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CANADA
HOUSE OF COMMONS

19th Parliament, 3rd Session
1942-43

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to repeal the Petroleum and Naphtha Inspection
Act.

First reading, January 26, 1942.

THE MINISTER OF NATIONAL REVENUE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

3rd Session, 19th Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 2.

An Act to repeal the Petroleum and Naphtha Inspection
Act.

R.S., c. 159;
1932, c. 22.

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

Act repealed.

1. The *Petroleum and Naphtha Inspection Act*, chapter
one hundred and fifty-nine of the Revised Statutes of 5
Canada, 1927, is repealed.

EXPLANATORY NOTE.

Practically all the operative provisions of this Act have been superseded by other Acts and regulations of municipal, provincial or federal origin so that the Act itself, which originated in 1877, is obsolete. No useful purpose could be served by continuing its administration.

3.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to provide for the Flags of Canada.

First reading, January 26, 1942.

Mr. LACROIX,
(Quebec-Montmorency)

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

THE HOUSE OF COMMONS OF CANADA.

BILL 3.

An Act to provide for the Flags of Canada.

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

Short title.

1. This Act may be cited as *The National Flag Act, 1942.*

5

Governor in Council may make orders and regulations.

2. (1) The Governor in Council may make orders and regulations respecting the designs of a national flag or flags for Canada, and, subject to the approval of His Majesty the King, for the authorization and adoption of such flag or flags.

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(2) The Governor in Council may also order and regulate the time when, the location where, the manner in which, and the purposes for which the said flag or flags may be flown.

Publication.

3. All orders and regulations made under the authority of the preceding section of this Act shall be published in the *Canada Gazette.*

15

EXPLANATORY NOTE.

The purpose of this Bill is to empower the Governor in Council to create a national flag for Canada, the only nation in the world which does not possess or fly a distinctive national flag. Our country is voluntarily doing its full share in this war, and doing so as an independent and sovereign nation. Therefore, the time has come for a flag that will express the sovereignty of the Canadian people and the Canadian Parliament, just as the Union Jack represents the sovereignty of the United Kingdom, in other words, of the Parliament of Westminster.

A Canadian flag will stand for national freedom, Commonwealth fellowship, national unity and be a rallying force in the defence of the nation. Furthermore, it is a natural consequence of the adoption of the Statute of Westminster, ten years ago, by which Canada was designated a sovereign nation.

4.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend the Precious Metals Marking Act.

First reading, January 28, 1942.

THE MINISTER OF TRADE AND COMMERCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA.

BILL 4.

An Act to amend the Precious Metals Marking Act.

R.S., c. 84;
1928, c. 40;
1929, c. 53; 1
1934, c. 14;
1935, c. 9; 1
1937, c. 15;
1940-41, c. 8.

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

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

‘Gold’.
‘Gold Filled’.

“(6) (a) The word ‘gold’ in any form or combination of words or the phrase ‘Gold Filled’ shall not be applied to any article manufactured in or imported into Canada composed in whole or in part of materials of quality less than that known to the trade as 1/20-10K with allowance of ten per centum leeway on assay and wherein the gold is not soldered to or sweated on the base metal.”

2. Paragraph (a) of subsection eight of section ten of the said Act, as enacted by section two of chapter eight of the statutes of 1940-41, is repealed and the following substituted therefor:—

Gold-filled articles other than watch cases.

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

EXPLANATORY NOTES.

1. The only change proposed is the substitution of "ten per centum" for "five per centum" as indicated.

2. The only change proposed is the substitution of "ten per centum" for "five per centum" as indicated.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 5.

An Act to provide for the Reinstatement in Civil Employment of Individuals who enlist for service in His Majesty's Forces or who perform essential war employment.

First reading, January 28, 1942.

THE MINISTER OF LABOUR.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA

BILL 5.

An Act to provide for the Reinstatement in Civil Employment of Individuals who enlist for service in His Majesty's Forces or who perform essential war employment.

Preamble.

WHEREAS in view of the necessity of raising large military forces for service in the present war and for the defence of Canada, a great national problem will be presented when the members of those forces complete their service and are to be returned to civil employment; and whereas 5 many employers of persons who have enlisted to serve in His Majesty's forces in the present war have voluntarily undertaken to reinstate in employment such persons, following their honourable discharge or demobilization from His Majesty's forces, with conditions not less favourable 10 to the employee than he would have attained had he not enlisted; and whereas it is desirable that all persons who have left employment to enlist should be relieved of any cause for concern in regard to their reinstatement in such employment, and that there should be uniformity of treat- 15 ment in the matter of reinstatement in employment of those who have so enlisted; and whereas it is deemed expedient for the security, defence, peace, order and welfare of Canada that provision should be made for the orderly reinstatement in their previous employment of such persons 20 aforesaid: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

