This Convention shall enter into force on the date of the exchange of ratifications. It shall continue in force for a period of ten years and thereafter until one year from the day on which a Contracting Party shall give notice to the other Contracting Parties of an intention of terminating the Convention, whereupon it shall terminate as to all Contracting Parties.

IN WITNESS WHEREOF, the respective Plenipotentiaries, duly authorized, have signed the present Convention.

DONE in triplicate, in the English and Japanese languages, both equally authentic, at Tokyo this ninth day of May, one thousand nine hundred and fifty-two.

CANADA:

(Sgd.) A. R. Menzies

JAPAN:

(Sgd.) K. Okazaki

(Sgd.) K. Hirokawa

UNITED STATES OF AMERICA:

(Sgd.) Robert Murphy

ANNEX.

1. With regard to the stocks of fish in the respective waters named below, Japan agrees to abstain from fishing, and Canada and the United States of America agree to continue to carry out necessary conservation measures, in accordance with the provisions of Article V, Section 2 of this Convention:

(a) Halibut *(Hippoglossus stenolepis)*

The Convention area off the coasts of Canada and the United States of America in which commercial fishing for halibut is being or can be prosecuted. Halibut referred to herein shall be those originating along the coast of North America.

(b) Herring *(Clupea pallasii)*

The Convention area off the coasts of Canada and the United States of America, exclusive of the Bering Sea and of the waters of the North Pacific Ocean west of the meridian passing through the extremity of the Alaskan Peninsula, in which commercial fishing for herring of North American origin is being or can be prosecuted.

(c) Salmon *(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus kisutch, Oncorhynchus nerka, Oncorhynchus tschawytscha)*

The Convention area off the coasts of Canada and the United States of America, exclusive of the Bering Sea and of the waters of the North Pacific Ocean west of a provisional line following the meridian passing through the western extremity of Atka Island; in which commercial fishing for salmon originating in the rivers of Canada and the United States of America is being or can be prosecuted.

2. With regard to the stocks of fish in the waters named below' Canada and Japan agree to abstain from fishing, and the United States of America agrees to continue to carry out necessary conservation measures, in accordance with the provisions of Article V, Section 2 of this Convention:

Salmon *(Oncorhynchus gorbuscha, Oncorhynchus keta, Oncorhynchus kisutch, Oncorhynchus nerka* and *Oncorhynchus tschawytscha)*

The Convention area of the Bering Sea east of the line starting from Cape Prince of Wales on the west coast of Alaska, running westward to 168°58′22.59″ West Longitude; thence due south to a point 65°15′00″ North Latitude; thence along the great circle course which passes through 51° North Latitude and 167° East Longitude, to its intersection with meridian 175° West Longitude; thence south along a provisional line which follows this meridian to the territorial waters limit of Atka Island; in which commercial fishing for salmon originating in the rivers of the United States of America is being or can be prosecuted.

PROTOCOL TO THE INTERNATIONAL CONVENTION FOR THE HIGH SEAS FISHERIES OF THE NORTH PACIFIC OCEAN

The Governments of Canada, Japan and the United States of America, through their respective Plenipotentiaries, agree upon the following stipulation in regard to the International Convention for the High Seas Fisheries of the North Pacific Ocean, signed at Tokyo on this ninth day of May, nineteen hundred fifty-two.

The Governments of Canada, Japan and the United States of America agree that the line of meridian 175° West Longitude and the line following the meridian passing through the western extremity of Atka Island, which have been adopted for determining the areas in which the exploitation of salmon is abstained or the conservation measures for salmon continue to be enforced in accordance with the provisions of the Annex to this Convention, shall be considered as provisional lines which shall continue in effect subject to confirmation or readjustment in accordance with the procedure mentioned below.

The Commission to be established under the Convention shall, as expeditiously as practicable, investigate the waters of the Convention area to determine if there are areas in which salmon originating in the rivers of Canada and of the United States of America intermingle with salmon originating in the rivers of Asia. If such areas are found the Commission shall conduct suitable studies to determine a line or lines which best divide salmon of Asiatic origin and salmon of Canadian and United States of America origin, from which certain Contracting Parties have agreed to abstain in accordance with the provisions of Article V, Section 2, and whether it can be shown beyond a reasonable doubt that this line or lines more equitably divide such salmon than the provisional lines specified in sections 1 *(c)* and 2 of the Annex. In accordance with these determinations the Commission shall recommend that such provisional lines be confirmed or that they be changed in accordance with these results, giving due consideration to adjustments required to simplify administration.

In the event, however, the Commission fails within a reasonable period of time to recommend unanimously such line or lines, it is agreed that the matter shall be referred to a special committee of scientists consisting of three competent and disinterested persons, no one of whom shall be a national of a Contracting Party, selected by mutual agreement of all Parties for the determination of this matter.

It is further agreed that when a determination has been made by a majority of such special committee, the Commission shall make a recommendation in accordance therewith.

The Governments of Canada, Japan and the United States of America, in signing this Protocol, desire to make it clear that the procedure set forth herein is designed to cover a special situation. It is not, therefore, to be considered a precedent for the final resolution of any matters which may, in the future, come before the Commission.

This Protocol shall become effective from the date of entry into force of the said Convention.

IN WITNESS WHEREOF, the respective Plenipotentiaries have signed this Protocol.

DONE in triplicate at Tokyo this ninth day of May, one thousand nine hundred fifty-two.

CANADA:

(Sgd.) A. R. Menzies

JAPAN:

(Sgd.) K. Okazaki

(Sgd.) K. Hirokawa

UNITED STATES OF AMERICA:

(Sgd) Robert Murphy

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 329.

An Act to amend The Emergency Gold Mining Assistance Act.

First reading, April 2, 1953.

THE MINISTER OF MINES AND TECHNICAL SURVEYS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

67790

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 329.

An Act to amend The Emergency Gold Mining Assistance Act.

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

PART I.

1. Paragraph *(d)* of section 3A of *The Emergency Gold Mining Assistance Act*, chapter fifteen of the statutes of 1947-48, as enacted by section 2 of chapter 25 of the statutes of 1952, is repealed and the following substituted therefor:

"Rate of assistance".

"*(d)* the expression "rate of assistance" for a mine for any period during the designated years nineteen hundred and fifty-one and nineteen hundred and fifty-two means the amount that is fifty per cent of the amount by which the average cost of production of gold from the mine during the period exceeds twenty-two dollars, but not in any event exceeding eleven dollars and fifty cents; and the expression "rate of assistance" for a mine for any period during the designated year nineteen hundred and fifty-three means the amount that is fifty per cent of the amount by which the average cost of production of gold from the mine during the period exceeds eighteen dollars, but not in any event exceeding thirteen dollars and fifty cents; and"

Coming into force.

2. This Part shall be deemed to have come into force on the 1st day of January, 1953.

Explanatory Notes.

The purpose of this Bill is to further assistance to the gold mining industry in meeting its special difficulties, due mainly to the rise in the cost of production in 1952 and the appreciation in the exchange rate for the Canadian dollar which has meant that for most of the year the gold mines have received steadily decreasing returns from their sales.

The Act in its present form defines the rate of assistance as one-half of the excess of the cost of production per ounce over $22 with a maximum of $11.50. The proposed amendment will change the definition of the rate of assistance to one-half the excess of the cost of production per ounce over $18 with a maximum of $13.50. The new rate of assistance will be applicable to the number of ounces of gold produced by a mine in 1953 in excess of one-half of base year production or one-half of 1953 production, whichever is the larger.

Part II.

3. Paragraph *(d)* of section 4 of the *Emergency Gold Mining Assistance Act*, chapter 95 of the Revised Statutes of Canada, 1952, as amended by chapter 318 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

"Rate of assistance".

"*(d)* the expression "rate of assistance" for a mine for any period during the designated years 1951 and 1952 means the amount that is fifty per cent of the amount by which the average cost of production of gold from the mine during the period exceeds twenty-two dollars, but not in any event exceeding eleven dollars and fifty cents; and the expression "rate of assistance" for a mine for any period during the designated year 1953 means the amount that is fifty per cent of the amount by which the average cost of production of gold from the mine during the period exceeds eighteen dollars, but not in any event exceeding thirteen dollars and fifty cents; and"

Coming into force.

Repeal.

4. This Part shall come into force, and section 1 of this Act is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 330.

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

First reading, April 2, 1953.

THE MINISTER OF TRADE AND COMMERCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

65894

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 330.

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

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

PART I.

Repeal.

1. Paragraphs *(c)*, *(d)*, *(f)*, *(g)*, *(i)*, *(j)*, *(k)* and *(l)* of section 2 of *The Trans-Canada Air Lines Act, 1937*, chapter 43 of the statutes of 1937, are repealed.

Board of Directors.

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

"**6.** (1) The Corporation shall be under the management of a Board of Directors composed of nine persons, elected and appointed as hereinafter provided."

Election and appointment of directors.

(2) Subsections (3) and (4) of section 6 of the said Act are repealed and the following substituted therefor:

"(3) Five directors shall be elected by the shareholders of the Corporation and four directors shall be appointed by the Governor in Council."

C.N.R. may deal with shares generally.

3. Subsection (3) of section 7 of the said Act is repealed and the following substituted therefor:

"(3) Subject to section eleven, Canadian National Railway Company may subscribe for, underwrite, purchase, hold, and, with the approval of Parliament, sell and dispose of the shares of the capital stock of the Corporation."

Repeal.

4. Section 9 of the said Act is repealed.

Explanatory Notes.

Part I.

1. Paragraphs *(c)*, *(d)*, *(f)*, *(g)*, *(i)*, *(j)*, *(k)* and *(l)* read as follows:

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

(d) "deficit" means the amount of money by which operating expenses exceed gross revenue;

(f) "gross revenue" means the total revenue earned by the Corporation from the operation of the Trans-Canada Lines, including the rates payable for the transport of mails;

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

(i) "operating expenses" means the expenditure actually and necessarily made by the Corporation to earn the gross revenue and shall include an allowance equal to five per centum per annum on the capital invested in the Trans-Canada Lines, an allowance for depreciation to be determined in accordance with the terms of the Trans-Canada contract, premiums for the insurance of passengers, goods and equipment and such other items of operating expense as may properly be allowed in accordance with the terms of the Trans-Canada contract aforesaid;

(j) "preceding year" means the calendar year next preceding the current year;

(k) "rate" or "rates" means the rate or rates of remuneration authorized by this Act to be paid to the Corporation for the transport of mails;

(l) "surplus" means the amount of money by which the gross revenue exceeds the operating expenses;

2. (1) The present section 6, subsection (1) reads as follows:

"**6.** (1) The Corporation shall be under the management of a Board of Directors composed of seven persons, elected and appointed as hereinafter provided."

(2) The present section 6, subsections (3) and (4) read as follows:

"(3) Four directors shall be elected by the shareholders of the Corporation and three directors shall be appointed by the Governor in Council.

(4) The Directors may appoint an executive committee of three of their number. Such committee may exercise all the powers of the directors but every act or decision of the committee shall be reported by it to the Board at its next ensuing meeting."

3. The present section 7, subsection (3) reads as follows:

"(3) The Canadian National Railway Company is hereby authorized to subscribe for, underwrite, purchase, hold, and, subject to the provisions of this Act, sell and dispose of the shares of the capital stock of the Corporation.

Provided however that the Canadian National Railway Company shall not sell or dispose of more than twenty-four thousand nine hundred shares except with the approval of Parliament."

4. Section 9 reads as follows:

"**9.** Shares of capital stock shall not be transferable except to such persons engaged or interested in aviation as are approved by the Minister."

5. Section 13 of the said Act is repealed and the following substituted therefor:

Audit.

"**13.** The accounts and financial transactions of the Corporation shall be audited by the auditor appointed by Parliament to audit the accounts of Canadian National Railways."

Maintenance of air lines.

6. (1) Paragraphs *(b)* and *(c)* of subsection (1) of section 14 of the said Act are repealed and the following substituted therefor:

"*(b)* to buy, sell, lease, erect, construct and acquire hangars, aerodromes, seaplane bases, landing fields and beacons and to maintain and operate the same;

(c) to borrow money for any of the purposes of the Corporation and, without limiting the generality of the foregoing, to borrow money for capital expenditures from time to time from Canadian National Railway Company;"

(2) Subsection (1) of section 14 of the said Act is further amended by adding thereto the following paragraphs:

"*(g)* to deposit money with or lend money to Canadian National Railway Company at such rate of interest as may be agreed upon between the Corporation and Canadian National Railway Company;

(h) to issue such bonds, notes or other securities of the Corporation as are necessary to carry out the provisions of this Act;

(i) to buy, sell, lease and operate motor vehicles of all kinds for the purpose of transporting mails, passengers and goods in connection with the Corporation's air services and the air services of other air carriers and to enter into contracts with any other person respecting the provision of motor vehicle services of all kinds;

(j) to purchase, lease, or otherwise acquire or provide, hold, use, enjoy and operate such hotels in Canada as are deemed expedient for the purposes of the Corporation; and

(k) to use the words "Air Canada" as a trade name for any purpose connected with the business of the Corporation."

(3) Subsection (2) of section 14 of the said Act is repealed and the following substituted therefor:

Sale of shares.

"(2) The Corporation shall not sell or dispose of any of the outstanding shares of any company incorporated under section twenty of this Act except with the approval of Parliament.

5. The present section 13 reads as follows:

"**13.** The books of the Corporation shall at all reasonable times be open to audit by an auditor to be named by the Minister, and such auditor shall report to the Minister."

6. (1) In *(b)* the words "mooring masts" have been deleted and the underlined words have been added. In *(c)* the underlined words have been added.

(2) These paragraphs have been added to increase the powers of the Corporation.

(3) The present section 14, subsection (2) reads as follows:

"(2) The Corporation shall not sell or dispose of more than forty-nine per centum of the outstanding shares of any company incorporated under section twenty of this Act except with the approval of Parliament."

C.N.R. may lend money to T.C.A.

(3) Subject to section twelve of *The Canadian National–Canadian Pacific Act, 1933*, Canadian National Railway Company may lend money to the Corporation upon such terms and conditions and at such rate of interest as may be agreed upon between the Corporation and Canadian National Railway Company."

Repeal.

7. Paragraphs *(b)* and *(c)* of subsection (2) of section 15 of the said Act are repealed.

8. Section 20 of the said Act is repealed and the following substituted therefor:

G. in C. may create corporations.

"**20.** The Governor in Council may on the petition of the Corporation declare that any number of persons named in the petition, not exceeding nine in number, shall be a body corporate and upon such declaration being made the said persons are a body corporate and politic."

C.N.R. to surrender T.C.A. stock in exchange for bonds, etc.

9. (1) Canadian National Railway Company shall, at the request of Trans-Canada Air Lines, surrender to Trans-Canada Air Lines two hundred thousand shares of the capital stock of Trans-Canada Air Lines, and Trans-Canada Air Lines shall issue to Canadian National Railway Company in exchange therefor a bond, note or other security of Trans-Canada Air Lines having a face value of twenty million dollars.

Terms of bonds, etc.

(2) Any bond, note or other security issued under subsection (1) shall contain such terms and conditions and shall be payable at such time and in such amount as the Governor in Council may approve, and shall bear interest from such date and at such rate as may be agreed upon between Trans-Canada Air Lines and Canadian National Railway Company.

Surrendered shares may be re-issued.

(3) Any share surrendered pursuant to this section shall be deemed to be cancelled and, for the purposes of section 7 of *The Trans-Canada Air Lines Act, 1937*, the shares so surrendered shall be deemed to be unissued shares of Trans-Canada Air Lines, subject to re-issue by Trans-Canada Air Lines in accordance with the provisions of that Act.

Return on shares to C.N.R. deemed to be interest.

(4) Payments made by Trans-Canada Air Lines during the calendar year 1952, and at any time thereafter prior to the day on which this Act is assented to, to Canadian National Railway Company as a return on the shares of Trans-Canada Air Lines capital stock owned by Canadian National Railway Company, not exceeding three per cent of the par value of such shares, shall be deemed for the purposes of *The Income Tax Act* to be interest on borrowed money used in the business of Trans-Canada Air Lines for the purpose of earning its income.

7. Paragraphs *(b)* and *(c)* of subsection (2) of section 15 read as follows:

"*(b)* for a schedule of services to be maintained by the Corporation, and that such schedule may from time to time while the contract is in force be amended by the Governor in Council on the joint recommendation of the Minister and the Postmaster General;

(c) for the payment to the Corporation, at the end of each calendar year of the initial period, of a subsidy equal to the deficit, if any, resulting from operations during such calendar year, which subsidy shall be payable out of moneys to be appropriated by Parliament for that purpose;"

8. The word "seven" has been deleted and the word "nine" substituted therefor.

9. The purpose of this clause is to adjust the capital structure of the Corporation in such a way as to conform to normal commercial practice, and, with respect to the payments made to Canadian National Railway Company, regularize for income tax purposes what has been the practice since the inception of the Corporation's operations.

PART II.

Repeal.

10. Paragraphs *(c)*, *(d)*, *(f)*, *(g)*, *(i)*, *(j)*, *(k)* and *(l)* of section 2 of the *Trans-Canada Air Lines Act*, chapter 268 of the Revised Statutes of Canada, 1952, are repealed.

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

Board of Directors.

"**5.** (1) The Corporation shall be under the management of a Board of Directors composed of nine persons, elected and appointed as hereinafter provided."

(2) Subsections (3) and (4) of section 5 of the said Act are repealed and the following substituted therefor:

Election and appointment of directors.

"(3) Five directors shall be elected by the shareholders of the Corporation and four directors shall be appointed by the Governor in Council."

12. Subsection (3) of section 6 of the said Act is repealed and the following substituted therefor:

C.N.R. may deal with shares generally.

"(3) Subject to section 11, Canadian National Railway Company may subscribe for, underwrite, purchase, hold, and, with the approval of Parliament, sell and dispose of the shares of the capital stock of the Corporation."

Repeal.

13. Section 9 of the said Act is repealed.

14. Section 13 of the said Act is repealed and the following substituted therefor:

Audit.

"**13.** The accounts and financial transactions of the Corporation shall be audited by the auditor appointed by Parliament to audit the accounts of Canadian National Railways."

Maintenance of air lines.

15. (1) Paragraphs *(b)* and *(c)* of subsection (1) of section 14 of the said Act are repealed and the following substituted therefor:

"*(b)* to buy, sell, lease, erect, construct and acquire hangars, aerodromes, seaplane bases, landing fields and beacons and to maintain and operate the same;

(c) to borrow money for any of the purposes of the Corporation and, without limiting the generality of the foregoing, to borrow money for capital expenditures from time to time from Canadian National Railway Company;"

(2) Subsection (1) of section 14 of the said Act is further amended by adding thereto the following paragraphs:

"*(g)* to deposit money with or lend money to Canadian National Railway Company at such rate of interest as may be agreed upon between the Corporation and Canadian National Railway Company;

Part II.

The purpose of Part II is to make corresponding amendments to the new Revised Statutes of Canada, which are now in press and are expected to appear during the current session.

(h) to issue such bonds, notes or other securities of the Corporation as are necessary to carry out the provisions of this Act;

(i) to buy, sell, lease and operate motor vehicles of all kinds for the purpose of transporting mails, passengers and goods in connection with the Corporation's air services and the air services of other air carriers and to enter into contracts with any other person respecting the provision of motor vehicle services of all kinds;

(j) to purchase, lease, or otherwise acquire or provide, hold, use, enjoy and operate such hotels in Canada as are deemed expedient for the purposes of the Corporation; and

(k) to use the words "Air Canada" as a trade name for any purpose connected with the business of the Corporation."

(3) Subsection (2) of section 14 of the said Act is repealed and the following substituted therefor:

Sale of shares.

"(2) The Corporation shall not sell or dispose of any of the outstanding shares of any company incorporated under section 19 except with the approval of Parliament.

C.N.R. may lend money to T.C.A.

(3) Subject to section 12 of the *Canadian National-Canadian Pacific Act*, Canadian National Railway Company may lend money to the Corporation upon such terms and conditions and at such rate of interest as may be agreed upon between the Corporation and Canadian National Railway Company."

Repeal.

16. Paragraphs *(b)* and *(c)* of subsection (2) of section 15 of the said Act are repealed.

17. Section 19 of the said Act is repealed and the following substituted therefor:

G. in C. may create Corporations.

"**19.** The Governor in Council may on the petition of the Corporation declare that any number of persons named in the petition, not exceeding nine in number, shall be a body corporate and upon such declaration being made the said persons are a body corporate and politic."

C.N.R. to surrender T.C.A. stock in exchange for bonds, etc.

18. (1) Canadian National Railway Company shall, at the request of Trans-Canada Air Lines, surrender to Trans-Canada Air Lines two hundred thousand shares of the capital stock of Trans-Canada Air Lines, and Trans-Canada Air Lines shall issue to Canadian National Railway Company in exchange therefor a bond, note or other security of Trans-Canada Air Lines having a face value of twenty million dollars.

Terms of bonds, etc.

(2) Any bond, note or other security issued under subsection (1) shall contain such terms and conditions and shall be payable at such time and in such amount as the Governor in Council may approve, and shall bear interest from such date and at such rate as may be agreed upon between Trans-Canada Air Lines and Canadian National Railway Company.

Surrendered shares may be re-issued.

(3) Any share surrendered pursuant to this section shall be deemed to be cancelled and, for the purposes of section 6 of the *Trans-Canada Air Lines Act*, the shares so surrendered shall be deemed to be unissued shares of Trans-Canada Air Lines, subject to re-issue by Trans-Canada Air Lines in accordance with the provisions of that Act.

Return on shares to C.N.R. deemed to be interest.

(4) Payments made by Trans-Canada Air Lines during the calendar year 1952, and at any time thereafter prior to the day on which this Act is assented to, to Canadian National Railway Company as a return on the shares of Trans-Canada Air Lines capital stock owned by Canadian National Railway Company, not exceeding three per cent of the par value of such shares, shall be deemed for the purposes of the *Income Tax Act* to be interest on borrowed money used in the business of Trans-Canada Air Lines for the purpose of earning its income.

Coming into force. Repeal.

19. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Part III.

T. C. Air Lines (Atlantic) extinguished.

20. (1) Trans-Canada Air Lines (Atlantic) Limited, established pursuant to section 20 of *The Trans-Canada Air Lines Act, 1937*, is deemed to have ceased to exist on the 1st day of January, 1952.

Transfer of property.

(2) All property, rights, obligations and liabilities of Trans-Canada Air Lines (Atlantic) Limited that existed on the 1st day of January, 1952, are deemed to have been the property, rights, obligations and liabilities of Trans-Canada Air Lines as and from that day.

Transfer of obligations and liabilities.

(3) Anything done by or to Trans-Canada Air Lines (Atlantic) Limited and any property, rights, obligations or liabilities acquired or incurred by Trans-Canada Air Lines (Atlantic) Limited since the 1st day of January, 1952, shall be deemed to have been done by or to or acquired or incurred by Trans-Canada Air Lines.

Part III.

This part provides for the extinction of Trans-Canada Air Lines (Atlantic) Limited, and for the assumption of all its property, rights, obligations and liabilities as of January 1, 1952, by Trans-Canada Air Lines.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 331.

An Act to amend The Fisheries Research Board Act.

First reading, April 2, 1953.

THE MINISTER OF FISHERIES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

71800

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 331.

An Act to amend The Fisheries Research Board Act.

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

PART I.

1. Section 4 of *The Fisheries Research Board Act*, chapter 31 of the statutes of 1937, is repealed and the following substituted therefor:

Constitution of Board.

Scientific members.

"**4.** (1) The Board shall consist of a Chairman and not more than eighteen other members.

(2) A majority of the members of the Board, not including the Chairman, shall be scientists, and the remaining members of the Board shall be representative of the Department and the fishing industry."

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

Appointment.

Condition of office.

Re-appointment.

Acting Chairman.

Powers of Chairman.

"**5.** (1) The Chairman of the Board shall be appointed by the Governor in Council to hold office for such period, at such salary and upon such other terms and conditions as the Governor in Council may fix, and the other members of the Board shall be appointed by the Minister to hold office for a period of five years.

(2) A member of the Board, upon the expiration of his term of office, is eligible for re-appointment.

(3) The Minister may appoint any person, or designate one of the members of the Board, to be Acting Chairman who may, if he is not a member of the public service, be paid such remuneration for serving as Acting Chairman as the Governor in Council may fix.

(4) The Chairman is the chief executive officer of the Board and has supervision over and direction of the work of the Board and of the persons appointed for the purpose of carrying out the work of the Board.

Explanatory Notes.

1. The amendment increases the membership of the Board from fifteen to nineteen including the Chairman. It also provides for more flexibility in making appointments. The existing section 4 reads as follows:

"**4.** The Board shall consist of fifteen members appointed by the Minister as follows: two from the Department, two representing the fishery industry on the Atlantic coast, two representing the fishery industry on the Pacific coast, and nine scientists selected from a list including nominations which may be made by any Canadian University whose staff embraces scientists engaged in research work in any way bearing upon fishery problems; provided that for subsequent appointments of scientific members a list including nominations as aforesaid shall be supplied to the Minister by the Board."

2. This section provides for the appointment of a permanent Chairman appointed by the Governor in Council and sets out his duties. It also provides for appointment of an Acting Chairman to perform the duties of the Chairman in the latter's absence. The existing section 5 reads as follows:

"**5.** Of the members of the Board first appointed under this Act, five shall be appointed for a term of five years, five for a term of three years and five for a term of one year. Members subsequently appointed shall be appointed for a term of five years. A retiring member shall be eligible for repppointment."

Powers of Acting Chairman.

(5) The Acting Chairman may exercise all the powers, duties and functions of Chairman during the absence, illness or other incapacity of the Chairman or during any vacancy in the office of Chairman.

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

Annual meeting.

"**7.** The Board shall meet annually at the city of Ottawa and at such other times and places as are necessary for the work of the Board."

4. Subsection (2) of section 9 and section 9A of the said Act are repealed.

PART II.

5. Section 4 of the *Fisheries Research Board Act*, chapter 121 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

Constitution of Board.

"**4.** (1) The Board shall consist of a Chairman and not more than eighteen other members.

Scientific members.

(2) A majority of the members of the Board, not including the Chairman, shall be scientists, and the remaining members of the Board shall be representative of the Department and the fishing industry."

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

Appointment.

"**5.** (1) The Chairman of the Board shall be appointed by the Governor in Council to hold office for such period,

Conditions of office.

at such salary and upon such terms and conditions as the Governor in Council may fix, and the other members of the Board shall be appointed by the Minister to hold office for a period of five years.

Re-appointment.

(2) A member of the Board, upon the expiration of his term of office, is eligible for re-appointment.

Acting Chairman.

(3) The Minister may appoint any person, or designate one of the members of the Board, to be Acting Chairman who may, if he is not a member of the public service, be paid such remuneration for serving as Acting Chairman as the Governor in Council may fix.

Powers of Chairman.

(4) The Chairman is the chief executive officer of the Board and has supervision over and direction of the work of the Board and of the persons appointed for the purpose of carrying out the work of the Board.

Powers of Acting Chairman.

(5) The Acting Chairman may exercise all the powers, duties and functions of Chairman during the absence, illness or other incapacity of the Chairman or during any vacancy in the office of Chairman.

3. The existing section 7 reads as follows:

"**7.** The Board shall meet annually at the City of Ottawa, and at such meetings shall elect one member to be chairman and another to be vice-chairman, each of whom shall hold office until the next annual meeting; other meetings of the Board may be held at such places and at such times as are necessary for the work of the Board."

4. The existing subsection (2) of section 9 is as follows:

(2) The chairman, if not an officer of the Department, and the vice-chairman, if not an officer of the Department, may be paid such emolument as the Board with the approval of the Minister decides."

The Executive Director will not be required if permanent Chairman is appointed. The existing section reads as follows:

"**9A.** (1) The Governor in Council shall designate one of the members appointed from the Department to be the Executive Director of the Board.

(2) The Executive Director shall be the chief administrative officer of the Board and shall perform such duties as the Board with the approval of the Minister prescribes and shall also be the secretary of the Board.

(3) The Executive Director shall be paid, out of the moneys appropriated by Parliament for the work of the Board, such salary as the Governor in Council may fix."

PART II.

The purpose of this Part is to bring the Act into line with the new Revised Statutes, which are now in press and are expected to appear during the present session.

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

Annual meeting.

"**7.** The Board shall meet annually at the city of Ottawa and at such other times and places as are necessary for the work of the Board."

Repeal.

8. Subsection (2) of section 9 and section 10 of the said Act are repealed.

Coming into force.

9. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 332.

An Act respecting the Canadian Forces.

First reading, April 2, 1953.

THE MINISTER OF NATIONAL DEFENCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72364

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 332.

An Act respecting the Canadian Forces.

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 *Canadian Forces Act, 1953.*

PART I.

THE NATIONAL DEFENCE ACT.

2. (1) *The National Defence Act,* chapter 43 of the statutes of 1950, is amended by adding thereto, immediately after section 119 thereof, the following section:

Offences out of Canada.

"**119A.** (1) An act or omission that takes place out of Canada and would, under the law applicable in the place where the act or omission occurred, be an offence if committed by a person subject to that law, is an offence under this Part, and every person who is found guilty thereof is liable to suffer punishment as provided in subsection two.

Punishment.

(2) Subject to subsection three, where a service tribunal finds a person guilty of an offence under subsection one, the service tribunal shall impose the punishment in the scale of punishments that it considers appropriate, having regard to the punishment prescribed by the law applicable in the place where the act or omission occurred and the punishment prescribed for the same or a similar offence in this Act, the *Criminal Code* or any other Act of the Parliament of Canada.

Ordinary rules apply.

(3) All provisions of the Code of Service Discipline in respect of a punishment of death, imprisonment for two years or more, imprisonment for less than two years, and a fine, apply in respect of punishments imposed under subsection two.

Explanatory Notes.

1. The title and form of this Bill follow the precedent set by *The Canadian Forces Act, 1950*, *The Canadian Forces Act, 1951*, and *The Canadian Forces Act, 1952*.

Part I.

2. Subclause (1) would add a new section 119A to *The National Defence Act*. Subsection (1) of the new section would make it possible for Canadian service tribunals to enforce, in respect of members of the Canadian Forces, the law of foreign countries where such members are serving.

Subsection (2) of the new section would authorize the imposition of suitable punishments for such offences. This is necessary because foreign law in some cases makes provision for types of punishment unknown to Canadian law.

Subsection (3) of the new section would preserve the normal conditions and safeguards that apply where a person is sentenced after being found guilty of one of the military offences prescribed in *The National Defence Act*.

Saving provision.

(4) Nothing in this section is in derogation of the authority conferred by other sections of the Code of Service Discipline to charge, deal with and try a person alleged to have committed any offence set out in sections sixty-four to one hundred and nineteen and to impose the punishment for that offence mentioned in the section prescribing that offence."

(2) The said Act is further amended by adding thereto, immediately after section 183 thereof, the following section and heading:

"TRANSFER OF OFFENDERS.

Transfer of offenders.

"**183A.** (1) A person who has been found guilty of an offence by a civil court in Canada, or by a civil or military tribunal of any country other than Canada, and sentenced to a term of incarceration may, with the approval of the chief of staff of the service with which he was serving at the time of the conviction or some officer designated by him, be transferred to the custody of the appropriate civil or military authorities of Canada for incarceration under this Act, and any person so transferred may, in lieu of the incarceration to which he was sentenced, be imprisoned or detained for the term or the remainder of the term of incarceration to which he was sentenced as though he had been sentenced for that term by a service tribunal, and the provisions of this Part are applicable in respect of every person so transferred as though he had been so sentenced.

Restriction.

(2) A person who has been found guilty of an offence by a civil court in Canada shall not be transferred under subsection one

(a) without the consent of the Attorney General of the province in which he is incarcerated if he was sentenced by the civil court for a term of less than two years, or

(b) without the consent of the Attorney General of Canada if he was sentenced by the civil court for a term of two years or more."

(3) Subsection (3) of section 191 of the said Act is repealed and the following substituted therefor:

Punishment where finding set aside.

"(3) Where the Court Martial Appeal Board has set aside a finding of guilty but another finding of guilty remains, the Board shall forthwith refer the proceedings to the Minister, or to such other authority as he may prescribe or appoint for that purpose, who shall

Subsection (4) of the new section would ensure that there is no obligation to try an alleged offender under this section where he might be tried for some other offence prescribed in the Code of Service Discipline.

Subclause (2) would make it possible for service authorities to take over the custody of a member of the Canadian Forces sentenced to imprisonment by a civil court in Canada or a civil or military tribunal out of Canada.

In so far as Canadian convictions are concerned, this provision might be invoked where an offender is sentenced in a remote area and no suitable civil place of incarceration is available. It is provided, however, that no person should be transferred out of Canadian civil custody without the consent of the appropriate civil authorities.

As to those sentenced by civil or military tribunals of foreign countries, it is clearly desirable that in some cases Canadian authorities should be able to take over custody.

Subclause (3) would amend the existing subsection (3) of section 191 of *The National Defence Act* and add two new subsections.

Subsection (3) at present provides that the Minister, or other authorities prescribed or appointed by him, must substitute a new punishment where only one finding of guilty has been set aside by the Court Martial Appeal Board and another finding of guilty remains, regardless of the relative gravity of the finding set aside and the finding that

(a) affirm the punishment imposed by the court martial if the court martial could legally have imposed that punishment upon the finding of guilty that remains; or

(b) subject to section one hundred and seventy-five, substitute for the punishment imposed by the court martial such new punishment or punishments as he considers appropriate.

Substitution of finding.

(4) Where an appellant has been found guilty of an offence and the court martial could on the charge have found him guilty under section one hundred and twenty of some other offence, or could have found him guilty of some other offence on any alternative charge that was laid, and on the actual finding it appears to the Court Martial Appeal Board that the facts proved him guilty of that other offence, the Board may, instead of allowing or dismissing the appeal, substitute for the finding of guilty made by the court martial a finding of guilty of that other offence, and the Board shall forthwith refer the proceedings to the Minister, or to such other authority as he may prescribe or appoint for that purpose, who shall

(a) affirm the punishment imposed by the court martial if the court martial could legally have imposed that punishment upon the substituted finding of guilty; or

(b) subject to section one hundred and seventy-five, substitute for the punishment imposed by the court martial such new punishment or punishments as he considers appropriate.

New punishments.

(5) Where, pursuant to subsection three or four, a new punishment is substituted, the punishment imposed by the court martial thereupon ceases to have effect and section one hundred and seventy-six applies to the new punishment or punishments."

(4) The said Act is further amended by adding thereto, immediately after section 194 thereof, the following section:

Summary disposition of certain appeals.

"**194A.** Where it appears to the Judge Advocate General that no substantial grounds of appeal have been shown, or that the appellant has abandoned his appeal, the Judge Advocate General may refer the appeal to the Court Martial Appeal Board for summary determination, and where an appeal is referred to the Board under this section, the Board may, if it considers

(a) that the appeal has been abandoned, or

(b) that no substantial grounds of appeal have been shown and the appeal can be determined without being adjourned for a full hearing,

dismiss the appeal summarily without calling on any person to appear."

remains. The amendment would permit the Minister or other authorities in such cases to affirm the punishment imposed by the court martial or to substitute a new punishment. Section 191(3) of *The National Defence Act* now reads:

> "(3) Where the Court Martial Appeal Board has set aside a finding of guilty but another finding of guilty remains, the Board shall forthwith refer the proceedings to the Minister, or to such other authority as he may prescribe or appoint for that purpose, who shall, subject to section one hundred and seventy-five, substitute for the punishment imposed by the court martial such new punishment or punishments as he considers appropriate and every punishment comprised in the sentence passed by the court martial shall thereupon cease to have force and effect; and section one hundred and seventy-six shall apply to the new punishment or punishments."

Subsection (4), that would be added to section 191 of *The National Defence Act* by this provision, would enable the Court Martial Appeal Board to find an appellant guilty on an alternative charge where it considers that the facts before the court martial established an offence on that charge and not on the charge upon which the appellant was found guilty by the court martial.

Subsection (5), that would be added to section 191 of *The National Defence Act* by this provision, would merely be a re-enactment of the concluding portion of the existing subsection (3) quoted above.

Subclause (4) would provide for a summary procedure for the disposition of appeals by the Court Martial Appeal Board where no substantial grounds have been shown or where the appellant has abandoned his appeal.

(5) Subsection (1) of section 195 of the said Act is amended by striking out the word "and" at the end of paragraph *(g)* thereof, inserting the word "and" at the end of paragraph *(h)* thereof and adding thereto the following paragraph:

"*(i)* the circumstances in which an appeal may be considered to be abandoned for want of prosecution, and the summary disposition by the Board of such appeals, and of appeals showing no substantial grounds."

THE DEFENCE SERVICES PENSION ACT.

3. (1) Subparagraph (iii) of paragraph (*i*) of subsection (1) of section 42 of *The Defence Services Pension Act*, chapter 133 of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

"(iii) time served on active service, prior to a date or dates fixed by the Governor in Council, during time of war in any of the naval, army or air forces of His Majesty, other than those raised in Canada, by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the tenth day of September, nineteen hundred and thirty-nine, is appointed to or enlisted in the forces,"

(2) Section 46A of the said Act is amended by adding thereto the following subsection:

Certain contributors included.

"(3) For the purposes of this section, the expression "contributor who has served in the forces for ten years or more" includes a contributor who

(a) has been a member of one or more of the regular, auxiliary or reserve military services of Canada for twenty years or more, and

(b) of the twenty years or more mentioned in paragraph *(a)*, has served for a continuous period of ten years or more immediately preceding his death or retirement

(i) on active service in the military services of Canada during the Second World War, and

(ii) subsequent to the service described in subparagraph (i), in the forces as defined in this Act."

Coming into force.

(3) Subsection (2) shall be deemed to have come into force on the 7th day of June, 1951.

Subclause (5) would enable the Court Martial Appeal Board to make rules respecting the matters mentioned in subclause (4). Section 195 (1) of *The National Defence Act*, referred to in subclause (5), reads:

"**195.** (1) The Chairman of the Court Martial Appeal Board, with the approval of the Governor in Council, may make rules not inconsistent with this Act respecting,

(a) the seniority of members of the Board for the purpose of presiding at appeals;

(b) the practice and procedure to be observed at hearings;

(c) the conduct of appeals;

(d) the production of the minutes of the proceedings of any court martial in respect of which an appeal is taken;

(e) the production of all other documents and records relating to an appeal;

(f) the extent to which new evidence may be introduced;

(g) the circumstances in which the appellant may attend or appear before the Board on the hearing of his appeal, but no such rule shall deprive an appellant of the right to be present on the hearing of his appeal from a sentence of death; and

(h) provision for and payment of fees of counsel for the appellant."

3. Subclause (1) would empower the Governor in Council to fix a date or dates beyond which time served on active service in forces of the Commonwealth other than the Canadian Forces cannot be counted for purposes of *The Defence Services Pension Act.*

Subclause (2) would make pensions payable to widows and children of persons to whom section 46E of *The Defence Services Pension Act* applies. Such persons are those who have been members of the services for 20 years and, of the last 10 years, have served on active service during the Second World War and subsequently in the regular forces, but, at the date of their retirement, have served for less than 10 years in the regular forces. The object of the amendment is to place their widows and children in the same position as widows and children of officers and men who are pensionable by virtue of other provisions of *The Defence Services Pension Act.*

Subclause (3) would make the new subsection (3) to section 46A effective as of June 7, 1951, the date upon which section 46E came into effect.

4. (1) Subparagraph (2) of paragraph 23 of *The Canadian Forces Voting Regulations* in Schedule Three to *The Canada Elections Act*, chapter 46 of the statutes of 1938, is repealed and the following substituted therefor:

Ordinary residence of members of regular forces.

"(2) Every member of the regular forces who was such a member on the twenty-first day of June, 1952, shall before the dissolution of the twenty-first Parliament complete, in duplicate, before a commissioned officer, a statement of ordinary residence, in Form No. 15, in which he or she shall show as his or her place of ordinary residence

(a) the city, town, village, or other place in Canada, with street address, if any, in which is situated the residence of a person who is the spouse, dependant, relative or next of kin of such member; or

(b) the city, town, village, or other place in Canada, with street address, if any, where such member is residing as a result of the services performed by him or her in such forces; or

(c) the city, town, village, or other place in Canada, with street address, if any, in which was situated his or her place of ordinary residence prior to enrolment;

but where the member is serving outside Canada or in a ship and none of the foregoing clauses *(a)*, *(b)* or *(c)* is applicable to him or her, the place of ordinary residence to be shown shall be the city, town, village, or other place in Canada, with street address, if any, where he or she resided as a result of the services performed by him or her in such forces immediately prior to being appointed, posted, or drafted for service outside of Canada or in a ship, as the case may be."

Coming into force.

(2) Subsection (1) shall be deemed to have come into force on the 21st day of September, 1952.

(3) Subparagraph (1) of paragraph 34 of the said Regulations is repealed and the following substituted therefor:

Declaration by Canadian Forces elector.