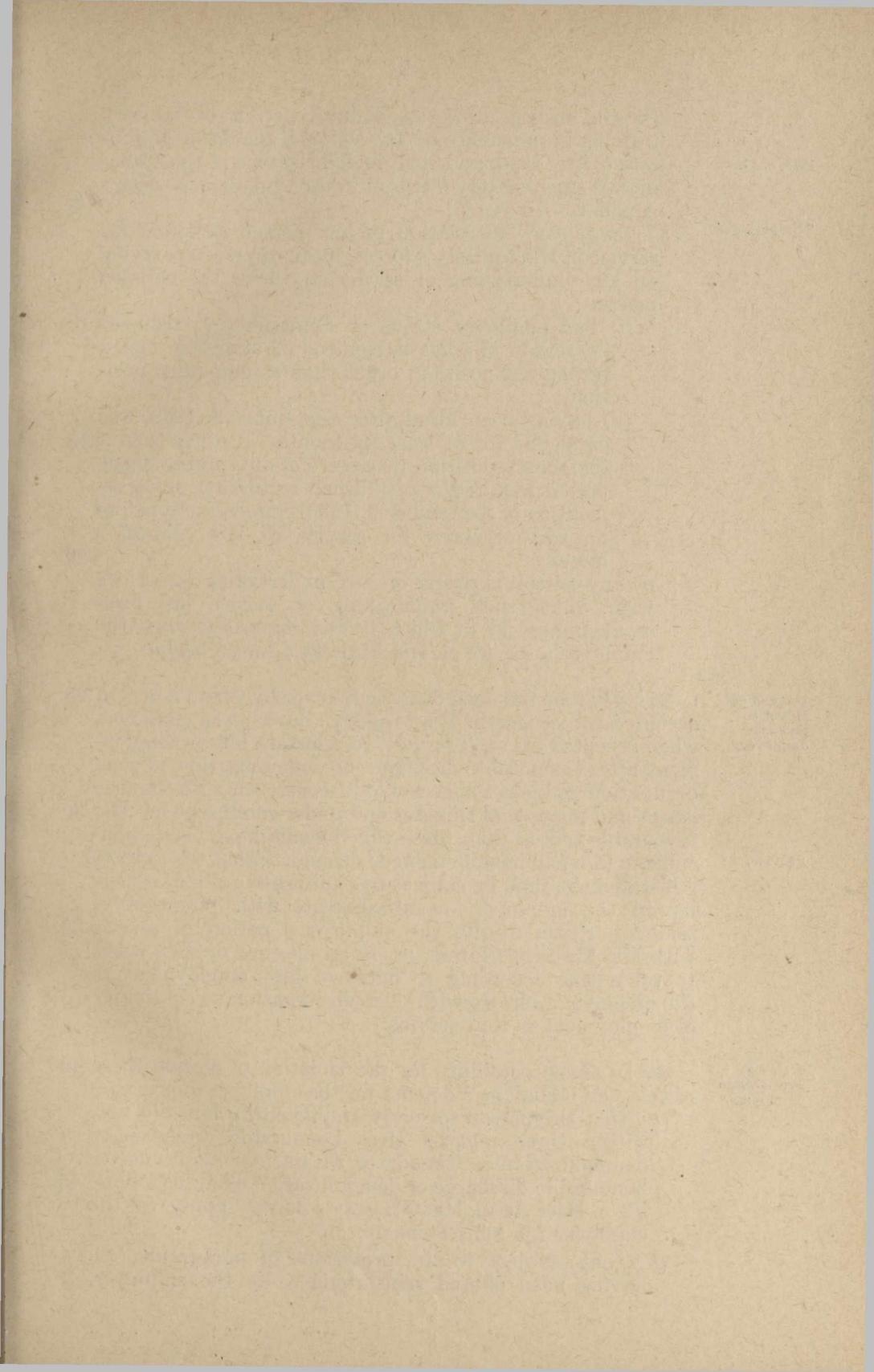
1. This Act may be cited as *The Civil Employment Reinstatement Act, 1942.* 25

Interpretation.

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

"Service in His Majesty's Forces."

(a) "service in His Majesty's Forces" includes service since the commencement of the present war in or out of Canada in any capacity, in pursuance of any enact- 30 ment relating to the naval, military or air forces,



1940, c. 13.

"Employer."

except service during a definite period of military training in pursuance of *The National Resources Mobilization Act, 1940*, and shall include service in the Canadian Women's Army Corps or in the Canadian Women's Auxiliary Air Force;

(b) "employer" in relation to any person accepted for service in His Majesty's forces, means a person carrying on any undertaking or service in which the enlisted person

(i) had employee status on September 9, 1939, or 10 by reason of wage agreement or otherwise had a recognized position, other than a temporary position,

(ii) having been hired after September 9, 1939, was employed for at least six months in other than a 15 temporary position (exclusive of any probationary period required by published regulation or agreement as of September 9, 1939) immediately before he was accepted for service in His Majesty's forces, 20

or any person carrying on any undertaking or service with which such undertaking or service has been amalgamated or in which it was comprised when the employee's service in His Majesty's forces began.

Duty of employer to reinstate employee.