"**34.** (1) Before delivering a ballot paper to a Canadian Forces elector, the deputy returning officer before whom the vote is to be cast shall require such elector to make a declaration in Form No. 7, which shall be printed on the back of the outer envelope in which the inner envelope containing the ballot paper, when marked, is to be placed, such declaration to state the Canadian Forces elector's name, rank, and number, that he is a Canadian citizen or other British subject, that he has attained the full age of twenty-one years (except in the case referred to in subparagraph two

4. Subclause (1) is designed to apply to a number of service personnel who were in the regular forces on June 21, 1952, the date upon which *The Canadian Forces Voting Regulations* came into force, but who did not complete a statement of ordinary residence by September 21, 1952, the last date upon which they were eligible to do so under the Regulations. This subclause would extend the time for completion of the statement to the date upon which the present Session of Parliament is dissolved. Paragraph 23 (2) of *The Canadian Forces Voting Regulations* now reads:

"**23.** (2) After the date of the coming into force of this paragraph, every member of the regular forces of the Canadian Forces shall within three months complete, in duplicate, before a commissioned officer, a statement of ordinary residence, in Form No. 15, in which he or she shall show as his or her place of ordinary residence

(a) the city, town, village, or other place in Canada, with street address, if any, in which was situated, at the time of the coming into force of this paragraph, the residence of a person who is the wife, dependent, relative or next of kin of such member; or

(b) the city, town, village, or other place in Canada, with street address, if any, where such member was residing as a result of the services performed by him or her in such forces, at the time of the coming into force of this paragraph; or

(c) the city, town, village, or other place in Canada, with street address, if any, in which was situated his or her place of ordinary residence prior to enrolment;

but where none of the foregoing clauses *(a)*, *(b)* or *(c)* is applicable to a member of the regular forces, the place of ordinary residence to be shown shall be the city, town, village, or other place in Canada, with street address, if any, where such member resided as a result of the services performed by him or her in such forces immediately prior to being appointed, posted, or drafted for service outside of Canada, including service in a ship."

Subclause (2) would make the amendments mentioned in subclause (1) retroactive to September 21, 1952, the last day of the period during which the persons affected could lawfully have completed a statement of ordinary residence.

Subclause (3) would enable persons who failed to complete a statement of ordinary residence within the prescribed time to select, as the place where their vote should be counted, the place where they resided upon enrolment. Subparagraph (1) of paragraph 34 of the Regulations now reads:

"**34.** (1) Before delivering a ballot paper to a Canadian Forces elector, the deputy returning officer before whom the vote is to be cast shall require such elector to make a declaration in Form No. 7, which shall be printed on the back of the outer envelope in which the inner envelope containing the ballot paper, when marked, is to be placed, such declaration to state the Canadian Forces elector's name, rank, and number, that he is a Canadian citizen or other British subject, that he has attained the full age of twenty-one years (except in the case referred to in subparagraph two of paragraph twenty-one), that he has not previously voted at the general election, and the name of the place in Canada, with street address, if any, of his ordinary residence as prescribed in paragraph 23; the name of the electoral district and of the province in which such place of ordinary residence is situated may be stated in such declaration; the deputy returning officer shall cause the Canadian Forces elector to affix his signature to the said declaration, and the certificate printed thereunder shall then be completed and signed by the deputy returning officer."

of paragraph twenty-one), that he has not previously voted at the general election, and the name of the place in Canada, with street address, if any, of his ordinary residence as shown on the statement made by him under paragraph twenty-three, or, if no such statement appears to have been made, he shall subscribe to a statement in Form No. 16, and the place of ordinary residence to be declared in Form No. 7 shall be the place of ordinary residence shown in the said Form No. 16; the name of the electoral district and of the province in which such place of ordinary residence is situated may be stated in such declaration in Form No. 7; the deputy returning officer shall cause the Canadian Forces elector to affix his signature to the said declaration, and the certificate printed thereunder shall then be completed and signed by the deputy returning officer."

Filing of statements.

(4) Paragraph 34 of the said Regulations is amended by adding thereto the following subparagraph:

"(6) The original of each Form No. 16 completed pursuant to this paragraph shall be forwarded to and filed at the appropriate service Headquarters and the duplicate shall be retained in the unit with the declarant's service documents."

(5) Form No. 16 to the said Regulations is amended by striking out the heading

"FORM No. 16

STATEMENT OF ORDINARY RESIDENCE ON ENROLMENT
(Par. 23 (3*a*) and (6))

(Applicable to regular force members on enrolment subsequent to effective date of this paragraph and to persons on enrolment in the active service forces)"

and substituting therefor the heading

"FORM No. 16

STATEMENT OF ORDINARY RESIDENCE ON ENROLMENT
(Par. 23 (3) *(a)* and (6) and par. 34 (1))

(Applicable to regular force members on enrolment subsequent to June 21, 1952, to persons on enrolment in the active service forces and to persons required to complete this Form pursuant to paragraph 34 (1))"

Subclause (4) would provide for the disposition to be made of Forms No. 16 completed pursuant to paragraph 34 of the Regulations as amended by this Bill.

Subclause (5) would effect a consequential amendment to Form No. 16 to make it suitable for use by the persons mentioned in subclause (3).

PART II.

NATIONAL DEFENCE ACT.

5. (1) The *National Defence Act*, chapter 184 of the Revised Statutes of Canada, 1952, is amended by adding thereto, immediately after section 119 thereof, the following section:

Offences out of Canada.

"**119A.** (1) An act or omission that takes place out of Canada and would, under the law applicable in the place where the act or omission occurred, be an offence if committed by a person subject to that law, is an offence under this Part, and every person who is found guilty thereof is liable to suffer punishment as provided in subsection (2).

Punishment.

(2) Subject to subsection (3), where a service tribunal finds a person guilty of an offence under subsection (1), the service tribunal shall impose the punishment in the scale of punishments that it considers appropriate, having regard to the punishment prescribed by the law applicable in the place where the act or omission occurred and the punishment prescribed for the same or a similar offence in this Act, the *Criminal Code* or any other Act of the Parliament of Canada.

Ordinary rules apply.

(3) All provisions of the Code of Service Discipline in respect of a punishment of death, imprisonment for two years or more, imprisonment for less than two years, and a fine, apply in respect of punishments imposed under subsection (2).

Saving provision.

(4) Nothing in this section is in derogation of the authority conferred by other sections of the Code of Service Discipline to charge, deal with and try a person alleged to have committed any offence set out in sections 64 to 119 and to impose the punishment for that offence mentioned in the section prescribing that offence."

(2) The said Act is further amended by adding thereto, immediately after section 183 thereof, the following section and heading:

"TRANSFER OF OFFENDERS.

Transfer of offenders.

"**183A.** (1) A person who has been found guilty of an offence by a civil court in Canada, or by a civil or military tribunal of any country other than Canada, and sentenced to a term of incarceration may, with the approval of the chief of staff of the service with which he was serving at the time of the conviction or some officer designated by him,

Part II.

The purpose of Part II is to provide for appropriate amendments to the new Revised Statutes of Canada which are now in preparation and are expected to appear during the present Session.

be transferred to the custody of the appropriate civil or military authorities of Canada for incarceration under this Act, and any person so transferred may, in lieu of the incarceration to which he was sentenced, be imprisoned or detained for the term or the remainder of the term of incarceration to which he was sentenced as though he had been sentenced for that term by a service tribunal, and the provisions of this Part are applicable in respect of every person so transferred as though he had been so sentenced.

Restriction.

(2) A person who has been found guilty of an offence by a civil court in Canada shall not be transferred under subsection (1)

(a) without the consent of the Attorney General of the province in which he is incarcerated if he was sentenced by the civil court for a term of less than two years, or

(b) without the consent of the Attorney General of Canada if he was sentenced by the civil court for a term of two years or more."

(3) Subsection (3) of section 191 of the said Act is repealed and the following substituted therefor:

Punishment where finding set aside.

"(3) Where the Court Martial Appeal Board has set aside a finding of guilty but another finding of guilty remains, the Board shall forthwith refer the proceedings to the Minister, or to such other authority as he may prescribe or appoint for that purpose, who shall

(a) affirm the punishment imposed by the court martial if the court martial could legally have imposed that punishment upon the finding of guilty that remains; or

(b) subject to section 175, substitute for the punishment imposed by the court martial such new punishment or punishments as he considers appropriate.

Substitution of finding.

(4) Where an appellant has been found guilty of an offence and the court martial could on the charge have found him guilty under section 120 of some other offence, or could have found him guilty of some other offence on any alternative charge that was laid, and on the actual finding it appears to the Court Martial Appeal Board that the facts proved him guilty of that other offence, the Board may, instead of allowing or dismissing the appeal, substitute for the finding of guilty made by the court martial a finding of guilty of that other offence, and the Board shall forthwith refer the proceedings to the Minister, or to such other authority as he may prescribe or appoint for that purpose, who shall

(a) affirm the punishment imposed by the court martial if the court martial could legally have imposed that punishment upon the substituted finding of guilty; or

(b) subject to section 175, substitute for the punishment imposed by the court martial such new punishment or punishments as he considers appropriate.

New punishments.

(5) Where, pursuant to subsection (3) or (4), a new punishment is substituted, the punishment imposed by the court martial thereupon ceases to have effect and section 176 applies to the new punishment or punishments."

(4) The said Act is further amended by adding thereto, immediately after section 194 thereof, the following section:

Summary disposition of certain appeals.

"**194A.** Where it appears to the Judge Advocate General that no substantial grounds of appeal have been shown, or that the appellant has abandoned his appeal, the Judge Advocate General may refer the appeal to the Court Martial Appeal Board for summary determination, and where an appeal is referred to the Board under this section, the Board may, if it considers

(a) that the appeal has been abandoned, or

(b) that no substantial grounds of appeal have been shown and the appeal can be determined without being adjourned for a full hearing,

dismiss the appeal summarily without calling on any person to appear."

(5) Subsection (1) of section 195 of the said Act is amended by striking out the word "and" at the end of paragraph *(g)* thereof, inserting the word "and" at the end of paragraph *(h)* thereof and adding thereto the following paragraph:

"*(i)* the circumstances in which an appeal may be considered to be abandoned for want of prosecution, and the summary disposition by the Board of such appeals, and of appeals showing no substantial grounds."

Defence Services Pension Act.

6. (1) Subparagraph (iii) of paragraph *(i)* of subsection (1) of section 45 of the *Defence Services Pension Act*, chapter 63 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

"(iii) time served on active service, prior to a date or dates fixed by the Governor in Council, during time of war in any of the naval, army or air forces of His Majesty, other than those raised in Canada,

by any person who, having served on active service in any of the forces of His Majesty during the war that commenced on the 10th day of September, 1939, is appointed to or enlisted in the forces,"

(2) Section 50 of the said Act is amended by adding thereto the following subsection:

Certain contributors included.

"(3) For the purposes of this section, the expression "contributor who has served in the forces for ten years or more" includes a contributor who

(a) has been a member of one or more of the regular, auxiliary or reserve military services of Canada for twenty years or more, and

(b) of the twenty years or more mentioned in paragraph *(a)*, has served for a continuous period of ten years or more immediately preceding his death or retirement

(i) on active service in the military services of Canada during the Second World War, and

(ii) subsequent to the service described in subparagraph (i), in the forces as defined in this Act."

CANADIAN FORCES VOTING REGULATIONS.

7. (1) Subparagraph (2) of paragraph 22 of the *Canadian Forces Voting Regulations* in Schedule Three to the *Canada Elections Act*, chapter 23 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

Ordinary residence of members of regular forces.

"(2) Every member of the regular forces who was such a member on the 21st day of June, 1952, shall before the dissolution of the 21st Parliament complete, in duplicate, before a commissioned officer, a statement of ordinary residence, in Form No. 15, in which he or she shall show as his or her place of ordinary residence

(a) the city, town, village, or other place in Canada, with street address, if any, in which is situated the residence of a person who is the spouse, dependant, relative or next of kin of such member; or

(b) the city, town, village, or other place in Canada, with street address, if any, where such member is residing as a result of the services performed by him or her in such forces; or

(c) the city, town, village, or other place in Canada, with street address, if any, in which was situated his or her place of ordinary residence prior to enrolment;

but where the member is serving outside Canada or in a ship and none of the foregoing clauses *(a)*, *(b)* or *(c)* is applicable to him or her, the place of ordinary residence

to be shown shall be the city, town, village, or other place in Canada, with street address, if any, where he or she resided as a result of the services performed by him or her in such forces immediately prior to being appointed, posted, or drafted for service outside of Canada or in a ship, as the case may be."

(2) Subparagraph (1) of paragraph 33 of the said Regulations is repealed and the following substituted therefor:

Declaration by Canadian Forces elector.

"**33.** (1) Before delivering a ballot paper to a Canadian Forces elector, the deputy returning officer before whom the vote is to be cast shall require such elector to make a declaration in Form No. 7, which shall be printed on the back of the outer envelope in which the inner envelope containing the ballot paper, when marked, is to be placed, such declaration to state the Canadian Forces elector's name, rank, and number, that he is a Canadian citizen or other British subject, that he has attained the full age of twenty-one years (except in the case referred to in subparagraph (2) of paragraph 20), that he has not previously voted at the general election, and the name of the place in Canada, with street address, if any, of his ordinary residence as shown on the statement made by him under paragraph 22, or, if no such statement appears to have been made, he shall subscribe to a statement in Form No. 16, and the place of ordinary residence to be declared in Form No. 7 shall be the place of ordinary residence shown in the said Form No. 16; the name of the electoral district and of the province in which such place of ordinary residence is situated may be stated in such declaration in Form No. 7; the deputy returning officer shall cause the Canadian Forces elector to affix his signature to the said declaration, and the certificate printed thereunder shall then be completed and signed by the deputy returning officer."

(3) Paragraph 33 of the said Regulations is amended by adding thereto the following subparagraph:

Filing of statements.

"(6) The original of each Form No. 16 completed pursuant to this paragraph shall be forwarded to and filed at the appropriate service Headquarters and the duplicate shall be retained in the unit with the declarant's service documents."

(4) Form No. 16 to the said Regulations is amended by striking out the heading

"FORM No. 16

STATEMENT OF ORDINARY RESIDENCE ON ENROLMENT.
(Par. 22 (3) *(a)* and (6))

(Applicable to regular force members on enrolment subsequent to the 30th day of June, 1948, and to persons on enrolment in the active service forces)"

and substituting therefor the heading

"FORM No. 16

STATEMENT OF ORDINARY RESIDENCE ON ENROLMENT.
(Par. 22 (3) *(a)* and (6) and par. 33 (1))

(Applicable to regular force members on enrolment subsequent to June 21, 1952, to persons on enrolment in the active service forces and to persons required to complete this Form pursuant to paragraph 33(1))"

Coming tnto force.

8. This Part shall come into force, and Part I (except subsection (3) of section 3 and subsection (2) of section 4) is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 333.

An Act to amend The Prairie Farm Assistance Act.

First reading, April 2, 1953.

THE MINISTER OF AGRICULTURE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

72566

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 333.

An Act to amend The Prairie Farm Assistance Act, 1939.

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

PART I.

1. (1) Paragraph *(c)* of subsection (3) of section 3 of *The Prairie Farm Assistance Act, 1939*, chapter 50 of the statutes of 1939, is amended by adding thereto the following subparagraph:

"(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."

(2) Section 3 of the said Act is further amended by adding thereto, immediately after subsection (3) thereof, the following subsection:

Lease option deemed agreement for sale.

"(3*a*) For the purposes of paragraph *(c)* of subsection (3), a lease containing an option to purchase shall be deemed to be an agreement for sale."

Explanatory Notes.

1. (1) At the present time Crown lands in Manitoba and Saskatchewan granted or sold after December 31, 1940, are not eligible for award. The purpose of this amendment is to make eligible the lands in the northern parts of these provinces as defined in the Bill.

(2) Under this proposed amendment a lease containing an option to sell is to be regarded as an agreement for sale. The result is that lands disposed of prior to December 31, 1940, under a lease option agreement will be eligible for award even though the option is not taken up until after that date.

PART II.

2. (1) Paragraph *(c)* of subsection (3) of section 3 of the *Prairie Farm Assistance Act*, chapter 213 of the Revised Statutes of Canada, 1952, is amended by striking out the word "or" at the end of subparagraph (v) thereof, inserting the word "or" at the end of subparagraph (vi) thereof, and adding thereto the following subparagraph:

"(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."

(2) Section 3 of the said Act is further amended by adding thereto, immediately after subsection (3) thereof, the following subsection:

Lease option deemed agreement for sale.

"*(3a)* For the purposes of paragraph *(c)* of subsection (3), a lease containing an option to purchase shall be deemed to be an agreement for sale."

Coming into force.

3. Section 2 shall come into force, and section 1 is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Repeal.

2. The purpose of this clause is to make corresponding amendments to the new Revised Statutes of Canada.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 334.

An Act to Provide for the Superannuation of Persons Employed in the Public Service of Canada.

First reading, April 10, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

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7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 334.

An Act to Provide for the Superannuation of Persons Employed in the Public Service of Canada.

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 *Public Service Superannuation Act.*

Interpretation.

Definitions. "Active service in the forces".

2. In this Act,

(a) "active service in the forces" means any service in the forces of a kind designated in the regulations to be active service, which service is deemed for the purposes of this Act to have terminated upon discharge or, in the case of a person who underwent treatment in a veterans' hospital immediately following his discharge, upon that person's release from hospital;

"Child".

(b) "child" includes a natural child, stepchild or adopted child;

"Contributor".

(c) "contributor" means a person required by subsection (1) of section 4 to contribute to the Superannuation Account, and, unless the context otherwise requires,

(i) a person who, having ceased to be so required to contribute to the Superannuation Account, continues to be employed in the Public Service, or has retired, and

(ii) for the purposes of sections 12, 14 and 15, a contributor under Part I of the *Superannuation Act* who has been granted an annual allowance under that Act, or has died;

EXPLANATORY NOTES.

The purpose of this Bill is to revise the *Civil Service Superannuation Act*. The references in these notes to sections, subsections, paragraphs, subparagraphs and Parts, unless otherwise indicated, are to the provisions of the present *Civil Service Superannuation Act* that correspond with the provisions dealt with in the text of the Bill.

2. *(a)* New, but see sections 2 (1) *(hh)* and 7A (7).

(b) Section 2 (1) *(a)*.

(c) Section 2 (1) *(d)*.

"Disabled". *(d)* "disabled" means incapable of pursuing regularly any substantially gainful occupation;

"Forces". *(e)* "forces" means the naval, army or air forces of His Majesty or of any of the Allies of His Majesty during World War I or World War II;

"Minister". *(f)* "Minister" means the Minister of Finance;

"Misconduct". *(g)* "misconduct" means wilful disobedience of the provisions of any statute or regulation governing the performance of official duties, the breach of which involves dismissal from the Public Service, malversation in office, or abandonment of office;

"Pensionable employment". *(h)* "pensionable employment" means any employment in respect of which there was an established superannuation or pension fund or plan, approved by the Treasury Board for the purposes of this Act, for the benefit of persons engaged in that employment;

"Period in pensionable employment". *(i)* "period in pensionable employment" means any period of service to the credit of the employee in the fund or plan referred to in paragraph *(h)* at the time he left the employment therein referred to;

"Public Service". *(j)* "Public Service" means the several positions in or under any department or portion of the executive government of Canada, and, for the purposes of this Act, of the Senate and House of Commons of Canada, the Library of Parliament and any board, commission, corporation or portion of the public service of Canada specified in Schedule A;

"Retirement Fund". *(k)* "Retirement Fund" means the Retirement Fund established under Part II of the *Civil Service Superannuation and Retirement Act;*

"Salary". *(l)* "salary" means the compensation received for the performance of the regular duties of a position or office;

"*Superannuation Act*". *(m)* "*Superannuation Act*" means the *Civil Service Superannuation Act;*

"Temporary employee". *(n)* "temporary employee" means

(i) an employee who is engaged for a term of twelve months or less,

(ii) a part-time employee, or

(iii) a sessional employee;

'World War I". *(o)* "World War I" means the war that was declared on the 4th day of August, 1914, and which is deemed, for the purposes of this Act, to have terminated on the 31st day of December, 1920; and

"World War II". *(p)* "World War II" means the war that was declared on the 10th day of September, 1939, and which is deemed, for the purposes of this Act, to have terminated on the 31st day of March, 1947.

(d) New, but see section 7 (3).

(e) Section 2 (1) *(ee)*.

(f) Section 2 (1) *(g)*.
(g) Section 2 (1) *(h)*.

(h) Section 5A (4).

(i) Section 5A (4).

(j) New, but see section 2 (1) *(c)* and 2 (3) and (4).

(k) Section 2 (1) *(k)*.

(l) Section 2 (1) *(l)*.

(m) New.

(n) New, but see section 23.

(o) Section 2 (1) *(p)*—new date.

(p) Section 2 (1) *(q)*.

Superannuation.

Scope of Act.

3. (1) Subject to this Act, an annuity or other benefit herein specified shall be paid to or in respect of every person who, being required to contribute to the Superannuation Account in accordance with this Act, dies or ceases to be employed in the Public Service, which annuity or other benefit shall, subject to this Act, be based upon the number of years of pensionable service to the credit of that person.

Superannuation Account.

(2) The Superannuation Account in the Consolidated Revenue Fund, established pursuant to the *Superannuation Act*, is hereby continued.

Persons Required to Contribute.

Persons required to contribute.

4. (1) Every person employed in the Public Service, other than

(a) a person to whom Part II of the *Civil Service Superannuation and Retirement Act* applies,

(b) a person to whom subsection (2) of section 15 of *The Currency, Mint and Exchange Fund Act* applies,

(c) a temporary employee, unless, in the case of an employee who is engaged for a term of twelve months or less, he has been employed in the Public Service substantially without interruption for a period of more than twelve months from the time when he was first so engaged,

(d) an employee in receipt of a salary computed at an annual rate of less than nine hundred dollars,

(e) an employee engaged locally outside Canada, or

(f) a prevailing rate or seasonal employee, unless designated by the Governor in Council, individually or as a member of a class,

is required to contribute to the Superannuation Account, by reservation from salary or otherwise,

(g) six per cent of his salary, in the case of a male contributor, and

(h) five per cent of her salary, in the case of a female contributor.

Contributions not required.

(2) Notwithstanding anything in this Act,

(a) no person shall contribute to the Superannuation Account as required by subsection (1) after that person has to his credit a period of pensionable service totalling thirty-five years;

(b) no person who has become entitled to or has been granted any superannuation or pension benefit of a kind specified in the regulations, payable out of the Consolidated Revenue Fund or out of any account or

3. (1) New.

(2) Section 12 (2).

4. (1) New.

Section 4.

(2) *(a)* Section 4.

(b) New.

fund in the Consolidated Revenue Fund other than the Superannuation Account, shall contribute to the Superannuation Account as required by subsection (1) after that person has to his credit a period of pensionable service totalling thirty-five years less the number of years of service upon which that superannuation or pension benefit is based;

(c) no person shall contribute to the Superannuation Account as required by subsection (1) after that person has reached sixty-five years of age; and

(d) no person shall contribute to the Superannuation Account in respect of any amount received as salary at a rate in excess of fifteen thousand dollars a year.

(3) For the purposes of paragraphs *(a)* and *(b)* of subsection (2), the period of thirty-five years therein specified does not include any period of service specified in clause (C) or (D) of subparagraph (iii) of paragraph *(a)* of subsection (1) of section 5.

Coming into force.

(4) Paragraphs *(b)* and *(c)* of subsection (2) shall come into force on the 1st day of August, 1957.

PENSIONABLE SERVICE.

Pensionable service.

5. (1) Subject to this Act, the following service may be counted by a contributor as pensionable service for the purposes of this Act, namely,

(a) non-elective service, comprising,

(i) in the case of a contributor who, immediately prior to the coming into force of this Act, was a contributor under Part I of the *Superannuation Act*,

(A) the period of his service as a contributor under Part I of the *Superannuation Act*, and

(B) the period during which he is required by subsection (1) of section 4 to contribute to the Superannuation Account;

(ii) in the case of a contributor who, immediately prior to the coming into force of this Act, was not a contributor under Part I of the *Superannuation Act*,

(A) the period during which he is required by subsection (1) of section 4 to contribute to the Superannuation Account,

(B) such portion of any period prior to becoming a contributor under this Act during which he has contributed to the Retirement Fund, in accordance with this Act or Part VI of the *Superannuation Act* or pursuant to any order

(c) Section 12B.

(d) Section 12A.

(3) New, but see section 7A (2), (5) and (6).

(4) Sections 12A and 12B.

5. (1).

(A) New.

(B) New.

(A) New.

(B) Section 29.

of the Governor in Council, as is determined by the Minister in accordance with the regulations, and

(C) any period of service that he was entitled to count for the purposes of the *Superannuation Act*, for which he has paid but in respect of which he has not, at any time since he ceased to be a contributor under Part I of the said Act, received any withdrawal allowance or other benefit thereunder; and

(iii) with reference to any contributor,

(A) any period of service that may be counted by that contributor as pensionable service pursuant to paragraph *(b)* of section 16, subsection (2) of section 21, or subsection (5) of section 28,

(B) any period during which the contributor, having been a civil servant within the meaning of the *Superannuation Act*, was absent from the Public Service on active service in the forces during World War I, or, being a contributor under Part I of the *Superannuation Act*, was absent from the Public Service on active service in the forces during World War II, having been granted leave of absence to enlist,

(C) any period prior to the 14th day of April, 1927, during which the contributor was absent from the Public Service on leave of absence without pay, and

(D) one-half of any period during which the contributor, being a person who became a contributor under Part I of the *Superannuation Act* before the 11th day of August, 1939 and did not elect to contribute in respect of his service in the Public Service prior to so becoming a contributor, and being a person whose service since that date has been substantially continuous, was employed in the Public Service prior to so becoming a contributor; and

(b) elective service, comprising,

(i) in the case of a contributor who, immediately prior to the coming into force of this Act, was a contributor under Part I of the *Superannuation Act*,

(C) Section 7A (1).

(A) New.

(B) Section 7A (3), (4) and (6).

(C) Section 7A (5).

(D) Section 7A (2).

(A) any period of service for which he elected under the *Superannuation Act* to pay, and

(B) any period of service for which he might have elected, under the provisions of the *Superannuation Act* in force immediately prior to the coming into force of this Act, to pay, if he elects, within the time prescribed by those provisions, to pay for that service;

(ii) in the case of a contributor who, immediately prior to the coming into force of this Act, was not a contributor under Part I of the *Superannuation Act*,

(A) any period prior to becoming a contributor under this Act (except any such period described in clause (B) of subparagraph (ii) of paragraph *(a)*) during which he was employed in the Public Service and was in receipt of salary, if he elects, within one year of so becoming a contributor, to pay for that service, and

(B) such portion of any period described in clause (B) of subparagraph (ii) of paragraph *(a)* as is not included in the portion thereof determined by the Minister thereunder, if he elects, within one year of becoming a contributor under this Act, to pay for such portion; and

(iii) with reference to any contributor,

(A) any period of service on active service in the forces during World War I or World War II, if he elects, within one year of becoming a contributor under this Act, to pay for that service,

(B) any period of service in pensionable employment immediately prior to becoming employed in the Public Service, if he elects, within one year of becoming a contributor under this Act, to pay for that service,

(C) any period of service that may be counted by him as pensionable service pursuant to subsection (2) of section 25,

(D) any period of service with any board, commission, corporation or portion of the public service of Canada that is added to Schedule A subsequently to the coming into force of this Act, if he elects, within one year of such addition, to pay for that service,

(E) any period of service in respect of which he has received any amount by way of a return of contributions or other lump sum payment

(A) New.

(B) New.

(A) Section 5 (1).

(B) Section 29.

(A) New, but see sections 2(2) and 5A.

(B) Section 5A with limit removed.

(C) New.

(D) Section 2 (3) and (4).

(E) New, but see Regulation 44.

under this Act or Part I of the *Superannuation Act* (except any such period specified in clause (C) or (D) of subparagraph (iii) of paragraph *(a)*), if he elects, within one year of subsequently becoming a contributor under this Act, to pay for that service, and

(F) subject to subsection (3) of section 18, any period of service for which he might have elected, under this Act or under Part I of the *Superannuation Act*, to pay, but for which he failed so to elect within the time prescribed therefor, if he elects, at any time before he ceases to be employed in the Public Service, to pay for that service.

"Forces" defined.

(2) For the purposes of clause (B) of subparagraph (iii) of paragraph *(a)* of subsection (1), "forces" means, in the case of World War II, any of His Majesty's naval, army or air forces, the Royal Canadian Mounted Police, the Corps of (Civilian) Canadian Fire Fighters for Service in the United Kingdom, the armed forces of the United States of America, the Fighting French forces and any other force designated by the Governor in Council for the purposes of this Act.

ELECTIVE PENSIONABLE SERVICE: AMOUNT REQUIRED TO BE PAID.

Amount to be paid.

6. (1) Subject to section 7, a contributor who is entitled under this Act to count as pensionable service any period of elective service specified in paragraph *(b)* of subsection (1) of section 5 is required to pay, in respect thereof, as follows:

(a) in respect of any period specified in clause (A) of subparagraph (i) of the said paragraph *(b)*, any amount that he would have been required to pay under the *Superannuation Act*, had that Act continued in force;

(b) in respect of any period specified in clause (B) of subparagraph (i) of the said paragraph *(b)*, any amount that he would have been required to pay under the provisions of the *Superannuation Act* in force immediately prior to the coming into force of this Act;

(c) in respect of any period specified in clause (A) of subparagraph (ii) of the said paragraph *(b)*, an amount equal to the amount that he would have been required to contribute had he, during that period, been required to contribute in the manner and at the rates set forth in subsection (1) of section 4, in respect of a salary equal to the salary authorized to be paid to him during that period, together with interest;

(F) New.

(2) Section 7A (4) in part.

6. (1).

(a) New.

(b) New.

(c) Section 5 (2)—similar in principle.

(d) in respect of the portion referred to in clause (B) of subparagraph (ii) of the said paragraph *(b)*, such amount as is determined in accordance with the regulations;

(e) in respect of any period specified in clause (A) of subparagraph (iii) of the said paragraph *(b)*, an amount determined as follows:

(i) in the case of a person who, immediately prior to his enlistment in the forces, was employed in the Public Service on a full-time basis, an amount equal to the amount that he would have been required to contribute during the period of his service in the forces had he, during that period, been required to contribute in the manner and at the rates set forth in subsection (1) of section 4, in respect of a salary at the rate authorized to be paid to him at the time he left his employment in the Public Service to enlist, together with interest, and

(ii) in the case of a person who was not, immediately prior to his enlistment in the forces, employed in the Public Service on a full-time basis, an amount equal to twice the amount that he would have been required to contribute during the period of his service in the forces had he, during that period, been required to contribute in the manner and at the rates set forth in subsection (1) of section 4, in respect of a salary at the initial rate authorized to be paid to him upon subsequently becoming employed in the Public Service, together with interest;

(f) in respect of any period specified in clause (B) of subparagraph (iii) of the said paragraph *(b)*, an amount equal to twice the amount that he would have been required to contribute had he, during that period, been required to contribute in the manner and at the rates set forth in subsection (1) of section 4, in respect of a salary at the initial rate authorized to be paid to him upon subsequently becoming employed in the Public Service, together with interest;

(g) in respect of any period specified in clause (C) of subparagraph (iii) of the said paragraph *(b)*, such amount as is required by subsection (2) of section 25 to be paid by him therefor;

(h) in respect of any period specified in clause (D) of subparagraph (iii) of the said paragraph *(b)*, an amount as specified in paragraph *(c)*;

(i) in respect of any period specified in clause (E) of subparagraph (iii) of the said paragraph *(b)*, an

(d) New.

(e) (i) Section 2 (2).

(ii) Section 5A.

(f) Section 5A.

(g) New.

(h) Section 5 (2).

(i) New. Section 5 (6) in part.

amount equal to the amount of the return of contributions or other lump sum payment received by him in respect thereof, together with simple interest at four per cent per annum from the time when the payment was received until the time of making the election, or, in the event of the payment so received being a payment under subsection (3) of section 8, an amount determined in accordance with the regulations to be the capitalized value, at the time of making the election, of the annuity or annual allowance upon which the said payment was based; and

(j) notwithstanding anything in this subsection, in respect of any period described in clause (F) of subparagraph (iii) of the said paragraph *(b)*, an amount equal to the amount that he would have been required to pay if, not having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act, he had elected under this Act, within the time prescribed for the making of the election, to pay for that period, and if, during that period, the rate of salary authorized to be paid to him had been equal to the rate of salary so authorized at the time when he made the election, together with interest.

"Interest" defined.

(2) In this section, unless otherwise specified, "interest" means simple interest at four per cent per annum from the middle of the fiscal year in which the contributions would have been made, had the contributor been required to make those contributions during the period for which he elects to pay, until the time of making the election.

ELECTIONS.

Manner of making elections.

7. (1) Every election made by a contributor under this Act shall be made by him while employed in the Public Service and shall be evidenced in writing, in the form prescribed by the Minister, and witnessed, and the original thereof shall be forwarded to the Minister by registered mail within the time prescribed by this Act for the making of the election or, in the case of an election that may be made by the contributor at any time before he ceases to be employed in the Public Service, within one month from the time of making the election.

Void elections.

(2) An election under this Act is void, in so far as it is an election to pay for

(a) any period of service on active service in the forces during World War I or World War II or any period of service in the Public Service or in pensionable employment that the elector is entitled to count for the

(j) New.

(2) Section 5 (2).

7. (1) New.

(2) *(a)* New, but see section 5A (3).

purpose of any superannuation or pension benefit of a kind specified in the regulations, otherwise than under the provisions of this Act, or

(b) any period of service in the Public Service as a part-time employee.

Right to elect for part of period.

(3) A contributor who is entitled under this Act to elect to pay for a period of service is entitled, unless a contrary intention appears, to elect to pay for part only of that period but only that part which is most recent in point of time.

Right to amend election.

(4) An election under this Act is irrevocable except that it may be amended by the elector, within the time prescribed by this Act for the making of the election, by increasing the period or periods of service for which he elects to pay.

Manner of payment.

(5) Subject to this section, any amount required by subsection (1) of section 6 to be paid by a contributor in respect of any period of service for which he has elected to pay shall be paid by him into the Superannuation Account

(a) in a lump sum, at the time of making the election, or

(b) in instalments, on such terms and computed on such bases as to mortality and interest as the Governor in Council by regulation prescribes,

at his option.

Unpaid instalments.

(6) Where a contributor who has elected under this Act or the *Superannuation Act* to pay for any period of service and has undertaken to pay for that period of service in instalments ceases to be employed in the Public Service before all the instalments have been paid, the unpaid instalments may be reserved, in accordance with the regulations, from any amount payable to him by Her Majesty in right of Canada, including any annuity or other benefit payable to him under this Act, until such time as

(a) all the instalments have been paid, or

(b) the contributor dies,

whichever occurs first.

Recovery of amounts due.

(7) Where any amount payable by a contributor into the Superannuation Account by reservation from salary or otherwise has become due, but remains unpaid at the time of his death, that amount, with interest at four per cent per annum from the time when it became due, may be recovered, in accordance with the regulations, from any allowance payable under this Act to the widow and children of the contributor, without prejudice to any other recourse available to Her Majesty with respect to the recovery thereof, and any amount so recovered shall be credited to the Superannuation Account and shall be deemed, for the purposes of paragraph *(e)* of subsection (1) of section 8, to have been paid into the said Account by the contributor.

(b) New.

(3) Section 5 (1). Reference to most recent part is new.

(4) New.

(5) Section 5 (3).

(6) Section 5 (4).

(7) Regulation 22.

Benefits.

Definitions, etc.

Kinds of benefits.

8. (1) For the purposes of this Act,

(a) "annuity" means an annuity computed in accordance with subsection (1) of section 9;

(b) "immediate annuity" means an annuity that becomes payable to the contributor immediately upon his becoming entitled thereto;

(c) "deferred annuity" means an annuity that becomes payable to the contributor at the time he reaches sixty years of age;

(d) "an amount equal to one month's pay for each year of pensionable service" means an amount computed on the basis of the rate of salary authorized to be paid to the contributor

(i) at the time he ceases to contribute to the Superannuation Account, or

(ii) in the case of a contributor who continues to be employed in the Public Service after having ceased to contribute to the Superannuation Account pursuant to paragraph *(a)* or *(b)* of subsection (2) of section 4, at the time he ceases to be employed in the Public Service, or

(iii) in the case of a contributor who, on or after the 1st day of August, 1957, continues to be employed in the Public Service after having reached sixty-five years of age, as of the 1st day of August, 1957, or at the time he reached sixty-five years of age, whichever is the later,

but if at such time the rate of salary authorized to be paid to the contributor exceeded fifteen thousand dollars a year, the annual rate deemed to have been so authorized at that time shall be fifteen thousand dollars; and

(e) "a return of contributions" means a return of

(i) the amount paid by the contributor into the Superannuation Account,

(ii) any amount to his credit in the Retirement Fund transferred to the Superannuation Account, and

(iii) any amount paid by him into any other account or fund and transferred to the Superannuation Account,

without interest.

Duration of payment.

(2) Where an annuity or annual allowance becomes payable under this Act it shall, subject to the regulations, be paid in equal monthly instalments in arrears and shall continue, subject to this Act, during the lifetime of the recipient and thereafter until the end of the month during which he dies.

8. (1) New.

(2) Section 8.

Capitalization.

(3) Where a contributor has become entitled under this Act to an annuity or annual allowance the monthly instalments of which would amount to less than ten dollars each, there may be paid to that contributor, upon request by him to the Minister in writing within three months from the time when he became so entitled, an amount determined in accordance with the regulations to be the capitalized value of the said annuity or annual allowance, which payment shall be in lieu of any other benefit under this Act.

Options.

(4) Where, by section 10 or 11, a contributor is entitled to a benefit therein specified at his option, if the contributor fails to exercise that option within one year from the time when he became so entitled he shall be deemed to have exercised it in favour of a benefit other than a lump sum payment as described in paragraphs *(d)* and *(e)* of subsection (1).

Annuities: How Computed.

Computation of annuities.

9. (1) The amount of any annuity to which a contributor may become entitled under this Act is an amount equal to

(a) the number of years of pensionable service to the credit of the contributor, not exceeding thirty-five, divided by fifty,

multiplied by

(b) the average annual salary received by the contributor during any ten year period of pensionable service selected by or on behalf of the contributor, or during any period so selected consisting of consecutive periods of pensionable service totalling ten years, or

(c) in the case of a contributor who has to his credit less than ten years of pensionable service, the average annual salary received by him during the period of pensionable service to his credit.

Salary deemed to have been received during certain periods.

(2) For the purposes of subsection (1),

(a) a person who has to his credit pensionable service that includes any period of service in the forces specified in clause (B) of subparagraph (iii) of paragraph *(a)* of subsection (1) of section 5 is deemed to have received during that period such salary as was authorized as payable to him from time to time;

(b) a person who has to his credit pensionable service that includes a period

(i) during which that person, having been employed in the Public Service immediately prior to his enlistment in the forces, was on active service in the forces during World War I, not having been a civil servant within the meaning of the *Superannuation Act*, or was on active service in

(3) New.

(4) New. See Regulation 27.

9. (1) Section 7 modified.

(2) *(a)* Section 7A (3) and (4).

(b) Sections 2 (2) and 5A (2).

the forces during World War II, not having been a contributor under Part I of that Act, or

(ii) during which that person, having been a contributor under Part I of the *Superannuation Act* immediately prior to his enlistment in the forces and having resigned to enlist, was on active service in the forces during World War II,

is deemed to have received, during that period in World War I or World War II, a salary at a rate equal to the rate of salary authorized to be paid to him immediately prior to his enlistment, except that in the case of a person who was employed in the Public Service immediately prior to his enlistment in the forces during one of the said wars but was not so employed immediately prior to his enlistment in the forces during the other war, the rate of salary that is deemed to have been received by that person during the period in which he was on active service in the forces during the said other war is the initial rate of salary authorized to be paid to him upon subsequently becoming employed in the Public Service;

(c) a person who has to his credit pensionable service that includes a period

(i) during which that person was on active service in the forces during World War I or World War II, not having been employed in the Public Service immediately prior to his enlistment or, in the case of a person who elected subsequently to the coming into force of this Act to pay for such period, not having been employed in the Public Service on a full-time basis immediately prior to his enlistment, or

(ii) during which that person was engaged in pensionable employment,

is deemed to have received during that period a salary at a rate equal to the initial rate of salary authorized to be paid to him upon subsequently becoming employed in the Public Service;

(d) a contributor who is absent from the Public Service on leave of absence without pay and who contributes in respect of that absence in accordance with the regulations is deemed to have received during such period a salary at a rate equal to the rate of salary that would have been authorized to be paid to him had he not been so absent on leave of absence without pay;

(e) a person who, during World War II, was a contributor under Part I of the *Superannuation Act* is deemed to have received during that period any annual increase that he would have received but for an order in council

(c) Section 5A (2).

(d) Regulation 16.

(e) Section 11B.

restricting payment of annual increases to employees in the Public Service by reason of the war; and

(f) where the rate of salary authorized to be paid to a person at any time exceeds fifteen thousand dollars a year, the annual rate deemed to have been so authorized at that time shall be fifteen thousand dollars.

Computation of average annual salary.