3. It shall be the duty of any employer by whom a person 25 accepted for service in His Majesty's forces was employed when accepted for such service, to reinstate him in employment after honourable discharge or demobilization in such occupation and position as would be consistent with the true intent and purpose of this Act and under conditions not less 30 favourable to him than those which would have been applicable to him had he not enlisted: Provided, that the right to reinstatement shall be subject to established rules of seniority in the employer's establishment, with retention of seniority rights during the employee's period of service 35 with His Majesty's forces, or, in an absence of such rules, to preference according to dates of first employment in the employer's service with due consideration to continuity of employment in that service.

Proviso.

Defences available to employers.

4. In any proceedings for the violation of section three 40 of this Act, it shall be a defence for the employer to prove,—

(a) that the person formerly employed by him did not, within three months after honourable discharge or demobilization in Canada or within four months after honourable discharge or demobilization overseas follow- 45 ing service with His Majesty's forces, apply to the employer for reinstatement; or

(b) that, subject to the provisions of paragraph (a), having been offered reinstatement by the employer,

he failed, without reasonable excuse, to present himself for employment at the time and place notified to him by the employer; or

- (c) that, by reason of a change of circumstances, other than the engagement of some other person to replace him, it was not reasonably practicable to reinstate him or that his reinstatement in an occupation and under conditions not less favourable to him than those which would have been applicable to him had he not been accepted for service with the armed forces was impracticable, and that the employer has offered to reinstate him in the most favourable occupation and under the most favourable conditions reasonably practicable; or
- (d) that he was physically or mentally incapable of performing work available in the employer's service; or
- (e) that he was employed to take the place of an employee who had been previously accepted for service in His Majesty's forces and that such employee had been reinstated in his employment.

Discharge of reinstated employee.

5. Where an employer has reinstated a former employee in accordance with section three of this Act, he shall not, without reasonable cause, terminate the employment of that employee and, in any proceedings for violation of this section in any case where the employment was terminated within six months of the reinstatement the onus shall be on the employer to prove that he had reasonable cause for terminating the employment.

Onus of proof.

Discharge of employee in expectancy of acceptance for service.

6. An employer shall not terminate the employment of any employee in the expectancy that the employee will or may be accepted for service in His Majesty's forces. In any proceedings for violation of this section if the court is of the opinion that there are reasonable grounds for believing that the employment was terminated in violation thereof, the employment shall be deemed to have been so terminated unless the employer proves that the termination was for a reason unconnected with such expectancy.

Onus of proof.

Provincial apprenticeship legislation to apply.

7. In any province where there is provincial apprenticeship legislation applying to certain trades designated in or under such legislation, the conditions under which the contract of apprenticeship in any designated trade is to be revived after the period of service in His Majesty's forces may be determined by the provincial authority administering such legislation, having regard to any instruction received in the period of service in His Majesty's forces and to the provisions of section three of this Act.

Contract or
arrangement
between
employer
and
employee.

8. Nothing in this Act shall confer on any employer authority to make any contract or arrangement with reference to the period of service of his employees in His Majesty's forces which he is not authorized to make under any power already possessed by him, but where any employer has entered into a mutual agreement with his employees undertaking to restore to employment employees who enlist for service in His Majesty's forces such agreement shall continue in force to the extent that it is not less advantageous to an employee than the provisions of this Act, subject to such interpretation as may be mutually agreed to by the contracting parties. 5 10

Offence.

Penalty.

9. Any employer who contravenes or fails to comply with the provisions of sections three, five, or six of this Act, shall be guilty of an offence and liable on summary conviction to a fine not exceeding five hundred dollars, and, in addition, the court shall order him to pay to the person whom he has failed to reinstate, or whose employment he has terminated, a sum not exceeding an amount equal to twelve weeks' remuneration at the rate at which he was being remunerated by that employer when he was accepted for service in His Majesty's forces. 15 20

Act to
override s. 21
of National
War
Services
Regulations.

10. Notwithstanding the provisions of section twenty-one of the National War Services Regulations, 1940 (Recruits), the provisions of this Act shall apply with respect to any man retained for service in His Majesty's forces after the termination of his period of military training. 25

Orders and
regulations.

11. (1) The Governor in Council may make all such orders and regulations as may be deemed necessary or desirable to carry out the purposes and intentions of this Act, which orders and regulations shall have the force of law and shall forthwith be published in the *Canada Gazette* and he may prescribe the penalties that may be imposed for the violation of such orders and regulations. 30

Minister to
this Act.

(2) The Governor in Council may designate such Minister of the Crown to administer this Act as he may deem advisable. 35

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Railway Act.

First reading, January 29, 1942.

MR. CHURCH.

THE HOUSE OF COMMONS OF CANADA.

BILL 6.

An Act to amend the Railway Act.

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

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

1. The *Railway Act*, chapter one hundred and seventy of the Revised Statutes of Canada, 1927, is amended by inserting therein, immediately after section three hundred and forty-six, the following section as section 346A:— 5

Free transportation for members of the forces.

“**346A.** The officers and men, in uniform, of the naval, military and air forces of Canada shall be entitled to free transportation with their baggage on the trains of the company.” 10

EXPLANATORY NOTE.

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

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

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Unemployment Insurance Act, 1940.