(3) For the purposes of paragraphs *(b)* and *(c)* of subsection (1), any period of service during which a person is employed in the Public Service after that person has, pursuant to paragraph *(a)* or *(b)* of subsection (2) of section 4, ceased to contribute to the Superannuation Account is deemed to be a period of pensionable service to the credit of that person.

Application.

(4) On and after the 1st day of August, 1957, subsection (3) shall not apply in respect of any period of service during which a person is employed in the Public Service after he has reached sixty-five years of age.

CONTRIBUTORS WITH LESS THAN FIVE YEARS OF PENSIONABLE SERVICE.

Where less than five years of pensionable service.

10. (1) The following provisions are applicable in respect of any contributor who, having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act and having been employed in the Public Service substantially without interruption thereafter, has to his credit less than five years of pensionable service, namely,

(a) if he ceases to be employed in the Public Service, having reached sixty years of age, for any reason other than misconduct, or ceases to be employed in the Public Service by reason of having become disabled, he is entitled to

(i) an immediate annuity,

(ii) an amount equal to one month's pay for each year of pensionable service, or

(iii) a return of contributions,

at his option;

(b) if he ceases to be employed in the Public Service, not having reached sixty years of age, for any reason other than disability or misconduct, he is entitled to

(i) a deferred annuity, or

(ii) a return of contributions,

at his option;

(c) if he becomes disabled, not having reached sixty years of age but having become entitled under paragraph *(b)* to a deferred annuity, he ceases to be en-

(f) Section 12A.

(3) New. Section 7 (1) has same effect.

(4) Section 12B.

10. (1) Section 6 (1) *(b)*, *(d)* and *(e)*.

titled to that deferred annuity and becomes entitled to an immediate annuity; and

(d) if he is dismissed from the Public Service for misconduct, he is entitled to a return of contributions.

Idem. (2) A contributor who, not having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act, or, having been a contributor thereunder at that time but not having been employed in the Public Service substantially without interruption thereafter, has to his credit less than five years of pensionable service, is entitled, upon ceasing to be employed in the Public Service, to a return of contributions.

Allowance to widow and children. (3) Upon the death of a contributor who, at the time of his death, was entitled under subsection (1) to an immediate annuity or a deferred annuity, the widow and children of the contributor are entitled to the following annual allowances:

(a) to the widow of the contributor, an immediate annual allowance equal to one one-hundredth of the average annual salary of the contributor during the period applicable, as specified in subsection (1) of section 9 or elsewhere herein for the purposes of that subsection, multiplied by the number of years of pensionable service to the credit of the contributor at the time when he became so entitled; and

(b) to each child of the contributor, until the child reaches eighteen years of age, an immediate annual allowance equal to one-fifth of the allowance to which the widow is entitled under paragraph *(a)* or, if there is no widow, or if the widow is dead, an immediate annual allowance equal to two-fifths of the allowance to which the widow was or would have been entitled under paragraph *(a)*;

but the total amount of the allowances paid under paragraph *(b)* shall not exceed four-fifths of the amount of the allowance that may be paid under paragraph *(a)* or, if the widow is also dead, eight-fifths of the amount of the allowance that may be paid under paragraph *(a)*.

Idem. (4) Upon the death of a contributor who, having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act and having continued to be employed in the Public Service substantially without interruption thereafter, was employed in the Public Service at the time of his death, having to his credit less than five years of pensionable service, the widow and children of the contributor are entitled to the annual allowances to which they would have been entitled under

(2) New.

(3) New, but see section 6 (1) *(h)* and *(i)*.

(4) Section 6 (1) *(j)*.

subsection (3) had the contributor, immediately prior to his death, become entitled under subsection (1) to an immediate annuity or a deferred annuity.

Lump sum payment to widow and children.

(5) Upon the death of a contributor who, not having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act, or, having been a contributor thereunder at that time but not having continued to be employed in the Public Service substantially without interruption thereafter, was employed in the Public Service at the time of his death, having to his credit less than five years of pensionable service, the widow and children of the contributor are entitled, jointly, to a return of his contributions.

Contributors with Five or More Years of Pensionable Service.

Where five or more years of pensionable service.

11. (1) The following provisions are applicable in respect of any contributor who has to his credit five or more years of pensionable service, namely,

(a) if he ceases to be employed in the Public Service, having reached sixty years of age, for any reason other than misconduct, he is entitled to an immediate annuity;

(b) if he ceases to be employed in the Public Service, not having reached sixty years of age, by reason of having become disabled, he is entitled to

(i) an immediate annuity,

(ii) an amount equal to one month's pay for each year of pensionable service, not exceeding ten, or

(iii) a return of contributions,

at his option;

(c) if he ceases to be employed in the Public Service, not having reached sixty years of age, for any reason other than disability or misconduct, he is entitled to

(i) a deferred annuity,

(ii) a return of contributions, or

(iii) with the consent of the Treasury Board, an annual allowance, payable immediately in the case of a contributor fifty or more years of age, or payable upon reaching fifty years of age in the case of a contributor less than fifty years of age, which allowance shall be the actuarial equivalent, as determined in accordance with the regulations, of the deferred annuity referred to in subparagraph (i),

at his option;

(d) if he becomes disabled, not having reached sixty years of age but having become entitled to a deferred annuity under paragraph *(c)*, or becomes disabled,

(5) New, but see section 6 (1) *(k)*.

11. New, but see section 6 (1).

not having reached fifty years of age but having become entitled to an annual allowance under paragraph *(c)* payable upon reaching fifty years of age, he ceases to be entitled to that deferred annuity or annual allowance and becomes entitled to an immediate annuity; and

(e) if he is dismissed from the Public Service for misconduct, he is entitled to

(i) a return of contributions, or

(ii) with the consent of the Treasury Board, the whole or any part specified by the Treasury Board of any benefit to which he would have been entitled under this subsection had he, at the time of his dismissal, ceased to be employed in the Public Service for a reason other than misconduct, except that in no case shall the capitalized value thereof be less than the return of contributions referred to in subparagraph (i).

Allowance to widow and children.

(2) Upon the death of a contributor who, at the time of his death, was entitled under subsection (1) to an immediate annuity or a deferred annuity or an annual allowance payable immediately or upon reaching fifty years of age, the widow and children of the contributor are entitled to an annual allowance, respectively, as described in paragraphs *(a)* and *(b)* of subsection (3) of section 10 and subject to the limitations set forth in subsection (3) of section 10.

Idem.

(3) Upon the death of a contributor who was employed in the Public Service at the time of his death, having to his credit five or more years of pensionable service, the widow and children of the contributor are entitled to the annual allowances to which they would have been entitled under subsection (2) had the contributor, immediately prior to his death, become entitled under subsection (1) to an immediate annuity or a deferred annuity or an annual allowance payable immediately or upon reaching fifty years of age.

PAYMENTS TO WIDOW AND CHILDREN.

Lump sum payments.

12. (1) Where in this Act it is provided that the widow and children of a contributor are entitled jointly to a return of contributions or to any other lump sum payment, the total amount thereof shall be paid to the widow of the contributor, except that

(a) if the contributor died without a wife, or if his wife or widow is dead or cannot be found at the time when the payment is to be made, the amount thereof shall be paid to the person having the guardianship of the children;

12. New.

(b) if the children, or any of them, are living apart from the widow, the amount thereof shall be paid to the widow and to the person having the guardianship of those children, in such shares as the Treasury Board considers equitable and proper under the circumstances;

(c) if the contributor died without a wife or children, or if both the wife or widow and the children are dead or cannot be found at the time when the payment is to be made, the amount thereof shall be paid to the contributor's estate or, if less than five hundred dollars, as authorized by the Treasury Board;

but any amount that is expressed in paragraph *(a)* or *(b)* to be payable to the person having the guardianship of the children shall, if all the children have reached eighteen years of age at the time the payment is to be made, be divided among them equally, and shall, if some but not all of the children have reached eighteen years of age at that time, be divided among them in such manner and in such shares as the Treasury Board considers equitable and proper under the circumstances.

Remarriage of widow.

(2) Where by this Act the widow of a contributor is entitled to an annual allowance herein specified, payment of the allowance shall be suspended in the event of her remarriage but shall be resumed in the event of the death of her husband by that marriage, but in lieu of any further claim to payment of the allowance an amount equal to a return of contributions less the total amount of the payments made to the contributor or to his widow and children under this Act may be paid to the widow, upon request by her to the Minister in writing, at any time before the death of her husband by that marriage and after the youngest child of the contributor has reached eighteen years of age.

Allowances paid to children.

(3) Where by this Act a child of the contributor is entitled to an annual allowance herein specified, payment of the allowance shall be made to the person having the guardianship of the child, which person is presumed, *prima facie*, to be the widow of the contributor.

Woman deemed to be widow.

(4) For the purposes of this Act, a woman who

(a) establishes to the satisfaction of the Treasury Board that she had, for a period of not less than seven years immediately prior to the death of a contributor with whom she had been residing and whom by law she was prohibited from marrying by reason of a previous marriage either of the contributor or of herself to another person, been maintained and publicly represented by that contributor as his wife, or

(b) establishes to the satisfaction of the Treasury Board that she had, for a number of years immediately prior to the death of a contributor with whom she had been

residing, been maintained and publicly represented by that contributor as his wife, and that at the time of the death of that contributor neither she nor the contributor was married to any other person,

shall, if the Treasury Board so directs, be deemed to be the widow of that contributor.

Widow deemed to have predeceased contributor.

(5) If, upon the death of a contributor, it appears to the Treasury Board that the widow of the contributor had, for a number of years immediately prior to his death, been living apart from him under circumstances that would have disentitled her to an order for separate maintenance under the laws of the province in which the contributor was ordinarily resident, and if the Treasury Board so directs, having regard to the surrounding circumstances, including the welfare of any children involved, she shall be deemed, for the purposes of this Act, to have predeceased the contributor.

Application.

(6) Subsections (4) and (5) do not apply in respect of any contributor whose death occurred prior to the coming into force of this Act.

Marriage after retirement.

13. (1) Notwithstanding anything in this Act, the widow and children of a person are not entitled to any annual allowance under this Act if that person married after having become entitled under this Act to an annuity or an annual allowance, unless, subsequently to his marriage, he became or continued to be a contributor under this Act.

Child born after retirement.

(2) Notwithstanding anything in this Act, except as provided in the regulations a child born to a contributor after that contributor ceases to be employed in the Public Service is not entitled to an allowance under this Act.

Death within five years of marriage.

(3) Notwithstanding anything in this Act, where a contributor dies within five years after his marriage, having been a contributor under this Act at the time of his marriage or at any time since his marriage, the amount of any annual allowance to which his widow and children may be entitled under this Act shall, if the Treasury Board is not satisfied that anticipation of impending death was not a consideration affecting the agreement to marry, be reduced by

(a) one hundred per cent, if the contributor dies within one year after his marriage;

(b) ninety-eight per cent, if he dies within the thirteenth month after his marriage;

(c) ninety-six per cent, if he dies within the fourteenth month after his marriage;

and so on, by like progressions, until the sixtieth month after his marriage, but not thereafter.

Age differences.

(4) Notwithstanding anything in this Act, the amount of any annual allowance to which the widow of a contributor may be entitled under this Act shall, if the age of the

13. (1) Section 9 (2) *(b)*.

(2) New.

(3) New, but see section 9 (2) *(d)*.

(4) Section 9 (3).

contributor exceeded that of his widow by twenty or more years, be reduced by an amount determined in accordance with the regulations.

Saving provision.

(5) Nothing in subsection (1), (3) or (4) shall prejudice any right that a child of an earlier marriage of the contributor has to an allowance under section 10 or 11.

Residual Amounts.

Residual amounts.

14. Where, upon the death of a contributor, there is no person to whom an allowance provided in this Act may be paid, or where the persons to whom such allowance may be paid die or cease to be entitled thereto and no other amount may be paid to them under this Act, any amount by which the amount of a return of contributions exceeds the aggregate of all amounts paid to those persons and to the contributor under this Act and the *Superannuation Act* shall be paid to the contributor's estate or, if less than five hundred dollars, as authorized by the Treasury Board.

Disability Payments.

Disability payments.

15. Where a contributor who

(a) is less than sixty years of age, and

(b) is in receipt of an annuity or an annual allowance payable under this Act in respect of a disability previously incurred by him,

is certified, in accordance with the regulations, to have regained his health or to be capable of performing the duties of his former position in the Public Service or any other position in the Public Service commensurate with his qualifications, payment of the annuity or annual allowance shall be suspended but shall be resumed, subject to this Act, at such time as he reaches sixty years of age, or again becomes disabled.

Persons Re-employed.

Persons re-employed.

16. The following provisions are applicable in respect of any person who is entitled, under subsection (1) of section 10 or subsection (1) of section 11, to an annuity or an annual allowance, or who has been granted, as a contributor under Part I of the *Superannuation Act*, any annual allowance or adjusted annual allowance thereunder, namely,

(5) Section 9 (2).

14. Section 6 (1) *(k)*. New in part.

15. New.

16. New, but see Regulation 46.

(a) if that person is re-employed in the Public Service but does not become a contributor under this Act, whatever right or claim that he may have to payment of the said annuity, annual allowance or adjusted annual allowance shall, with respect to the period during which he continues to be so employed, be suspended, if, during that period, the rate of salary authorized to be paid to him exceeds a like rate computed on the basis of the salary authorized to be paid to him in respect of his last full month of service in the Public Service prior to becoming re-employed, but if it does not exceed the rate so computed such suspension shall not apply in respect of any right or claim that he may have to payment as aforesaid to the extent that the rate so computed exceeds the rate authorized to be paid to him during the period of his re-employment; and

(b) if that person is re-employed in the Public Service and becomes, or would have become, but for the provisions of subsection (2) of section 4, a contributor under this Act, whatever right or claim that he may have to the said annuity, annual allowance or adjusted annual allowance shall forthwith be terminated, but the period of service upon which such benefit was based (except any such period specified in clause (C) or (D) of subparagraph (iii) of paragraph *(a)* of subsection (1) of section 5) may be counted by that person as pensionable service for the purposes of subsection (1) of section 5, except that if that person, upon ceasing to be so re-employed, exercises his option under this Act in favour of a return of contributions, or is not entitled under this Act to any benefit other than a return of contributions, the amount so returned shall not include any amount paid into the Superannuation Account to his credit at any time prior to the time when he became so re-employed, but whatever right or claim that, but for this paragraph, he would have had to the above-mentioned annuity, annual allowance or adjusted annual allowance upon ceasing to be so re-employed shall thereupon be restored to him.

Failure to apply for re-employment.

17. Where, in any Act of the Parliament of Canada, it is provided that a contributor who leaves the Public Service for employment outside thereof continues to be a contributor under this Act during that employment and is eligible, in the event of his being retired from that employment, to be re-employed in the Public Service, if the contributor, having been retired from that employment but not having reached sixty years of age and not being dis-

17. Section 6 (2).

abled, fails to apply for re-employment in the Public Service or refuses to accept a position in the Public Service that, in the opinion of the Treasury Board, is commensurate with his qualifications, he is deemed to have ceased to be employed in the Public Service, not having reached sixty years of age, for a reason other than disability or misconduct.

MEDICAL EXAMINATIONS.

Medical examinations in certain cases.

18. (1) Subject to subsection (3) but notwithstanding anything else in this Act, a person who becomes a contributor under this Act on or after its coming into force,

(a) not having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act, and

(b) not having been employed in the Public Service substantially without interruption for a period of five years immediately prior to becoming a contributor under this Act,

is not entitled under this Act to elect to pay for any period of service prior to becoming a contributor (except any such period immediately prior to becoming a contributor during which he was employed in the Public Service), unless he has been medically examined, as prescribed in the regulations.

Failure to pass medical examination.

(2) Notwithstanding anything in this Act, where a contributor to whom subsection (1) applies has been medically examined, as prescribed in the regulations, and has failed to pass the examination, neither the contributor nor his widow or children shall become entitled to any benefit under this Act other than a return of contributions unless the contributor continues to be employed in the Public Service for a further period of not less than five years from the time of that examination.

Prohibited elections.

(3) Notwithstanding anything in this Act, a contributor is not entitled to elect to pay for any period of service described in clause (F) of subparagraph (iii) of paragraph *(b)* of subsection (1) of section 5, unless he has passed a medical examination, as prescribed in the regulations, not more than thirty days prior to the time of making the election.

DIVERSION OF AMOUNTS PAYABLE IN CERTAIN CASES.

"Recipient" defined.

19. (1) For the purposes of this section, "recipient" means a person to whom any benefit has become payable under this Act including any amount payable under section 26 or 27.

18. New, but see section 3 (2).

19. New, but see section 11A.

Payment to dependants of recipient.

(2) Where any court in Canada of competent jurisdiction has made an order requiring a recipient to pay an amount to his spouse, former spouse, child or other dependant and the court has issued to the Minister a notice, in the form prescribed in the regulations, requesting him on behalf of the recipient to pay to the person named in the order an amount therein specified, the Minister may, in accordance with the notice, deduct such amount, either in a lump sum or in instalments, from any amount that is or becomes payable to the recipient under this Act, and may pay the amount so deducted to the person named in the order.

Where recipient unable to manage affairs.

(3) Where, for any reason, a recipient is unable to manage his own affairs, or where he is incapable of managing his own affairs and there is no person entitled by law to act as his committee, the Minister may pay to any person designated by the Treasury Board to receive payment on behalf of the recipient any amount that is payable to the recipient under this Act.

Payment deemed to be to recipient.

(4) For the purposes of this Act, any payment made by the Minister pursuant to subsection (2) or (3) is deemed to be a payment to the recipient in respect of whom such payment is made.

Special Cases.

Former Provincial Government Employees

"Provincial scheme".

20. (1) In this section,

(a) "provincial scheme" means any provision made by law for the payment of superannuation or pension benefits to persons employed under a provincial government; and

"Provincial service".

(b) "provincial service" means service under a provincial government that may be counted for superannuation or pension purposes under a provincial scheme.

Contributors returning to provincial service.

(2) Subject to subsection (3), where a contributor to whom section 11C or 11D of the *Superannuation Act* applied ceases to be employed in the Public Service to become re-employed by the provincial government by which he was employed immediately prior to becoming employed in the Public Service, and where the period of his service in the Public Service may be counted by him under a provincial scheme as though it were provincial service, the Governor in Council may authorize payment to that government of an amount equal to the aggregate of

(a) twice the amount of the contributions made by the contributor to the Superannuation Account in respect of his service in the Public Service, with simple interest at four per cent per annum from the middle of the fiscal year in which those contributions were made,

20. (1) Section 11E (2).

(2) Section 11E (1).

(b) the amount of his contributions, if any, to the Superannuation Account in respect of his provincial service, with interest, as described in paragraph *(a)*, and

(c) any amount transferred by that government in respect of his provincial service and credited to the Superannuation Account, with simple interest at four per cent per annum from the time when such transfer was made.

Consent to payment.

(3) No payment shall be made pursuant to subsection (2) except with the consent in writing of the contributor, and upon the making of the payment the contributor ceases to be entitled to any benefit under this Act other than a return of his contributions, if any, to the Superannuation Account in respect of service other than service in the Public Service or provincial service, without interest.

Transferred Pensionable Newfoundland Employees.

21. (1) In this section,

"*Newfoundland Act*".

(a) "*Newfoundland Act*" means the Civil Service Acts, 1947-1949 of Newfoundland;

"Newfoundland service".

(b) "Newfoundland service" means pensionable service as defined in the *Newfoundland Act;* and

"Transferred pensionable Newfoundland employee".

(c) "transferred pensionable Newfoundland employee" means a person who was

(i) an established civil servant, as defined in the *Newfoundland Act*, or

(ii) a civil servant to whom section 41 of the *Newfoundland Act* applied,

in a service of the Government of Newfoundland that has been taken over by Canada pursuant to the Terms of Union of Newfoundland with Canada and who became an employee of the Government of Canada pursuant to an offer of employment made in accordance with the Terms of Union.

Newfoundland service countable.

(2) A contributor who, being a transferred pensionable Newfoundland employee, did not elect in accordance with the *Superannuation Act* and the regulations thereunder not to count his Newfoundland service as service in the Civil Service is entitled to count such Newfoundland service as pensionable service for the purposes of subsection (1) of section 5.

Average annual salary.

(3) For the purposes of paragraph *(b)* of subsection (1) of section 9, the average annual salary of a contributor to whom subsection (2) applies is the average annual salary received by him

(a) during either period specified in paragraph *(b)* of subsection (1) of section 9, or

(3) New.

21. Regulations, Part II.

(b) during the period of his Canadian service and the last three years of his Newfoundland service,

whichever period is the shorter.

Adjustment of benefits in certain cases.

(4) Notwithstanding anything in this Act, where a contributor to whom subsection (2) applies ceases to be employed in the Public Service, not having reached sixty-five years of age, or, in the case of a female contributor, not having reached sixty years of age, the amount of any benefit payable to the contributor under this Act, other than a return of contributions, shall be adjusted in accordance with the regulations.

Where an election not to count Newfoundland service.

(5) Where a contributor who, being a transferred pensionable Newfoundland employee, elected in accordance with the *Superannuation Act* and the regulations thereunder not to count his Newfoundland service as service in the Civil Service ceases to be employed in the Public Service, the Governor in Council may grant to him, in respect of his Newfoundland Service, a pension or gratuity like that which might have been granted to him in respect of that service, under the *Newfoundland Act*, upon his retirement under that Act under circumstances similar to those under which he ceased to be employed in the Public Service, the payment of which pension or gratuity may be suspended or terminated by the Governor in Council under circumstances similar to those under which it might have been suspended or terminated had the pension or gratuity been granted under the *Newfoundland Act*.

Saving provision.

(6) Notwithstanding subsection (5), no pension or gratuity may be granted pursuant to subsection (5) under the circumstances set forth in section 26 of the *Newfoundland Act*.

Idem.

(7) Subsection (3) of section 8 does not apply in respect of a transferred pensionable Newfoundland employee.

Diplomatic and Consular Representatives.

Diplomatic and consular representatives.

22. A person who, being a diplomatic or consular representative of Her Majesty in right of Canada, was a contributor under this Act immediately prior to his appointment, or was a contributor under Part I of the *Superannuation Act* immediately prior to his appointment and immediately prior to the coming into force of this Act, is deemed for the purposes of this Act to be employed in the Public Service.

22. Section 11F.

Public Service Corporations.

23. (1) In this section,

"Public Service corporation". *(a)* "Public Service corporation" means any board, commission or corporation specified in Part I of Schedule A;

"Other corporation". *(b)* "other corporation" means any corporation that is an agent of Her Majesty in right of Canada, other than a corporation specified in Part I of Schedule A; and

"Employee". *(c)* "employee" includes an officer or member of a corporation.

Contributions in respect of employees of corporation. (2) Where a person is an employee of a Public Service corporation and is a contributor under this Act, or where he is an employee of any other corporation and is a contributor under this Act by reason of a provision in any Act of the Parliament of Canada that he continues to be a contributor during his employment with that corporation, the Public Service corporation or other corporation as the case may be shall, from time to time as required by the Minister, pay into the Superannuation Account, in respect of the contributions of that person to the Superannuation Account in the course of his employment with the corporation, such amount as is determined by the Minister in accordance with the regulations.

Parts II to IV of the Superannuation Act.

Service under Part I of the *Superannuation Act*. **24.** (1) For the purposes of subsection (1) of section 5, the service of a person as a contributor under Part I of the *Superannuation Act* is deemed to include, in the case of any person to whom Part II, III or IV of the *Superannuation Act* applied, any period of service that, under the Part so applicable to him, he was entitled to count in computing allowances under that Act.

Average annual salary. (2) For the purposes of paragraph *(b)* of subsection (1) of section 9, the average annual salary received by a contributor who, on or before the 19th day of July, 1927, elected under Part II or IV of the *Superannuation Act* to become a contributor under Part I of that Act and who has not, at any time since so electing, received any amount by way of a return of contributions or other lump sum payment under this Act or under Part I of the *Superannuation Act*, is the average annual salary received by him during either period specified in paragraph *(b)* of subsection (1) of section 9 or the average annual salary received by him during the last five years of his employment in the Public Service, whichever is the greater.

23. Section 12 (3).

24. Parts II, III, IV and V.

Contributors re-employed.

(3) Notwithstanding paragraph *(b)* of section 16, where a person to whom subsection (2) applies, who, as a contributor under this Act or Part I of the *Superannuation Act*, has become entitled to or has been granted any benefit other than an amount by way of a return of contributions or other lump sum payment, is re-employed in the Public Service and becomes a contributor under this Act, he may elect, at any time before he ceases to be so re-employed, to retain whatever right or claim that he may have to that benefit at the time of making the election, except insofar as it might become payable to him before such time as he ceases to be so employed, but if he so elects the period of service upon which that benefit is based shall not be counted for the purpose of any other benefit to which he may become entitled under this Act by reason of having become re-employed in the Public Service, nor shall the provisions of subsection (2) apply for that purpose, and if he does not so elect he shall be subject to the provisions of paragraph *(b)* of section 16 in all respects, without reference to subsection (2).

Saving provision.

(4) Nothing in this Act shall prejudice any right acquired under subsection (2) or (4) of section 19 of the *Superannuation Act* by any person to whom Part III of that Act applied.

Royal Canadian Mounted Police and Defence Services Pension Acts.

25. (1) In this section,

"Force".

(a) "Force" means the Royal Canadian Mounted Police Force;

"Member of the Force".

(b) "member of the Force" means an officer, non-commissioned officer, man or woman of the Force;

"Forces".

(c) "forces" means the regular forces, and includes the forces known, prior to the coming into force of Part II of *The National Defence Act*, as the Royal Canadian Navy, the Canadian Army Active Force, the Permanent Active Militia, the Permanent Militia Corps, the permanent staff of the Militia, the Royal Canadian Air Force (Regular) and the Permanent Active Air Force; and

"Member of the forces."

(d) "member of the forces" means an officer or a man or woman of the forces.

Service countable.

(2) Any person who becomes a contributor under this Act, having been a member of the Force but not having become entitled to a pension under the *Royal Canadian Mounted Police Act*, or having been a member of the forces but not having become entitled to a pension under *The Defence Services Pension Act*, is entitled to count as pension-

25. New, as to R.C.M.P.
See section 6, *Canadian Forces Act, 1951*.

able service for the purposes of subsection (1) of section 5 any period of service that, under the *Royal Canadian Mounted Police Act* or *The Defence Services Pension Act* as the case may be, he was entitled to count for pension purposes, if he elects, within one year of becoming a contributor under this Act, to pay for that service, in which case the amount required by this Act to be paid by him for that service is,

(a) in the case of service for which, by the *Royal Canadian Mounted Police Act* or *The Defence Services Pension Act* as the case may be, he was required to pay, any amount by which

(i) the total amount required by that Act to be paid by him for that service

exceeds

(ii) the total amount actually paid by him for that service, less any amount paid to him under that Act at any time prior to the making of the election; and

(b) in the case of service for which, by the *Royal Canadian Mounted Police Act* or *The Defence Services Pension Act* as the case may be, he was not required to pay, an amount equal to the amount that he would have been required to pay had he, during the period of that service, been required to contribute in the manner and at the rates set forth in subsection (1) of section 4, in respect of pay or pay and allowances at a rate equal to the rate of pay or pay and allowances authorized for pension purposes to have been paid to him during that period, together with interest, as defined in subsection (2) of section 6.

Salary deemed to have been received.

(3) For the purposes of this Act, the salary deemed to have been received by a person to whom subsection (2) applies, during any period of service of a kind described in paragraph *(a)* or *(b)* of subsection (2), is a salary at a rate equal to the rate of pay, or pay and allowances, on the basis of which the amount required to be paid for that period of service

(a) by the *Royal Canadian Mounted Police Act* or *The Defence Services Pension Act* as the case may be, in the case of service of a kind described in paragraph *(a)* of subsection (2), or

(b) by this Act, in the case of service of a kind described in paragraph *(b)* of subsection (2),

was determined.

Right to retain pension.

(4) Any person who becomes a contributor under this Act, having been a member of the Force and having become entitled to a pension under the *Royal Canadian Mounted Police Act*, or having been a member of the forces and

having become entitled to a pension under *The Defence Services Pension Act*, is entitled, for the purposes of this Act, to retain that pension, but the period of service upon which that pension was based may not be counted by that person for the purpose of any benefit to which he may become entitled under this Act by reason of having become a contributor hereunder.

Election to surrender pension.

(5) Notwithstanding subsection (4), any person to whom that subsection applies may elect, within one year of becoming a contributor under this Act, to surrender the pension therein referred to, whereupon he shall cease to be entitled to that pension, notwithstanding anything in the *Royal Canadian Mounted Police Act* or *The Defence Services Pension Act*, and shall be subject to the provisions of subsection (2) in all respects as though he had not become entitled to a pension thereunder but had elected under subsection (2) to pay for the period of service upon which that pension was based.

Amount to be credited to the Superannuation Account.

(6) The Minister shall credit to the Superannuation Account, in the case of an election to pay for any period of service of a kind described in paragraph *(a)* of subsection (2), an amount equal to twice the total amount referred to in subparagraph (i) of paragraph *(a)* of subsection (2), less the amount specified in paragraph *(a)* of subsection (2) to be paid by the person by whom the election is made, and, in the case of an election to pay for any period of service of a kind described in paragraph *(b)* of subsection (2), an amount equal to the amount specified in paragraph *(b)* of subsection (2) to be paid by the person by whom the election is made.

Retirement Fund Contributors.

Certain contributions to be returned.

26. (1) Upon the coming into force of this Act, any amount in the Retirement Fund to the credit of any person other than

(a) a person to whom Part II of the *Civil Service Superannuation and Retirement Act* applies, or

(b) a person to whom section 27 applies,

shall, subject to subsection (2), be paid to that person.

Contributions to be transferred.

(2) Any amount in the Retirement Fund to the credit of a person who, on or after the coming into force of this Act, becomes a contributor under this Act shall forthwith be transferred to the Superannuation Account, to the credit of that person.

Application.

27. (1) This section applies to every person who, not being required to contribute to the Superannuation Account,

(a) is employed in the Public Service as a prevailing rate or seasonal employee and

26. (1) New.

(2) Sections 28 and 29.

27. (1) Sections 23 and 24.

(i) is not a part-time or sessional employee,
(ii) is in receipt of a salary computed at an annual rate of nine hundred dollars or more, and
(iii) was not engaged locally outside Canada, or

(b) is an employee to whom Part VI of the *Superannuation Act* applied immediately prior to the coming into force of this Act, whose service in the Public Service since the coming into force hereof has been continuous.

Contributions required.

(2) Every person to whom this section applies is required to contribute to the Retirement Fund, by reservation from salary,

(a) five per cent of his salary, in the case of a person who is not an insured person within the meaning of *The Unemployment Insurance Act, 1940*, and

(b) four per cent of his salary, in the case of a person who is an insured person within the meaning of that Act.

Persons exempted.

(3) Notwithstanding subsection (2), the Governor in Council may at any time after the coming into force of this Act exempt any person to whom this section applies, individually or as a member of a class, from the application of this section.

Right to return of contributions.

(4) Where a person who is required by subsection (2) to contribute to the Retirement Fund

(a) ceases to be employed in the Public Service, or

(b) is exempted from the application of this section pursuant to subsection (3),

any amount to his credit in the Retirement Fund shall forthwith be paid to him.

Idem.

(5) Upon the death of a person required by subsection (2) to contribute to the Retirement Fund, any amount to the credit of that person in the Retirement Fund shall be paid to his estate or, if less than five hundred dollars, as authorized by the Treasury Board.

Interest to be credited.

(6) All amounts reserved from the salary of a person to whom this section applies shall be credited to that person's separate account in the Retirement Fund, and the Minister shall credit to that account an amount representing interest at four per cent per annum on the total amount to that person's credit in the said account upon the 31st day of December in each year.

RECIPROCAL TRANSFER AGREEMENTS.

"Public service employer" defined.

28. (1) In this section "public service employer" means a Crown corporation as defined in section 76 of *The Financial Administration Act* (except any such corporation specified in Part I of Schedule A), the government of a province or a municipality, the government of any country

(2) Section 25.

(3) Section 32.

(4) Section 27.

(5) New in part. Section 31.

(6) Section 26 (1).

28. New.

other than Canada or any international organization designated by the Governor in Council for the purposes of this section, and includes, for such purposes, the Bank of Canada.

Authority to enter into agreement.

(2) The Minister may, with the consent of the Governor in Council and in terms approved by the Treasury Board, enter into an agreement with any public service employer whereby, in consideration of the agreement of that employer to pay into the Superannuation Account an amount determined in accordance with the agreement in respect of any employee of that employer who becomes or has become employed in the Public Service, the Minister will pay to that employer for the purpose of any superannuation or pension fund or plan established for the benefit of employees of that employer, an amount determined in accordance with subsection (3) in respect of any contributor who ceases to be employed in the Public Service to become employed by that employer.

Authority to transfer contributions.

(3) Where a contributor ceases to be employed in the Public Service to become employed by any public service employer with whom the Minister has entered into an agreement pursuant to subsection (2), the Minister may, if the agreement so provides, pay to that employer out of the Superannuation Account

(a) an amount equal to the total amount paid into the Superannuation Account in respect of that employee, except any portion thereof so paid by Her Majesty in right of Canada,

(b) such amount paid into the Superannuation Account in respect of that employee by Her Majesty in right of Canada as the Minister determines, and

(c) such amount representing interest as the Minister determines.

Consent of contributor.

(4) No payment shall be made pursuant to subsection (3) except with the consent in writing of the contributor, and upon the making of the payment the contributor ceases to be entitled to any other benefit under this Act.

Service countable by employee entering Public Service.

(5) Where an employee of any public service employer with whom the Minister has entered into an agreement pursuant to subsection (2) has ceased to be employed by that employer to become employed in the Public Service, any service of that employee that, at the time he left such employment, he was entitled to count for the purpose of any superannuation or pension fund or plan established for the benefit of employees of that employer may, if the agreement so provides, be counted by him as pensionable service for the purposes of subsection (1) of section 5 without contribution by him except as specified in the

agreement if, within one year from the time when he becomes a contributor under this Act, the employer pays into the Superannuation Account such amount as is required under the agreement to be so paid by that employer in respect of such employee.

Transfer of past contributions.

(6) The Minister may pay to any public service employer with whom he has entered into an agreement pursuant to subsection (2), in respect of any employee of that employer who, having been a contributor under Part I of the *Superannuation Act*, ceased to be employed in the Public Service prior to the coming into force of this Act to become employed by that employer and has not at any time received any withdrawal allowance or other benefit under the *Superannuation Act*, such amount out of the Superannuation Account, not exceeding the total amount paid into or credited to the said Account in respect of that employee, as is determined by the Minister, having regard to the terms of the agreement.

Advisory Committee.

Advisory Committee.

29. (1) The Governor in Council may establish an Advisory Committee, to advise and assist the Minister on matters arising in connection with the administration of this Act.

Membership of Committee.

(2) The membership of the Advisory Committee shall consist of twelve persons, appointed by the Governor in Council after consultation with the National Joint Council of the Public Service of Canada, for a term not exceeding three years each.

Regulations.

Regulations.

30. (1) The Governor in Council may make regulations

(a) prescribing the circumstances under which annuities and annual allowances are to be paid otherwise than in equal monthly instalments, and the manner in which they are to be paid in those circumstances;

(b) prescribing the rates at which and the manner in which the interest to be credited to the Superannuation Account in any fiscal year shall be calculated;

(c) designating the kind of service in the forces that, for the purposes of paragraph *(a)* of section 2, is active service;

(d) prescribing, notwithstanding subsection (1) of section 4, the rates at which, the manner in which, and the circumstances under which persons who are required to contribute to the Superannuation Account in accordance with subsection (1) of section 4 but who are

29. New.

30. (1) *(a)* Section 11 (1) *(b)*.

(b) Section 12 (2).

(c) New.

(d) Section 11 (2) *(a)* and *(b)*.

absent from the Public Service on leave of absence without pay shall contribute to the Superannuation Account in respect of that absence;

(e) prescribing the basis of determining the portion that may be counted by a contributor, under subsection (1) of section 5, of any period specified in clause (B) of subparagraph (ii) of paragraph *(a)* of that subsection, and the basis of determining the amount that is required by subsection (1) of section 6 to be paid by the contributor in respect of the portion of any such period that is not included in the portion thereof determined by the Minister in accordance with the regulations made pursuant to this paragraph;

(f) specifying, notwithstanding subsection (1) of section 5, the circumstances under which the pensionable service of a contributor shall be deemed not to include any period of service specified in clause (C) of subparagraph (iii) of paragraph *(a)* of that subsection;

(g) specifying, for the purposes of paragraph *(b)* of subsection (2) of section 4 and paragraph *(a)* of subsection (2) of section 7, the kinds of superannuation or pension benefits therein referred to;

(h) prescribing the bases as to mortality and interest on which the instalment payments referred to in subsection (5) of section 7 are to be computed, the terms upon which a contributor may pay for any period of service in instalments, and the method of determining the amounts to be reserved from any amount payable to him by Her Majesty in right of Canada, including any annuity or other benefit payable to him under this Act, in respect of unpaid instalments;

(i) respecting the manner in which amounts referred to in subsection (7) of section 7 may be recovered from any allowance payable under this Act to the widow and children of a contributor;

(j) prescribing, for the purposes of this Act, the methods by which and the bases upon which the capitalized value of any annuity or annual allowance shall be computed;

(k) prescribing, for the purposes of paragraph *(c)* of subsection (1) of section 11, the method of determining the actuarial equivalent of any deferred annuity therein specified;

(l) determining, in any case of doubt, the amount that is deemed for the purposes of this Act to be the salary of a contributor who is required to pay, out of his authorized salary, for the services of one or more assistants, or whose authorized salary includes any bonus or allowance of determinate or indeterminate amount;

(e) New.

(f) New.

(g) New.

(h) Section 5 (3).

(i) Section 5 (4).

(j) New.

(k) New.

(l) Section 11 (1) *(f)*.

(m) specifying, for the purposes of this Act, the circumstances under which a person engaged otherwise than on a full-time basis shall be deemed to have been, while so engaged, employed in the Public Service, and respecting the determination, for any such purpose, of the salary of a person so engaged;

(n) specifying, for the purposes of this Act, the circumstances under which a person's service in the Public Service shall be deemed to be substantially continuous or substantially without interruption;

(o) respecting the determination, for the purposes of this Act, of the effective date upon which a person becomes or ceases to be employed in the Public Service;

(p) prescribing, in respect of persons who are not, or have not been, in receipt of a stated annual salary,

(i) the method of computing their salary in terms of an annual or monthly rate, or in terms of any other rate the computation of which is necessary for the purposes of this Act,

(ii) the times and the manner in which contributions are to be reserved from salary, and

(iii) the method of computing periods of service, having regard to the periods during which they are or have been laid off from work;

(q) determining, for greater certainty, the portions of the public service of Canada and the positions therein that form or did form part of the Public Service or Civil Service, and providing for the amendment of Schedule A for that purpose by the addition to Part II or III thereof of any such portion;

(r) specifying, for the purposes of subsection (2) of section 13, the circumstances under which a child to whom that subsection applies shall be entitled to an allowance under this Act;

(s) prescribing the amounts by which and the circumstances under which any allowance payable to a widow to whom subsection (4) of section 13 applies shall be reduced;

(t) providing, notwithstanding section 38, for the continuation in force of any outstanding direction by the Treasury Board under subsection (1) of section 11A of the *Superannuation Act*, under the circumstances contemplated by that subsection and subject to modification or suspension by the Treasury Board for any reason that to the Board seems proper;

(u) providing, notwithstanding anything in this Act, for the reduction of any annuity or annual allowance payable under this Act to or in respect of a person who has been convicted of an indictable offence committed by him while employed in the Public Service, where,

(m) New in part; partly section 11 (1) *(h)*.

(n) New.

(o) New, but see section 4 (3).

(p) Section 11 (1) *(h)*.

(q) New, but see section 11 (1) *(d)*.

(r) New.

(s) Section 9 (3).

(t) Section 11A (1).

(u) Section 11 A (2). New in part.

in the opinion of the Treasury Board, the commission of that offence by him constituted misconduct in office;

(v) specifying the circumstances under which a person to whom section 16 applies, who holds an office or position or performs services the remuneration for which is payable out of the Consolidated Revenue Fund or by an agent of Her Majesty in right of Canada, shall be deemed to be employed in the Public Service for the purpose of paragraph *(a)* of that section;

(w) respecting the medical examination of persons to whom section 18 applies, and respecting the certification of persons, upon medical examination, in accordance with section 15;

(x) prescribing, for the purposes of subsection (2) of section 19, the form of the notice to the Minister therein referred to;

(y) prescribing, for the purposes of subsection (4) of section 21, the amounts by which and the manner in which any benefit therein referred to shall be adjusted;

(z) prescribing the method of determining the amount to be paid into the Superannuation Account by any Public Service corporation or other corporation referred to in section 23;

(aa) defining, for the purposes of this Act, the expressions "prevailing rate employee" and "seasonal employee";

(ab) providing, notwithstanding subsections (4) and (5) of section 35, for the reduction of any allowance that may become payable under this Act to the widow, children or other dependants of a person to whom Part III of the *Superannuation Act* applied, who, at the time of his election to become a contributor under Part I of that Act, failed to pay into the Consolidated Revenue Fund the amount referred to in subsection (2) of section 19 of the *Superannuation Act;*

(ac) providing for payment out of the Superannuation Account, upon the death of a contributor and upon application to the Minister by or on behalf of any successor thereunder to whom any allowance becomes payable under this Act, of the whole or any part of such portion of the succession duties payable by that successor as is determined in accordance with the regulations to be attributable to the said allowance, and prescribing the amounts by which and the manner in which any such allowance and any amount payable under section 14 in any such case shall be reduced;

(ad) notwithstanding any other Act of the Parliament of Canada, providing that, upon attaining such age as is fixed by the regulations, a contributor shall cease to be employed in the Public Service unless his continued employment therein is authorized in accordance with such regulations, and prescribing the circumstances

(v) New, but see Regulations 40 and 46.

(w) New.

(x) New.

(y) Regulation 55 (3).

(z) New.

(aa) New, but see Regulation 2 (1) *(h)*.

(ab) Section 19 (2).

(ac) New.

(ad) New, but see section 10.

under which and the conditions upon which he may continue to be employed in the Public Service after he has attained that age; and

(ae) generally, for carrying out the purposes and provisions of this Act.

Regulations re leave of absence.

(2) For the purposes of this Act, a person who has contributed to the Superannuation Account in accordance with the regulations made by the Governor in Council pursuant to paragraph *(d)* of subsection (1), in respect of any period during which he was absent from the Public Service on leave of absence without pay, is deemed to have contributed to the Superannuation Account in respect of that period in accordance with subsection (1) of section 4.

Schedule A: authority to amend, etc.

(3) The Governor in Council may from time to time amend Schedule A by adding to Part I, III or IV thereof the name of any board, commission or corporation that is or was an agent or servant of Her Majesty in right of Canada; but for greater certainty the several positions in or under any board, commission or corporation not specified in Schedule A shall not be regarded as constituting or as having constituted part of the Public Service for the purposes of this Act.

Certain members not included.

(4) Notwithstanding paragraph *(j)* of section 2, a person who, being a member of any board, commission or corporation specified in Schedule A, was entitled as such under subsection (3) of section 2 of the *Superannuation Act* to elect to become a contributor under that Act but did not so elect within the time prescribed therefor is not employed in the Public Service for the purposes of this Act.

Authority where board etc., added to Schedule A has separate pension plan.

(5) Notwithstanding anything in this Act, the Governor in Council may by regulation provide that the service of an employee of any board, commission or corporation specified in Schedule A that may be counted by that employee for the purposes of any pension plan established for the benefit of employees of that board, commission or corporation may, to such extent and subject to such conditions as the regulations may prescribe, be counted by that employee as pensionable service for the purposes of this Act, and may by those regulations provide for payment out of the Superannuation Account of any pension granted under the provisions of any such plan, subject to such terms and conditions as the regulations may prescribe, and for the transfer to the Superannuation Account of any contributions made under the provisions of any such plan, including any contributions by or on behalf of the board, commission or corporation and any accrued interest.

"Employee" defined.

(6) For the purposes of subsection (5), "employee" includes, with reference to any board, commission or corporation, an officer or member thereof.

(ae) Section 11 (1) *(l)*.

(2) Section 11 (2) *(a)*.

(3) Section 2 (3).

(4) Section 2 (3).

(5) New.

PAYMENTS OUT OF THE ACCOUNT.

Payments out of Superannuation Account.

31. Subject to sections 26 and 27, all amounts required for the payment of benefits herein specified, including the allowances referred to in subsection (3) of section 35, shall be paid out of the Superannuation Account.

AMOUNTS TO BE CREDITED TO THE ACCOUNT.

Amounts to be credited in each fiscal year.

32. (1) There shall be credited to the Superannuation Account in each fiscal year

(a) an amount representing interest on the balance from time to time to the credit of the said Account, at such rates and calculated in such manner as the Governor in Council by regulation prescribes,

(b) an amount matching the total amount estimated by the Minister to have been paid into the said Account during the preceding fiscal year by way of contributions in respect of current service other than current service with any Public Service corporation or other corporation as defined in section 23, and

(c) such amount in relation to the total amount paid into the said Account during the preceding fiscal year by way of contributions in respect of past service as is determined by the Minister.

General salary increases.

(2) There shall be credited to the Superannuation Account, as soon as possible following the authorization of any salary increase of general application to the Public Service, such amount as, in the opinion of the Minister, is necessary to provide for the increase in the cost to Her Majesty in right of Canada of the benefits payable under this Act, as a result of such salary increase.

ACTUARIAL REPORT.

Actuarial report.

33. The Minister shall lay before Parliament at least once in every five years an actuarial report on the state of the Superannuation Account, containing an estimate of the extent to which the assets of the said Account are sufficient to meet the cost of the benefits payable under this Act.

ANNUAL REPORT.

Annual report.

34. The Minister shall lay before Parliament each year a report on the administration of this Act during the preceding fiscal year, including a statement showing the amounts paid into and out of the Superannuation Account during that year, by appropriate classifications, the number of contributors and the number of persons receiving benefits under this Act, together with such additional information as the Governor in Council requires.

31. Section 12 (1).

32. (1) *(a)* Section 12 (2).

(b) New.

(c) New.

(2) New.

33. New.

34. Section 14.

TRANSITIONAL.

Transitional grants.

35. (1) Notwithstanding section 38, the Governor in Council may grant to any person any allowance or gratuity that might have been granted to that person under the *Superannuation Act* had that Act continued in force, for which that person had, prior to the 1st day of January, 1953, become eligible.

Idem.

(2) For the purposes of this section any allowance or gratuity granted to a person pursuant to subsection (1) shall be deemed to have been granted to that person under the *Superannuation Act*.

Continuation of allowances.

(3) Subject to subsection (6), a person to whom any annual allowance has been granted under the *Superannuation Act* shall, for the purposes of this Act, be deemed to have become entitled to that allowance under this Act.

Persons deemed to be contributors.

(4) For the purposes of this Act, a person to whom, as a contributor under Part I of the *Superannuation Act*, any annual allowance has been granted under the *Superannuation Act* shall, upon his death at any time after the 31st day of December, 1952, be deemed to have been a contributor under this Act at the time of his death, who, having been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act, had become entitled under the relevant provisions of this Act to a benefit herein provided, of a kind similar to that granted to him under the *Superannuation Act*, but in the event of any refund of contributions having been made to or in respect of that person pursuant to subsection (4) of section 7 of the *Superannuation Act*, shall be deemed to have selected, for the purposes of paragraph *(b)* of subsection (1) of section 9, the period fixed by the *Superannuation Act* for the purpose of computing his allowance under that Act.

Idem.

(5) For the purposes of this Act, a person who, at any time after the 31st day of December, 1952 but before the coming into force of this Act, ceased to be employed in the Public Service, having been, at the time he ceased to be so employed, a person to whom Part I of the *Superannuation Act* applied, is deemed to have been, at the time he ceased to be so employed, a contributor under this Act who, immediately prior to the coming into force of this Act, had been a contributor under Part I of the *Superannuation Act*, subject, however, to the provisions of subsection (4) respecting refunds.

Set-off of payments.

(6) Where any allowance or gratuity has been granted to a person under the *Superannuation Act*

(a) as a consequence of the death of any person described in subsection (4), or

35. New.

(b) as a consequence of any person described in subsection (5) having ceased to be employed in the Public Service, whatever right or claim that person may have in respect of that allowance or gratuity upon the coming into force of this Act shall forthwith be terminated, and any payment in respect thereof made to that person under the *Superannuation Act* shall be set off against any amount payable to that person under this Act, except that any such person to whom any annual allowance has been granted under the *Superannuation Act* by reason of the abolition of his office shall, for the purposes of this section, be deemed to have been granted that allowance prior to the 1st day of January, 1953.

Persons employed in Public Service upon coming into force of Act.

(7) For the purposes of this Act, a person who

(a) is employed in the Public Service upon the coming into force of this Act, and

(b) was, immediately prior to the coming into force of this Act, a person to whom Part I of the *Superannuation Act* applied,

is deemed to have been a contributor under Part I of the *Superannuation Act* immediately prior to the coming into force of this Act and, notwithstanding section 4 of this Act, to have become a contributor under this Act upon its coming into force, except that upon so becoming a contributor he shall be subject in all respects to the provisions of section 4.

References to the *Superannuation Act.*

36. Where, in any Act of the Parliament of Canada, reference is made to the *Superannuation Act* or to any Part, section, subsection or other division thereof, or to any word or expression used or defined therein, such reference shall be construed as a reference to the provisions of this Act corresponding to the provisions of the *Superannuation Act* so referred to, but if, in the opinion of the Governor in Council,

(a) there are no provisions in this Act corresponding to the provisions of the *Superannuation Act* so referred to, or there are provisions in this Act corresponding in part only thereto,

(b) there is doubt as to which provisions of this Act correspond to the provisions of the *Superannuation Act* so referred to, or

(c) the purposes and provisions of such other Act cannot be carried out by substituting references to this Act or any of the provisions thereof for references to the *Superannuation Act* or any of the provisions thereof,

the Governor in Council may make regulations prescribing the manner in which and the extent to which this Act or any provision thereof is to be substituted for any such

36. New.

reference to the *Superannuation Act*, adapting the provisions of this Act to meet the circumstances contemplated by such other Act, and generally may make regulations for carrying out, in relation to this Act, the purposes and provisions of such other Act.

Coming into Force.

Coming into force.

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

Repeal.

Repeal: when effective.

38. (1) If this Act comes into force before the day on which the Revised Statutes of Canada, 1952, come into force,

(a) the *Civil Service Superannuation Act*, chapter 24 of the Revised Statutes of Canada, 1927, is repealed on the day this Act comes into force, and the *Civil Service Superannuation Act*, chapter 50 of the Revised Statutes of Canada, 1952, is repealed on the day the Revised Statutes of Canada, 1952, come into force, and

(b) a reference in this Act to any other Act of the Parliament of Canada shall be construed as a reference to such other Act as enacted before the coming into force of the Revised Statutes of Canada, 1952.

(2) If this Act comes into force on or after the day on which the Revised Statutes of Canada, 1952, come into force, then

(a) the *Civil Service Superannuation Act*, chapter 50 of the Revised Statutes of Canada, 1952, is repealed on the day this Act comes into force, and

(b) a reference in this Act to any enactment that is repealed by the operation of subsection (2) of section 7 of *An Act respecting the Revised Statutes of Canada*, chapter 67 of the statutes of 1947-48, shall be construed as a reference to any enactment included in the Revised Statutes of Canada, 1952, that relates to the same subject matter as the enactment so repealed.

SCHEDULE A

PART I

Boards, Commissions and Corporations forming part of the Public Service

Agricultural Prices Support Board
Air Transport Board
Atomic Energy of Canada Limited
Board of Grain Commissioners
Board of Transport Commissioners
Canadian Commercial Corporation
Canadian Farm Loan Board
Canadian Maritime Commission
Canadian Pension Commission
Civil Service Commission
Commodity Prices Stabilization Corporation
Crown Assets Disposal Corporation
Defence Research Board
Director of Soldier Settlement
The Director, Veterans' Land Act
Dominion Coal Board
Export Credits Insurance Corporation
Federal District Commission
Fisheries Prices Support Board
Fisheries Research Board
Income Tax Appeal Board
International Joint Commission
National Battlefields Commission
National Film Board
National Gallery of Canada
National Harbours Board
National Research Council
Northwest Territories Power Commission
Restrictive Trade Practices Commission
Tariff Board
Unemployment Insurance Commission
War Veterans Allowance Board

PART II

Portions of the public service of Canada declared for greater certainty to be part of the Public Service

Auditor General and Office of the Auditor General
Office of the Custodian of Enemy Property (which is deemed for the purposes of section 23 to be a Public Service corporation)

Chief Electoral Officer and Office of the Chief Electoral Officer
Governor General's Secretary and Office of the Governor General's Secretary
Postmasters and Assistant Postmasters in Revenue Post Offices
Clerk of the Privy Council and Privy Council Office
Taxation Division, Department of National Revenue

Part III

Boards, Commissions, Corporations and portions of the public service of Canada deemed to have formed part of the Public Service

Allied War Supplies Corporation
Associate Committees of the National Research Council
Biological Board of Canada
Board of Commerce
Board of Review
British Columbia Security Commission
Canada Food Board
Canada Radio Broadcasting Commission
Canadian Export Board
Canadian Mutual Aid Board
Canadian Shipping Board
Central Appeal Tribunal
Cutting Tools and Gauges Limited
Defence Purchasing Board
Dominion Franchise Commissioner, Office of
Dominion Marketing Board
Economic and Development Commission
Federal Aircraft Limited
Federal Appeal Board
Foreign Exchange Control Board
Government Contracts Supervision Committee
Harbour Commissions included in the definition of "Corporations" in section 2 of *The National Harbours Board Act, 1936*
Inspection Board of the United Kingdom and Canada
Military Hospital Commission
Military Service Council
National Transcontinental Railway Commission
National War Finance Committee
National War Labour Board
Office of the Director of Public Information
Purchasing Commission of Canada
Soldier Settlement Board

Victory Aircraft Limited
War Committee of the Cabinet
War Purchasing Committee
War Supplies Limited
War Supply Board
Wartime Information Board
Wartime Merchant Shipping Limited
Wartime Metals Corporation
Wartime Prices and Trade Board

Part IV

Corporations declared to form or to have formed part of the Public Service for limited purposes only

Atomic Energy Control Board
Corporations to which the *Government Companies Operation Act* applies

(1) Employment of a person with a corporation included in this Part is employment in the Public Service only if that person is not by this Part precluded from contributing to the Superannuation Account in respect of that employment.

(2) No person shall, while he is employed by a corporation included in this Part, contribute to the Superannuation Account under subsection (1) of section 4 unless he is a person who by reason of a provision in any other Act of the Parliament of Canada continues to be a contributor during his employment with that corporation.

(3) No person may elect under this Act to pay for service with a corporation included in this Part if he became employed in the Public Service after the coming into force of this Act.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 335.

An Act to amend The Veterans Benefit Act, 1951.

First reading, April 13, 1953.

THE MINISTER OF VETERANS AFFAIRS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA. 1953

64389

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 335.

An Act to amend The Veterans Benefit Act, 1951.

1951, c. 62; 1952, c. 52.

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

1. Section 9 of *The Veterans Benefit Act, 1951*, chapter 62 of the statutes of 1951, as enacted by chapter 52 of the statutes of 1952, is repealed and the following substituted therefor:

Expiration.

"**9.** This Act shall expire on the last day of the first session of Parliament in 1954."

Explanatory Notes.

The proposed amendment is intended to extend until the last day of the first session of Parliament nineteen hundred and fifty-four, the date of expiration of the Act.

The underlined date "1954" is substituted for the date "nineteen hundred and fifty-three".

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 336.

An Act to provide Assistance for the Higher Education of Children of certain Deceased Members of the Armed Forces and of other Persons.

First reading, April 13, 1953.

THE MINISTER OF VETERANS AFFAIRS.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

65248

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 336.

An Act to provide Assistance for the Higher Education of Children of certain Deceased Members of the Armed Forces and of other Persons.

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 *Children of War Dead (Education Assistance) Act.*

Interpretation.

Definitions.

2. In this Act

"Educational institution".

(a) "educational institution" means a university, college or other school of higher education in Canada, approved by the Minister for the education or instruction of students pursuant to this Act;

"Minister".

(b) "Minister" means the Minister of Veterans Affairs; and

"Student".

(c) "student" means

(i) a child on whose behalf a pension is being paid pursuant to any of the enactments set out in Schedule A of this Act in respect of a person who served in the naval, army or air forces of Canada in the war that commenced in August, 1914, or in the war that commenced in September, 1939;

(ii) a child on whose behalf a pension is being paid, pursuant to or by virtue of any of the enactments set out in Schedule B of this Act at a rate set out for a child in Schedule B of the *Pension Act;* or

(iii) a child on whose behalf payment of a pension was being made under any of the enactments set out in Schedule A or B of this Act but was, either before or after the coming into force of this Act, discontinued by reason of the child having reached the age of twenty-one years.

EDUCATION ASSISTANCE.

Minister may make allowances and pay costs.

3. The Minister may in accordance with this Act and the regulations

(a) make allowances to or in respect of students to enable them to continue, within an educational institution, their education or instruction beyond matriculation, secondary school graduation, or equivalent education; and

(b) pay in whole or in part the cost of such education or instruction.

Amount of allowances.

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.

Costs.

(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.

Age limit.

5. No allowance or costs shall be paid under this Act in respect of a student who has attained the age of twenty-five years except in so far as may be necessary to enable him to complete the academic year in which he attains that age.

Time limit.

6. (1) No allowance or costs shall be paid under this Act in respect of a student who completed his matriculation, secondary school graduation or equivalent education before the coming into force of this Act, unless he resumes or commences a course of education or instruction in an educational institution within fifteen months after the coming into force of this Act.

Idem.

(2) No allowance or costs shall be paid in respect of a student under this Act who completes his matriculation, secondary school graduation or equivalent education after the coming into force of this Act, unless he commences a course of education or instruction in an educational institution within fifteen months after such completion.

Extension of time.

(3) The Minister may extend the periods prescribed by this section where he is satisfied that because of ill health or any other good cause the student was unable to resume or commence a course of education or instruction in an educational institution within the time limited by this section.

Discontinuance for failure to pass examinations.

7. No allowance or costs shall be paid in respect of a student who, having failed in one or more classes or subjects in any academic year, fails in more than one of the supplementary examinations next offered by the educational institution in any such classes or subjects.

Costs may be paid to educational institution.

8. The Minister may, in accordance with the regulations, pay to the educational institution in which any student receiving assistance under this Act is taking his course of education or instruction any of the costs of the course that are payable to the educational institution.

Payments to be made out of appropriations.

9. All allowances and costs payable under this Act shall be paid out of moneys appropriated by Parliament for the purpose.

Regulations.

Regulations.

10. The Governor in Council may make regulations

(a) prescribing the manner of payment of the allowances and costs under this Act to or in respect of students and the manner of computing the amount of allowances and costs payable in respect of any period;

(b) prescribing the conditions in addition to those specified in this Act under which the payment of allowances or costs may be terminated; and

(c) generally for carrying out the purposes and provisions of this Act.

Coming into Force.

Coming into force.

11. This Act shall come into force on the 1st day of July, 1953.

SCHEDULE A.

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.

SCHEDULE B.

The Civilian War Pensions and Allowances Act, 1946, ch. 43.

Civilian War Pensions and Allowances Act, R.S.C. 1952, ch. 51.

Section 45, 46 or 46A of the *Pension Act*, R.S.C. 1927, ch. 157.

Section 50, 51 or 52 of the *Pension Act*, R.S.C. 1952, ch. 207.

The Special Operators War Service Benefits Act, 1946, ch. 64.

Special Operators War Service Benefits Act, R.S.C. 1952, ch. 256.

The Supervisors War Service Benefits Act, 1946, ch. 66.

Supervisors War Service Benefits Act, R.S.C. 1952, ch. 258.

The Women's Royal Naval Services and the South African Military Nursing Service (Benefits) Act, 1946, ch. 34.

Women's Royal Naval Services and the South African Military Nursing Service (Benefits) Act, R.S.C. 1952, ch. 297.

Section 5 of *The Veterans Benefit Act, 1951*.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 337.

An Act to amend The Radio Act, 1938.

First reading, April 15, 1953.

The Minister of Transport.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

73379

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 337.

An Act to amend The Radio Act, 1938.

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

PART I.

1. (1) Subsection (1) of section 2 of *The Radio Act, 1938*, chapter 50 of the statutes of 1938, is amended by adding thereto, immediately after paragraph *(b)* thereof, the following paragraph:

"Commercial broadcasting receiving station".

"*(bb)* "commercial broadcasting receiving station" means a private receiving station operated for gain;"

(2) Paragraph *(j)* of subsection (1) of section 2 of the said Act is repealed and the following substituted therefor:

"Radio station".

"*(j)* "radio station", and the same expression when abbreviated as "station", means a station, other than a private receiving station, equipped with transmitting or receiving radio apparatus or both and intended for, or capable of being used for, any form of radioelectric communication, whether by transmission or reception or both, and includes a commercial broadcasting receiving station;"

Power of Governor in Council.

2. Paragraph *(b)* of subsection (1) of section 3 of the said Act is repealed and the following substituted therefor:

"*(b)* make regulations prohibiting or regulating the sale or use of any machinery, apparatus or equipment, causing or liable to cause interference to radio reception, and prescribing the penalties recoverable on summary conviction for the violation or non-observance of any such regulation, but such penalty shall not exceed fifty dollars per day for each day during which such violation or non-observance continues;"

Explanatory Notes.

The purpose of this Bill is to abolish the licensing requirements for a private radio receiving station used for the reception of broadcasting but not operated for gain.

Clause **1**: Definitions.

Paragraph *(bb)* is new.

Paragraph *(j)*, the underlined words are new.

Clause **2**: Paragraph *(b)* of subsection (1) of section 3 of the *Radio Act* now reads as follows:

"**3.** (1) The Governor in Council may

(b) authorize the payment of a portion of the licence fees collected in respect of private receiving station licences to any person or department of government, approved by the Minister, for services rendered in connection with the issuance of such licences;"

New paragraph *(b)* re-enacts section 23 (1) of *The Canadian Broadcasting Act, 1936*, which was repealed by section 8 of chapter 6 of the statutes of 1951 (second session). The repeal of section 23 has not been proclaimed to be in force pending the transfer of this section to the *Radio Act* where it should be. The provision for making regulations prohibiting or regulating the use of any machinery, apparatus or equipment causing or liable to cause interference with radio reception has been extended to cover the sale of such machinery, apparatus or equipment.

Section 23 (1) of *The Canadian Broadcasting Act, 1936*, now reads as follows:

"**23.** (1) The Governor in Council may make regulations prohibiting or regulating the use of any machinery, apparatus or equipment causing or liable to cause interference with radio reception and to prescribe penalties recoverable on summary conviction for the violation or non-observance of any such regulation, provided, however, that such penalties shall not exceed fifty dollars per day for each day during which such violation or non-observance continues."

Repeal.

3. Paragraph *(e)* of subsection (1) of section 4 of the said Act is repealed.

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

Licences required.

"5. (1) No person shall establish a radio station, or install, operate or have in his possession a radio apparatus consisting of a reasonably complete and sufficient combination of distinct radio appliances intended for or capable of being used as a radio station at any place in Canada or on any aircraft registered in Canada, except under and in accordance with a licence granted by the Minister in that behalf.

Exemption.

(2) The Governor in Council may, by regulation and on such terms and conditions as he may prescribe, exempt from the operation of this section a radio station temporarily in Canada that is

(a) duly licensed by the country in which the owner of the station resides, and

(b) owned by a person who is a resident and citizen of a country that grants a reciprocal exemption to residents of Canada."

5. Subsection (1) of section 9 of the said Act is repealed and the following substituted therefor:

Search warrant.

"**9.** (1) Where a magistrate or justice of the peace is satisfied by information on oath that there is reasonable ground for believing that a radio station has been established without a licence, or that any radio apparatus has been installed, or is being operated, or is in possession of any person in any place in Canada within his jurisdiction without a licence in that behalf, he may grant a search warrant to any police officer or any officer appointed in that behalf by the Minister and named in the warrant."

6. Subsections (1) and (2) of section 10 of the said Act are repealed and the following substituted therefor:

Penalty for establishing stations without authority.

"**10.** (1) Any person who establishes a radio station or installs, operates or has in his possession a radio apparatus, in violation of the provisions of this Act is liable on summary conviction to a fine not exceeding fifty dollars and on conviction on indictment to a fine not exceeding five hundred dollars and to imprisonment for a term not exceeding twelve months, and in the case of any conviction under this section the radio apparatus or equipment, to which the offence relates, may be forfeited to Her Majesty by order of the Minister for such disposition as the Minister may direct.

Clause **3**: Paragraph *(e)* of subsection (1) of section 4 of the *Radio Act* now reads as follows:

"**4.** (1) The Minister may make regulations

(e) prescribing that no radio receiving set or radio apparatus for installation or use as, or in, a private receiving station may be sold, repaired or maintained by any person until a licence is first obtained for such station;"

Clause **4**: Section 5 of the said Act now reads as follows:

"**5.** (1) No person shall establish a radio station or private receiving station, or install, operate or have in his possession a radio apparatus at any place in Canada or on any aircraft registered in Canada, except under and in accordance with a licence granted by the Minister in that behalf.

(2) The Governor in Council may, by regulation and on such terms and conditions as he may prescribe, exempt from the operation of this section

(a) a radio receiving set installed in an automobile or other vehicle temporarily in Canada and that is owned by a *bona fide* tourist who resides out of Canada; and

(b) a radio station temporarily in Canada that is

(i) duly licensed by the country in which the owner of the station resides, and

(ii) owned by a person who is a resident and citizen of a country that grants a reciprocal exemption to residents of Canada."

The reference in this section to a private receiving station and a radio receiving set installed in an automobile has been deleted. The underlined words are new and are added for clarification.

Clause **5**: Subsection 1 of section 9 of the said Act now reads as follows:

"**9.** (1) If a magistrate or justice of the peace is satisfied by information on oath that there is reasonable ground for believing that a radio station or a private receiving station has been established without a licence, or that any radio apparatus has been installed or is being operated, or is in possession of any person in any place in Canada within his jurisdiction without a licence in that behalf, he may grant a search warrant to any police officer or any officer appointed in that behalf by the Minister and named in the warrant."

Clause **6**: Subsections (1) and (2) of section 10 of the said Act now read as follows:

"**10.** (1) Any person who establishes a radio station or private receiving station or installs, operates or has in his possession any radio apparatus, in violation of the provisions of this Act shall be liable—

(a) in the case of the establishment of a private receiving station or the installation, operation or possession of radio apparatus intended for or capable of being used as a private receiving station, on summary conviction, to a fine not exceeding twenty-five dollars;

(b) in all other cases under this section, on summary conviction, to a fine not exceeding fifty dollars and, on conviction on indictment, to a fine not exceeding five hundred dollars and to imprisonment for a term not exceeding twelve months;

and in the case of any conviction under this section the radio apparatus or equipment, to which the offence relates, may be forfeited to His Majesty by order of the Minister for such disposition as the Minister may direct.

Burden of proof.

(2) Whenever any person is charged with an offence against section five of this Act, if he is proved to be the owner, tenant or the person in control of the premises, place, aircraft, automobile or other vehicle where a radio station or radio apparatus is found, there shall be a presumption that he did establish the radio station or that he did install, operate or have the said apparatus in his possession."

Coming into force.

7. This Part shall be deemed to have come into force on the 31st day of March, 1953.

PART II

8. (1) Subsection (1) of section 2 of the *Radio Act*, chapter 233 of the Revised Statutes of Canada, 1952, is amended by adding thereto, immediately after paragraph *(b)* thereof, the following paragraph:

"Commercial broadcasting receiving station".

"*(bb)* "commercial broadcasting receiving station" means a private receiving station operated for gain;"

(2) Paragraph *(j)* of subsection (1) of section 2 of the said Act is repealed and the following substituted therefor:

"Radio station".

"*(j)* "radio station", and the same expression when abbreviated as "station", means a station, other than a private receiving station, equipped with transmitting or receiving radio apparatus or both and intended for, or capable of being used for, any form or radioelectric communication, whether by transmission or reception or both, and includes a commercial broadcasting receiving station;"

Powers of Governor in Council.

9. Paragraph *(b)* of subsection (1) of section 3 of the said Act is repealed and the following substituted therefor:

"*(b)* make regulations prohibiting or regulating the sale or use of any machinery, apparatus or equipment, causing or liable to cause interference to radio reception, and prescribing the penalties recoverable on summary conviction for the violation or non-observance of any such regulation, but such penalty shall not exceed fifty dollars per day for each day during which such violation or non-observance continues;"

Repeal.

10. Paragraph *(e)* of subsection (1) of section 4 of the said Act is repealed.

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

Licences required.

"**5.** (1) No person shall establish a radio station, or install, operate or have in his possession a radio apparatus consisting of a reasonably complete and sufficient combination of distinct radio appliances intended for or capable of

(2) Whenever any person is charged with an offence against section five of this Act, if he is proved to be the owner, tenant or the person in control of the premises, place, aircraft, automobile or other vehicle where any radio station or private receiving station or radio apparatus is found, there shall be a presumption that he did establish the radio station or private receiving station or that he did install, operate or have the said apparatus in his possession."

PART II.

The purpose of Part II is to amend the new Revised Statutes, which are now in press.

being used as a radio station at any place in Canada or on any aircraft registered in Canada, except under and in accordance with a licence granted by the Minister in that behalf.

Exemption.

(2) The Governor in Council may, by regulation and on such terms and conditions as he may prescribe, exempt from the operation of this section a radio station temporarily in Canada that is

(a) duly licensed by the country in which the owner of the station resides, and

(b) owned by a person who is a resident and citizen of a country that grants a reciprocal exemption to residents of Canada."

12. Subsection (1) of section 9 of the said Act is repealed and the following substituted therefor:

Search warrant.

"**9.** (1) Where a magistrate or justice of the peace is satisfied by information on oath that there is reasonable ground for believing that a radio station has been established without a licence, or that any radio apparatus has been installed, or is being operated, or is in possession of any person in any place in Canada within his jurisdiction without a licence in that behalf, he may grant a search warrant to any police officer or any officer appointed in that behalf by the Minister and named in the warrant."

13. Subsections (1) and (2) of section 10 of the said Act are repealed and the following substituted therefor:

Penalty for establishing stations without authority.

"**10.** (1) Any person who establishes a radio station or installs, operates or has in his possession a radio apparatus, in violation of the provisions of this Act is liable on summary conviction to a fine not exceeding fifty dollars and on conviction on indictment to a fine not exceeding five hundred dollars and to imprisonment for a term not exceeding twelve months, and in the case of any conviction under this section the radio apparatus or equipment, to which the offence relates, may be forfeited to Her Majesty by order of the Minister for such disposition as the Minister may direct.

Burden of proof.

(2) Whenever any person is charged with an offence against section 5 of this Act, if he is proved to be the owner, tenant or the person in control of the premises, place, aircraft, automobile or other vehicle where a radio station or radio apparatus is found, there shall be a presumption that he did establish the radio station or that he did install, operate or have the said apparatus in his possession."

Coming into force.

14. This Part shall come into force, and Part I (except section 7) is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Seventh Session, Twenty-First Parliament, 1–2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 338.

An Act respecting Co-operative Credit Associations.

First reading, April 15, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

73549

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 338.

An Act respecting Co-operative Credit Associations.

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 *Co-operative Credit Associations Act.*

INTERPRETATION.

Definitions.

2. In this Act

"Association".

(a) "association" means a co-operative credit society incorporated by Special Act;

"Co-operative credit society".

(b) "co-operative credit society" means a co-operative organization the objects of which include the making of loans to, and the receiving of deposits from, its members;

"Department".

(c) "Department" means the Department of Insurance;

"Minister".

(d) "Minister" means the Minister of Finance;

"Special Act".

(e) "Special Act" means an Act of the Parliament of Canada incorporating a co-operative credit society; and

"Superintendent".

(f) "Superintendent" means the Superintendent of Insurance.

APPLICATION.

Application of Act.

3. Unless otherwise expressly provided in the Special Act, the provisions of this Act apply to every co-operative credit society incorporated by Special Act.

Explanatory Note.

The purpose of this Bill is to provide for the organization, to specify the powers, and to provide for the supervision, of central co-operative credit associations that may be incorporated by Parliament.

PART I.

Incorporation and Organization.

Membership.

4. (1) Membership in an association shall be confined to

(a) co-operative credit societies incorporated by Special Act;

(b) any co-operative credit society declared by Parliament to be eligible to become a member of an association;

(c) not more than ten co-operative corporations (not being co-operative credit societies) carrying on business in two or more provinces; and

(d) not more than fifteen natural persons.

Restriction.

(2) No association shall be a member of any of its incorporated members.

Special Act.

Matters to be declared in Special Act.

5. The capital stock of every association, the amount thereof that shall be subscribed and paid before the association may commence business, its name, the place where its head office is to be situated, and the name, place of residence and calling of each of the provisional directors shall be declared in the Special Act incorporating the association.

Objects and Powers.

Association is corporation.

6. Every association is a body corporate capable of exercising all the functions of an incorporated company, and having all the powers, privileges and immunities set forth in this Act.

Restrictions.

7. Every association is subject to all the limitations, liabilities and provisions set forth in this Part and in Parts II and III.

Objects and powers.

8. (1) The objects and powers of an association are:

(a) to receive money on deposit from its members upon such terms as to interest and time of repayment as may be agreed upon;

(b) to lend money to its members upon such terms as to interest, security, and time of repayment as may be agreed upon;

(c) to borrow or raise money from its members or from chartered banks in Canada upon such terms as to interest, security and time of repayment as may be agreed upon;

(d) to deposit money in chartered banks in Canada or with an association of which it is a member; and

(e) to invest in bonds, debentures or other securities of or guaranteed by the Government of Canada, the government of any province of Canada or any municipal corporation in Canada, or in bonds, debentures or other securities of any school corporation in Canada, or, to the extent of not more than ten per cent of the aggregate of the paid-up capital of the association and the total amount of money on deposit with the association, with the approval of at least two-thirds of the full board of directors, in any other negotiable securities.

Ancillary and incidental powers.

(2) An association, for the purpose of exercising the powers conferred by subsection (1), and as ancillary and incidental thereto, has the following powers:

(a) to charge, hypothecate, mortgage or pledge its real or personal property to secure any liability for the repayment of money borrowed;

(b) to take securities of such nature covering real or personal property of any kind as may be deemed expedient for the purpose of securing the repayment of any money lent by or owing to the association;

(c) to sell, pledge or mortgage any real or personal property or other security held by the association and to make and execute all requisite conveyances, assignments, transfers and assurances in respect thereof;

(d) subject to subsection (2) of section 4, to become a member of any co-operative credit society incorporated by or under any Act of the Parliament of Canada;

(e) to acquire and hold any real or personal property necessary for its actual use and occupation and the management of its business and to acquire, for the protection of its loans and investments, any real or personal property mortgaged or hypothecated to the association, and to sell, mortgage, lease or otherwise dispose of such property;

(f) to draw, make, accept, endorse, discount, execute and issue promissory notes, bills of exchange, bills of lading, warrants and other negotiable or transferable instruments;

(g) to pay out of the funds of the association all or any of the expenses of or incidental to the formation and organization thereof; and

(h) to do all such other things as are incidental or conducive to the attainment of the objects and the exercise of the powers of the association.

Restrictions.

9. Notwithstanding anything in section 8,

(a) no association has the power to make a loan upon the security of a mortgage on real property owned by the borrower,

(b) no association shall make a loan to or undertake any guarantee on behalf of any co-operative credit society unless the society holds a valid and subsisting certificate issued under section 19 or 80, and

(c) no association shall make a loan to, or accept a deposit from, any natural person.

Purchase or sale of business.

10. (1) An association has the power, with the permission of the Minister, to make an agreement

(a) to purchase and take over all or any portion of the business and property (being business that the association is authorized to transact and property that the association is authorized to hold) of any co-operative credit society that has the power so to dispose of its business and property, and

(b) to sell or transfer all or any portion of its business and property to any organization that is authorized to transact such business and hold such property,

and to enter into all agreements and undertakings necessary thereunto, but no agreement made under this section is effective until it is approved by the Treasury Board.

Approval of Treasury Board.

(2) When any agreement has been entered into under this section, the directors of the association may apply to the Treasury Board to approve the agreement, and the Board, after hearing the directors and other persons whom it considers entitled to be heard upon the application or giving them an opportunity to be heard, may approve the agreement if the Board is satisfied that no sufficient objection to the agreement has been established.

Directors.

Number of directors.

11. (1) The affairs of an association shall be managed by a board of not less than five and not more than twelve directors as the association may determine by by-law.

Quorum.

(2) A majority of the directors constitutes a quorum.

Eligibility.

(3) All directors shall be Canadian citizens resident in Canada.

Tenure.

(4) No director shall be appointed or elected for a term of more than three years, but a retiring director is eligible for re-appointment or re-election.

Provisional Directors.

Provisional directors.

12. (1) The persons named as such in the Special Act are the first or provisional directors of the association, and hold office until replaced by directors duly appointed or elected in their stead.

Number.

(2) The number of provisional directors shall not be less than five.

Powers.

(3) The provisional directors may open stock books, procure subscriptions for stock, make calls in respect of stock not fully paid up and do generally whatever may be necessary to organize the association.

Organization Meeting.

Notice of organization meeting of subscribers.

13. (1) When the provisions of the Special Act relating to subscription and payment for stock have been complied with, the provisional directors may call a meeting of the subscribers to be held at the head office of the association at the time and place set forth in the notice.

Representative of subscriber.

(2) A subscriber, other than a natural person, may be represented at the meeting by a person appointed by resolution of the board of directors of that subscriber.

Votes.

(3) Each subscriber and each provisional director is entitled to one vote.

Organization meeting.

(4) The subscribers and the provisional directors shall at the meeting

(a) determine the day upon which the annual general meeting of the association is to be held;

(b) elect or appoint such number of directors not less than five or more than twelve as they think necessary to hold office until the annual general meeting next following their election or appointment;

(c) provide for the method of filling vacancies in the board of directors until the annual general meeting;

(d) adopt such by-laws as are necessary to enable the association to commence business; and

(e) appoint an auditor and fix his remuneration.

Directors replace provisional directors.

(5) Upon the election or appointment of directors in accordance with this section the functions of the provisional directors cease.

Officers.

Election of president, etc.

14. (1) The directors, as soon as practicable after their election or appointment, shall from among themselves elect by ballot a president, who shall be chairman of the board of directors, and one or more than one vice-president.

Executive committee.

(2) If the number of directors is more than six, the association may by by-law provide for the election from among the directors of an executive committee of not fewer than three members.

Quorum and authority of executive committee.

(3) The executive committee may fix its quorum at not less than a majority of its members and may, subject to any restriction in its constating by-law or in regulations

made by the directors and, subject to subsection (4), exercise such of the powers of the directors as are delegated to it by that by-law.

Certain powers not to be delegated.

(4) The executive committee may not exercise any of the powers conferred on the directors by sections 24, 27, 28, 50 and 51.

Presiding officer at board meetings.

15. (1) The president or a vice-president shall preside at meetings of the board, but if none of such officers is present at any meeting of the board, a chairman elected by the directors present shall preside at the meeting.

Presiding officer at general meetings.

(2) The president, or in his absence a vice-president, shall preside at all general meetings of the association, but if none of such officers is present at any such meeting, a chairman elected by the members and duly authorized delegates present at the meeting shall preside.

Vote of presiding officer.

(3) The person presiding may vote as a director at meetings of the board and as a member or delegate, as the case may be, at meetings of the association, and in case of an equality of votes at any meeting he has a casting vote.

Vacancy in office of president or vice-president.

16. (1) If a vacancy occurs in the office of president or vice-president, the directors shall from among themselves elect a president or vice-president, as the case may be, to continue in office until the next election or appointment of directors.

Failure to elect directors as required.

(2) If at any time an election or appointment of directors is not made or does not take effect at the proper time, the association is not thereby dissolved, but such election or appointment may take place at any general meeting of the association duly called for that purpose, and the retiring directors continue in office until their successors are elected or appointed.

Branch offices and local boards.

17. The directors may establish branch offices and local advisory boards at such times and in such manner as they deem expedient.

General powers of directors.

18. The directors may in all things administer the affairs of the association and may make or cause to be made for the association any description of contract which the association may by law enter into.

Certificate.

Treasury Board certificate.

19. (1) An association shall not accept money on deposit or lend money or otherwise carry on business by exercising any of the powers set forth in section 8 until the Treasury Board has granted it a certificate authorizing

it to do so, and no such certificate shall be granted until the Treasury Board has been satisfied by affidavit or otherwise that

(a) the board of directors has been duly elected or appointed;

(b) the provisions of the Special Act relating to subscription and payment for stock have been complied with;

(c) all requirements of this Act antecedent to the granting of a certificate have been complied with; and

(d) the expenses of incorporation and organization are reasonable.

Particulars.

(2) The particulars of all liabilities of the association shall be disclosed to the Treasury Board at the time the association makes application for a certificate.

Incorporating Act to expire if certificate not granted.

(3) If a certificate under this section has not been granted within two years after the passing of the Act of incorporation of the association, or within such extended period not exceeding one year as the Governor in Council before the expiration of such two years allows, the said Act thereupon ceases to be in force, except for the purpose of winding-up the affairs of the association and returning to subscribers the amounts paid by them upon the stock subscribed or so much thereof as they may be entitled to.

Notice of grant of certificate to be published.

(4) Notice of the granting of a certificate by the Treasury Board authorizing an association to commence business shall be published by the association in the *Canada Gazette* and in at least one newspaper in the city or place where the head office of the association is situate, and such publication shall be continued for a period of four weeks.

Limitations in certificate.

(5) Any certificate granted by the Treasury Board may contain, or may be amended to include, any limitations or conditions that the Treasury Board may deem necessary or advisable.

Delegates.

Membership rights may be vested in delegates.

20. An association may by by-law provide that the membership rights of an incorporated member of the association shall be vested in one or more delegates to be elected or appointed by the member in such manner as may be provided for in the by-laws, and the delegates so elected or appointed may exercise all or any of such rights.