First reading, February 2, 1942.

Mr. BRUCE.

THE HOUSE OF COMMONS OF CANADA.

BILL 7.

An Act to amend The Unemployment Insurance Act, 1940.

1940, c. 44.

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

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

“PART V.

“NATIONAL HEALTH.

Co-operation in matters of Health and Health Insurance.

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

To collect information and data.

“93B. It shall be the duty of the Commission
(a) to assemble reports, publications, information and data concerning any scheme or plan, whether a state, community or other scheme or plan for any group or class of persons, and whether in operation or proposed in Canada or elsewhere, of providing, on a collective or on a co-operative basis by means of insurance or otherwise, for
(i) medical, dental and surgical care, including medicines, drugs, appliances, or hospitalization, or
(ii) compensation for loss of earnings arising out of ill-health, accident or disease;

15

25

EXPLANATORY NOTES.

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

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

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

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

To make information and data available.

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

To examine and report on proposed scheme.

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

Proposals to Governor in Council: Special investigation.

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

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend The Divorce Jurisdiction Act, 1930.

First reading, February 2, 1942.

Mr. BLACK (Yukon).

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA.

BILL 8.

An Act to amend The Divorce Jurisdiction Act, 1930

1930, c. 15.

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

1. Section two of *The Divorce Jurisdiction Act, 1930*, chapter fifteen of the statutes of 1930, is repealed and the following substituted therefor:— 5

Divorce jurisdiction in province of married woman's domicile.

"2. The court of any province of Canada vested with jurisdiction to grant a divorce *a vinculo matrimonii* shall have jurisdiction to entertain and try an action or other proceeding for divorce *a vinculo matrimonii* at the suit of a married woman who has resided in such province separate and apart from her husband for not less than two years immediately preceding the date of the commencement of such action or proceeding and on any grounds of entitlement to such divorce provided by the law of the province in which such court is constituted: Provided that she either was before or has been after the passing of this Act deserted by and living separate and apart from her husband for a continuous period of not less than two years prior to the date of the commencement of such action or proceeding." 10 15 20

Proviso.

EXPLANATORY NOTE.

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

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

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

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

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

An Act respecting the appointment of Auditors for National
Railways.

First reading, February 18, 1942.

THE MINISTER OF TRANSPORT.

3rd Session, 19th Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 9.

1932-33, c. 33; An Act respecting the appointment of Auditors for National
1934, c. 3; Railways.
1935, c. 1;
1936, c. 21;
1937, c. 3;
1938, c. 3;
1939, c. 2;
1940, c. 4;
1940-41, c. 13.

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

Appointment
of auditors.

1. Notwithstanding the provisions of section thirteen of
The Canadian National-Canadian Pacific Act, 1933, chapter 5
thirty-three of the statutes of 1932-33, as enacted by section
three of chapter twenty-five of the statutes of 1936, re-
specting the appointment of auditors by joint resolution
of the Senate and House of Commons, George A. Touche and
Company, of the cities of Toronto and Montreal, chartered 10
accountants, are appointed as independent auditors for the
year 1942, to make a continuous audit under the provisions
of the said section, of the accounts of National Railways as
defined in the said Act.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 10.

An Act respecting the taking of a Plebiscite in every electoral district in Canada and the taking of the votes at such Plebiscite of Canadian Service voters stationed within and without Canada.

First reading, February 23, 1942.

THE SECRETARY OF STATE.