Meetings.

At least one meeting a year.

21. (1) An association shall hold at least one general meeting in each calendar year.

Voting rights.

(2) At meetings of the association each delegate is entitled to the same number of votes as any other delegate irrespective of the number of members or shares represented by him.

No proxy votes.

(3) No delegate and no member shall vote by proxy at any meeting of the association.

Meetings to be in Canada.

(4) All general meetings of an association shall be held in Canada.

By-Laws.

When by-laws may be enacted, etc.

22. (1) Subject to this section, an association may at any annual general meeting, or any special general meeting called for the purpose, enact all necessary by-laws not contrary to law or to the provisions of this Act or the Special Act as may be deemed necessary or advisable, and such by-laws may be added to, amended or repealed and others substituted therefor at any annual general meeting of the association or at any special general meeting of the association called for the purpose.

Manner.

(2) Any enactment, amendment, repeal or substitution may be made

(a) with the approval of two-thirds of the delegates and members who are entitled to and do vote, or

(b) if written notice of the proposed enactment, amendment, repeal or substitution is forwarded to each member with the notice of the meeting at which such enactment, amendment, repeal or substitution is to be considered, with the approval of a majority of delegates and members who are entitled to and do vote.

Particular by-laws.

(3) Without limiting the generality of the power conferred by subsection (1) the association may enact by-laws to provide

(a) for the method of appointing or electing delegates by members, the qualifications of such delegates and determining the number of such delegates for each member or group of members;

(b) for the division into regions or districts of the territory in which the association carries on business;

(c) for meetings of delegates to be held by regions or districts for purposes specified in the by-laws and for the election or appointment of directors from regions or districts or groups of regions or districts by the delegates;

(d) for methods of appointing directors or of making nominations and holding elections for directors, the procedure for counting ballots and any other matter or thing relating to the conduct of elections of directors;

(e) for the qualifications and tenure of office of directors;

(f) for the remuneration and payment of the expenses of delegates and directors in connection with the business of the association and the meetings of the association and of the directors;

(g) for the removal and dismissal of directors at meetings of the association;

(h) for the filling of vacancies occurring on the board of directors;

(i) for the time and place for the holding of meetings of the association and of the board of directors, the calling of such meetings, the quorum at such meetings, and the procedure in all things at such meetings;

(j) for the allotment of shares, the making of calls thereon, the payment thereof, the issue and registration of certificates of shares, forfeiture of shares for non-payment and the disposal of forfeited shares and the proceeds thereof;

(k) for the appointment, functions, duties and removal of all officials and servants of the association, and their remuneration, and the security, if any, to be given by them to the association;

(l) for the appointment of a credit committee with such duties, powers and functions and governed by such procedure as the by-laws may prescribe;

(m) for the appointment of other committees by the board of directors with such powers, functions and duties and governed by such procedure as the by-laws may prescribe;

(n) for the payment of interest on paid-up share capital at a rate not exceeding five per cent per annum; and

(o) for the conduct in all other particulars of the affairs of the association.

Effect of by-law.

23. Every by-law binds the association and the members thereof to the same extent as if each member had given approval under seal and as if there were in the by-law a covenant on the part of each member, and the successor and assigns of the member, to conform thereto, subject to the provisions of this Act and the Special Act.

Power of directors to make by-laws.

24. (1) The directors may make by-laws not contrary to law or to this Act or the Special Act or to any by-laws duly passed or confirmed at a general meeting of the association.

Confirmation of by-law.

(2) Subject to subsection (3), a by-law made under subsection (1) ceases to be in force at the date of the next following annual general meeting unless it is confirmed at that meeting.

Idem.

(3) Where a special general meeting, called for the purpose of confirming a by-law made under subsection (1) or called for that and any other purpose, is held before the next following annual general meeting, the by-law ceases to be in force at the date of the special general meeting unless it is confirmed at that special general meeting, and subsection (2) does not apply to a by-law that is so confirmed.

Copy of by-law to be filed with Superintendent.

25. No by-law is effective until a certified copy thereof is filed with the Superintendent.

Capital Stock.

Transfer of stock.

26. (1) The shares in the capital stock of an association are transferable in such manner and subject to such conditions and restrictions as are prescribed by this Act or the Special Act or by the by-laws of the association.

Authorization.

(2) No transfer, sale, assignment or charge on the capital stock of an association is valid unless and until authorized by the board of directors, subject to such conditions as may be set forth in the by-laws.

Redemption of stock.

(3) An association may redeem any or all shares of its capital stock held by a member upon payment of an amount to be agreed upon by the association and the member, not exceeding the actual value of such shares or the amount paid thereon, whichever is the lesser, and subject to such conditions as may be set forth in the by-laws.

Redemption on dissolution.

(4) An association, whenever any member is about to be wound-up, dissolved or have its charter surrendered, has the right at its option to redeem the shares held by such member at the actual value thereof or the amount paid thereon, whichever is the lesser.

Limit on redemptions.

(5) Not more than ten per cent of the issued shares of an association may be redeemed pursuant to this section in any financial year and no such redemption shall be made when the association is insolvent or so as to reduce the number of members to less than five or to reduce the amount of capital below the amount prescribed in the Special Act as necessary to commence business.

Calls.

Calls.

27. (1) The directors of an association may, as they deem necessary but not contrary to any by-law, call in and demand from the members thereof, all sums of money subscribed by them at such times and places and in such instalments as the directors may determine.

Interest.

(2) Interest shall accrue and fall due, at the rate of six per cent per annum, upon the amount of any unpaid call, from the day appointed for payment of such call.

Forfeiture of shares for non-payment of calls.

28. If, after the giving of such demand or notice as the by-laws of an association prescribe, any call made upon any share or shares is not paid within the time prescribed by by-law, the directors, in their discretion, by resolution to that effect, reciting the facts and duly recorded in their minutes, may summarily declare forfeited any shares whereon such call is not paid, and such shares thereupon become the property of the association, and may be disposed of as is prescribed by by-law.

Books.

Books.

29. (1) An association shall cause a book or books to be kept by the secretary, or by some other officer specially charged with that duty, wherein shall be kept recorded

(a) the names, alphabetically arranged, of all persons who are or have been members;

(b) the address of every such person, while a member;

(c) the number of shares held by each member;

(d) the amounts paid in, and the amounts remaining unpaid, on the shares of each member;

(e) all transfers of shares in their order as presented to the association for entry, with the date and other particulars of each transfer, and the date of the entry thereof; and

(f) the names, addresses and callings of all persons who are directors of the association, and the names of all persons who have been directors, with the several dates at which each became or ceased to be a director.

Books to be open for inspection.

(2) Such books shall, during reasonable business hours of every business day of the association, be kept open for the inspection of members and creditors of the association, and their representatives, at the head office or chief place of business of the association, and every member, creditor or representative may make extracts therefrom.

Notice of membership registrations.

(3) An association shall, within fifteen days after any member becomes registered on its books, submit to the Superintendent

(a) a notice of the registration giving the date thereof, and the name and principal place of business or address of the member, the number of shares subscribed for and the amount paid thereon, and

(*b*) if the member is a co-operative credit society,

(i) a statement, certified by an auditor selected from the list of auditors required to be furnished to the Minister under the *Bank Act*, showing in detail the assets and liabilities of the member as at the date of the registration, and

(ii) a copy of the constitution and by-laws of the member.

Liability of Members.

Liabil ty to creditors.

30. (1) Every member is, until the whole amount of the shares in the capital stock of the association subscribed for by the member has been paid, individually liable to the creditors of the association to an amount equal to the amount subscribed but not paid thereon; but a member is not liable to an action therefor by any creditor until an execution against the association at the suit of the creditor has been returned unsatisfied in whole or in part.

Amount recoverable.

(2) The amount due on such execution, not exceeding the amount unpaid on the member's shares, is the amount recoverable with costs from such member.

Liability restricted to amount unpaid on shares.

(3) A member of an association is not, as such, responsible for any act, default or liability of the association, or for any engagement, claim, payment, loss, injury, transaction, matter or thing relating to or connected with the association, beyond the amount unpaid on the member's shares in the capital stock of the association.

Meetings and Voting.

No vote if calls in arrears.

31. No member who is in arrears in respect of any call shall vote at any meeting of the association.

Notice of meetings.

32. In the absence of other provisions in that behalf in the Special Act or the by-laws of an association, notice of the time and place for holding general meetings of the association shall be given at least ten days previously thereto, in some newspaper published at the place in which the chief place of business of the association is situate, or if there is no newspaper there published, then in a newspaper published at the place nearest thereto.

Special general meeting.

33. Members who together hold not less than one-fourth part in value of the subscribed shares of an association may, at any time, by written requisition call a special general meeting of the association for the transaction of any business specified in such requisition, and in the notice calling such meeting.

Procedure.

Action to enforce calls.

34. An association may enforce payment of all calls on shares and interest thereon, by action in any court of competent jurisdiction.

Service of process on association.

35. (1) Service of any process or notice upon an association may be made by leaving a copy thereof at the chief place of business of the association, with any adult person in charge thereof, or elsewhere with the president or secretary of the association.

Service by publication.

(2) If an association has no known office or chief place of business, and has no known president or secretary, the court may order such publication as it deems requisite to be made in the premises, for at least one month, in at least one newspaper.

Idem.

(3) Publication in accordance with this section shall be deemed to be due service upon the association.

Actions between association and members.

36. Any description of action may be prosecuted and maintained between an association and any member thereof.

Association subject to winding-up laws.

37. An association is subject to the provisions of any general Act for the winding-up of joint stock companies.

Evidence.

Copy of by-laws *prima facie* evidence.

38. A copy of any by-law of an association, under its seal and purporting to be signed by any officer of the association, shall be received as *prima facie* evidence of such by-law in all courts in Canada.

Evidence of books.

39. All books required by this Part to be kept by the secretary or by any other officer of the association charged with that duty are, in any suit or proceeding against the association or against any member, *prima facie* evidence of all facts purporting to be therein stated.

Evidence respecting calls.

40. In any action by an association to enforce payment of any call or interest thereon, a certificate under the seal of the association and purporting to be signed by any officer of the association to the effect that the defendant is a member, that the call has been made, and setting forth the amount that is due and unpaid thereon, shall be received as *prima facie* evidence in all courts in Canada.

Offences and Penalties.

Payment of organization expenses.

41. Any director who authorizes payment of, or any manager or any other officer or servant of an association who pays or causes to be paid, any money for or on account of the incorporation or organization expenses of the association after the certificate permitting the association to commence business has been granted by the Treasury Board, except and unless the liability so paid has been disclosed to the Treasury Board at the time of the application for such certificate, is guilty of an indictable offence and liable to imprisonment for a term not exceeding two years.

Failure to produce books.

42. Every director, officer and servant of an association, who, on the application of any member or creditor of the association or of the representatives of any such member or creditor or of any judgment creditor of a member, refuses or neglects to produce any of the books mentioned in section 29 within his power or control, or who refuses or neglects to allow any of such books to be inspected and extracts to be taken therefrom, during reasonable business hours of any business day of the association, is guilty of an offence and liable on summary conviction to a fine not exceeding fifty dollars.

PART II.

Limitations, Restrictions, Audit and Supervision.

Interpretation.

Definitions.

43. In this Part

"Government securities".

(a) "government securities" means bonds, debentures or other securities of or guaranteed by the Government of Canada or the government of any province of Canada;

"Municipal securities".

(b) "municipal securities" means bonds, debentures or other securities of or guaranteed by any municipal corporation in Canada; and

"School securities".

(c) "school securities" means bonds, debentures or other securities of any school corporation in Canada.

Loans and Investments.

Limit on loans and investments.

44. An association shall not make any loan and shall not invest any funds

(a) if the aggregate of its cash on hand and on deposit in chartered banks in Canada is less than five per cent of the total amount of money on deposit with the association, or

(b) if the making of such loan or investment would reduce the aggregate mentioned in paragraph *(a)* to less than five per cent of the total amount of money on deposit with the association.

Idem.

45. An association shall not make any loan and shall not invest any funds otherwise than in government securities, municipal securities, or school securities

(a) if the aggregate of

(i) its cash on hand and on deposit in chartered banks in Canada, and

(ii) the market value of its government securities, municipal securities, and school securities, excluding any such securities as are pledged by the association as security for money borrowed by the association or for any other obligation of the association,

is less than twenty per cent of the total amount of money on deposit with the association, or

(b) if the making of such loan or investment would reduce the aggregate mentioned in paragraph *(a)* to an amount less than twenty per cent of the total amount of money on deposit with the association.

Limits on loans to any member.

46. (1) Subject to subsection (2), an association shall not lend any money to, nor invest in the securities of, any member if

(a) the aggregate of

(i) the total amount of loans made by the association to the member, less the market value of government securities, municipal securities and school securities, if any, pledged as security for any such loans, and

(ii) the total amount invested by the association in the securities of the member

exceeds ten per cent of the aggregate of the paid-up capital of the association and the total amount of money on deposit with the association, or

(b) the making thereof would increase the first mentioned aggregate to more than ten per cent of the second mentioned aggregate.

Exception.

(2) An association may, with the consent of at least two-thirds of the full board of directors, make a loan that would otherwise be prohibited under subsection (1) to any member if the term of the loan does not exceed one year and the loan is adequately secured.

Reports.

(3) Where an association has made a loan to any member under the authority of subsection (2) or has authorized the making of such a loan, the association shall prepare, as at the last day of March, June, September and December in each year and submit to the Superintendent and to its members, a statement showing

(a) the total amount of loans authorized and the total amount of loans outstanding for each such member at the date as at which the statement is prepared and the amount and nature of the security pledged by the member for such loans;

(b) the largest amount of loans authorized and the largest amount of loans outstanding for each such member at any time during the preceding quarter-year and the amount and nature of the security pledged by the member for such loans;

(c) the total amount of the securities of each such member that were owned by the association at the date as at which the statement is prepared; and

(d) the largest amount of the securities of each such member that were owned by the association at any time during the preceding quarter-year.

Time of report.

(4) The statement required by subsection (3) shall be submitted to the Superintendent and to the members of the association within fifteen days after the day as at which it is prepared.

Limit on liabilities.

47. The aggregate of

(a) the total amount borrowed by an association and outstanding,

(b) the total amount of money on deposit with the association, and

(c) all moneys of which the repayment of the principal or payment of interest is guaranteed by the association,

shall not at any time exceed ten times the aggregate of

(d) its paid-up capital,

(e) the amount of its guarantee fund, and

(f) the amount of its surplus.

Prohibited investment.

48. An association shall not invest any of its funds in bonds, debentures or other securities on which payment of principal or interest is in default.

Trading prohibited.

49. Except as authorized by this Act or the Special Act, an association shall not either directly or indirectly deal in the buying or selling or bartering of goods, wares or merchandise or engage or be engaged in any trade or business.

Distribution of Earnings.

Distribution of earnings.

50. (1) The net earnings arising from the business of an association in each year shall be distributed as follows:

(a) an amount equal to at least twenty per cent of the net earnings shall be set aside as a guarantee fund to be held as a reserve against contingencies, losses and

uncollectable loans; but where at the close of any year the amount of the guarantee fund equals at least ten per cent of the aggregate of the paid-up capital of the association and the total amount of money on deposit with the association, the directors may, subject to the approval of two-thirds of the delegates and members present and voting at the annual general meeting, direct that no moneys be set aside for the guarantee fund for the then current year;

(b) interest may be paid on the paid-up capital at such rate as may be authorized by by-law;

(c) such further portion of the remaining net earnings as the directors may determine may be distributed as a dividend among the members of the association in such manner as may be provided in the by-laws; and

(d) the interest and dividends due to a member may at the discretion of the directors be placed to the credit of such member on share capital account until the unpaid balance of all shares held by such member is fully paid up.

Other reserves.

(2) The directors may establish such other reserve funds in addition to the guarantee fund as they may deem necessary or advisable.

Net earnings.

(3) For the purposes of this section, the net earnings shall be ascertained from the annual statement deposited in the Department as required by this Act and such other information as may be necessary.

Annual Statement.

Annual statement.

51. (1) The president or a vice-president or the managing director or other director appointed for the purpose by by-law or by the board of directors and the secretary, or manager or, in the event of their absence or inability to act, another officer appointed for the purpose by resolution of the board of directors, of every association, shall prepare annually, under oath, a statement of the condition and affairs of the association on the 31st day of December in each year, showing the assets and liabilities of the association and its income and expenditures during the year then ended together with such other information as the Minister may from time to time deem necessary.

Form.

(2) The annual statement shall be in such form as the Minister may from time to time determine and shall be deposited in the Department within two months after the 1st day of January in each year, but such schedules to the said statement as the Minister may from time to time designate may be deposited not later than three months after that day.

Valuations.

(3) In the annual statement the bonds, debentures and other securities owned by the association shall be taken into account at values not in excess of the market values of such securities at the date of the statement, or, in the discretion of the Superintendent, at a date not more than sixty days before the date of the statement.

Loans in default.

(4) In the annual statement any loan made by the association that is in default as to principal or interest shall be shown at a value not exceeding the outstanding amount of the loan less a proportion, as specified in subsection (5), of the difference between the outstanding amount of the loan and the aggregate of

(a) the amount of money on deposit with the association to the credit of the borrower, and

(b) the market value of any government securities, municipal securities and school securities pledged as security for the loan.

Proportion defined.

(5) The proportion referred to in subsection (4) is as follows:

(a) where the loan is in default as to principal or interest for a period of three months but less than six months, ten per cent;

(b) where the loan is in default as to principal or interest for a period of six months but less than twelve months, twenty-five per cent;

(c) where the loan is in default as to principal or interest for a period of twelve months but less than eighteen months, fifty per cent;

(d) where the loan is in default as to principal or interest for a period of eighteen months but less than twenty-four months, seventy-five per cent; and

(e) where the loan is in default as to principal or interest for a period of twenty-four months or more, one hundred per cent.

Statement of assets and liabilities.

52. (1) At every annual general meeting of an association the directors shall submit a full and clear statement of the condition and affairs of the association.

Copy to be submitted to Superintendent.

(2) A copy of the statement shall be submitted to the Superintendent not later than the day of the annual general meeting and if, in the opinion of the Superintendent, the statement does not show truly and accurately the condition and affairs of the association the Superintendent may require the statement to be amended.

To whom sent.

(3) A copy of the statement, or of the statement so amended, as the case may be, shall be sent to each director, to each member and to the Superintendent.

Auditor.

Appointment of auditor.

53. (1) An association shall at each annual general meeting appoint an auditor to hold office until the next annual general meeting; the auditor shall be selected from the list of auditors required to be furnished to the Minister under the *Bank Act*.

No director, officer, etc., to be appointed auditor.

(2) A director, officer, servant or agent of the association or of a member of the association or of any corporation, organization or association affiliated with a member of the association shall not be appointed auditor of the association.

Remuneration.

(3) The remuneration of the auditor of an association shall be fixed by the members at each annual general meeting, except that the remuneration of any auditor appointed to fill any casual vacancy may be fixed by the directors.

Term of appointment.

(4) A person shall not be appointed auditor, and members of the same firm shall not be appointed auditors, for more than two years in succession.

Appointment by Minister.

(5) If the appointment of an auditor is not made at any annual general meeting the Minister may on application of any member appoint an auditor of the association for the current year and fix the remuneration to be paid to him by the association for his services.

Auditor to have access to books.

54. (1) Every auditor of the association has a right of access at all times to the books and accounts and vouchers of the association, and is entitled to require from the directors and officers of the association such information and explanations as may be necessary for the performance of the duties of an auditor.

Report to members.

(2) The auditor shall make a report to the members on the statement submitted by the directors to the association at the annual general meeting.

Report to Superintendent.

(3) The auditor shall make a report to the Superintendent with respect to the accuracy of the statement required by section 51 to be deposited in the Department, and shall also report to him upon the adequacy of the procedure adopted by the association to safeguard the interests of its creditors and members and as to the sufficiency of his own procedure in auditing the affairs of the association.

Idem.

(4) The auditor shall disclose to the Superintendent any matters or circumstances that have come to his knowledge or attention during the course of the audit that would in his opinion assist the Superintendent in the administration of this Act; and the Superintendent may enlarge or extend the scope of the audit and direct that any other or particular examination be made or procedure established.

Superintendent.

Inspection by Superintendent.

55. (1) The Superintendent may visit personally, or cause a duly qualified member of his staff to visit, the head office of any association, whenever he deems it necessary as the result of an examination of the statements filed by the association or of the auditor's report, or as the result of information coming to his attention from any other source, and examine the condition and affairs of the association, and report thereon to the Minister as to all matters requiring the Minister's attention and decision.

Books to be made available.

(2) The officers of such association shall cause the books of the association to be open for the inspection of the Superintendent, and shall otherwise facilitate such examination so far as it is in their power.

Examination under oath.

(3) For the purpose of such inquiry, the Superintendent may examine under oath the officers, clerks or servants of the association.

Nomination of auditor.

(4) The Superintendent may if he deems it necessary nominate an auditor from the list referred to in section 53 to make a special audit, and the auditor so nominated may audit the books, accounts and securities of the association and shall report thereon to the Superintendent.

Expenses of special audit.

(5) The expenses of a special audit made under subsection (4) shall be borne by the association, and the auditor's account therefor when approved in writing by the Superintendent is payable by the association forthwith.

Report to Minister.

56. The Superintendent shall prepare for the Minister an annual report giving particulars of the condition and affairs of each association.

Inquiries.

57. (1) The Superintendent may address any inquiries to the association, or to the president, manager or secretary thereof, for the purpose of ascertaining its condition and ability to meet its obligations, and it is the duty of the association or person so addressed promptly to reply in writing to any such inquiries.

May be included in report.

(2) The Superintendent may, in his discretion, embody in his annual report to the Minister the inquiries made by him under this section and the answers thereto.

Valuation of real estate.

58. If upon an examination of the assets of any association it appears to the Superintendent, or if he has any reason to suppose, that the value placed by the association upon the real estate owned by it or any parcel thereof is too great, he may either require the association to procure an appraisement of such real estate by one or more competent valuators, or may himself procure such appraisement at the association's expense, and the appraised value, if it is

materially less than that shown in the return made by the association, may be substituted in the annual report prepared for the Minister by the Superintendent.

Allowable assets.

59. (1) In the annual report prepared for the Minister, the Superintendent shall allow as assets only such loans and investments as are authorized by this Act, or as were authorized by law at the time they were made or acquired, as the case may be.

Correction of statement.

(2) In the report the Superintendent shall make all necessary corrections in the annual statements deposited in the Department as provided in section 51 and may increase or diminish the liabilities in such statements to the true and correct amounts as ascertained by him.

Appeal to Exchequer Court from Superintendent's decision.

60. (1) An appeal lies in a summary manner from the ruling of the Superintendent as to the admissibility of any asset not allowed by him, or as to any item or amount added to the liabilities, or as to any correction or alteration made in any statement, or as to any other matter arising in the carrying out of the provisions of this Act, to the Exchequer Court of Canada, which court has power to make all necessary rules for the conduct of appeals under this section.

Procedure.

(2) For the purposes of any appeal the Superintendent shall at the request of the association concerned give a certificate in writing setting forth the ruling appealed from and the reasons therefor, but the ruling is binding upon the association unless the association within fifteen days after notice of the ruling serves upon the Superintendent notice of its intention to appeal therefrom, setting forth the grounds of appeal, and within fifteen days thereafter files its appeal with the Registrar of that court and with due diligence prosecutes the same, in which case action on such ruling shall be suspended until the court has rendered judgment thereon.

Amendment of statement of assets and liabilities.

61. Where in the administration of any provision of this Act, it is necessary to determine some or all of the assets and liabilities of an association the Superintendent may, subject to section 60, amend any statement showing such assets and liabilities as if it were a statement to be embodied in his annual report to the Minister; and the statement, including the amendments, if any, made by the Superintendent, is conclusive for the purposes of such determination.

Report to Treasury Board where assets insufficient.

62. (1) If as the result of an examination of any association or if for any other reason the Superintendent believes that the assets of the association are insufficient

to justify its continuance in business, he shall make a special report to the Treasury Board on the condition of the association.

Cancellation of certificate, or issue of conditional certificate.

(2) If the Treasury Board, after a reasonable time has been given to the association to be heard by it, and upon such further enquiry and investigation as it sees fit to make, reports to the Governor in Council that it agrees with the opinion of the Superintendent, the Governor in Council may, if he also concurs in such opinion, suspend or cancel the certificate of the association and the association shall thereupon cease to transact further business; but the Treasury Board may, during such suspension or cancellation, issue such conditional certificate as it may deem necessary for the protection of the members and creditors of the association.

Conditional certificate may provide for sale of assets.

(3) If the Treasury Board deems it advisable, the conditional certificate may provide that the association shall, during the continuance of such conditional certificate, arrange for the sale of its assets and for the transfer of its liabilities under the provisions of section 10.

Deemed insolvent if no sale.

(4) If upon the expiration of the conditional certificate no arrangement satisfactory to the Treasury Board has been made for such sale and transfer, and if the association's condition is not then such as to warrant the restoration of the association's certificate, the association shall be deemed to be insolvent.

Miscellaneous.

Supervision and inspection by Superintendent not to create liability to depositors, cred tors, etc.

63. Her Majesty is not liable to any depositor, creditor or member of any association, or to any other person, for any damages, payment, compensation or indemnity which he may suffer or claim by reason of sections 19, 52, 55, 56, 58, 59, 61, 62 and 80 or anything contained therein, or by reason of anything done or omitted to be done under the requirements of those sections, or by reason of anything omitted to be done that is by those sections required to be done, or by reason of any order or direction of the Governor in Council, the Treasury Board, the Minister or the Superintendent in the execution or administration of the powers or any of them conferred by those sections, or by reason of any failure or omission on the part of the Governor in Council, the Treasury Board, the Minister or the Superintendent or of any officer or employee of Her Majesty to execute or discharge any power, authority, or duty under those sections, or otherwise by reason of any default, negligence, mistake, error or omission in the administration or discharge of the powers or duties that in any circumstances are by those sections intended or authorized to be executed

or performed; and no such payment, damages, compensation or indemnity, nor any claim therefor, shall in any case be authorized, paid or entertained by Her Majesty.

Annual assessment.

64. The Superintendent shall annually cause an assessment to be prepared against each association on the basis of its total income during the last preceding year for the purpose of meeting the expense incurred in connection with the administration of this Act, and sections 6 and 8 of the *Department of Insurance Act* apply, *mutatis mutandis*, to every association to the same extent as if the title of this Act were inserted in the Schedule to the *Department of Insurance Act*.

Association not to issue bearer notes etc.

65. Nothing in this Act shall be construed to authorize an association to issue any note payable to bearer or any promissory note intended to be circulated as money or as the note of a bank.

Lien on shares.

66. An association has a lien on the shares, interest thereon, dividends and deposits of each member for debts due from the member to the association and may apply any sum credited to the member in or toward the payment of such debt.

PART III.

Liabilities.

Contracts.

Contracts.

67. (1) Every contract, agreement, engagement or bargain made, and every bill of exchange drawn, accepted or endorsed and every promissory note and cheque made, drawn or endorsed on behalf of the association, by any agent, officer or servant of the association, within the apparent scope of his authority as such agent, officer or servant, is binding upon the association.

Seal.

(2) It is not necessary to affix the seal of the association to any such contract, agreement, engagement, bargain, bill of exchange, promissory note or cheque, or to prove that it was made, drawn, accepted or endorsed, as the case may be, in pursuance of any by-law or special vote or order.

Liability of agent.

(3) The person so acting as agent, officer or servant of the association, is not thereby subjected personally to any liability to any third person therefor.

Liability of Directors.

Liability for unlawful payment of dividends.

68. (1) If the directors of an association declare and pay any dividend when the association is insolvent, or any dividend the payment of which renders the association insolvent or diminishes the capital thereof, they are jointly and severally liable, as well to the association as to the individual members and creditors thereof, to the amount of any dividends so declared and paid, for the debts of the association then existing, and for any debts thereafter contracted during their continuance in office.

Exoneration of director.

(2) If any director present when such dividend is declared does forthwith, or if any director then absent does, within five days after he becomes aware of such dividend being declared and is able so to do, by registered mail, notify the secretary of the association for entry on the minutes of the board of directors, and notify the Superintendent, of his protest against the declaration of the dividend, and within eight days thereafter publishes such protest in at least one newspaper published at the place in which the head office or chief place of business of the association is situated, or if there is no newspaper there published, in a newspaper published at the place nearest thereto, such director may thereby, and not otherwise, exonerate himself from such liability.

Liability for unlawful loans.

69. If any loan is made by an association in violation of the provisions of this Act, all directors and officers of the association who make the loan or assent thereto are jointly and severally liable, up to the amount of such loan with interest, to the association and also to creditors of the association, for all debts of the association then existing or contracted from the time of the making of such loan to the time of the repayment thereof.

Debts for services.

70. (1) The directors of an association are jointly and severally liable to the clerks and servants thereof for all debts, not exceeding six months' wages, due for services performed for the association while they are such directors, but no director is liable to an action therefor unless the association has been sued for the debt within one year after the same became due, nor unless such director is sued therefor within one year from the time when he ceased to be such a director, nor unless an execution against the association at the suit of such clerk or servant is returned unsatisfied in whole or in part.

Amount.

(2) The amount unsatisfied on such execution is the amount recoverable with costs from the directors.

Offences and Penalties.

Refusal to make proper entries in books.

71. Every director, officer and servant of an association who refuses or wilfully neglects to make any proper entry in the books of the association is guilty of an indictable offence and liable to imprisonment for a term not exceeding two years.

False returns.

72. The making of any wilfully false or deceptive statement in any account, statement, return, report or other document respecting the affairs of an association, or the using of any false or deceptive statement in any account, statement, return, report or other document respecting the affairs of the association is an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding five years.

Negligence.

73. Every director, auditor, manager or other officer of an association who negligently prepares, signs, approves or concurs in any account, statement, return, report or document respecting the affairs of the association containing any false or deceptive statement, is guilty of an indictable offence punishable, unless a greater punishment is in any case by law prescribed therefor, by imprisonment for a term not exceeding three years.

Refusal to produce books.

74. Every director, officer and servant of an association who refuses to produce for examination to the Superintendent or auditor or any member of his staff duly authorized by him to examine the condition and affairs of the association, all books and documents in his custody or control, is guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars.

Violation of Act.

75. Any association or person that does, causes or permits to be done any matter, act or thing contrary to any provision of this Act, or to any orders or directions made under this Act, or omits to do any matter, act or thing by this Act required to be done by or on the part of such association or person, is guilty of an offence and, if no other penalty for such act or omission is provided in this Act, liable on summary conviction for each such offence to a fine of not less than twenty dollars and not more than five thousand dollars, and such association or person is also, in addition to such fine, liable to any person injured by such matter, act or thing, or by such omission, for all damages sustained thereby.

Failure to deposit statements.

76. Every association that makes default in depositing in the Department the annual statement as required by this Act shall incur a penalty of ten dollars for each day during which the default continues.

Penalty for unauthorized loan or investment.

77. (1) An association that makes a loan or investment contrary to section 44, 45 or 46 is liable to a penalty of ten dollars for each day during which the loan or investment is outstanding.

Idem.

(2) If default is made by or with respect to an association in complying with the provisions of section 47, the association is liable to a penalty of ten dollars for each day during which the default continues.

Waiver of penalty.

(3) The Minister may waive all or any part of the penalties prescribed by this section in any case where in his opinion the circumstances so warrant.

Penalties additional.

(4) The penalties prescribed by this section are in addition to the penalties prescribed by section 75.

Recovery of penalties.

78. The amount of the penalties imposed upon an association or person for any violation of this Act, unless otherwise provided by this Act, are recoverable and enforceable with costs at the suit of Her Majesty instituted by the Attorney General of Canada.

PART IV.

Co-operative Credit Organizations.

Certain co-operative credit societies deemed associations.

79. (1) Every organization that

(a) is carrying on the business of a co-operative credit society,

(b) is declared by Parliament to be eligible to become a member of an association, and

(c) is registered on the books of the association as a shareholder thereof,

shall, for the purposes of Parts II and III, be deemed to be a co-operative credit society incorporated by Special Act, and, except as provided in this Part, every such organization is invested with all the powers, privileges and immunities conferred on associations by sections 6, 8 and 10, and is subject to the limitations, liabilities and provisions set forth in Parts II and III and in this Part.

Coming into force.

(2) Subsection (1) shall not come into force with respect to an organization until the organization has been granted a certificate by the Treasury Board under this Part.

Certificate.

80. (1) The Treasury Board may on the application of an organization grant a certificate authorizing the organization to carry on business under this Act.

Grant of certificate.

(2) No certificate shall be granted under this section until the Treasury Board is satisfied that

(a) the organization complies with the requirements of subsection (1) of section 79, and

(b) the financial status and condition of the organization are such that

(i) it is able to meet all of its obligations, and

(ii) upon the grant of the certificate the organization will be able to satisfy all the requirements devolving on it under this Act;

and any certificate granted by the Treasury Board may contain, or may be amended to include, any limitations or conditions that the Treasury Board may deem necessary or advisable.

Where powers exercisable.

81. The power to receive money on deposit from its members and to lend money to its members, conferred on an organization by this Part, may be exercised only in the province in which the organization was constituted.

When declaration by Parliament deemed repealed.

82. A declaration by Parliament that an organization is eligible to become a member of an association is deemed to be repealed

(a) if the organization does not, within two years after the day on which the declaration was made, become registered on the books of an association as a shareholder thereof,

(b) if the organization, having been registered on the books of the association as a shareholder thereof, ceases to be so registered, or

(c) if a certificate under this Part has not been granted within two years after the declaration by Parliament that the organization is eligible to become a member of an association, or within such extended period not exceeding one year as the Governor in Council before the expiration of such two years allows.

Prohibitions.

83. An organization with respect to which subsection (1) of section 79 is in force shall not make any investment or deposit otherwise than as authorized by this Act.

Transitional.

84. (1) If, on the day that subsection (1) of section 79 comes into force with respect to an organization, (in this section called the "effective day"), the aggregate mentioned in paragraph *(a)* of section 44 is a smaller proportion of the total amount of money on deposit with the organization than five per cent, such smaller proportion shall, in the application of that section to the organization, be substituted for five per cent for a period of one year from the effective day.

Idem.

(2) If on the effective day the aggregate mentioned in paragraph *(a)* of section 45 is a smaller proportion of the total amount of money on deposit with the organization than twenty per cent, such smaller proportion shall, in the application of that section to the organization, be substituted for twenty per cent for a period of one year from the effective day.

Idem.

(3) If on the effective day the aggregate of the amounts set out in subparagraphs (i) and (ii) of paragraph *(a)* of subsection (1) of section 46 with respect to any member exceeds ten per cent of the aggregate of the paid-up capital of the organization and the total amount of money on deposit with the organization, then, until the first mentioned aggregate is reduced to less than ten per cent of the second mentioned aggregate, the organization

(a) shall not lend any money to or make any investment in the securities of that member, and

(b) subsections (3) and (4) of section 46 are applicable as though the total amount of loans made to that member had been made under the authority of subsection (2) of that section.

Idem.

(4) If on the effective day the aggregate of the amounts set out in paragraphs *(a)*, *(b)* and *(c)* of section 47 is greater than ten times the aggregate of the amounts set out in paragraphs *(d)*, *(e)* and *(f)* of that section, then, until the expiration of two years from the effective day or until the first mentioned aggregate is reduced to less than ten times the second mentioned aggregate, whichever is earlier, section 47 does not apply to the organization.

Superintendent may require information.

85. Where an organization has been declared by Parliament to be eligible to become a member of an association, then, until such time as a certificate is granted to the organization by the Treasury Board under this Part or the declaration is deemed to be repealed under paragraph *(a)* or paragraph *(c)* of section 82, the Superintendent may require from the organization any statement that the organization would be required to deposit in the Department, or any information concerning its condition and affairs that he could require, if Part II of this Act applied to the organization.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 339.

An Act to amend The National Housing Act, 1944.

First reading, April 21, 1953.

THE MINISTER OF RESOURCES AND DEVELOPMENT.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

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7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 339.

An Act to amend The National Housing Act, 1944.

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

PART I.

1. Paragraphs *(a)* and *(b)* of subsection (1) of section 3 of *The National Housing Act, 1944*, chapter 46 of the statutes of 1944-45, are repealed and the following substituted therefor:

"*(a)* lend on the security of a first mortgage or hypothec in favour of Her Majesty and the lending institution jointly, pursuant to the provisions of Parts I, II and III of this Act, an amount not exceeding the maximum proportion of the lending value of a house specified in paragraph *(c)* of subsection two and subsection six of section four of this Act, or of the lending value of a rental housing project specified in paragraph *(b)* of subsection two of section eight of this Act, or an amount not exceeding the maximum specified in paragraphs *(c)* and *(d)* of subsection two of section fourteen of this Act;

(b) purchase from the Corporation any first mortgage or any interest therein that the Corporation is by subsection three of section three B of this Act authorized to sell; and

(c) upon such terms and conditions as may be agreed upon by the Corporation and the approved lending institutions, act as agent for the Corporation in the making or administration of loans that the Corporation is authorized to make."

Explanatory Notes.

This bill deals principally with two matters. It amends section 12 of *The National Housing Act* relating to slum clearance and increases the statutory appropriations under Parts I and II of the Act. In addition, there are miscellaneous amendments. It will be noted that the bill appears in two Parts. Part I amends the legislation as it appears on the Statute Books today. Part II amends *The National Housing Act* as it will appear in the Revised Statutes of Canada, 1952.

1. The purpose of this amendment is to add paragraph *(c)* to subsection (1) of section 3. This section empowers approved lending institutions to make loans at the levels specified in *The National Housing Act*, notwithstanding limitations on their investment powers contained in other statutes. The new paragraph *(c)* authorizes an approved lending institution to act as the agent of Central Mortgage and Housing Corporation in making loans that the Corporation may make on its own account. Approved lending institutions are also empowered to administer the loans on behalf of the Corporation after they are made.

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

Corporation may take steps to safeguard mortgage.

"(4) Where the Corporation has made a loan pursuant to this Act, the Corporation, to protect the mortgage security, may make supplementary loans to the borrower and take such other measures and steps as may be required in accordance with normal mortgage practice to safeguard the interests of Her Majesty and the Corporation."

3. (1) Paragraph *(c)* of subsection (2) of section 4B of the said Act is repealed and the following substituted therefor:

"*(c)* the Corporation shall, in consideration of the payment by the builder of such amount as the Governor in Council may prescribe, agree to purchase from the builder within one year from the date of completion thereof at a price fixed in the said contract, any house built pursuant to the said contract that remains unsold."

(2) Paragraph *(a)* of subsection (3) of section 4B of the said Act is repealed and the following substituted therefor:

"*(a)* that during such period as the Corporation requires, the builder shall offer the said houses for sale only to veterans or persons engaged in the production of defence supplies as defined in *The Defence Production Act*; and"

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

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

"**7.** The Minister may, subject to and in accordance with the provisions of *The Central Mortgage and Housing Corporation Act*, out of the Consolidated Revenue Fund

(a) advance money to the Corporation for the purpose of making loans under this Part, and

(b) reimburse the Corporation

(i) for payments made by the Corporation pursuant to section three A of this Act, and

(ii) for losses sustained in respect of loans made under this Part, or sustained after the eighteenth day of January, nineteen hundred and forty-five, under *The Dominion Housing Act, 1935*, or *The National Housing Act, 1938*,

but the aggregate of the money advanced to the Corporation under this section and the amounts by which the Corporation is reimbursed under this section shall not exceed five hundred million dollars."

2. This clause authorizes Central Mortgage and Housing Corporation where there is a loan in existence to make supplementary loans to the borrower when it is necessary to do so in order to protect the mortgage security. Subsection (2) of section 3 of the Act presently gives the Corporation and approved lending institutions jointly such power in respect of joint loans. This amendment will give the Corporation a similar power in respect of direct loans.

3. (1) Section 4B of the Act contains the legislative provisions relating to the Integrated Housing Plan. Pursuant to it the Corporation may enter into contracts with a builder to encourage him to proceed with the construction of a project. The Corporation is authorized to agree to purchase a house from a builder if he is unable to sell it on the market. The proposed amendment provides that for the Corporation's covenant to repurchase, the builder shall pay a premium to the Corporation of such amount as the Governor in Council may prescribe.

(2) This amendment expands the class of persons to whom houses must be offered for sale in the first instance by the builder. The existing legislation confines the class to veterans. The proposed amendment includes defence workers.

4. Increases the statutory appropriation for loans under Part I of the Act and for looking after losses in respect of such loans and in respect of loans made under the previous Housing Acts. The form of the section has been changed to conform to *The Central Mortgage and Housing Corporation Act* and the various amendments that have been made to this Act. The increase is from $300,000,000 to $500,000,000.

5. Paragraph *(b)* of subsection (4) of section 8A of the said Act is repealed and the following substituted therefor:

"*(b)* that the rent to be charged in respect of each unit of the project shall not exceed, during the first three years after the completion of the unit, an amount to be determined by the Corporation;"

6. Section 12 of the said Act is repealed and the following substituted therefor:

Grants to municipalities for clearance of slum areas.