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

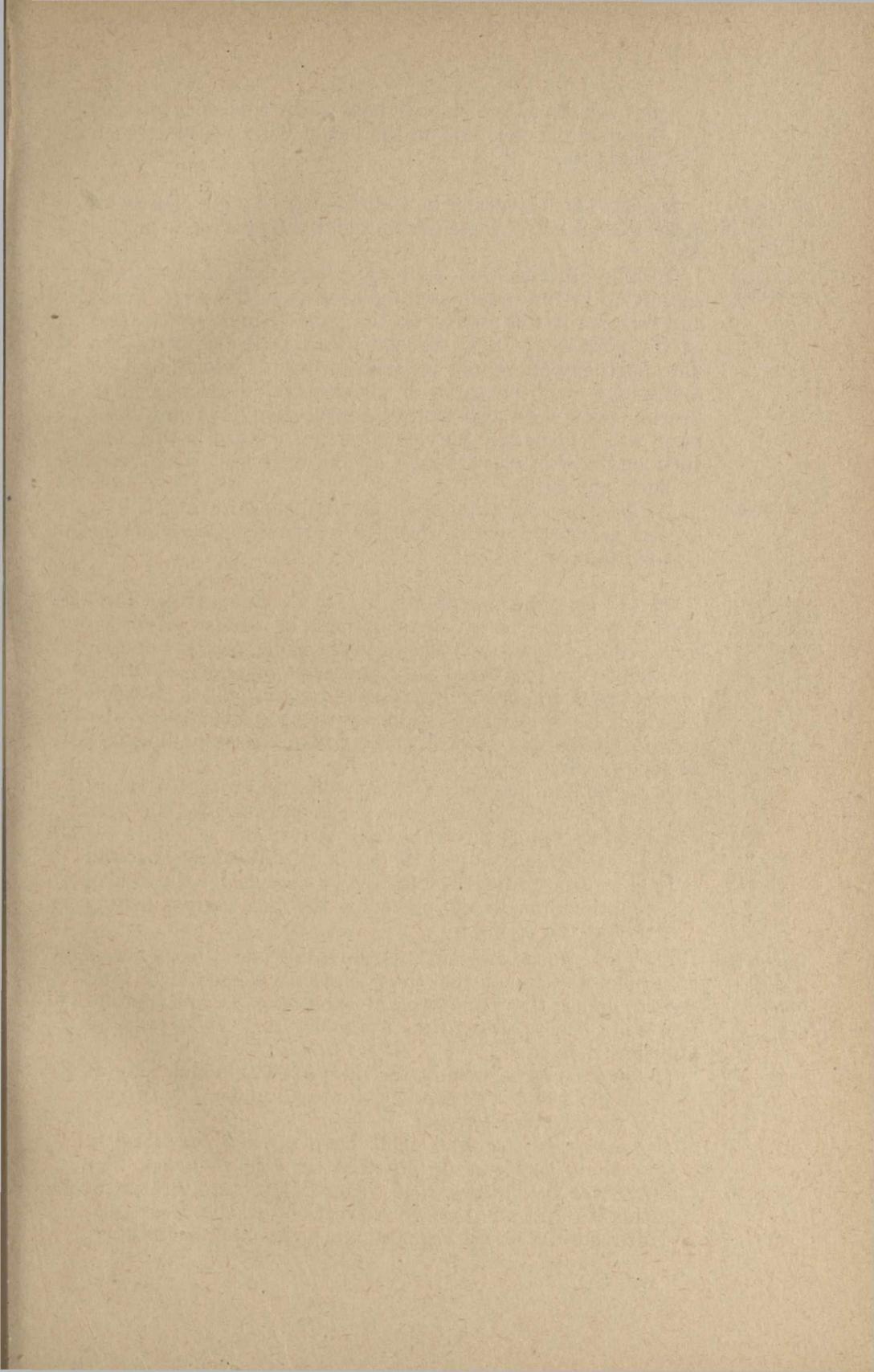
THE HOUSE OF COMMONS OF CANADA

BILL 10.

An Act respecting the taking of a Plebiscite in every electoral district in Canada and the taking of the votes at such Plebiscite of Canadian Service voters stationed within and without Canada.

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

- Short title. **1.** This Act may be cited as *The Dominion Plebiscite Act, 1942.* 5
- Definitions. **2.** In this Act, unless the context otherwise requires, the expression
- “Canadian Service voter.” (a) “Canadian Service voter” means and includes every person qualified to vote or who has voted at a plebiscite by virtue of the provisions of section six of this Act; 10
- “Chief Plebiscite Officer.” (b) “Chief Plebiscite Officer” means the person who is appointed and holds office as Chief Electoral Officer under *The Dominion Elections Act, 1938*;
- 1938, c. 46. (c) “during a plebiscite” means the period between the date of the proclamation ordering the plebiscite, issued 15
- “during a plebiscite.” under section three of this Act, and the close of the poll on polling day at such plebiscite;
- “plebiscite” or “Dominion plebiscite.” (d) “plebiscite” or “Dominion plebiscite” means the taking of a vote on the question set out in a proclamation of the Governor in Council issued under section 20
- “proclamation.” (e) “proclamation” means the proclamation of the Governor in Council ordering a plebiscite to be taken, issued under section three of this Act;
- “returning officer.” (f) “returning officer” means the person who is appointed 25
- 1938, c. 46. and holds office as returning officer under sections eight and nine of *The Dominion Elections Act, 1938*;
- “voter” or “ordinary voter.” (g) “voter” or “ordinary voter” means any person qualified to vote, or who has voted, in any electoral district



in Canada, at a plebiscite held under this Act, whether his name is or is not on the list of voters used at such plebiscite.

Proclamation ordering taking of plebiscite.

3. (1) The Governor in Council may by proclamation order the taking of a plebiscite under the provisions of this Act. 5

Contents of proclamation.

(2) The proclamation shall state fully the question to be submitted to the voters at the plebiscite in the same words and form as it will appear on the ballot papers to be used at the plebiscite. Such proclamation shall also state the date fixed as polling day for such plebiscite, which shall be a Monday and the same in all electoral districts. Such proclamation shall also state the respective days and dates upon which Canadian Service voters, as defined in this Act, stationed within or without Canada, may cast their votes at such plebiscite. 10 15

Publication.

(3) The proclamation shall be published forthwith in a special issue and in at least two ordinary issues of the *Canada Gazette*. 15

Qualifications of ordinary voters.