"**12.** (1) In order to assist in the clearance, replanning, rehabilitation and modernization of slum areas or blighted or substandard areas in any municipality, the Minister, with the approval of the Governor in Council, may enter into an agreement with the municipality providing for the payment of a grant to the municipality in order to assist in defraying the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land suitable either as a location for a low cost or moderate cost rental housing project or for any federal, provincial or municipal public purpose.

Agreement with municipality.

(2) An agreement entered into under subsection one shall provide

(a) that the municipality will acquire and clear the area at an estimated cost to be fixed by the agreement and that the area will be developed in accordance or in harmony with an official community plan satisfactory to the Minister;

(b) that the municipality will sell the area, or some other area of a size sufficient to house at least the same number of persons as are living in the area to be cleared,

(i) to a limited-dividend housing company or a life insurance company for the construction thereon of a rental housing project under section nine or eleven, or

(ii) to the government of the province in which the area is situated and the Corporation jointly for the construction thereon of a rental housing project under section thirty-five;

(c) for the payment by the Minister of a grant to the municipality in accordance with this section; and

(d) such other provisions as the Minister deems necessary or advisable for the proper carrying out of the purposes and provisions of this section.

Conditions of grant.

(3) No grant shall be paid to a municipality under this section unless

(a) the government of the province in which the area is situated has approved the acquisition and clearance thereof by the municipality;

5. Under existing legislation the rentals chargeable for the units of a project financed under the Rental Insurance Plan are controlled by agreement between the Corporation and the owner for a period of three years from the completion of the entire project. The proposed amendment confines the controlled period to three years from the completion of each unit or group of units.

6. This amendment deals with the slum clearance section of *The National Housing Act*. Under the present legislation the federal government may make a grant to a municipality to assist it in clearing slums. The grant can be made under the present legislation only if the cleared land is to be sold for a housing development either to a limited-dividend company or to a life insurance company. The amount of the grant that may be made is one-half of the difference between the cost of acquiring the slum area, together with the cost of its clearance, and the price at which it is sold to a limited-dividend company or to a life insurance company.

The section as redrafted in this clause permits of the sale of the land, not only to a limited-dividend company and life insurance company, but to the Corporation and province jointly for a development under section 35 of *The National Housing Act*.

In addition, the proposed amendment provides for the clearance of one area and use of another area for the housing development, provided that the area cleared is to be used for public purposes. The amount of the grant under the proposed legislation is limited to one-half of the difference between the actual cost or estimated cost, whichever is lesser, and the price at which the land is sold to a limited-dividend company, a life insurance company or for a federal-provincial project.

(*b*) the cost of acquisition and clearance, including cost of condemnation proceedings, less the amount of the grant under this section in respect thereof, is borne by the municipality or jointly by the municipality and the government of the province; and

(*c*) the cleared area, or some other area of a size sufficient to house at least the same number of persons as were living in the cleared area,

(i) has been sold or agreed to be sold to a limited-dividend housing company or a life insurance company that has agreed to construct thereon a rental housing project under section nine or eleven at a price that in the opinion of the Minister will enable the housing units of the project to be leased to tenants on a fair and reasonable basis, or

(ii) has been sold or agreed to be sold jointly to the Corporation and the province, the government of which has entered into an agreement with the Government of Canada under section thirty-five for the construction of houses thereon for sale or for rent.

Amount of grant.

(4) A grant under this section shall not exceed one-half of the amount by which the lesser of

(*a*) the cost of acquisition and clearance, including cost of condemnation proceedings, as estimated in the agreement between the Minister and the municipality, or

(*b*) the actual cost of acquisition and clearance, including cost of condemnation proceedings,

exceeds

(*c*) the price at which the area was sold, where it was sold for the construction thereon of a housing project under section nine, eleven or thirty-five, or

(*d*) the value of the area after clearance, where some other area was sold for the construction thereon of a housing project under section nine, eleven or thirty-five.

Limitation on cost of project under s. 35 in slum area.

(5) Where a project is undertaken under section thirty-five in a slum, blighted or substandard area, for the purpose of calculating the Corporation's share of the capital cost of the project, the cost of acquisition of the land for the project shall be an amount that in the opinion of the Minister represents a fair and reasonable price for the land, not including any amount in respect of the cost of clearing the land.

C.R.F.

(6) Grants under this section shall be paid out of the Consolidated Revenue Fund but the aggregate amount thereof shall not exceed twenty million dollars.

Regulations.

(7) The Governor in Council may make regulations respecting the manner in which costs are to be determined for the purposes of this section and providing for such other matters as may be deemed necessary and desirable for the carrying out of the purposes or provisions of this section."

7. Section 13 of the said Act is repealed and the following substituted therefor:

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

"**13.** The Minister may, subject to and in accordance with the provisions of *The Central Mortgage and Housing Corporation Act*, out of the Consolidated Revenue Fund,

(a) advance money to the Corporation, not exceeding in the aggregate two hundred and fifty million dollars, for the purpose of making loans under this Part, and

(b) reimburse the Corporation for payments made by it under any guarantee given under this Part."

Part II.

8. Paragraphs *(a)* and *(b)* of subsection (1) of section 3 of the *National Housing Act*, chapter 188 of the Revised Statutes of Canada, 1952, are repealed and the following substituted therefor:

"*(a)* lend on the security of a first mortgage or hypothec in favour of Her Majesty and the lending institution jointly, pursuant to the provisions of Parts I, II and III, an amount not exceeding the maximum proportion of the lending value of a house specified in paragraph *(c)* of subsection (2) and subsection (6) of section 7, or of the lending value of a rental housing project specified in paragraph *(b)* of subsection (2) of section 13, or an amount not exceeding the maximum specified in paragraphs *(c)* and *(d)* of subsection (2) of section 24;

(b) purchase from the Corporation any first mortgage or any interest therein that the Corporation is by subsection (3) of section 5 authorized to sell; and

(c) upon such terms and conditions as may be agreed upon by the Corporation and the approved lending institutions, act as agent for the Corporation in the making or administration of loans that the Corporation is authorized to make."

9. Section 5 of the said Act is amended by adding thereto the following subsection:

Corporation may take steps to safeguard mortgage.

"(4) Where the Corporation has made a loan pursuant to this Act, the Corporation, to protect the mortgage security, may make supplementary loans to the borrower

7. This increases the statutory appropriation from $150,000,000 to $250,000,000 for the purpose of making loans for rental housing projects under Part II of the Act.

and take such other measures and steps as may be required in accordance with normal mortgage practice to safeguard the interests of Her Majesty and the Corporation."

10. (1) Paragraph *(c)* of subsection (2) of section 9 of the said Act is repealed and the following substituted therefor:

"*(c)* the Corporation shall, in consideration of the payment by the builder of such amount as the Governor in Council may prescribe, agree to purchase from the builder within one year from the date of completion thereof at a price fixed in the said contract, any house built pursuant to the said contract that remains unsold."

(2) Paragraph *(a)* of subsection (3) of section 9 of the said Act is repealed and the following substituted therefor:

"*(a)* that during such period as the Corporation requires, the builder shall offer the said houses for sale only to veterans or persons engaged in the production of defence supplies as defined in the *Defence Production Act*; and"

11. Section 12 of the said Act is repealed and the following substituted therefor:

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

"**12.** The Minister may, subject to and in accordance with the provisions of the *Central Mortgage and Housing Corporation Act*, out of the Consolidated Revenue Fund

(a) advance money to the Corporation for the purpose of making loans under this Part, and

(b) reimburse the Corporation

(i) for payments made by the Corporation pursuant to section 4, and

(ii) for losses sustained in respect of loans made under this Part, or sustained after the 18th day of January, 1945, under the *Dominion Housing Act, 1935*, or the *National Housing Act, 1938*,

but the aggregate of the money advanced to the Corporation under this section and the amounts by which the Corporation is reimbursed under this section shall not exceed five hundred million dollars."

12. Paragraph *(b)* of subsection (4) of section 14 of the said Act is repealed and the following substituted therefor:

"*(b)* that the rent to be charged in respect of each unit of the project shall not exceed, during the first three years after the completion of the unit, an amount to be determined by the Corporation;"

13. Section 22 of the said Act is repealed and the following substituted therefor:

Grants to municipalities for clearance of slum areas.

"**22.** (1) In order to assist in the clearance, replanning, rehabilitation and modernization of slum areas or blighted or substandard areas in any municipality, the Minister, with the approval of the Governor in Council, may enter into an agreement with the municipality providing for the payment of a grant to the municipality in order to assist in defraying the cost to the municipality of acquiring and clearing, whether by condemnation proceedings or otherwise, an area of land suitable either as a location for a low cost or moderate cost rental housing project or for any federal, provincial or municipal public purpose.

Agreement with municipality.

(2) An agreement entered into under subsection (1) shall provide

(a) that the municipality will acquire and clear the area at an estimated cost to be fixed by the agreement and that the area will be developed in accordance or in harmony with an official community plan satisfactory to the Minister;

(b) that the municipality will sell the area, or some other area of a size sufficient to house at least the same number of persons as are living in the area to be cleared,

(i) to a limited-dividend housing company or a life insurance company for the construction thereon of a rental housing project under section 16 or 19, or

(ii) to the government of the province in which the area is situated and the Corporation jointly for the construction thereon of a rental housing project under section 46;

(c) for the payment by the Minister of a grant to the municipality in accordance with this section; and

(d) such other provisions as the Minister deems necessary or advisable for the proper carrying out of the purposes and provisions of this section.

Conditions of grant.

(3) No grant shall be paid to a municipality under this section unless

(a) the government of the province in which the area is situated has approved the acquisition and clearance thereof by the municipality;

(b) the cost of acquisition and clearance, including cost of condemnation proceedings, less the amount of the grant under this section in respect thereof, is borne by the municipality or jointly by the municipality and the government of the province; and

(c) the cleared area, or some other area of a size sufficient to house at least the same number of persons as were living in the cleared area,

(i) has been sold or agreed to be sold to a limited-dividend housing company or a life insurance company that has agreed to construct thereon a rental housing project under section 16 or 19 at a price that in the opinion of the Minister will enable the housing units of the project to be leased to tenants on a fair and reasonable basis, or

(ii) has been sold or agreed to be sold jointly to the Corporation and the province, the government of which has entered into an agreement with the Government of Canada under section 46 for the construction of houses thereon for sale or for rent.

Amount of grant.

(4) A grant under this section shall not exceed one-half of the amount by which the lesser of

(a) the cost of acquisition and clearance, including cost of condemnation proceedings, as estimated in the agreement between the Minister and the municipality, or

(b) the actual cost of acquisition and clearance, including cost of condemnation proceedings,

exceeds

(c) the price at which the area was sold, where it was sold for the construction thereon of a housing project under section 16, 19 or 46, or

(d) the value of the area after clearance, where some other area was sold for the construction thereon of a housing project under section 16, 19 or 46.

Limitation on cost of project under s. 46 in slum area.

(5) Where a project is undertaken under section 46 in a slum, blighted or substandard area, for the purpose of calculating the Corporation's share of the capital cost of the project, the cost of acquisition of the land for the project shall be an amount that in the opinion of the Minister represents a fair and reasonable price for the land, not including any amount in respect of the cost of clearing the land.

C.R.F.

(6) Grants under this section shall be paid out of the Consolidated Revenue Fund but the aggregate amount thereof shall not exceed twenty million dollars.

Regulations.

(7) The Governor in Council may make regulations respecting the manner in which costs are to be determined for the purposes of this section and providing for such other matters as may be deemed necessary and desirable for the carrying out of the purposes or provisions of this section."

14. Section 23 of the said Act is repealed and the following substituted therefor:

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

"**23.** The Minister may, subject to and in accordance with the provisions of the *Central Mortgage and Housing Corporation Act*, out of the Consolidated Revenue Fund,

(a) advance money to the Corporation, not exceeding in the aggregate two hundred and fifty million dollars, for the purpose of making loans under this Part, and

(b) reimburse the Corporation for payments made by it under any guarantee given under this Part."

Coming into force.

Repeal.

15. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

340.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 340.

An Act to amend The Canadian Broadcasting Act, 1936.

First reading, April 21, 1953.

THE MINISTER OF NATIONAL REVENUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

73399

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 340.

An Act to amend The Canadian Broadcasting Act, 1936.

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

1. Section 14 of *The Canadian Broadcasting Act, 1936*, chapter 24 of the statutes of 1936, is amended by adding thereto the following subsection:

Minister to grant amounts.

"(4) The Minister of Finance shall from time to time grant to the Corporation out of the Consolidated Revenue Fund amounts that, in the opinion of the Minister of National Revenue, are equal to the taxes collected under Part XI of the *Excise Tax Act* in respect of the goods mentioned in section six of Schedule I to that Act."

2. Section 14 of the *Canadian Broadcasting Act*, chapter 32 of the Revised Statutes of Canada, 1952, is amended by adding thereto the following subsection:

Minister to grant amounts.

"(4) The Minister of Finance shall from time to time grant to the Corporation out of the Consolidated Revenue Fund amounts that, in the opinion of the Minister of National Revenue, are equal to the taxes collected under Part IV of the *Excise Tax Act* in respect of the goods mentioned in section 6 of Schedule I to that Act."

Coming into force.

Repeal.

3. Section 2 shall come into force, and section 1 is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Explanatory Note.

The purpose of this Bill is to implement the Budget announcement with respect to the transfer to the Canadian Broadcasting Corporation of the revenue derived under the *Excise Tax Act* on radio and television sets and equipment.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 341.

An Act to implement a Convention between Canada and the United States for the Preservation of the Halibut Fishery.

First reading, April 22, 1953.

THE MINISTER OF FISHERIES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

73823

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 341.

An Act to implement a Convention between Canada and the United States for the Preservation of the Halibut Fishery.

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 *Northern Pacific Halibut Fishery Convention Act.*

INTERPRETATION.

Definitions.

2. In this Act,

"Commission".

(a) "Commission" means the International Pacific Halibut Commission established under the Convention;

"Convention".

(b) "Convention" means the Convention between Canada and the United States for the preservation of the Halibut Fishery of the Northern Pacific Ocean and Bering Sea set out in the Schedule;

"Convention waters".

(c) "convention waters" means the territorial waters and the high seas off the western coasts of Canada and the United States and the southern and western coasts of Alaska;

"Fishing vessel".

(d) "fishing vessel" means any vessel used in or outfitted for

(i) catching or processing fish, or

(ii) transporting fish from fishing grounds;

"Halibut".

(e) "halibut" means the species of fish known as *hippoglossus;*

"Minister".

(f) "Minister" means the Minister of Fisheries;

"Protection Officer".

(g) "Protection Officer" means

(i) a fishery officer within the meaning of the *Fisheries Act,*

Explanatory Notes.

The purpose of the Bill is to obtain approval for ratification of the Convention between Canada and the United States of America for the preservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea, signed by Canada and the United States of America in Ottawa on the 2nd of March, 1953, replacing the 1937 Convention, and to provide the necessary legislation to implement the new Convention.

(ii) an officer of the Royal Canadian Mounted Police,
(iii) a commissioned officer of the Royal Canadian Navy, or
(iv) any other person authorized by the Governor in Council to enforce this Act;

and

"Regulations". *(h)* "regulations" means regulations made under this Act.

GENERAL.

Convention approved. **3.** The Convention is hereby approved and confirmed.

Regulations. **4.** The Governor in Council may make regulations for carrying out and giving effect to the provisions of the Convention and anything done by the Commission thereunder.

SEIZURE AND FORFEITURE.

Seizure for offence. **5.** (1) A Protection Officer may, anywhere in the convention waters except the territorial waters of the United States, seize

(a) any fishing vessel belonging to or operated by a citizen, national or resident of Canada by means of or in relation to which vessel he suspects on reasonable grounds that an offence against this Act was committed;

(b) any fishing vessel belonging to or operated by a citizen, national or resident of the United States by means of or in relation to which vessel he suspects on reasonable grounds that an offence against this Act was committed in the territorial waters of Canada;

(c) any goods aboard a fishing vessel described in paragraph *(a)* or *(b)*, including fish, tackle, rigging, apparel, furniture, stores and cargo; or

(d) a fishing vessel described in paragraph *(a)* or *(b)* and any of the goods mentioned in paragraph *(c)*.

Arrest for offence. (2) A Protection Officer may, anywhere in the convention waters except the territorial waters of the United States, arrest without warrant,

(a) any citizen, national or resident of Canada whom he on reasonable grounds suspects of having committed an offence against this Act; or

(b) any citizen, national or resident of the United States whom he on reasonable grounds suspects of having committed an offence against this Act in the territorial waters of Canada.

Custody of seized vessels, etc. (3) Subject to this section, the fishing vessel and goods seized under subsection (1) shall be retained in the custody of the Protection Officer making the seizure or shall be delivered into the custody of such person as the Minister may direct.

Perishable goods.

(4) Where fish or other perishable articles are seized under subsection (1) the Protection Officer or other person having the custody thereof may sell them, and the proceeds of the sale shall be paid to the Receiver General of Canada or shall be deposited in a chartered bank to the credit of the Receiver General of Canada.

Court may order forfeiture.

(5) Where a person is convicted of an offence against this Act, the convicting court or judge may, in addition to any other penalty imposed, order that

(a) any fishing vessel seized under subsection (1) by means of or in relation to which the offence was committed,

(b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo, or, if any of the goods have been sold under subsection (4), the proceeds thereof, or

(c) the fishing vessel and any of the goods mentioned in paragraph *(b)*, or the proceeds thereof,

be forfeited, and upon such order being made the fishing vessel, goods or proceeds so ordered to be forfeited are forfeited to Her Majesty in right of Canada.

Re-delivery on bond.

(6) Where a fishing vessel or goods have been seized under subsection (1) and proceedings in respect of the offence have been instituted, the court or judge may, with the consent of the Protection Officer who made the seizure, order re-delivery thereof to the accused upon security by bond, with two sureties, in an amount and form satisfactory to the Minister, being given to Her Majesty.

Seized vessel, etc., to be returned unless proceedings instituted.

(7) Any fishing vessel or goods seized under subsection (1) or the proceeds realized from a sale thereof under subsection (4) shall be returned or paid to the person from whom the fishing vessel or goods were taken if the Minister decides not to institute a prosecution in respect of the offence, and in any event shall be so returned or paid upon the expiration of three months from the day of seizure unless before that time proceedings in respect of the offence are instituted.

Disposal of forfeited vessel, etc.

(8) Where proceedings in respect of an offence against this Act have been instituted and a fishing vessel or goods are at the final conclusion of the proceedings ordered to be forfeited, they may be disposed of as the Minister directs.

Return of seized vessel, etc., if no forfeiture ordered.

(9) Where a fishing vessel or goods have been seized under subsection (1) and proceedings in respect of the offence have been instituted, but the fishing vessel or goods or any proceeds realized from a sale thereof under subsection (4) are not at the final conclusion of the proceedings ordered to be forfeited, they shall be returned or the proceeds shall be paid to the person from whom the fishing vessel or goods were taken, unless there has been a conviction and a fine imposed in which case the fishing vessel or goods

may be detained until the fine is paid, or the fishing vessel and the goods may be sold under execution in satisfaction of the fine, or the proceeds realized from a sale of any of the goods under subsection (4) may be applied in payment of the fine.

Seizure for violation of Convention.

6. (1) Whenever a Protection Officer suspects on reasonable grounds that any provision of the Convention or the regulations made thereunder have been violated, anywhere in convention waters except the territorial waters of Canada or the United States, he may, in accordance with the provisions of the Convention, anywhere in the convention waters except the territorial waters of the United States, seize and detain

(a) any fishing vessel belonging to or operated by a national or inhabitant of the United States by means of or in relation to which he suspects on reasonable grounds that the violation was committed;

(b) any goods aboard the fishing vessel, including fish, tackle, rigging, apparel, furniture, stores and cargo; or

(c) the fishing vessel and any of the goods mentioned in paragraph *(b)*.

Arrest for violation of Convention.

(2) A Protection Officer may, in accordance with the provisions of the Convention, anywhere in convention waters except the territorial waters of the United States, arrest and detain without warrant any national or inhabitant of the United States whom he on reasonable grounds suspects of having violated, anywhere in convention waters except the territorial waters of Canada or the United States, any provision of the Convention or the regulations made thereunder.

Delivery of person, vessel, etc., to official of United States.

(3) Whenever, pursuant to this section,

(a) a person is arrested and detained, or

(b) a vessel or goods are seized and detained,

such person, vessel or goods shall, in accordance with the provisions of the Convention, as soon as practicable at the place nearest to the place of seizure or at such other place as may be agreed upon, be delivered by the Protection Officer who made the seizure to an authorized official of the United States to be dealt with in accordance with the law of the United States.

Offences and Penalties.

Offences.

7. Every person is guilty of an offence who,

(a) except as provided by the regulations or the Convention, fishes for, catches, or attempts to catch halibut in the territorial waters of Canada within convention waters;

(*b*) being a citizen, national or resident of Canada, or being a member of the crew of a fishing vessel owned by a citizen, national or resident of Canada, fishes for, catches or attempts to catch halibut in convention waters, except as provided by the regulations or the Convention;

(*c*) lands or attempts to land at any port or place within Canada any halibut caught in contravention of the Convention or any regulation made thereunder;

(*d*) knowingly has in his possession any halibut caught in contravention of the Convention or any regulation made thereunder; or

(*e*) violates any regulation.

Offences.

8. Every owner or master of a fishing vessel that enters any port or place in Canada

(*a*) while upon or in the prosecution of any voyage at any time during which it was used in fishing for halibut in convention waters, except in accordance with the Convention and the regulations made thereunder; or

(*b*) that has on board any halibut caught while fishing for halibut in convention waters, except in accordance with the Convention and the regulations made thereunder;

is guilty of an offence.

Penalty.

9. Every person who is guilty of an offence against this Act is liable upon summary conviction to a fine of not less than one hundred dollars and not more than one thousand dollars, or to imprisonment for a term not exceeding one year, or to both fine and imprisonment.

Jurisdiction of Courts.

Jurisdiction.

10. All courts, justices of the peace, and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 681 to 684 of the *Canada Shipping Act, 1934*, with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act, 1934*.

Repeal and Coming Into Force.

Coming into force.

11. (1) 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 upon the termination of the Convention, and no longer.

Repeal.

(2) If this Act comes into force before the day on which the Revised Statutes of Canada, 1952, come into force, then, on the day this Act comes into force, *The Northern Pacific Halibut Fishery (Convention) Act, 1937*, chapter 36 of the statutes of 1937, is repealed and, on the day the Revised Statutes of Canada, 1952, come into force

(a) the *Northern Pacific Halibut Fishery (Convention) Act*, chapter 194 of the Revised Statutes of Canada, 1952, is repealed; and

Transitional.

(b) section 10 of this Act is repealed and the following substituted therefor:

"**10.** All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act*, chapter 29 of the Revised Statutes of Canada, 1952, with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*."

Repeal.

(3) If this Act comes into force on or after the day on which the Revised Statutes of Canada, 1952, come into force, then, on the day this Act comes into force,

(a) the *Northern Pacific Halibut Fishery (Convention) Act*, chapter 194 of the Revised Statutes of Canada, 1952, is repealed; and

Transitional.

(b) section 10 of this Act is repealed and the following substituted therefor:

"**10.** All courts, justices of the peace and magistrates in Canada have the same jurisdiction with respect to offences under this Act as they have under sections 689 to 692 of the *Canada Shipping Act*, chapter 29 of the Revised Statutes of Canada, 1952, with respect to offences under that Act, and the provisions of those sections apply to offences under this Act in the same manner and to the same extent as they apply to offences under the *Canada Shipping Act*."

SCHEDULE.

Convention between Canada and the United States of America for the Preservation of the Halibut Fishery of the Northern Pacific Ocean and Bering Sea.

The Government of Canada and the Government of the United States of America, desiring to provide more effectively for the preservation of the halibut fishery of the Northern Pacific Ocean and Bering Sea, have resolved to conclude a Convention replacing the Convention signed at Ottawa, January 29, 1937 and have named as their plenipotentiaries:

The Government of Canada:

The Honourable James Sinclair,
Minister of Fisheries.

The Honourable Hugues Lapointe,
Minister of Veterans Affairs.

The Government of the United States of America:

The Honourable Don C. Bliss,
Charge d'Affaires ad interim.

The Honourable William C. Herrington,
Special Assistant for Fisheries and Wildlife to the Under-Secretary of State.

who, after having communicated to each other their respective full powers, found in good and due form, have agreed upon the following articles:

Article I.

1. The nationals and inhabitants and fishing vessels and boats of Canada and of the United States of America, respectively, are hereby prohibited from fishing for halibut *(Hippoglossus)* in Convention waters as herein defined, except as provided by the International Pacific Halibut Commission in regulations designed to develop the stocks of halibut in the Convention waters to those levels which will permit the maximum sustained yield and to maintain the stocks at those levels pursuant to Article III of this Convention.

2. "Convention waters" means the territorial waters and the high seas off the western coasts of Canada and of the United States of America, including the southern as well as the western coasts of Alaska.

3. It is understood that nothing contained in this Convention shall prohibit the nationals or inhabitants or the fishing vessels or boats of Canada or of the United States of America from fishing in the Convention waters for other species of fish during any season when fishing for halibut in the Convention waters is prohibited by this Convention or any regulations adopted pursuant to this Convention. It is further understood that nothing contained in this Convention shall prohibit the International Pacific Halibut Commission from conducting or authorizing fishing operations for investigation purposes at any time.

ARTICLE II.

1. Every national or inhabitant, vessel or boat of Canada or of the United States of America engaged in fishing on the high seas in violation of this Convention or of any regulation adopted pursuant thereto may be seized by duly authorized officers of either Contracting Party and detained by the officers making such seizure and delivered as soon as practicable to an authorized official of the country to which such person, vessel or boat belongs, at the nearest point to the place of seizure or elsewhere as may be agreed upon. The authorities of the country to which such person, vessel or boat belongs alone shall have jurisdiction to conduct prosecutions for the violation of the provisions of this Convention or any regulations which may be adopted in pursuance thereof and to impose penalties for such violation, and the witnesses and proof necessary for such prosecutions, so far as any witnesses or proofs are under the control of the other Contracting Party, shall be furnished with all reasonable promptitude to the authorities having jurisdiction to conduct the prosecutions.

2. Each Contracting Party shall be responsible for the proper observance of this Convention and of any regulations adopted under the provisions thereof in the portion of its waters covered thereby.

ARTICLE III.

1. The Contracting Parties agree to continue under this Convention the Commission known as the International Fisheries Commission established by the Convention for the preservation of the halibut fishery, signed at Washington, March 2, 1923, continued by the Convention signed at Ottawa, May 9, 1930 and further continued by the Convention, signed at Ottawa, January 29, 1937, except that after the date of entry into force of this Convention it shall consist of six members, three appointed by each Contracting Party, and shall be known as the International Pacific Halibut Commission. This Commission shall make such investigations as are necessary into the life history of the halibut in the Convention waters and shall publish a report of its activities and investigations from time to time. Each Contracting Party shall have power to fill, and shall fill from time to time, vacancies which may occur in its representation on the Com-

mission. Each Contracting Party shall pay the salaries and expenses of its own members. Joint expenses incurred by the Commission shall be paid by the two Contracting Parties in equal moieties. All decisions of the Commission shall be made by a concurring vote of at least two of the Commissioners of each Contracting Party.

2. The Contracting Parties agree that for the purpose of developing the stocks of halibut of the Northern Pacific Ocean and Bering Sea to levels which will permit the maximum sustained yield from that fishery and for maintaining the stocks at those levels, the International Pacific Halibut Commission, with the approval of the Governor General in Council of Canada and of the President of the United States of America, may, after investigation has indicated such action to be necessary, in respect of the nationals and inhabitants and fishing vessels and boats of Canada and of the United States of America, and in respect of halibut:

(a) divide the Convention waters into areas;

(b) establish one or more open or closed seasons, as to each area;

(c) limit the size of the fish and the quantity of the catch to be taken from each area within any season during which fishing is allowed;

(d) during both open and closed seasons, permit, limit, regulate or prohibit, the incidental catch of halibut that may be taken, retained, possessed, or landed from each area or portion of an area, by vessels fishing for other species of fish;

(e) prohibit departure of vessels from any port or place, or from any receiving vessel or station, to any area for halibut fishing, after any date when in the judgment of the International Pacific Halibut Commission the vessels which have departed for that area prior to that date or which are known to be fishing in that area shall suffice to catch the limit which shall have been set for that area under section *(c)* of this paragraph;

(f) fix the size and character of halibut fishing appliances to be used in any area;

(g) make such regulations for the licensing and departure of vessels and for the collection of statistics of the catch of halibut as it shall find necessary to determine the condition and trend of the halibut fishery and to carry out the other provisions of this Convention;

(h) close to all taking of halibut such portion or portions of an area or areas as the International Pacific Halibut Commission finds to be populated by small, immature halibut and designates as nursery grounds.

Article IV.

The Contracting Parties agree to enact and enforce such legislation as may be necessary to make effective the provisions of this Convention and any regulation adopted thereunder, with appropriate penalties for violations thereof.

ARTICLE V.

1. This Convention shall be ratified and the instruments of ratification exchanged at Washington as soon as possible.

2. This Convention shall enter into force on the date of exchange of ratifications and shall remain in force for a period of five years and thereafter until two years from the date on which either Contracting Party shall have given notice to the other of its desire to terminate it.

3. This Convention shall, from the date of the exchange of ratifications, replace and terminate the Convention for the preservation of the halibut fishery signed at Ottawa, January 29, 1937.

IN WITNESS WHEREOF the respective plenipotentiaries have signed and sealed this Convention.

DONE at Ottawa in duplicate, in the English language, this second day of March 1953.

FOR THE GOVERNMENT OF CANADA:

James Sinclair
Hugues Lapointe

FOR THE GOVERNMENT OF THE UNITED STATES OF AMERICA:

Don C. Bliss
William C. Herrington

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952.

THE HOUSE OF COMMONS OF CANADA.

BILL 362.

An Act to amend The Canada Grain Act. (Right of producer to sell or store grain subject to sample grade.)

First reading, April 27, 1953.

MR. ARGUE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

74262

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 362.

An Act to amend The Canada Grain Act. (Right of producer to sell or store grain subject to sample grade.)

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

PART I.

1. Subsections (2) and (3) of section 112 of *The Canada Grain Act*, chapter 5 of the statutes of 1930 (First Session), are repealed and the following substituted therefor:

Interim receipts.

"(2) Pending the receipt of a report on the grading of such sample the operator or manager of the elevator shall issue in respect thereof an interim cash purchase ticket at the prevailing price for the grade offered by the operator or manager of the elevator, or interim elevator receipt whichever the person offering the grain for sale may request.

Report of inspecting officer.

"(3) Upon the receipt of the report of an inspecting officer under this Act as to the grade of the sample and the dockage therefrom, the elevator operator shall issue a final cash ticket for the difference in value, if any, between the grade reported by the inspecting officer and the grade shown in the interim cash ticket, or, where an interim elevator receipt has been issued, shall, on surrender of such interim elevator receipt, issue an ordinary ticket or receipt."

EXPLANATORY NOTES.

The purpose of this amendment is to assure to producers the right to an interim cash or storage ticket, pending receipt of the official grade, on grain offered to an elevator company for purchase in the event of any disagreement as to grade between the elevator operator and the person offering the grain for sale.

The present subsections (2) and (3) of section 112 read as follows:

112. .....

"(2) Pending the receipt of a report on the grading of such sample the operator or manager of the elevator shall issue in respect thereof an interim cash purchase ticket or interim elevator receipt.

(3) Upon the receipt of the report of an inspecting officer under this Act as to the grade of the sample and the dockage therefrom, the interim ticket or receipt issued for the grain may be surrendered and there shall be issued in lieu thereof an ordinary ticket or receipt for grain of the grade reported by the inspecting officer subject to the dockage specified by him."

Part II.

2. Subsections (2) and (3) of section 113 of the *Canada Grain Act*, chapter 25 of the Revised Statutes of Canada, 1952, are repealed and the following substituted therefor:

Interim receipts.

"(2) Pending the receipt of a report on the grading of such sample the operator or manager of the elevator shall issue in respect thereof an interim cash purchase ticket at the prevailing price for the grade offered by the operator or manager of the elevator, or interim elevator receipt whichever the person offering the grain for sale may request.

Report of inspecting officer.

"(3) Upon the receipt of the report of an inspecting officer under this Act as to the grade of the sample and the dockage therefrom, the elevator operator shall issue a final cash ticket for the difference in value, if any, between the grade reported by the inspecting officer and the grade shown in the interim cash ticket, or, where an interim elevator receipt has been issued, shall, on surrender of such interim elevator receipt, issue an ordinary ticket or receipt."

Coming into force.

3. This Part shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force

Part II.

The purpose of Part II is to amend the new Revised Statutes, which are now in press.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 363.

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1953, and to authorize the guarantee by Her Majesty of certain securities to be issued by the Canadian National Railway Company.

First reading, April 28, 1953.

THE MINISTER OF FINANCE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

73868

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 363.

An Act to authorize the provision of moneys to meet certain capital expenditures of the Canadian National Railways System during the calendar year 1953, 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.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1953.*

Definitions.

"National Company".

"National System".

"Securities".

2. In this Act

(a) "National Company" means the Canadian National Railway Company;

(b) "National System" means the National System as defined in *The Canadian National Railways Capital Revision Act, 1952;*

(c) "securities" means the notes, equipment trust certificates, bonds, debentures and other securities described in subsection (1) of section 4.

Capital expenditures authorized.

3. (1) The National System is authorized,

(a) to make capital expenditures in the calendar year 1953 in the following amounts and for the following purposes:

Additions and Betterments (excluding new equipment)—		
Obligations incurred prior to 1953 that become due and payable in 1953	$35,561,634	
Obligations incurred in 1953 that become due and payable in 1953	12,323,366	
		$ 47,885,000

Branch Line Construction—		
Sherridon-Lynn Lake	$ 2,758,513	
Terrace-Kitimat	6,580,000	
		$ 9,338,513
New Equipment—		
Obligations incurred prior to 1953 that become due and payable in 1953	79,291,685	
Obligations incurred in 1953 that become due and payable in 1953	9,959,000	
		89,250,685
Acquisition of Securities		293,000
Total		$146,767,198;

Additional working capital.

(b) to acquire additional working capital in the calendar year 1953 in an amount not exceeding fifteen million dollars;

Capital expenditures in 1954.

(c) to make capital expenditures not exceeding in the aggregate eighty million dollars in the calendar year 1954 prior to the first day of July of that year in discharge of obligations incurred for new equipment and for general additions and betterments prior to that year that have become due and payable before that day; and

Contracts for new equipment prior to July 1, 1954.

(d) with the approval of the Governor in Council, to enter into contracts prior to the first day of July, 1954, for the acquisition of new equipment and for general additions and betterments that will come in course of payment after the calendar year 1953, in amounts not exceeding in the aggregate $74,705,625.

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 first day of July, 1954, 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)*, *(b)* and *(c)* 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 *(c)* of subsection (1) shall be included in the annual budget of the National System for the calendar year 1954.

Amount payable included in budget.

(5) Any amount payable under a contract entered into pursuant to paragraph *(d)* 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 amount 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 *(c)* of subsection (1) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1952*, 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 $221,867,198 less the amount that the National Company receives in respect of the whole calendar year 1953 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 paragraph *(b)* of subsection (2) of section 3 of the *Canadian National Railways Financing and Guarantee Act, 1952*, shall be deemed to have been issued under this section.

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 of the validity of the guarantee and that the relative provisions of the Act have been complied with.

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 Con-

Explanatory Note.

The amount of $221,867,198 appearing in Clauses 4 (3) and 6 (2) is computed as follows:

Additions and Betterments (excluding new equipment)	$ 47,885,000
Branch Line Construction	9,338,513
New Equipment	89,250,685
Acquisition of Securities	293,000
Additional Working Capital	15,000,000
Capital expenditures, January 1, 1954, to June 30, 1954, incurred prior to January 1, 1954	80,000,000
	241,767,198
Less amount available from Depreciation Reserves	19,900,000
	$221,867,198

solidated 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 $221,867,198 less the amount that the National Company receives in respect of the whole calendar year 1953 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.

Power to aid other companies.

7. The National Company may aid and assist, in any manner not inconsistent with the terms of 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, and

(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.

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 first day of July, 1954, 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 first day of July, 1954, the available revenues of Trans-Canada Air Lines and its subsidiaries 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 Trade and Commerce, 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 and its subsidiaries 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 and its subsidiaries in so far as such revenues are sufficient and any insufficiency shall be provided for by subsequent deficit appropriation by Parliament.

Alternative to Demand Notes.

11. Where the Minister of Finance

(a) is entitled to receive a demand note of the National Company, or

(b) holds a demand note of the National Company,

to secure a loan made by him to the National Company, under any other Act and he is of opinion that the rate of interest payable in respect of the loan is a rate applicable to a loan for a term of years, he may request the National Company, to issue, instead of or in exchange for the demand note a different form of security bearing interest at the rate applicable to the loan and subject to such other terms and conditions as the Governor in Council prescribes, and the National Company is authorized to issue such security instead of or in exchange for the demand note.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 365.

An Act to amend The Regulations Act.

First reading, May 4, 1953.

Mr. KNOWLES.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

73683

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 365.

An Act to amend The Regulations Act.

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

PART I.

1. Subsection (3) of section 6 of *The Regulations Act*, chapter 50 of the statutes of 1950, is repealed and the following substituted therefor:

No conviction under unpublished regulation.

"(3) No regulation is invalid by reason only that it was not published in the *Canada Gazette*, but no person shall be convicted for an offence consisting of a contravention of any regulation that was not published in the *Canada Gazette* unless it is proved that at the date of the alleged contravention reasonable steps had been taken for the purpose of bringing the purport of the regulation to the notice of the public, or the persons likely to be affected by it, or the person charged."

Repeal of exemption.

2. Subsection (2) of section 9 of the said Act is repealed.

Rights saved.

3. Nothing in sections 1 and 2 shall affect any regulation made before the coming into force of this Act.

Explanatory Notes.

The purpose of this bill is to abolish the provision which makes it possible for the Governor in Council to withhold from publication, or in other words to keep secret, any order in council, as set out in subsection (2) of section 9 of *The Regulations Act.*

Clause 2 is the main clause of this bill. It achieves the purpose indicated above by repealing the aforementioned subsection (2) of section 9 of *The Regulations Act.* Clause 1 of this bill makes a change in subsection (3) of section 6 of *The Regulations Act,* which is necessary as a consequence of the repeal of the secrecy provision proposed by clause 2 of this bill. Clause 3 provides that this bill will not affect any exempting regulation made heretofore.

1. The purpose of this clause, as stated above, is to delete paragraph *(a)* of subsection (3) of section 6 of the Act as a consequence of the amendment proposed in clause 2.

Subsection (3) of section 6 at present reads as follows:

"(3) No regulation is invalid by reason only that it was not published in the *Canada Gazette,* but no person shall be convicted for an offence consisting of a contravention of any regulation that was not published in the *Canada Gazette* unless

(a) the regulation was, pursuant to section nine, exempted from the operation of subsection one, or the regulation expressly provides that it shall operate according to its terms prior to publication in the *Canada Gazette,* and

(b) it is proved that at the date of the alleged contravention reasonable steps had been taken for the purpose of bringing the purport of the regulation to the notice of the public, or the persons likely to be affected by it, or of the person charged."

2. The purpose of this clause is to give effect to the object of this bill, namely, to take away the right to exempt an order in council from publication, which was given to the Governor in Council by the Act of 1950.

Subsection (2) of section 9 at present reads as follows:

"(2) The Governor in Council may by regulation exempt any regulation or class of regulations from the operation of section three, section four, subsection one of section six, and section seven, but every regulation made under this subsection shall be published in English and in French in the *Canada Gazette* within thirty days after it is made and shall be laid before Parliament within fifteen days after it is published in the *Canada Gazette* or, if Parliament is not then in session, within fifteen days after the commencement of the next ensuing session thereof."

Part II.

4. Subsection (3) of section 6 of the *Regulations Act*, chapter 235 of the Revised Statutes of Canada, 1952, is repealed and the following substituted therefor:

No conviction under unpublished regulation.

"(3) No regulation is invalid by reason only that it was not published in the *Canada Gazette*, but no person shall be convicted for an offence consisting of a contravention of any regulation that was not published in the *Canada Gazette* unless it is proved that at the date of the alleged contravention reasonable steps had been taken for the purpose of bringing the purport of the regulation to the notice of the public, or the persons likely to be affected by it, or the person charged."

Repeal of exemption.

5. Subsection (2) of section 9 of the said Act is repealed.

Rights saved.

6. Nothing in sections 4 and 5 shall affect any regulation made before the coming into force of this Act.

Coming into force.

7. This Part shall come into force, and Part I (except section 3) is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Part II.

The purpose of Part II is to amend the new Revised Statutes, which are now in press.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 366.

An Act to amend The Unemployment Insurance Act, 1940.

First reading, May 4, 1953.

THE MINISTER OF LABOUR.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

74147

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 366.

An Act to amend The Unemployment Insurance Act, 1940.

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

PART I.

1. Section 27 of *The Unemployment Insurance Act, 1940*, chapter 44 of the statutes of 1940, is amended by adding thereto the following subsection:

Illness during benefit period.