4. (1) In every electoral district in Canada, save as hereinafter provided, every person, man or woman, shall be qualified to vote at a plebiscite taken under this Act and be entitled to be registered as an ordinary voter on the list of voters prepared for such plebiscite for the polling division in which he or she was ordinarily residing on Monday, the twenty-eighth day preceding the date fixed as polling day at such plebiscite, if he or she 20 25

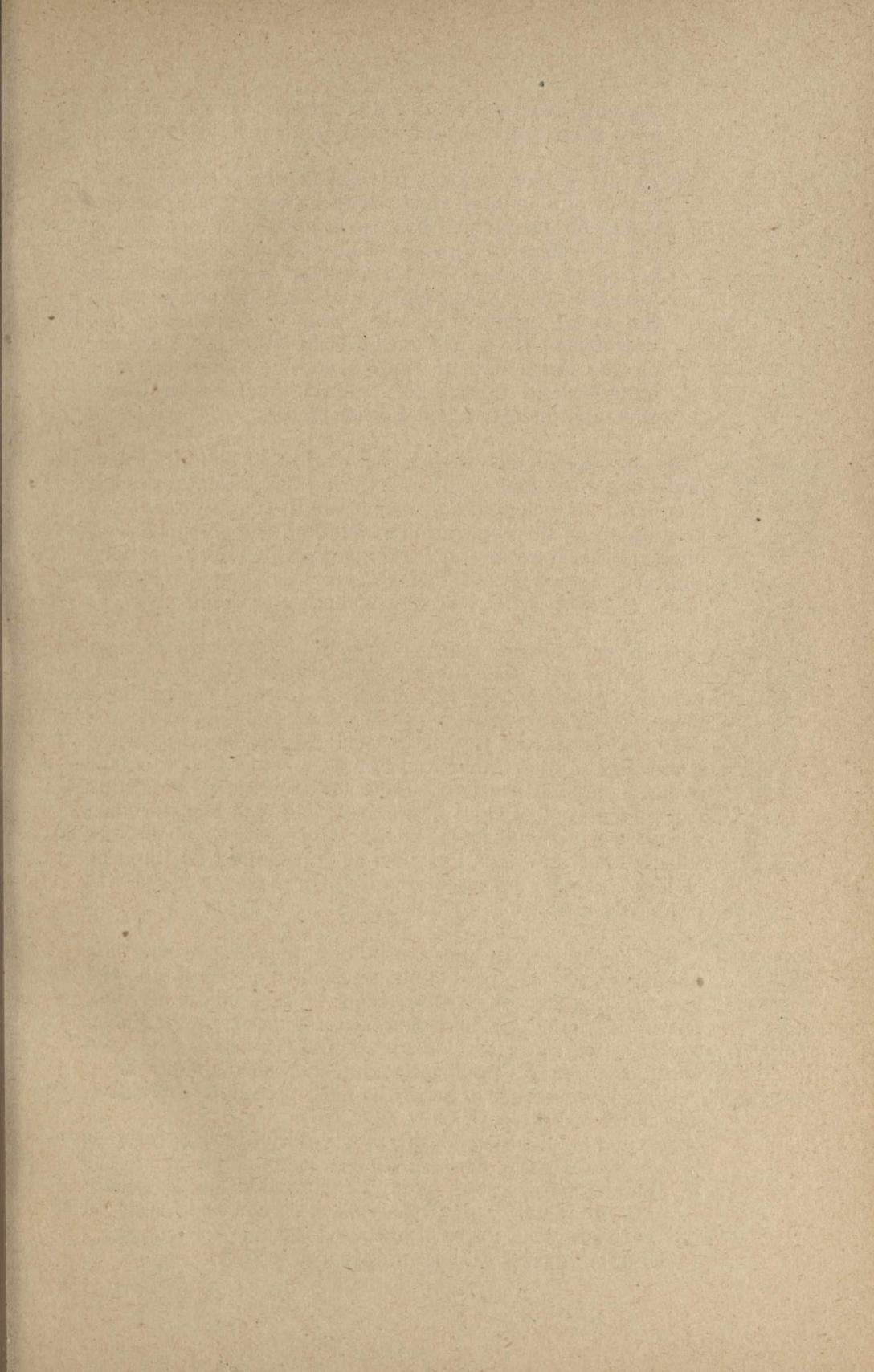
- (a) is of the full age of twenty-one years or will attain the full age of twenty-one years on or before the date fixed as polling day at the plebiscite; and 30
- (b) is a British subject by birth or naturalization; and
- (c) has been ordinarily resident in Canada for the twelve months immediately preceding the date fixed as polling day at the plebiscite.

Disqualifications of ordinary voters.

(2) The persons disqualified from voting as ordinary voters at a plebiscite shall be those persons disqualified from voting under the provisions of subsection two of section fourteen of *The Dominion Elections Act, 1938*, and in addition thereto 35

1938, c. 46.