"(3) No person who has become entitled to receive benefit under this Act and who has afterwards, while his entitlement would otherwise continue, become incapable of work by reason of illness, injury or quarantine, shall, notwithstanding anything in this Act, be disqualified from receiving such benefit only by reason of such illness, injury or quarantine."

Coming into force.

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

PART II.

3. Section 29 of the *Unemployment Insurance Act*, chapter 273 of the Revised Statutes of Canada, 1952, is amended by adding thereto the following subsection:

Illness during benefit period.

"(3) No person who has become entitled to receive benefit under this Act and who has afterwards, while his entitlement would otherwise continue, become incapable of work by reason of illness, injury or quarantine, shall, notwithstanding anything in this Act, be disqualified from receiving such benefit only by reason of such illness, injury or quarantine."

Explanatory Note.

This subsection is new. It provides for the payment of unemployment insurance benefit to insured persons who, while otherwise unemployed and entitled to benefit, become incapacitated for work by reason of illness or injury.

Coming into force.

4. (1) If Part I is in force immediately before the day on which the Revised Statutes of Canada, 1952, come into force, then Part II shall come into force, and Part I is repealed, on the day the Revised Statutes of Canada, 1952, come into force.

Idem.

(2) If Part I is not in force immediately before the day on which the Revised Statutes of Canada, 1952, come into force, then Part I is repealed on the day the Revised Statutes of Canada, 1952, come into force and Part II shall come into force on a day to be fixed by proclamation of the Governor in Council.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 367.

An Act to amend the Criminal Code.

First reading, May 8, 1953

THE MINISTER OF JUSTICE.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

74509

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 367.

An Act to amend the Criminal Code.

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

1. Paragraph *(e)* of section 1056 of the *Criminal Code*, chapter 36 of the Revised Statutes of Canada, 1927, is repealed and the following substituted therefor:

"Penitentiary".

"*(e)* until a day to be fixed by proclamation of the Governor in Council, the word "penitentiary" as first used in this section does not include the penitentiary mentioned in section 37 of *The Statute Law Amendment (Newfoundland) Act*, chapter 6 of the statutes of 1949, or in section 82 of the *Penitentiary Act*, chapter 206 of the Revised Statutes of Canada, 1952."

Explanatory Note.

The penitentiary operated by the province of Newfoundland at the city of St. John's is, by virtue of section 37 of the *Statute Law Amendment (Newfoundland) Act*, the penitentiary in which persons who are sentenced in Newfoundland to imprisonment for life or for a term of years not less than two are confined.

The same penitentiary is the prison in which, by virtue of section 1056 of the *Criminal Code*, persons who are sentenced to imprisonment for a term less than two years are confined.

The relevant portion of section 1056 of the *Criminal Code* is as follows:

> "**1056.** Every one who is sentenced to imprisonment for a term less than two years shall, if no other place is expressly mentioned, be sentenced to imprisonment in the common gaol of the district, county or place in which the sentence is pronounced, or if there is no common gaol there, then in that common gaol which is nearest to such locality, or in some lawful prison or place of confinement, other than a penitentiary, in which the sentence of imprisonment may be lawfully executed; Provided that,
>
> *(e)* until January 1st, 1954, the word 'penitentiary' as first used in this section does not include the penitentiary mentioned in section thirty-seven of *The Statute Law Amendment (Newfoundland) Act*, chapter six of the statutes of 1949."

The purpose of this bill is to ensure that, on and after January 1st, 1954, and until other appropriate arrangements are made, the penitentiary operated by the province of Newfoundland will continue to be the place of confinement for persons who, in that province, are sentenced to terms less than two years.

Seventh Session, Twenty-First Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 368.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1954.

AS PASSED BY THE HOUSE OF COMMONS, 14th MAY, 1953.

EDMOND CLOUTIER, C.M.G., O.A., D.S.P.
QUEEN'S PRINTER AND CONTROLLER OF STATIONERY
OTTAWA, 1953

70490

7th Session, 21st Parliament, 1-2 Elizabeth II, 1952-53.

THE HOUSE OF COMMONS OF CANADA.

BILL 368.

An Act for granting to Her Majesty certain sums of money for the public service of the financial year ending the 31st March, 1954.

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 thirty-first day of March, one thousand nine hundred and fifty-four, and for other purposes connected with the Public Service: May it therefore please Your Majesty, that it may be enacted, and be it enacted by the 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, 1953.*

$2,670,917,028.82. Main Estimates granted for 1953-54.

2. From and out of the Consolidated Revenue Fund, there may be paid and applied a sum not exceeding in the whole two billion, six hundred and seventy million, nine hundred and seventeen thousand and twenty-eight dollars and eighty-two cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and fifty-three, to the thirty-first day of March, one thousand nine hundred and fifty-four, not otherwise provided for, and being the amount of each of the items voted, set forth in Schedule A to this Act, less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1953.*

$41,237,118 Supplementary Estimates granted for 1953–54.

3. From and out of the Consolidated Revenue Fund there may be paid and applied a sum not exceeding in the whole forty-one million, two hundred and thirty-seven thousand, one hundred and eighteen dollars, towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and fifty-three, to the thirty-first day of March, one thousand nine hundred and fifty-four, not otherwise provided for, and being the amount of each of the items voted, set forth in Schedule B to this Act.

Power to raise loan of $500,000,000 for public works and general purposes. 1951 (2nd Sess.), c. 12.

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

Lapse of prior borrowing powers.

(2) All borrowing powers authorized by section four of chapter fifty-five of the statutes of 1952 which are outstanding and unused shall expire on the date of the coming into force of this Act.

Account to be rendered. 1951 (2nd Sess.), c. 12.

5. Sums expended under the authority of this Act shall be accounted for in the Public Accounts in conformity with section sixty-four of *The Financial Administration Act*.

SCHEDULE A.

Based on the Main Estimates, 1953-54. The amount hereby granted is $2,670,917,028.82, being the amount of each of the items in the Estimates (less reduction of $635,735 in Resolution No. 487), as contained in this Schedule, less the amounts voted on account of the said items by *The Appropriation Act, No. 1, 1953.*

SUMS granted to Her Majesty, by this Act for the financial year ending 31st March, 1954, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	ADMINISTRATION SERVICE		
1	Departmental Administration	354,893	
2	Information Service	370,848	
3	Advisory Committee on Agricultural Services	5,000	
4	Contributions to Commonwealth Agricultural Bureaux in a total amount of £34,928, notwithstanding that payments may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1953, which is	95,179	
	SCIENCE SERVICE		
	Science Service Administration—		
5	Operation and Maintenance	604,441	
6	Construction or Acquisition of Buildings, Works, Land and New Equipment	1,534,850	
7	Bacteriology and Dairy Research	197,830	
	Botany and Plant Pathology—		
8	Operation and Maintenance	1,238,147	
9	Construction or Acquisition of Buildings, Works, Land and New Equipment	121,210	
10	Chemistry	661,188	
	Entomology—		
11	Operation and Maintenance	1,876,485	
12	Construction or Acquisition of Buildings, Works, Land and New Equipment	106,955	
	Forest Biology—		
13	Operation and Maintenance	1,679,948	
14	Construction or Acquisition of Buildings, Works, Land and New Equipment	288,005	
15	Plant Protection	779,028	
	EXPERIMENTAL FARMS SERVICE		
16	Experimental Farms Service Administration	169,675	
	Central Experimental Farm including Research and Co-ordinating Divisions for the Experimental Farms Service—		
17	Operation and Maintenance	1,980,994	
18	Construction or Acquisition of Buildings, Works, Land and New Equipment	212,050	
	Branch Experimental Farms, Sub-Stations and Illustration Stations—		
19	Operation and Maintenance	5,570,409	
20	Construction or Acquisition of Buildings, Works, Land and New Equipment	891,260	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Continued*		
	PRODUCTION SERVICE		
21	Production Service Administration	69,607	
	Animal Pathology—		
22	Operation and Maintenance	489,799	
23	Construction or Acquisition of Buildings, Works, Land and New Equipment	40,650	
	Health of Animals—		
24	Administration of Animal Contagious Diseases Act, and Meat and Canned Foods Act	5,002,862	
25	Compensation for animals slaughtered, including compensation for eggs destroyed from infected premises under terms and conditions approved by the Governor in Council	641,200	
26	Live Stock and Poultry	1,625,041	
27	Plant Products— Seeds, Feeds, Fertilizers, Insecticides and Fungicides Control, including Grant of $40,000 to Canadian Seed Growers' Association	1,395,084	
28	To provide for Grants to Fairs and Exhibitions in accordance with the regulations established by Order in Council of December 22, 1952, P.C. 4602; for payments on account of agreements in force on December 22, 1952, 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 thereto	668,623	
29	Grants to Agricultural Organizations, as detailed in the Estimates	75,400	
	MARKETING SERVICE		
30	Marketing Service Administration	260,925	
31	Agricultural Economics	579,725	
32	Dairy Products	695,345	
33	Subsidies for Cold Storage Warehouses under The Cold Storage Act, and Grants, in the amounts detailed in the Estimates	578,729	
34	Fruit, Vegetables and Maple Products, and Honey, including Grant of $5,000 to the Canadian Horticultural Council	1,158,690	
35	Live Stock and Live Stock Products	1,365,320	
36	Marketing of Agricultural Products, including temporary appointments that may be required to be made notwithstanding anything contained in the Civil Service Act, the amount available for such appointments not to exceed $6,000	100,000	
	TERMINABLE SERVICES		
37	Freight Assistance on Western Feed Grains	17,000,000	
38	Agricultural Lime Assistance	500,000	
39	To provide for Quality Premiums on High Grade Hog Carcasses and Administration Costs	6,000,000	
	SPECIAL		
40	Agricultural Products Board Administration	10,000	
41	To provide for assistance to encourage the improvement of cheese and cheese factories	1,000,000	
42	To provide assistance for the replacement of maple production equipment	300,000	
43	For assistance in construction of potato warehouses under terms and conditions to be approved by the Governor in Council	25,000	
44	Prairie Farm Rehabilitation Act and Water Storage	3,750,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Concluded*		
	SPECIAL—*Concluded*		
45	Major Irrigation and Reclamation Projects in the Prairie Provinces	7,893,420	
46	Prairie Farm Assistance Act Administration	450,000	
47	Land Protection, Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council	110,000	
48	Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council	175,000	
49	Maritime Marshland Rehabilitation Act	2,492,285	
50	Assiniboine River—Dyking and Cut-off	100,000	
51	To provide for Administrative Expenses, Agricultural Prices Support Act, 1944	98,592	
52	To provide for the furnishing of a Room in the Headquarters Building of the Food and Agriculture Organization, Rome, Italy	10,000	
			73,399,692
	AUDITOR GENERAL'S OFFICE		
53	Salaries and Expenses of Office	.....	611,435
	CANADIAN BROADCASTING CORPORATION		
	INTERNATIONAL SHORTWAVE BROADCASTING SERVICE		
54	Maintenance and Operation including authority to credit to the Appropriation revenue from rental of facilities in Radio Canada Building to an amount of $160,000 and to re-expend it for the purposes of the International Service	1,982,050	
55	Construction or Acquisition of Buildings, Works, Land and New Equipment, including Supervision	199,500	
			2,181,550
	OFFICE OF THE CHIEF ELECTORAL OFFICER		
56	Salaries and Expenses of Office	.....	66,070
	CITIZENSHIP AND IMMIGRATION		
	A—DEPARTMENT		
57	Departmental Administration	280,729	
	CITIZENSHIP		
58	Citizenship Registration Branch	195,964	
59	Citizenship Branch	390,464	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	CITIZENSHIP AND IMMIGRATION—*Concluded*		
	A—Department—*Concluded*		
	Immigration Branch		
60	Administration of the Immigration Act	824,403	
61	Field and Inspectional Service, Canada—Operation and Maintenance, including $10,000 for Grants to Immigrant Welfare Organizations	5,204,217	
62	Field and Inspectional Service, Abroad—Operation and Maintenance	1,905,025	
63	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation Assistance for Immigrants, including care en route and while awaiting employment	500,000	
	Indian Affairs Branch		
64	Branch Administration	369,165	
	Indian Agencies—		
65	Operation and Maintenance	2,072,211	
66	Construction or Acquisition of Buildings, Works, Land and New Equipment	626,105	
	Reserves and Trusts—		
67	Operation and Maintenance	145,064	
68	Acquisition of Land	75,000	
	Welfare of Indians—		
69	Operation and Maintenance	1,894,004	
70	Construction or Acquisition of Buildings, Works, Land and New Equipment	1,000,163	
71	Grants to Agricultural Exhibitions and Indian Fairs	7,350	
72	Fur Conservation— Operation and Maintenance	320,300	
	Education—		
73	Administration, Operation and Maintenance	6,635,102	
74	Construction or Acquisition of Buildings, Works, Land and New Equipment	3,201,086	
75	Grant to provide Additional Services to Indians of British Columbia	100,000	
	B—National Gallery of Canada		
76	Administration, Operation and Maintenance	215,345	
77	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	130,000	
			26,091,697
	CIVIL SERVICE COMMISSION		
78	Salaries and Contingencies of the Commission	.....	2,018,879
	DEFENCE PRODUCTION		
	A—Department		
79	Departmental Administration and payments to Canadian Commercial Corporation and other corporate agencies for services provided in connection with defence purchasing and production	6,710,933	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	DEFENCE PRODUCTION—*Concluded*		
	A—Department—*Concluded*		
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	60,000,000	
81	To provide for payment of grants to municipalities in lieu of taxes on Crown-owned defence plants operated by private contractors	400,000	
	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	4,242,000	
	Canadian Arsenals Limited—		
83	Administration and Operation	1	
84	Construction, Improvements and New Equipment	2,000,000	
			73,352,934
	EXTERNAL AFFAIRS		
	A—Department and Missions Abroad		
85	Departmental Administration (including expenses of the Canadian Section of the Canada-United States Permanent Joint Board on Defence)	2,853,958	
86	Passport Office Administration	254,124	
87	Representation Abroad—Operational—including payment of salaries of High Commissioners, Ambassadors, Ministers Plenipotentiary, Consuls, Secretaries and staff appointed as directed by the Governor General in Council, notwithstanding anything to the contrary in the Civil Service Act or any of its amendments	5,758,874	
88	Representation Abroad—Construction, acquisition or improvement of buildings, works, land, new equipment and furnishings	911,850	
89	Representation Abroad—To authorize the construction, acquisition, improvement and furnishing of properties for Canadian Government offices and residences abroad, payment therefor to be made in foreign currencies that are not convertible into Canadian or United States dollars and that may be used only for governmental or other limited purposes and that have been acquired in respect of reparations or pursuant to the settlement of claims arising out of military operations or war expenditures, or in exchange for other such currencies so acquired	1,152,000	
90	To provide for official hospitality	20,000	
91	To provide for relief 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	
92	Canadian Representation at International Conferences	225,000	
93	Grant to the United Nations Association in Canada	10,000	
94	Grant to the International Committee of the Red Cross	15,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS—*Concluded*		
	A—Department and Missions Abroad—*Concluded*		
95	To authorize and provide for the payment from foreign currencies owned by Canada and available only for governmental or other limited purposes, in France, The Netherlands and Italy, of fellowships and scholarships and travelling expenses to enable Canadians to study in those countries, 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	125,000	
	B—General		
96	To provide for the Canadian Government's Assessment for Membership in International and 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, 1953, which is	2,689,902	
97	United Nations Expanded Program for Technical Assistance to Under-Developed Countries	850,000	
	North Atlantic Treaty Organization		
98	To provide, subject to the approval of the Governor General in Council and notwithstanding anything to the contrary in 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)	30,000	
	International Civil Aviation Organization		
99	To provide the International Civil Aviation Organization with office accommodation at less than commercial rates	200,596	
	International Joint Commission		
100	Salaries and Expenses of the Commission	95,800	
101	To provide for Canada's share of the expenses of studies, surveys and investigations of the International Joint Commission	134,290	
	Terminable Services		
102	Colombo Plan	25,400,000	
103	To provide for the Canadian Government's Assessment for Membership in the Inter-governmental Committee for European Migration in an amount of $194,519 U.S., notwithstanding that payment may exceed or fall short of the equivalent in Canadian dollars, estimated as of January, 1953, which is	188,683	
104	Contribution to the United Nations International Children's Emergency Fund	500,000	
			41,430,077

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE		
	GENERAL ADMINISTRATION		
105	Departmental Administration	1,670,515	
106	Comptroller of the Treasury— Central Office and Branch Offices Administration	13,605,551	
	ADMINISTRATION OF VARIOUS ACTS AND COSTS OF SPECIAL FUNCTIONS		
107	Superannuation and Retirement Acts, Administration	206,946	
108	The Bank Act—Salaries and expenses of the Inspector General of Banks' Office	32,835	
109	Administration of The Farm Improvement Loans Act, 1944, and The Veterans' Business and Professional Loans Act, 1946	78,600	
110	Expenses of the Tariff Board	108,713	
	Expenses of The Royal Canadian Mint and the Assay Office, Vancouver, B.C.—		
111	Administration, Operation and Maintenance	1,051,961	
112	Construction or Acquisition of New Equipment	740,953	
113	Administration of Employees' Instalment Purchase Plan, including sale and delivery of Canada Savings Bonds to Government employees, and of employees' group insurance plans	97,310	
	PAYMENTS TO MUNICIPALITIES		
114	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 August 6, 1952, P.C. 3729; and to provide for payments to municipalities under Order in Council of July 19, 1950, P.C. 3456, in respect of the cost of medical and hospital services and supplies furnished to federal employees and other persons specified therein	2,701,300	
	CONTINGENCIES AND MISCELLANEOUS		
115	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	1,000,000	
116	Cost of Telephone Service at Ottawa for all Departments	885,000	
117	Amount required to cover losses incurred on foreign exchange tendered in payment of accounts receivable	5,000	
	GENERAL ITEMS OF PAYROLL COSTS INCLUDING SUPERANNUATION PAYMENTS		
118	To provide for a Government contribution to the Superannuation Fund in an amount equal to the estimated current and arrears payments of individual contributors in the previous fiscal year	16,755,989	
119	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	
120	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	1,150,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE—*Concluded*		
	GRANTS TO UNIVERSITIES		
121	To provide grants to institutions of higher learning recognized in each province by the Government of Canada and the government of the province as being universities or institutions of equivalent standing equal to an amount, for each province, not exceeding 50 cents per head of its population as certified by the Dominion Bureau of Statistics divided among the recognized institutions of the province proportionately to their enrolment of full time intramural students in personal attendance at the recognized institution or at an institution in the same province affiliated with it who are registered in courses of university level recognized as leading to and counting year for year toward a university degree awarded by a university in Canada and the Minister of Finance may for this purpose more particularly define the terms "university level" and "university degree"	7,415,000	
	MISCELLANEOUS GRANTS		
122	Canadian General Council of the Boy Scouts	15,000	
123	Canadian Council of the Girl Guides Association	9,000	
124	Royal Astronomical Society of Canada	3,000	
125	Royal Canadian Academy of Arts	4,025	
126	Canadian Writers Foundation	4,000	
127	Boys' Clubs of Canada	10,000	
128	Canadian Association of Consumers	6,000	
129	British Empire and Commonwealth Games Society	100,000	
130	To authorize a grant for rehabilitation of the Maison des Etudiants Canadiens in Paris, France, payable in French Francs owned by Canada and available only for governmental or other limited purposes	100,000	
			49,256,698
	FISHERIES		
	GENERAL SERVICES		
131	Departmental Administration	298,800	
132	Information and Educational Service, including $3,000 for Grants to Fisheries Exhibitions	131,380	
133	Markets and Economics Service	211,815	
134	Administrative expenses of the Newfoundland Fisheries Board	16,750	
135	Industrial Development Service	250,000	
	FIELD SERVICES		
136	Field Services Administration	468,900	
	Protection Branch—		
137	Operation and Maintenance	2,958,000	
138	Construction or Acquisition of Buildings, Works, Land and New Equipment	187,250	
	Inspection Branch—		
139	Operation and Maintenance	913,955	
140	Construction or Acquisition of Buildings, Works, Land and New Equipment	17,050	
	Fish Culture and Development Branch—		
141	Operation and Maintenance	665,400	
142	Construction or Acquisition of Buildings, Works, Land and New Equipment	286,800	
143	Consumer Branch	67,545	
144	To provide for the destruction of Harbour and Gray Seals	30,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FISHERIES—*Concluded*		
	FISHERIES RESEARCH BOARD OF CANADA		
145	Headquarters Administration	119,115	
146	Operation and Maintenance	1,843,976	
147	Construction or Acquisition of Buildings, Works, Land and New Equipment	229,255	
	INTERNATIONAL COMMISSIONS		
148	To provide for Canadian share of expenses of the International Fisheries Commission appointed under Treaty dated January 29, 1937, between Canada and the United States for the preservation of the North Pacific Halibut Fisheries	55,900	
149	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	174,050	
150	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	2,500	
151	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	20,000	
152	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	15,000	
	SPECIAL		
153	To provide for operation and maintenance of Newfoundland Bait Service	309,195	
154	To provide for the extension of educational work in co-operative producing and selling among fishermen	80,000	
155	To provide for administration expenses of the Fisheries Prices Support Act, 1944	72,380	
156	To provide for assistance in the construction of vessels of the dragger and/or long liner type, subject to such terms and conditions as may be approved by the Governor in Council	150,000	
157	To provide for assistance in the construction of bait freezing and storage facilities, subject to the regulations established by the Governor in Council	75,000	
			9,650,016
	GOVERNOR GENERAL AND LIEUTENANT-GOVERNORS		
158	Office of the Secretary to the Governor General, including the salary of the Secretary to the Governor General (Administrative) at $7,600 additional to salary authorized by Chap. 182, R.S. 1927	177,062	
159	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	
			263,062

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	INSURANCE		
160	Departmental Administration	461,721	
161	Expenses of work in the interests of Fire Prevention	61,820	
			523,541
	JUSTICE		
	A—Department		
162	Departmental Administration	391,601	
163	Remission Service	113,176	
164	Administration of Justice—Miscellaneous Expenditure, including expenses of litigated matters	21,200	
	Supreme Court of Canada—		
165	Administration	180,137	
	Exchequer Court of Canada—		
166	Administration	100,925	
	Yukon Territorial Court—		
167	Administration	13,675	
168	Construction or Acquisition of Buildings, Works, Land and New Equipment	6,000	
169	Payments of gratuities to the widows or other dependents of judges who die while in office	20,000	
	Combines Investigation Act—		
170	Restrictive Trade Practices Commission	82,150	
171	Office for Investigation and Research	279,059	
172	Bankruptcy Act Administration	37,525	
173	Northwest Territories—Administration of Justice	62,460	
174	Yukon Territory—Administration of Justice	59,830	
	General		
175	To provide for the Revision, Classification and Consolidation of the Public General Statutes of Canada	104,395	
	B—Penitentiaries		
176	Administration of the Office of the Commissioner of Penitentiaries, including $35,000 for Grants to Recognized Prisoners' Aid Societies, as may be approved by the Governor in Council	346,452	
177	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	8,218,403	
178	Construction, Improvements and New Equipment, including provision for the establishment and construction of a new institution in the Province of Quebec for the confinement and reformation of Federal prisoners	1,315,724	
			11,352,712

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LABOUR		
	A—Department		
	General Administration		
179	Departmental Administration	613,375	
180	To provide for expenses of the Economics and Research Branch	478,200	
181	Annuities Act—Administration	916,085	
182	Fair Wages, Conciliation, Industrial Relations, Industrial Disputes Investigations, including the administration of legislation relating thereto, and for activities *re* promotion of co-operation in industry between Labour and Management	446,627	
183	Canada Labour Relations Board	5,375	
184	International Labour Conferences	61,220	
185	Labour Gazette, authorized by Labour Department Act	136,183	
186	To provide 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	345,000	
187	To provide for investigations and inspection work in relation to working conditions in industries where the Federal Government has exclusive responsibility	10,000	
188	To provide for expenses of a Women's Bureau	21,560	
	Vocational Training Co-ordination		
189	Administration	59,062	
	To provide for carrying out the purposes of the Vocational Training Co-ordination Act, 1942, 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 for the training of persons to fit them for defence industries, the training of members of Her Majesty's Forces and other persons to fit them for skilled armed services occupations and training under youth training projects and to provide for the expenditures thereunder and under vocational training agreements entered into in previous years—		
190	Training Payments to the Provinces	4,205,800	
191	Payments to the Provinces for Capital Expenditures for vocational schools, buildings and equipment	400,000	
	Government Employees Compensation		
192	Administration of the Government Employees Compensation Act	59,276	
	Terminable Services		
193	To provide for expenditures incurred in implementing recommendations of the National Advisory Council on Manpower, and for the administrative costs of the Council	66,780	
194	To provide for payment to the National Film Board for educational films for exhibition	24,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LABOUR—*Concluded*		
	A—Department—*Concluded*		
	Terminable Services—*Concluded*		
195	To provide for expenses that may be incurred in the arranging for and the movement of workers from outside Canada to work on farms and other essential industry in Canada when Canadian labour is not available to meet the need, including costs connected with the supervision and welfare of persons already immigrated to Canada; administrative expenses connected therewith and to provide for expenditures under agreements with the Provinces authorized by the Governor in Council	993,832	
196	To provide for payments 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	195,333	
	B—Unemployment Insurance Act, 1940		
197	Administration, including expenditures incurred in connection with the activities of the National Employment Service as delegated by the Minister of Labour in accordance with Section 88 of the Act	25,895,106	
198	Government's Contribution to the Unemployment Insurance Fund	32,000,000	
199	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	
			67,007,814
	LEGISLATION		
	The Senate		
	The Speaker of the Senate—		
200	Allowance in lieu of Residence	3,000	
201	General Administration	416,469	
	House of Commons		
	The Speaker of the House of Commons—		
202	Allowance in lieu of Residence	3,000	
	Deputy Speaker of the House of Commons—		
203	Allowance in lieu of Apartments	1,500	
204	General Administration—Estimates of the Clerk	1,075,988	
205	Estimates of the Sergeant-at-Arms	667,620	
206	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	
207	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		

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LEGISLATION—*Concluded*		
	HOUSE OF COMMONS—*Concluded*		
	To provide hereby—*Concluded*		
	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	
208	To provide for an allowance to the Deputy Chairman of Committees	2,000	
	GENERAL		
209	Printing of Parliament, including salaries of staff of the Joint Distribution Office	270,954	
	LIBRARY OF PARLIAMENT		
210	General Administration	204,603	
	PENSIONS AND OTHER BENEFITS		
211	Pension to the unmarried sister of the late Colonel Harry Baker, M.P.	700	
			2,711,834
	MINES AND TECHNICAL SURVEYS		
	A—DEPARTMENT		
	ADMINISTRATION SERVICES		
212	Departmental Administration	420,566	
	EXPLOSIVES ACT ADMINISTRATION		
213	Explosives Act—Administration, Operation and Maintenance	87,781	
	MINES BRANCH		
214	Mines Branch Administration	75,467	
	Mineral Resources Investigations—		
215	Administration, Operation and Maintenance	1,962,603	
216	Construction or Acquisition of New Equipment	176,600	
	Investigations of Radioactive Ores—		
217	Administration, Operation and Maintenance	289,909	
218	Construction or Acquisition of New Equipment	42,650	
219	To provide for payments to McGill University in connection with the development of a Coal-Fired Gas Turbine	100,000	
	GEOLOGICAL SURVEY OF CANADA		
	Geological Surveys—		
220	Administration, Operation and Maintenance, including the expenses of the National Advisory Committee on Research in the Geological Sciences, and an amount of $1,800 for Canada's share of the cost of the Committee on Mineral Resources and Geology, London, England	1,938,622	
221	Construction or Acquisition of New Equipment	102,500	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	MINES AND TECHNICAL SURVEYS—*Concluded*		
	A—Department—*Concluded*		
	Surveys and Mapping Branch		
222	Surveys and Mapping Branch Administration	45,214	
	Topographical Surveys, including expenses of the Canadian Board on Geographical Names—		
223	Administration, Operation and Maintenance	1,435,114	
224	Construction or Acquisition of New Equipment	95,000	
	Canadian Hydrographic Service—		
225	Administration, Operation and Maintenance, including Canada's Annual Contribution of $5,750 to the International Hydrographic Bureau	2,389,576	
226	Construction or Acquisition of New Equipment	149,805	
	Geodetic Survey of Canada—		
227	Administration, Operation and Maintenance	545,896	
228	Construction or Acquisition of New Equipment	236,850	
229	International Boundary Commission—Administration, Operation and Maintenance	66,790	
230	Legal Surveys and Aeronautical Charts—Administration, Operation and Maintenance, including a Grant of $350 to the Canadian Institute of Surveying and Photogrammetry and the expenses of the Board of Examiners for Dominion Land Surveyors and payment of fees of B. W. Waugh, J. E. Lilly and J. E. R. Ross, members of the Board, and A. W. Cole, Secretary of the Board	729,142	
	Map Compilation and Reproduction—		
231	Administration, Operation and Maintenance	677,970	
232	Construction or Acquisition of New Equipment	21,325	
	Geographical Branch		
233	Geographical Branch—Administration, Operation and Maintenance	260,368	
	Dominion Observatories		
	Dominion Observatory, Ottawa and Field Stations—		
234	Administration, Operation and Maintenance, including membership fee of $500 to the International Astronomical Union	415,557	
235	Construction or Acquisition of Buildings, Works, Land and New Equipment	102,500	
236	Dominion Astrophysical Observatory, Victoria, B.C.—Administration, Operation and Maintenance	108,981	
	General		
237	Payments to Royal Canadian Air Force and Commercial Companies for Air Photography, and to defray the expenses of and the purchase of equipment by the Interdepartmental Committee on Air Surveys	1,100,000	
238	Provincial and Territorial Boundary Surveys—Administration, Operation and Maintenance	48,924	
	B—Dominion Coal Board		
239	Administration and Investigations of the Dominion Coal Board	106,991	
240	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council	6,078,300	
			19,811,001

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SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL DEFENCE		
	DEFENCE SERVICES		
241	To provide for the Canadian Forces, the Defence Research Board and other expenditures relating to defence, including 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 $324,000,000, 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 acquired by the Canadian Forces after March 31, 1950, are transferred, the estimated present value thereof shall, if the Governor in Council so directs, 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 $3,994,895,578 regardless of the year in which such commitments will come in course of payment (of which it is estimated that $1,971,926,275 will come due for payment in future years)	1,960,159,633	
	GENERAL SERVICES		
242	Grants to Military Associations, Institutes and Others, as detailed in the Estimates	227,325	
243	War Museum	22,878	
	PENSIONS AND OTHER BENEFITS		
244	Civil Pensions, as detailed in the Estimates	2,977	
245	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	3,396	
	Defence Services Pension Act—		
246	Government's contribution to the Permanent Services Pension Account	35,252,291	
			1,995,668,500
	NATIONAL FILM BOARD		
247	Administration, Production and Distribution of Films and Other Visual Materials	2,883,650	
248	Acquisition of Equipment	114,000	
			2,997,650

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL HEALTH AND WELFARE		
	A—Department		
249	Departmental Administration	1,001,677	
	National Health Branch		
	Health Services		
250	National Health Branch—Administration	139,748	
251	Administration of the Quarantine and Leprosy Acts	338,736	
252	Immigration Medical Services	1,176,009	
253	Sick Mariners Treatment Services	622,723	
254	Grants to Institutions Assisting Sailors, in the amounts detailed in the Estimates	2,400	
	Laboratory of Hygiene—		
255	Operation and Maintenance	436,764	
256	Construction or Acquisition of Buildings, Works, Land and New Equipment	709,000	
257	Public Health Engineering	172,001	
258	Occupational Health (formerly Industrial Health)	221,514	
259	Civil Service Health	264,351	
260	Epidemiology	88,580	
261	Administration of the Food and Drugs and the Proprietary or Patent Medicines Acts	1,016,884	
262	Administration of the Opium and Narcotic Drugs Act	157,773	
	Indians and Eskimos Health Services—		
263	Operation and Maintenance	13,567,830	
264	Construction or Acquisition of Buildings, Works, Land and New Equipment	1,130,700	
265	Special Technical Services	432,281	
266	Health Insurance Studies and Administration of the General Health Grants	86,694	
	General Health Grants		
267	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 $48,503,826	30,000,000	
	Grants to Health Organizations		
268	Canadian Mental Health Association	10,000	
269	Health League of Canada	10,000	
270	Canadian Public Health Association	5,000	
271	Canadian National Institute for the Blind	45,000	
272	L'Association Canadienne Francaise des Aveugles	6,000	
273	L'Institut Nazareth de Montreal	4,050	
274	Montreal Association for the Blind	4,050	
275	Canadian Tuberculosis Association	20,250	
276	Victorian Order of Nurses	13,100	
277	St. John Ambulance Association	10,000	
278	Canadian Red Cross	10,000	
279	Canadian Paraplegic Association	15,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL HEALTH AND WELFARE—*Concluded*		
	A—Department—*Concluded*		
	Welfare Branch		
280	Welfare Branch Administration	32,785	
	Family Allowances and Old Age Security—		
281	Administration	2,494,548	
	Old Age Assistance and Blind Persons Allowances—		
282	Administration of the Old Age Assistance and Blind Persons Allowances Acts	108,893	
	National Physical Fitness Act—		
283	To provide for the administration of the Act, the sum hereby provided, notwithstanding Sections 8 and 9 of the said Act, to be credited to a separate account in the Consolidated Revenue Fund, to be subject to Section 35 of The Financial Administration Act and to be paid out by the Minister of Finance upon the requisition of the Minister of National Health and Welfare	68,824	
284	Assistance to Provinces	150,000	
285	Grant to Canadian Welfare Council	25,000	
286	Grant to Canadian Conference on Social Work	1,000	
	B—Civil Defence		
287	To provide for the Civil Defence Program	6,506,287	
			61,105,452
	NATIONAL RESEARCH COUNCIL AND ATOMIC ENERGY CONTROL BOARD		
	National Research Council		
288	Salaries and Other Expenses	13,536,529	
289	Construction or Acquisition of Buildings, Works, Land and New Equipment	2,906,235	
	Atomic Energy Control Board		
290	Administration Expenses of the Atomic Energy Control Board	59,240	
291	Grants for Researches and Investigations with respect to Atomic Energy	300,000	
	Atomic Energy of Canada Limited (Research Program)—		
292	Current Operation and Maintenance	8,437,438	
293	Construction or Acquisition of Buildings, Works, Land and New Equipment and to authorize Central Mortgage and Housing Corporation to undertake construction of works at Deep River for Atomic Energy of Canada Limited	3,670,210	
			28,909,652
	NATIONAL REVENUE		
	Customs and Excise Divisions		
294	General Administration	2,177,924	
295	Inspection, Investigation and Audit Services	3,031,861	
	Ports, Outports and Preventive Stations—		
296	Operation and Maintenance	20,266,031	
297	Construction or Acquisition of Buildings, Works, Land and New Equipment	1,136,400	
298	Customs Excise Seizure Expenses and Adjustments	206,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL REVENUE—*Concluded*		
	TAXATION DIVISION		
299	General Administration	2,491,778	
300	District Offices	20,935,491	
	INCOME TAX APPEAL BOARD		
301	Administration Expenses	71,220	
			50,316,705
	POST OFFICE		
302	Departmental Administration	1,159,011	
303	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	64,155,723	
304	Transportation—Movement of Mail by Land, Air and Water, including Administration	43,110,948	
305	Financial Services, including audit of revenue, money order and savings bank business; and postage stamps	2,456,306	
			110,881,988
	PRIVY COUNCIL		
	PRIVY COUNCIL OFFICE		
306	General Administration	351,802	
	PRIME MINISTER'S RESIDENCE		
307	Maintenance and Operation	25,000	
	FEDERAL DISTRICT COMMISSION		
308	To provide for maintenance and improvement of grounds adjoining Government Buildings at Ottawa, and to authorize an amount not exceeding $135,500 for construction, improvements, maintenance and operation of the Parkway System under the control of the Federal District Commission which is additional to the sum of $300,000 granted by Chap. 55, Statutes of 1927, as amended	433,500	
309	Expenses of the National Capital Planning Committee	44,000	
310	To authorize payment of the sixth instalment to a special account in the Consolidated Revenue Fund, known as the National Capital Fund, established under Vote No. 809, Appropriation Act, No. 4, 1947–48	2,500,000	
			3,354,302
	PUBLIC ARCHIVES		
	A—DEPARTMENT		
311	General Administration and Technical Services	282,204	
	B—BIBLIOGRAPHIC CENTRE		
312	Bibliographic Centre (National Library)	76,608	
			358,812