- (a) every person who at the date fixed as polling day at the plebiscite is detained or interned under *The Defence of Canada Regulations*; 40
- (b) every person who shall have applied pursuant to sections eighteen or nineteen of *The National War Services Regulations, 1940 (Recruits)*, or any amendment thereto for an order or direction of the Board, as defined in the said Regulations, postponing his military 45



training, whether or not an order or direction shall have been granted, and unless and until it has been refused;

- (c) every person resident in Canada whose racial origin is that of a country at war with Canada if such person would be disqualified by reason of race in any one of the provinces of Canada while residing therein, from voting at an election of a member of the Legislative Assembly of that province, and who did not serve in the naval, military or air forces of Canada in the war of 1914-18, or in the war declared by His Majesty, on the tenth day of September, one thousand, nine hundred and thirty-nine, against the German Reich and subsequently against other powers. 5 10

Persons who have voted not to be exempted from military service.

5. Any person who shall have voted at a plebiscite taken under the provisions of this Act during the present war shall thereafter be ineligible and incompetent to apply for, or to be granted on the application of another, the postponement or exemption from military training provided for in sections eighteen or nineteen of *The National War Services Regulations, 1940 (Recruits)*, or any amendment thereto. 15 20

Qualification of Canadian Service voter.

6. Every person, man or woman, irrespective of age, who, being a British subject, is a member of the naval, military or air forces of Canada and who, having been placed on active service or called out for training, service or duty, is serving in any of the said forces, or who, being a member of the Canadian Women's Army Corps or the Royal Canadian Air Force (Women's Division), is serving therein with full pay and allowances, shall (whether stationed within or without Canada) be entitled to vote at a plebiscite taken under this Act: Provided such person at the time he or she became a member of any such force or corps was ordinarily resident in Canada. 25 30

Proviso.

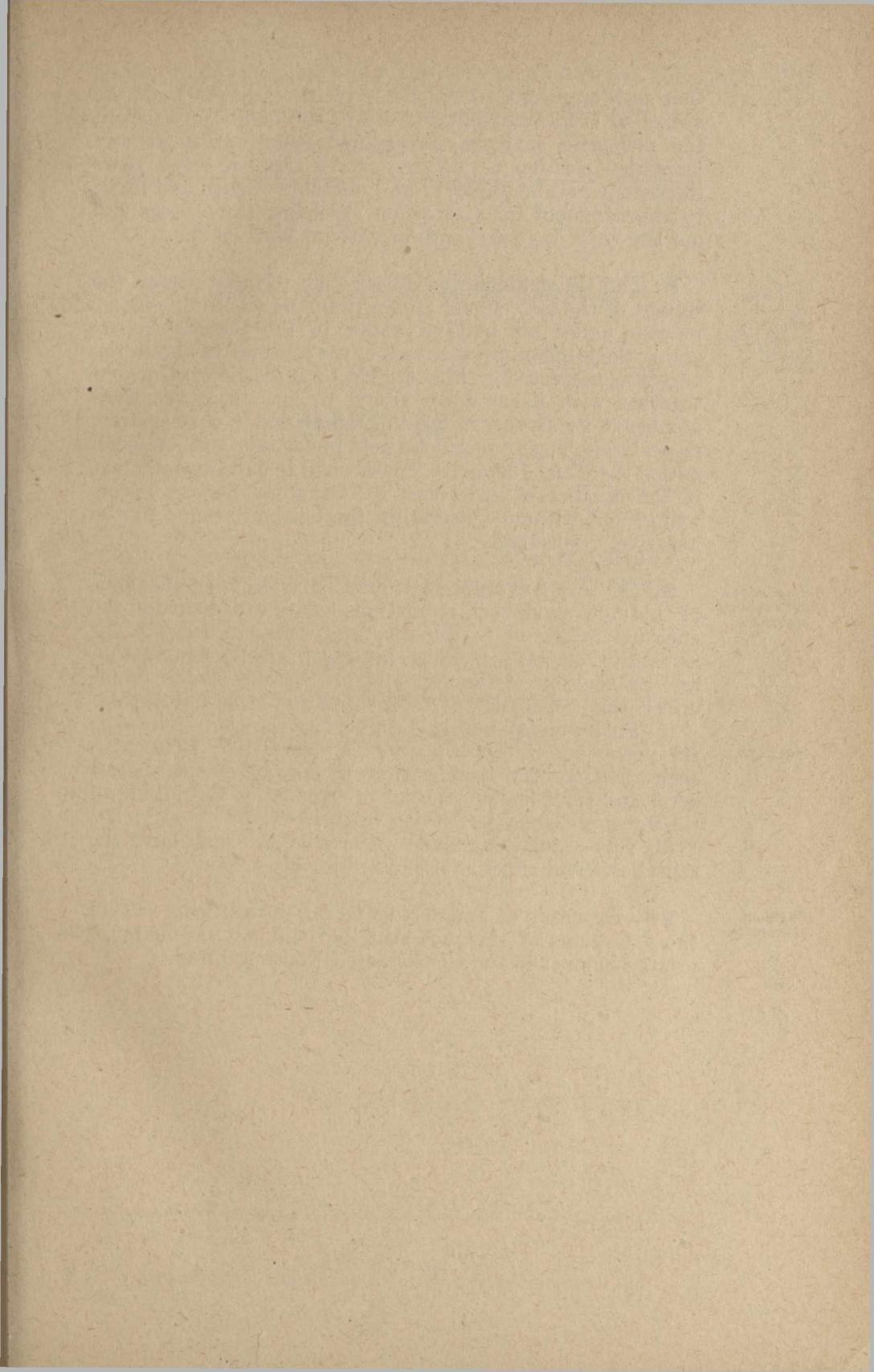
Manner of voting by qualified voter whose name is not on the official list of voters.