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC PRINTING AND STATIONERY		
313	Departmental Administration	497,818	
314	Stationery Branch—Operation of Stationery Stores	426,518	
315	Printing and Binding the Annual Statutes	40,000	
316	Canada Gazette	120,000	
317	Plant Equipment and Replacements	341,518	
318	Distribution of Official Documents	207,839	
319	Printing and Binding Official Publications for sale and distribution to Departments and the Public	430,000	
			2,063,693
	PUBLIC WORKS		
320	Departmental Administration	671,905	
	ARCHITECTURAL BRANCH		
321	Branch Administration	514,539	
322	Ottawa—Maintenance and Operation of Public Buildings and Grounds, including repairs and upkeep, rents, furnishings, heating, etc., and to authorize commitments against future years in the amount of $500,000	13,588,361	
323	Maintenance and Operation of Public Buildings and Grounds, other than at Ottawa, including repairs and upkeep, rents, furnishings, heating, etc., and to authorize commitments against future years in the amount of $800,000	18,998,865	
	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—		
324	Newfoundland	550,000	
325	Nova Scotia	1,200,000	
326	Prince Edward Island	235,000	
327	New Brunswick	1,215,000	
328	Quebec	9,440,000	
329	Ottawa	7,000,000	
330	Ontario (other than Ottawa)	10,500,000	
331	Manitoba	1,450,000	
332	Saskatchewan	2,400,000	
333	Alberta	2,300,000	
334	British Columbia	3,850,000	
335	Yukon and Northwest Territories	1,000,000	
336	Unforeseen Improvements	1,200,000	
	ENGINEERING BRANCH		
337	Branch Administration	526,822	
	Engineering Services—		
338	Salaries, Surveys, Inspections, etc	1,719,701	
339	Construction or Acquisition of Buildings, Works, Land and New Equipment	110,850	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Continued*		
	ENGINEERING BRANCH—*Concluded*		
	Dredging (including Snagboats)		
340	Maintenance and Operation of Plant and Contract and Day Labour Works	3,332,175	
341	New Plant and Equipment	1,726,300	
	Graving Docks		
342	Maintenance and Operation	386,794	
343	Prince Rupert Dry Dock and Shipyard and appurtenant works—To provide for operating losses and essential repairs for the fiscal year 1953-54	110,000	
	Locks and Dams		
344	Maintenance and Operation	267,009	
	Roads and Bridges		
345	Maintenance and Operation	386,936	
346	Towards International Bridge over the St. Croix River between St. Stephen, New Brunswick, and Calais, Maine, the State of Maine to pay a like amount (Revote $10,000)	125,000	
347	Towards construction of spans of bridge over the Interprovincial channel of the Ottawa River between Pembroke, Ontario, and Allumette Island, Quebec (Revote $50,000)	200,000	
	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 upon individual listed projects—		
348	Newfoundland	1,600,000	
349	Nova Scotia	5,000,000	
350	Prince Edward Island	1,800,000	
351	New Brunswick	2,500,000	
352	Quebec	6,000,000	
353	Ontario	7,346,000	
354	Manitoba	76,000	
355	Saskatchewan, Alberta and Northwest Territories	178,000	
356	British Columbia and Yukon	6,000,000	
	Harbours and Rivers Generally		
357	Repairs and Upkeep for the maintenance of services, including reconstruction and replacements, and to authorize commitments against future years in the total amount of $420,000, no new works to be undertaken	3,535,000	
	Generally		
358	Fraser River—50% of the cost of investigations to be carried out by the "Dominion Provincial Board Fraser River Basin"	137,500	
359	Protection Works Generally	1,000,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS—*Concluded*		
	GENERAL		
360	Miscellaneous works not otherwise provided for, not more than $10,000 to be expended upon any one work	590,000	
361	National Capital Planning Service	52,226	
362	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	400,000	
363	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 1953-54	400,000	
			121,619,983
	RESOURCES AND DEVELOPMENT		
364	Departmental Administration	399,090	
	NATIONAL PARKS BRANCH		
365	Branch Administration	23,392	
	National Parks and Historic Sites Services—		
366	Administration, Operation and Maintenance	3,957,609	
367	Construction or Acquisition of Buildings, Works, Land and New Equipment	2,898,745	
368	Grant to the Jack Miner Migratory Bird Foundation	5,000	
369	Grant in aid of the development of the International Peace Garden in Manitoba	10,000	
370	Special grant to the Antiquarian and Numismatic Society to help defray costs of urgent work for the restoration and preservation of the Chateau de Ramesay, Montreal	40,000	
371	National Battlefields Commission—To provide for special works at Cove Fields, Quebec	5,000	
372	Canadian Wildlife Service—Wildlife Resources Conservation and Development, including Administration of the Migratory Birds Convention Act—Administration, Operation and Maintenance	339,308	
373	National Museum of Canada—Administration, Operation and Maintenance	267,692	
	ENGINEERING AND WATER RESOURCES BRANCH		
374	Branch Administration	55,526	
	Water Resources Division—		
	Water Resources Division, including the Administration of the Dominion Water Power and Irrigation Acts—		
375	Administration, Operation and Maintenance including Grant of $350 to the International Executive Council, World Power Conference	601,570	
376	Construction or Acquisition of Buildings, Works, Land and New Equipment	41,620	
377	To provide for studies and surveys of the Columbia River Watershed in Canada	373,300	
378	To provide for studies and surveys of the Saint John River Watershed in Canada	30,705	
379	Lake of the Woods Control Board	15,270	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	RESOURCES AND DEVELOPMENT—*Continued*		
	ENGINEERING AND WATER RESOURCES BRANCH—*Concluded*		
	Water Resources Division—*Concluded*		
380	To provide for the expenses incurred under the agreement between Canada, Ontario and Manitoba, confirmed by the Lac Seul Conservation Act, 1928, moneys expended to be largely reimbursed	18,390	
	Engineering and Architectural Division—		
381	Administration, Operation and Maintenance	479,929	
382	To provide, subject to allocation by Treasury Board, for the design and planning of deferrable projects, the acquisition of sites and the initiation of construction	200,000	
	Trans-Canada Highway Division—		
383	Administration, Operation and Maintenance	455,601	
384	To provide for surveys and construction of the Trans-Canada Highway through National Parks	1,000,000	
385	To provide for general investigations by the Northwest Territories Power Commission of the electric power requirements of settlements and industries in the Northwest Territories and the Yukon Territory (Revote)	1,000	
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
386	Branch Administration	104,100	
387	Lands Division—Administration of Territorial and Public Lands; Seed Grain Collections	312,849	
	Northern Administration Division—		
388	Administration, including Grants of $5,000 each to the Canadian Handicraft Guild and the Arctic Institute of North America	194,495	
	Northwest Territories, including Wood Buffalo Park and Eskimo Affairs—		
389	Operation and Maintenance	843,864	
390	Construction or Acquisition of Buildings, Works, Land and New Equipment	283,900	
	Forest Conservation and Wildlife Management, including Wood Buffalo Park—		
391	Operation and Maintenance	417,176	
392	Construction or Acquisition of Buildings, Works, Land and New Equipment	125,060	
	Yukon Territory, including Forest Conservation—		
393	Operation and Maintenance	527,547	
394	Construction or Acquisition of Buildings, Works, Land and New Equipment	143,995	
	FORESTRY BRANCH		
395	Branch Administration	104,770	
	Forest Research Division—		
396	Operation and Maintenance	900,975	
397	Construction or Acquisition of Buildings, Works, Land and New Equipment	47,715	
	Forestry Operations Division—		
398	Administration, Operation and Maintenance	98,530	
399	To provide for contributions to the Provinces for assistance in forest inventory and reforestation in accordance with agreements that have been or may be entered into by Canada and the Provinces	1,225,000	
400	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 to be entered into by Canada and the Province	1,000,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	RESOURCES AND DEVELOPMENT—*Concluded*		
	FORESTRY BRANCH—*Concluded*		
	Forest Products Laboratories Division—		
401	Operation and Maintenance	525,984	
402	Construction or Acquisition of Buildings, Works, Land and New Equipment	39,655	
403	Grant to Canadian Forestry Association	6,000	
404	Grant to Pulp and Paper Research Institute of Canada	100,000	
	Eastern Rockies Forest Conservation Board—		
405	Salaries and expenses of Federal members of the Board	12,350	
	CANADIAN GOVERNMENT TRAVEL BUREAU		
406	To assist in promoting the Tourist Business in Canada	1,528,450	
	GENERAL		
407	Emergency Shelter Administration	35,000	
408	To provide for the expenses incurred by Central Mortgage and Housing Corporation in constructing and supervising construction of married quarters, schools and related services on behalf of the Department of National Defence	700,000	
			20,496,162
	ROYAL CANADIAN MOUNTED POLICE		
409	General Administration	376,144	
	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—		
410	Operation and Maintenance	26,398,424	
411	Construction or Acquisition of Buildings, Works, Land and New Equipment and to authorize commitments against future years in the amount of $720,000	5,119,676	
	Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—		
412	Operation and Maintenance	1,228,532	
413	Construction or Acquisition of Buildings, Works, Land and New Equipment	294,500	
	Aviation Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—		
414	Operation and Maintenance	307,418	
415	Construction or Acquisition of Buildings, Works, Land and New Equipment	59,300	
416	Grant to the Chief Constables' Association of Canada	500	
	PENSIONS AND OTHER BENEFITS		
417	Pensions to families of members of the Mounted Police who have lost their lives while on duty, as detailed in the Estimates	6,863	
418	Pension to Basil Burke Currie	685	
			33,792,042

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	SECRETARY OF STATE		
419	Departmental Administration	216,964	
420	Companies Branch	84,655	
421	Trade Marks Branch, including a contribution of $2,400 to the International Office for the Protection of Industrial Property	91,182	
422	Bureau for Translations	979,583	
	PATENT AND COPYRIGHT OFFICE		
423	Administration Division	76,462	
424	Patent Division	854,456	
425	Copyright and Industrial Designs Division, including a contribution of $2,100 to the Union Office for the Protection of Literary and Artistic Works	20,438	
			2,323,740
	TRADE AND COMMERCE		
	GENERAL ADMINISTRATION		
426	Departmental Administration	588,333	
427	Commodities Services (including the former Wheat and Grain Division) including contributions as detailed in the Estimates	617,872	
428	Trade Commissioner Service	2,522,696	
429	Information Branch	177,218	
430	Economics Branch	156,884	
431	International Trade Relations Branch, including contribution of $6,300 to the International Customs Tariffs Bureau	140,370	
	EXHIBITIONS		
432	Exhibitions generally	286,503	
433	Canadian International Trade Fair, including authority to refund, from revenue, deposits received for contracts for space	830,000	
	STANDARDS BRANCH		
434	Administration, including the Standards Laboratory and administration of the Precious Metals Marking Act	180,910	
435	Electricity and Gas Inspection Services	598,391	
436	Weights and Measures Inspection Services	726,231	
	DOMINION BUREAU OF STATISTICS		
437	Administration	180,974	
438	Statistics, including a contribution of $3,000 to the Inter-American Statistical Institute	4,473,525	
439	Census, including 1951 Decennial Census	879,414	
	CANADA GRAIN ACT		
	Board of Grain Commissioners—		
440	Administration	208,577	
441	Operation and Maintenance Expenses	3,292,600	
442	Canadian Government Elevators— Operation and Maintenance Expenses	1,345,467	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRADE AND COMMERCE—*Concluded*		
	SPECIAL		
443	International Economic and Technical Co-operation Branch, including the administration of the Colombo Plan and of certain United Nations co-operation plans	97,758	17,303,723
	TRANSPORT		
	A—DEPARTMENT		
444	Departmental Administration	1,368,375	
	CANAL SERVICES		
445	Administration	121,640	
446	Operation and Maintenance	5,430,742	
447	Construction or Acquisition of Buildings, Works, Land and New Equipment	3,330,260	
448	To provide for expenses in connection with the St. Lawrence Ship Canal Surveys and Investigations	300,000	
	MARINE SERVICES		
449	Marine Services Administration, including Agencies	571,114	
	Marine Service Steamers—		
450	Administration	99,423	
451	Operation, Maintenance and Repairs	5,318,741	
452	Construction or Acquisition of Vessels and Equipment, as detailed in the Estimates—Capital	1,180,000	
	Aids to Navigation—		
453	Administration, Operation and Maintenance	4,910,899	
454	Construction or Acquisition of Buildings, Works, Land and New Equipment	1,501,645	
	Nautical Services—		
455	Administration	155,650	
456	Operation and Maintenance, including grants and contributions, as detailed in the Estimates; rewards for saving life from vessels in distress; subsidies to salvage companies, and the payment of expenses, including excepted expenses, incurred in respect of Canadian distressed seamen, as defined in Section 296 of the Canada Shipping Act	330,764	
	Pilotage Service—		
457	Administration, Operation and Maintenance, including authority for temporary recoverable advances not exceeding $20,000	510,742	
458	Contribution to the Halifax Pilots' Pension Fund	56,000	
459	Steamship Inspection, including the carrying out of the provisions of the conventions for the safety of life at sea and load lines, and a contribution of $7,000 to the Province of Nova Scotia, Department of Education	579,737	
460	Marine Signal Service	198,911	
	River St. Lawrence Ship Channel Service—		
461	Administration, Operation and Maintenance	909,044	
462	Contract Dredging—Capital	2,500,000	
463	Surveys and Investigations	37,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—DEPARTMENT—*Continued*		
	RAILWAY AND STEAMSHIP SERVICES		
464	Repairs and expenses in connection with the operation and maintenance of Official Railway Cars under the jurisdiction of the Department	54,540	
	Hudson Bay Railway—		
465	To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operation during the year ending March 31, 1954, not exceeding	365,000	
466	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital	126,700	
467	Prince Edward Island Car Ferry and Terminals— To provide for the payment during the fiscal year 1953-54 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in payment of the deficit (certified by the auditors of the National Company) in the operation of the Prince Edward Island Car Ferry and Terminals arising in the calendar year 1953	1,459,000	
468	Strait of Canso—Transportation improvements and facilities—Capital	6,700,000	
469	Enlargement of Dock and Terminal Facilities at North Sydney, Nova Scotia—Capital	599,000	
470	Construction of New Dock and Terminal Facilities at Port-aux-Basques, Newfoundland—Capital	2,269,675	
471	To provide for the payment during the fiscal year 1953-54 to the Canadian National Railway Company (hereinafter called the National Company) upon applications approved by the Minister of Transport made from time to time by the National Company to the Minister of Finance and to be applied by the National Company in the payment of the deficit (certified by the auditors of the National Company) in the operation of the North Sydney, Nova Scotia—Port-aux-Basques, Newfoundland, Ferry and Terminals arising in the calendar year 1953	1,870,000	
472	Construction or Acquisition of Auto-Ferry Vessels, as detailed in the Estimates—Capital	6,368,000	
473	Construction or Acquisition of Vessels for Newfoundland Coastal Services	900,000	
474	To provide towards the cost of surveys of Newfoundland Railway properties entrusted to the Canadian National Railway Company	17,500	
475	Degaussing and strengthening of sea-going merchant ships of Canadian registry of 1,000 gross tons and over	500,000	
476	Maritime Freight Rates Act— For the payment to the Railway Companies operating in the select territory designated by the Act, during the fiscal year 1953-54, 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 1953 (Chap. 79, Statutes of 1927, as amended)	10,453,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Continued*		
	Pensions and Other Benefits		
477	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; George Larochelle; Auguste Santerre	2,100	
478	Railway Employees' Provident Fund—To supplement pension allowances under the provisions of the Intercolonial and Prince Edward Island Railway Employees' Provident Fund Act so as to make the minimum payment during the period January 1, 1953, to March 31, 1954, the sum of $30 per month instead of $20 as fixed by the said Act	12,650	
	Air Services		
	Telecommunications Division		
	Airways and Airports—Radio Aviation Services—		
479	Administration, Operation and Maintenance	5,416,530	
480	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital	1,916,670	
	Radio Act and Regulations—		
481	Administration, Operation and Maintenance, including contributions as Canada's share of the administrative costs of various international radio, telegraph and telephone conferences, as detailed in the Estimates	1,008,568	
482	Construction or Acquisition of Buildings, Works, Land and New Equipment	226,500	
	Radio Aids to Marine Navigation—		
483	Administration, Operation and Maintenance	2,066,965	
484	Construction or Acquisition of Buildings, Works, Land and New Equipment	290,300	
	Suppression of Radio Interferences—		
485	Administration, Operation and Maintenance	406,335	
486	Construction or Acquisition of New Equipment	31,600	
487	Issue of Radio Receiving Licences (Transport Department only)	127,148	
	Telegraph and Telephone Service—		
488	Administration, Operation and Maintenance	1,566,380	
489	Construction or Acquisition of Buildings, Works, Land and New Equipment	825,000	
	Northwest Communication System—		
490	To provide for the difference between the expenditures for operation and maintenance, and revenue accruing from operations during the year ending March 31, 1954	208,550	
491	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital	372,657	
	Meteorological Division		
492	Administration, Operation and Maintenance	6,484,500	
493	Construction or Acquisition of Buildings, Works, Land and New Equipment	472,200	
	Civil Aviation Division		
494	Control of Civil Aviation, including the Administration of the Aeronautics Act and Regulations issued thereunder	886,506	
	Airways and Airports—		
	Operation and Maintenance—		
495	Civil Aviation Services	9,138,575	
496	Airway and Airport Traffic Control	1,533,192	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Concluded*		
	Air Services—*Concluded*		
	Civil Aviation Division—*Concluded*		
	Airways and Airports—*Coucluded*		
	Construction Services—		
497	Administration	768,162	
498	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital	8,919,825	
499	Grants to Organizations for the development of Civil Aviation, in the amounts detailed in the Estimates	330,000	
500	Contributions, subject to the approval of the Governor in Council, to assist municipalities in the development of and improvement to airports, the sites of which have been provided by such municipalities	92,000	
501	Contributions towards the development of landing facilities in mining areas, as detailed in the Estimates	40,000	
502	Contributions, as specified in the details of 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, 1953, which is	249,673	
	Administrative Division		
503	Air Services Administration	230,734	
	B—General		
	Air Transport Board		
504	Salaries and Other Expenses, including the Canadian Delegation to the International Civil Aviation Organization	259,674	
505	Subventions for Air Carriers, as detailed in the Estimates	25,000	
	Board of Transport Commissioners for Canada		
506	Administration, Operation and Maintenance	839,390	
	Canadian Maritime Commission		
507	Administration	154,090	
508	Steamship Subventions for Coastal Services, as detailed in the Estimates	4,038,125	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Concluded*		
	B—General—*Concluded*		
	National Harbours Board		
509	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 1953 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Halifax	$2,031,500	
	Saint John	2,830,000	
	Quebec	1,419,000	
	Port Colborne	30,000	
	Churchill	185,000	
	Generally—		
	Unforeseen and Miscellaneous	200,000	
		$6,695,500	
	Less—Amount to be expended from Replacement Funds	308,700	
		6,386,800	
510	To provide for payment to National Harbours Board, of the amount hereinafter set forth, to be applied in payment of the deficit (exclusive of interest on Dominion Government Advances and depreciation on capital structures) arising in the calendar year 1953, in the operation of the Churchill Harbour	122,911	
			116,542,412
	VETERANS AFFAIRS		
511	Departmental Administration	2,130,643	
512	District Services—Administration	2,667,545	
513	Veterans' Welfare Services	3,178,042	
	Treatment Services—		
514	Operation of Hospitals and Administration	37,565,335	
515	Medical Research and Education	350,000	
516	Hospital Construction, Improvements, New Equipment and Acquisition of Land	5,583,968	
517	Prosthetic Services—Supply, Manufacture and Administration	1,001,510	
518	Veterans' Bureau	509,152	
519	War Veterans' Allowance Board—Administration	141,335	
520	Veterans' Insurance	86,371	
	War Veterans' Allowances and Other Benefits		
521	War Veterans' Allowances	26,373,000	
522	Assistance Fund (War Veterans' Allowances)	350,000	
523	Unemployment Assistance	20,000	
524	Hospital and Other Allowances	2,750,000	
	Miscellaneous Payments		
525	To provide for payments to the Last Post Fund; for the payment under regulations of funeral and cemetery charges; 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	1,674,430	
526	Employers' Liability Compensation	100,000	
527	Grant to Canadian Legion	9,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	VETERANS AFFAIRS—*Concluded*		
	CANADIAN PENSION COMMISSION		
528	Administration Expenses	2,051,318	
529	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	127,054,000	
530	Gallantry Awards—World War 2 and Special Force	23,000	
	SOLDIER SETTLEMENT AND VETERANS' LAND ACT		
531	To provide for the cost of administration of Veterans' Land Act; Soldier Settlement and British Family Settlement	4,651,087	
532	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	80,500	
533	To provide for the payment of grants to veterans settled on Provincial Lands in accordance with agreements with Provincial Governments under Section 35 of the Veterans' Land Act, 1942, as amended, and payment of grants to veterans settled on Dominion Lands, in accordance with an agreement with the Minister of Resources and Development under Section 35 of the Veterans' Land Act, 1942, as amended	575,000	
534	To provide for the payment of grants to Indian veterans settled on Indian Reserve Lands under Section 35A of the Veterans' Land Act, 1942, as amended	175,000	
535	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	150,000	
536	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	7,500	
537	To authorize and provide, subject to the approval of the Governor in Council in each case, for the completion of necessary remedial work to houses and services constructed under the 1945 building program	5,000	
	TERMINABLE SERVICES		
538	Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners	1,858,000	
			221,120,736

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES		
	AGRICULTURE		
539	To authorize and provide for 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 purchase of stores for use in the construction, maintenance and operation of projects under the direction of the Prairie Farm Rehabilitation Administration; the amount to be charged to the revolving fund at any time not be exceed.....	200,000	
	CANADIAN BROADCASTING CORPORATION		
540	Loans to the Canadian Broadcasting Corporation repayable with interest at a rate to be fixed by the Governor in Council on such terms and conditions as the Governor in Council may determine and to be applied in payment of expenditures, to cover capital costs of television installations and to support the development of the service. Such loans, with interest, shall be a charge on the revenues of the Canadian Broadcasting Corporation next after the charge imposed under the provisions of Section 17 of the Canadian Broadcasting Act, 1936.....	4,750,000	
	CENTRAL MORTGAGE AND HOUSING CORPORATION		
541	To provide for advances to Central Mortgage and Housing Corporation for the purposes of subsection one of Section 34 of The National Housing Act, 1944, in respect of housing projects for veterans, and housing projects at Gander, Newfoundland, for sale or rental.....	3,300,000	
	FISHERIES		
542	To authorize and provide for 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 transportation, dressing and dyeing and other expenses incidental to receiving and disposing of fur seal skins accruing to Canada pursuant to Provisional Fur Seal Agreement between Canada and the United States by exchange of Notes dated December 8, 1942; December 19, 1942, and December 26, 1947; the amount to be charged to the revolving fund at any time not to exceed.....	300,000	
	JUSTICE		
	Office of the Commissioner of Penitentiaries		
543	To authorize and provide for 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 operation of canteens in Federal Penitentiaries and to provide authority, notwithstanding subsection 5 of Section 58 of The Financial Administration Act, for the payment of such proportion of profits on such operations as the Treasury Board may allocate to the Prisoners' Welfare Fund; the amount to be charged to the revolving fund at any time not to exceed.....	40,000	

SCHEDULE A—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Continued*		
	NATIONAL RESEARCH COUNCIL AND ATOMIC ENERGY CONTROL BOARD		
	Atomic Energy of Canada Limited		
544	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 and auxiliary buildings at Chalk River, works to provide services in connection therewith, 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	7,111,980	
545	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	300,000	
	RESOURCES AND DEVELOPMENT		
546	To authorize and provide for a continuing special account in the Consolidated Revenue Fund, notwithstanding Section 35 of The Financial Administration Act, to be known as the Eskimo Loan Fund, from which loans or investments may be made to or in respect of individual Eskimos or groups of Eskimos to promote the commercial activities thereof under conditions fixed from time to time by the Treasury Board and to authorize the crediting to this special account of repayments by or in respect of such individual Eskimos or groups of Eskimos and the readvancing of such moneys; the excess of the amounts charged over the amounts credited to this special account at any time not to exceed	50,000	
	ROYAL CANADIAN MOUNTED POLICE		
547	To authorize and provide for the operation of a revolving fund in accordance with Section 58 of The Financial Administration Act for the purpose of acquiring and managing material to be used in the manufacture of uniforms, the amount to be charged to the revolving fund at any time not to exceed	250,000	
	TRANSPORT		
	Air Services		
548	To provide for recoverable advances to enable extension of Northwest Communication System facilities between Edmonton and the Yukon-Alaska border	427,000	
549	Advances, subject to the approval of the Governor in Council, to meet fifty per cent of the cost of establishing a radio relay system between Ashcroft and Prince George, British Columbia	300,000	

SCHEDULE A—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES—*Concluded*		
	TRANSPORT—*Concluded*		
	National Harbours Board		
550	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 1953 on any or all of the following accounts:		
	Reconstruction and Capital Expenditures—		
	Three Rivers ..... $ 475,000		
	Montreal 3,173,000		
	Vancouver 2,055,000		
	$5,703,000		
	Less—Amount to be expended from Replacement and other Funds 1,390,000		
		4,313,000	
	VETERANS AFFAIRS		
	Soldier Settlement and Veterans' Land Act		
551	To provide for protection of security—Soldier Settlement, and refunds of surplus to veterans	15,000	
552	To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds to veterans (Sections 9A and 19); and for protection of security under the Veterans' Land Act	18,650,000	
			40,006,980
			*3,208,591,544

* Net total $2,670,917,028.82.

SCHEDULE B.

Based on the Supplementary Estimates, 1953-54. The amount hereby granted is $41,237,118, 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, 1954, and the purposes for which they are granted.

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE		
	SCIENCE SERVICE		
	Science Service Administration—		
635	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	224,000	
	Botany and Plant Pathology—		
636	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	36,500	
	Forest Biology—		
637	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	72,500	
	EXPERIMENTAL FARMS SERVICE		
	Central Experimental Farm, including Research and Co-ordinating Divisions for the Experimental Farms Service—		
638	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	96,000	
	Branch Experimental Farms, Sub-Stations and Illustration Stations—		
639	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	66,000	
	PRODUCTION SERVICE		
	Animal Pathology—		
640	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	47,600	
	Health of Animals—		
641	To provide for the payment of compensation to owners of animals or poultry affected with diseases coming under the operation of the Animal Contagious Diseases Act, which have died or have been slaughtered under circumstances unprovided for under the above Act and Regulations thereunder, in the amounts detailed in the Estimates; and to owners of Canadian cattle which strayed across the International Boundary into the United States and were destroyed by United States officials in accordance with the provisions of Section 306 *(a)* of the United States Tariff Act of 1930, during the time that Canada was listed by the United States Government as a country where Foot and Mouth Disease existed, each individual claim to be subject to the approval of the Governor in Council.....	14,031	
642	To authorize payments on account of agreements to be entered into with the approval of the Governor in Council with the Fairs and Exhibitions detailed in the Estimates, such payments to be charged to Vote 28, Main Estimates 1953-54.	1	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	AGRICULTURE—*Concluded*		
	MARKETING SERVICE		
643	Subsidies for Cold Storage Warehouses under the Cold Storage Act, and Grants, in the amounts detailed in the Estimates—Further amount required	170,206	
	SPECIAL		
644	Land Protection, Reclamation and Development in British Columbia under such terms and conditions as may be approved by the Governor in Council—Further amount required	36,000	
645	Land Protection and Reclamation; Clearing and Settlement of New Lands under such terms and conditions as may be approved by the Governor in Council—Further amount required	450,000	1,212,838
	CANADIAN BROADCASTING CORPORATION		
	INTERNATIONAL SHORTWAVE BROADCASTING SERVICE		
646	Maintenance and Operation—Further amount required	45,150	
647	Construction or Acquisition of Buildings, Works, Land and New Equipment, including Supervision—Further amount required	157,668	202,818
	CITIZENSHIP AND IMMIGRATION		
	CITIZENSHIP		
648	Citizenship Branch—Further amount required	225,000	
	IMMIGRATION BRANCH		
649	To provide, subject to the approval of Treasury Board, for Trans-Oceanic and Inland Transportation Assistance for Immigrants, including care en route and while awaiting employment—Further amount required	1,000,000	
	INDIAN AFFAIRS BRANCH		
	Indian Agencies—		
650	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	43,000	
	Reserves and Trusts—		
651	Acquisition of Land—Further amount required	70,000	
	Education—		
652	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	149,000	1,487,000

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	EXTERNAL AFFAIRS		
	B—General		
653	To provide for the Canadian Government's Assessment for Membership in International and 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 April, 1953—Further amount required	16,195	
	North Atlantic Treaty Organization		
654	To provide, subject to the approval of the Governor General in Council and notwithstanding anything to the contrary in 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)—Further amount required	22,000	
			38,195
	FINANCE		
	Administration of Various Acts and Costs of Special Functions		
655	Administration of The Farm Improvement Loans Act, 1944, and The Veterans' Business and Professional Loans Act, 1946—Further amount required	5,000	
	Contingencies and Miscellaneous		
656	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—Further amount required	500,000	
657	To authorize the Custodian to transfer to the Minister of Finance from time to time, such of the assets (and the proceeds of liquidation thereof and earnings thereon) vested in him in respect of World War 2 that were formerly owned by residents of Hungary or Roumania as the Minister of Finance prescribes, the proceeds thereof to be credited to the War Claims Fund to reimburse the Fund pro tanto for amounts that claimants are entitled to receive from Hungary and Roumania under the Treaties of Peace but which have been paid to the claimants out of the War Claims Fund under the War Claims Rules, and for the expenses of investigating their claims	1	
	Miscellaneous Grants		
658	Canadian Council of the Girl Guides Association—Further amount required	3,000	
659	Grant towards the expenses of the Convention of the World Woman's Christian Temperance Union to be held in June, 1953	5,000	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	FINANCE—*Concluded*		
	MISCELLANEOUS GRANTS—*Concluded*		
660	To provide for the purchase of Canadian wood to be contributed for the restoration of the Canadian Room on the premises of the Royal Empire Society in London, originally provided by Canada and subsequently destroyed by enemy action during World War 2	6,000	
			519,001
	FISHERIES		
	GENERAL SERVICES		
661	Industrial Development Service—Further amount required	1,000,000	
	FIELD SERVICES		
	Protection Branch—		
662	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	21,000	
	Fish Culture and Development Branch—		
663	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	150,000	
	FISHERIES RESEARCH BOARD OF CANADA		
664	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	50,000	
665	To provide for Federal share of administrative expenses of the Great Lakes Fisheries Research Committee to be established jointly with the Province of Ontario; and to provide for a programme designed to eliminate lampreys in the Great Lakes	60,000	
	SPECIAL		
666	To authorize the Minister of Fisheries, on behalf of the Government of Canada, to enter into an agreement with the Government of Newfoundland, subject to the approval of the Governor in Council, which shall provide for the operation by Newfoundland of the Newfoundland Bait Services and which may provide for the transfer to Newfoundland of property pertaining thereto; and to provide for a payment to Newfoundland in accordance with the said agreement	1,250,000	
667	To provide for a contribution towards the cost of construction of a public aquarium at Vancouver, B.C., in accordance with an agreement to be entered into by the Minister of Fisheries with the approval of the Governor in Council whereby adequate facilities are to be made available to the Fisheries Research Board, the total cost to be borne in equal shares by the Government of Canada, the Government of British Columbia and the City of Vancouver, the contribution of the Government of Canada not to exceed	100,000	
			2,631,000

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	JUSTICE		
	A—Department		
	Yukon Territorial Court—		
668	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	25,000	
	Yukon Territory—		
669	Construction or Acquisition of Buildings, Works, Land and New Equipment	25,000	
	B—Penitentiaries		
670	Construction, Improvements and New Equipment, including provision for the establishment and construction of a new institution in the Province of Quebec for the confinement and reformation of Federal prisoners—Further amount required	87,555	
			137,555
	LABOUR		
	Government Employees Compensation		
671	Administration of the Government Employees Compensation Act—Further amount required	8,500	
	Terminable Services		
672	To publicize amendments to the Merchant Seamen Compensation Act	5,000	
			13,500
	LEGISLATION		
	The Senate		
673	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment of the full sessional indemnity for the Seventh Session of the Twenty-first Parliament, 1952-53, to Members of the Senate for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct	12,000	
	House of Commons		
674	To provide, notwithstanding anything contained in the Senate and House of Commons Act, for the payment of the full sessional indemnity for the Seventh Session of the Twenty-first Parliament, 1952-53, to Members of the House of Commons for days lost through absence caused by public business, by illness, or on account of death. Payments to be made as the Treasury Board may direct. Each such payment to be deemed, for the purposes of the Members of Parliament Retiring Allowances Act, to be part of the sessional indemnity of the Member for the session in respect of which he received it	6,000	

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SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LEGISLATION—*Concluded*		
	LIBRARY OF PARLIAMENT		
675	General Administration—Further amount required.....	98,000	116,000
	MINES AND TECHNICAL SURVEYS		
	B—DOMINION COAL BOARD		
676	Payments in connection with the movements of coal under conditions prescribed by the Governor in Council—Further amount required.....	.....	2,220,000
	NATIONAL DEFENCE		
	PENSIONS AND OTHER BENEFITS		
677	To authorize the Governor in Council to regard the election to count prior service for the purposes of the Civil Service Superannuation Act, made by the Public Curator of the Province of Quebec on behalf of Georges Rene Boivin, a contributor, as a valid election pursuant to Section 5 of that Act.....	.....	1
	NATIONAL HEALTH AND WELFARE		
	NATIONAL HEALTH BRANCH		
	Health Services		
678	Sick Mariners Treatment Services—Further amount required..	100,000	
	Laboratory of Hygiene—		
679	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	300,000	
	Indians and Eskimos Health Services—		
680	Operation and Maintenance—Further amount required....	800,000	
681	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	86,000	
682	Special Technical Services—Further amount required.....	30,000	
	WELFARE BRANCH		
	National Physical Fitness Act—		
683	To provide for the administration of the Act, the sum hereby provided, notwithstanding Sections 8 and 9 of the said Act, to be credited to a separate account in the Consolidated Revenue Fund, to be subject to Section 35 of The Financial Administration Act and to be paid out by the Minister of Finance upon the requisition of the Minister of National Health and Welfare—Further amount required.....	12,400	1,328,400

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	NATIONAL RESEARCH COUNCIL AND ATOMIC ENERGY CONTROL BOARD		
	NATIONAL RESEARCH COUNCIL		
684	Salaries and Other Expenses—Further amount required.....	70,000	
	ATOMIC ENERGY CONTROL BOARD		
685	Atomic Energy of Canada Limited (Research Program)—Construction or Acquisition of Buildings, Works, Land and New Equipment, and to authorize Central Mortgage and Housing Corporation to undertake construction of works at Deep River for Atomic Energy of Canada Limited—Further amount required.....	75,000	145,000
	NATIONAL REVENUE		
	CUSTOMS AND EXCISE DIVISIONS		
686	General Administration—Further amount required.....	65,270	
687	Inspection, Investigation and Audit Services—Further amount required.....	40,270	
688	Ports, Outports and Preventive Stations—Operation and Maintenance—Further amount required.....	235,580	341,120
	POST OFFICE		
689	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—Further amount required.....	965,080	
690	Transportation—Movement of Mail by Land, Air and Water, including Administration—Further amount required.....	2,969,773	3,934,853
	PUBLIC PRINTING AND STATIONERY		
691	Plant Equipment and Replacements—Further amount required	104,323	
692	Distribution of Official Documents—Further amount required..	6,012	110,335

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	PUBLIC WORKS		
	ARCHITECTURAL BRANCH		
	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—		
693	Newfoundland	100,000	
694	Nova Scotia	200,000	
695	Prince Edward Island	25,000	
696	New Brunswick	1	
697	Quebec	1	
698	Ottawa	400,000	
699	Ontario (other than Ottawa)	1	
700	Manitoba	35,000	
701	Saskatchewan	50,000	
702	Alberta	1	
703	British Columbia	200,000	
	ENGINEERING BRANCH		
	Engineering Services—		
704	Salaries, Surveys, Inspections, etc.—Further amount required	56,000	
705	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	10,000	
	Graving Docks		
706	Prince Rupert Dry Dock and Shipyard and appurtenant works—To provide for operating losses and essential repairs for the fiscal year 1952-53	140,000	
	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 upon individual listed projects—Further amounts required—		
707	Newfoundland	585,000	
708	Nova Scotia	450,000	
709	Prince Edward Island	130,000	
710	New Brunswick	380,000	
711	Quebec	700,000	
712	Ontario	400,000	
713	Manitoba	79,000	
714	Saskatchewan, Alberta and Northwest Territories	103,500	
715	British Columbia and Yukon	1,285,000	
	Generally		
716	Grand River—Contribution towards improvements—To complete	10,500	
717	Protection Works Generally—Further amount required	250,000	
			5,589,004

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	RESOURCES AND DEVELOPMENT		
	NATIONAL PARKS BRANCH		
	National Parks and Historic Sites Services—		
718	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	154,500	
719	National Battlefields Commission—To provide for special works at National Battlefields Park, Quebec	4,000	
	ENGINEERING AND WATER RESOURCES BRANCH		
	Water Resources Division—		
720	To provide for studies and surveys of the Red River Basin in Canada, including Assiniboine and Pembina Rivers	27,160	
	Engineering and Architectural Division—		
721	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 to be entered into between Canada and the Province of Ontario	1,000,000	
722	To provide for a contribution to the cost of constructing a dam on the Upper Thames River near Fanshawe, Ontario, for the purposes of flood control and conservation, in accordance with the terms of an agreement between Canada, the Province of Ontario and the Upper Thames River Conservation Authority	145,000	
723	To provide for a contribution by Canada to the improvement and reconstruction of the road between Patricia Bay Airport, Vancouver Island, and the city limits of Victoria, B.C., in accordance with the terms of the agreement between Canada and the Province of British Columbia	48,000	
	NORTHERN ADMINISTRATION AND LANDS BRANCH		
	Northern Administration Division—		
	Northwest Territories, including Wood Buffalo Park and Eskimo Affairs—		
724	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	44,250	
	Forest Conservation and Wildlife Management, including Wood Buffalo Park—		
725	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required	4,050	
	Yukon Territory, including Forest Conservation—		
726	Operation and Maintenance—Further amount required	59,200	
	GENERAL		
727	To provide for the restoration of the special account in the Consolidated Revenue Fund established by Section 35 of The National Housing Act by the amount paid out of the special account during the fiscal year 1952-53 in respect of:		
	(a) Preliminary expenses incurred under enabling agreements with Provincial Governments $5,840		
	(b) Loss on housing project operation during the fiscal year 1952-53 5,636		
		11,476	
			1,497,636

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	ROYAL CANADIAN MOUNTED POLICE		
	Land Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—		
728	Operation and Maintenance—Further amount required.....	200,000	
729	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	165,750	
	Marine Services—Arising out of the Royal Canadian Mounted Police Act, enforcement of Federal Statutes generally, and other incidental expenses—		
730	Operation and Maintenance—Further amount required.....	51,453	
731	Grant to the Royal North West Mounted Police Veterans' Association.....	300	
	PENSIONS AND OTHER BENEFITS		
732	Government's contribution to the Royal Canadian Mounted Police Pension Account.....	694,712	
			1,112,215
	SECRETARY OF STATE		
733	Departmental Administration—Further amount required.....	5,000	
734	Companies Branch—Further amount required.....	3,200	
	SPECIAL		
735	To provide for special expenditures by all Departments in connection with the Coronation of Her Majesty Queen Elizabeth II.....	1,000,000	
			1,008,200
	TRANSPORT		
	A—DEPARTMENT		
	CANAL SERVICES		
736	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	176,275	
737	To provide for expenses in connection with the St. Lawrence Ship Canal Surveys and Investigations—Further amount required.....	270,000	
	MARINE SERVICES		
	Marine Service Steamers—		
738	Operation, Maintenance and Repairs—Further amount required.....	295,521	
739	Construction or Acquisition of Vessels and Equipment, as detailed in the Estimates—Capital—Further amount required.....	1,143,430	
	Aids to Navigation—		
740	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	75,000	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Continued*		
	A—Department—*Continued*		
	Railway and Steamship Services		
	Hudson Bay Railway—		
741	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital—Further amount required..	19,700	
742	Construction of New Dock and Terminal Facilities at Port-aux-Basques, Newfoundland—Capital—Further amount required.....	150,000	
743	Construction or Acquisition of Auto-Ferry Vessels, as detailed in the Estimates—Capital—Further amount required....	250,000	
	Air Services		
	Telecommunications Division		
	Airways and Airports—Radio Aviation Services—		
744	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital—Further amount required..	176,313	
	Radio Act and Regulations—		
745	Administration, Operation and Maintenance, including contributions as Canada's share of the administrative costs of various international radio, telegraph and telephone conferences, as detailed in the Estimates—Further amount required.....	25,750	
746	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	13,500	
	Radio Aids to Marine Navigation—		
747	Administration, Operation and Maintenance—Further amount required.....	77,600	
748	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	124,000	
	Telegraph and Telephone Service—		
749	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	144,600	
	Northwest Communication System—		
750	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital—Further amount required..	53,000	
	Meteorological Division		
751	Construction or Acquisition of Buildings, Works, Land and New Equipment—Further amount required.....	35,000	
	Civil Aviation Division		
	Airways and Airports—		
	Construction Services—		
752	Construction or Acquisition of Buildings, Works, Land and New Equipment—Capital—Further amount required.....	1,113,000	
753	Contributions, subject to the approval of the Governor in Council, to assist municipalities in the development of and improvement to airports, the sites of which have been provided by such municipalities—Further amount required.	74,600	
754	Contributions, as specified in the details of 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 April, 1953—Further amount required.....	9,157	

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	TRANSPORT—*Concluded*		
	A—Department—*Concluded*		
	Air Services—*Concluded*		
	Civil Aviation Division—*Concluded*		
755	To authorize the Minister of Transport to undertake to purchase, from Federal Government employees, lots purchased by them in the Townsite of Gander, Newfoundland, and houses and related works constructed on such lots.....	1	
	B—General		
	Canadian Maritime Commission		
756	Steamship Subventions for Coastal Services, as detailed in the Estimates—Further amount required.....	5,000	
	National Harbours Board		
757	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 1953 on the following account: Reconstruction and Capital Expenditures—Halifax—Further amount required.....	200,000	4,431,447
	VETERANS AFFAIRS		
	War Veterans Allowances and Other Benefits		
758	Assistance Fund (War Veterans Allowances)—Further amount required.....	100,000	
759	Hospital and Other Allowances—Further amount required....	250,000	
	Canadian Pension Commission		
760	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—Further amount required.....	600,000	
	Terminable Services		
761	Post Discharge Rehabilitation Benefits, including the training of Merchant Seamen and Salt Water Fishermen Pensioners—Further amount required.....	100,000	1,050,000

SCHEDULE B—*Continued*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES		
	AGRICULTURE		
762	To authorize and provide for the operation of a revolving fund in accordance with the provisions of Section 58 of The Financial Administration Act, for the purposes of financing the production of improved and new varieties of seeds, including administrative expenses, and the acquiring of livestock for experimental purposes; the amount to be charged to the revolving fund at any one time not to exceed $620,000, of which $250,000 has already been provided under Vote 556, Appropriation Act, No. 4, 1952.....	370,000	
	CENTRAL MORTGAGE AND HOUSING CORPORATION		
763	To provide for the restoration of the special account in the Consolidated Revenue Fund established by Section 35 of the National Housing Act by the amount paid out of the special account in respect of housing and land development projects undertaken jointly with the governments of the provinces during the fiscal year 1952-53.....	9,000,000	
	FINANCE		
764	To authorize and provide for loans to the Civil Service Co-Operative Credit Society, Limited, on such terms and conditions as the Governor in Council may approve.....	100,000	
	FISHERIES		
765	To provide for an advance to the Government of Nova Scotia in accordance with the terms of an agreement between the Government of Canada and the Government of Nova Scotia, to be entered into with the approval of the Governor in Council, in an amount not exceeding one-half of loans made by the Government of Nova Scotia to fishermen for the purpose of replacing abnormal losses of equipment suffered by reason of severe weather conditions in the 1951-52 fishing season.....	80,000	
766	To authorize and provide for the establishment of one or more special accounts in the Consolidated Revenue Fund for the purposes of a plan to be known as the Fishermen's Indemnity and Loan Plan, to be administered in accordance with regulations of the Governor in Council, for the purpose of assisting fishermen to meet abnormal capital losses; and to authorize payment from the accounts in the current and subsequent fiscal years, in accordance with the regulations, of indemnities, loans and administrative expenses, the accounts to be credited with all amounts received by way of premiums, recoveries and repayments, and with advances to the said accounts in accordance with the regulations, such advances not at any time to exceed.....	250,000	
	TRANSPORT		
	Air Services		
767	To provide for recoverable advances to enable extension of Northwest Communication System facilities between Edmonton and the Yukon-Alaska border—Further amount required.....	61,000	

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SCHEDULE B—*Concluded*

No. of Vote	Service	Amount	Total
		$	$
	LOANS, INVESTMENTS AND ADVANCES —*Concluded*		
	TRANSPORT—*Concluded*		
	National Harbours Board		
768	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 1953 on the following account: Reconstruction and Capital Expenditures—Montreal—Further amount required	600,000	
	VETERANS AFFAIRS		
	Soldier Settlement and Veterans' Land Act		
769	To provide for purchase of land and permanent improvements; cost of permanent improvements to be effected; removal of encumbrances; stock and equipment; refunds to veterans (Sections 9A and 19); and for protection of security under the Veterans' Land Act—Further amount required	1,650,000	
			12,111,000
	Total		41,237,118