7. (1) Subject as herein provided, any person who is a qualified voter in any polling division at a plebiscite, and is, on polling day ordinarily resident in such polling division, notwithstanding that his name does not appear on the official list of voters prepared for such polling division, may vote at the appropriate polling station established therefor. 35

Conditions.

(2) Any such person as in the last preceding subsection described shall be entitled to vote only 40

- (a) upon being vouched for by a voter ordinarily resident in the polling division whose name appears on the official list of voters for such polling division personally attending with him at the polling station and taking an oath provided for such purpose, and 45
(b) upon himself taking an appropriate oath.



Penalty for
illegal
vouching.

(3) Any voter who vouches for an applicant voter knowing that such applicant voter for any reason is disqualified from voting or is incompetent to vote in the polling division at the plebiscite shall be disqualified from voting at any Dominion election or plebiscite for a term of seven years 5 thereafter, and be guilty of an indictable offence and liable to imprisonment for a term not exceeding three years and not less than one year, with or without hard labour.

Notice of
result of
plebiscite
published in
*Canada
Gazette*.

8. The Chief Plebiscite Officer shall forthwith upon the receipt of the last official return from the returning officers 10 publish under his hand a notice in the *Canada Gazette* giving the number of votes cast in the affirmative and in the negative, respectively, in every electoral district in Canada, together with a summary giving by provinces the total number of votes, cast in the affirmative and in the negative, 15 respectively, at any plebiscite held under this Act. In such notice the Chief Plebiscite Officer shall include a statement of the number of votes cast by Canadian Service voters within and without Canada, in the affirmative and in the negative, respectively. 20

Regulations
by Governor
in Council.

9. (1) The Governor in Council may, for the purposes of this Act, make such regulations as are expedient for the effectual taking of a plebiscite and, without limiting the generality of the foregoing, for the printing, distribution and publication of the Act and instructions issued there- 25 under, the preparation of voters' lists and other documents.

1938, c. 46.

(2) Such regulations shall, as near as may be, conform to the provisions of *The Dominion Elections Act, 1938*, with such additions and modifications as may be deemed necessary, and shall include special provisions for the taking of 30 the votes of Canadian Service voters.

(3) Any regulations made under this Act shall have the same force and effect as if enacted in this Act.

Payment
of expenses.

10. Expenses of and incidental to the carrying out of the provisions of this Act shall be paid out of unappro- 35 priated moneys in the Consolidated Revenue Fund.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

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

First reading, February 23, 1942.

THE MINISTER OF PUBLIC WORKS.

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

THE HOUSE OF COMMONS OF CANADA.

BILL 11.

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

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

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

Agreement
with
City of
Ottawa
extended for
one year.

1. The Minister of Public Works may on behalf of His Majesty the King enter into an Agreement with the Corporation of the City of Ottawa, hereinafter called "the Corporation", extending for a period of one year from the first day of July, 1941, the provisions of the existing Agreement between His Majesty the King and the Corporation, dated the thirtieth day of March, 1920, which last mentioned Agreement, as amended, was extended to the first day of July, 1941, under the authority of chapter seven of the statutes of 1940-41.

5

10

EXPLANATORY NOTES.

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

In chapter 21 of the statutes of 1925, the period of the Agreement was extended for five years to July 1, 1930, and the Minister was empowered to agree on behalf of His Majesty to pay to the Corporation annually the sum of \$100,000.00 during the said period of five years from July 1, 1925, instead of the annual sum of \$75,000.00 as provided for in the said Agreement. By chapter 43 of the statutes of 1931, the period of the Agreement was extended for one year to July 1, 1931 and has, since that date, been extended annually by Acts of Parliament to July 1, 1941.

This bill is to extend the Agreement for one year.

FINANCIAL STATEMENTS

The duration of the Agreement with the City of London of 30th March 1921, was extended for one year by paragraph 20 of the Statute of 1924. The Agreement itself was set out in full as a schedule to the Statute of 1924. In paragraph 21 of the Statute of 1924, the period of the Agreement was extended for two years to July 1, 1926, and the Statute was empowered to agree on behalf of His Majesty to pay for the interest annually for the sum of £100,000 during the said period of two years, and in July 1, 1925, instead of the annual sum of £75,000 as provided for in the said Agreement. By paragraph 12 of the Statute of 1925, the period of the Agreement was extended for one year to July 1, 1926, and has since that date been extended annually by Acts of Parliament to July 1, 1931. This Bill is to extend the Agreement for one year.

12.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 12.

An Act respecting Wheat Acreage Reduction.

First reading, March 5, 1942.

THE MINISTER OF AGRICULTURE.

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

THE HOUSE OF COMMONS OF CANADA

BILL 12.

An Act respecting Wheat Acreage Reduction.

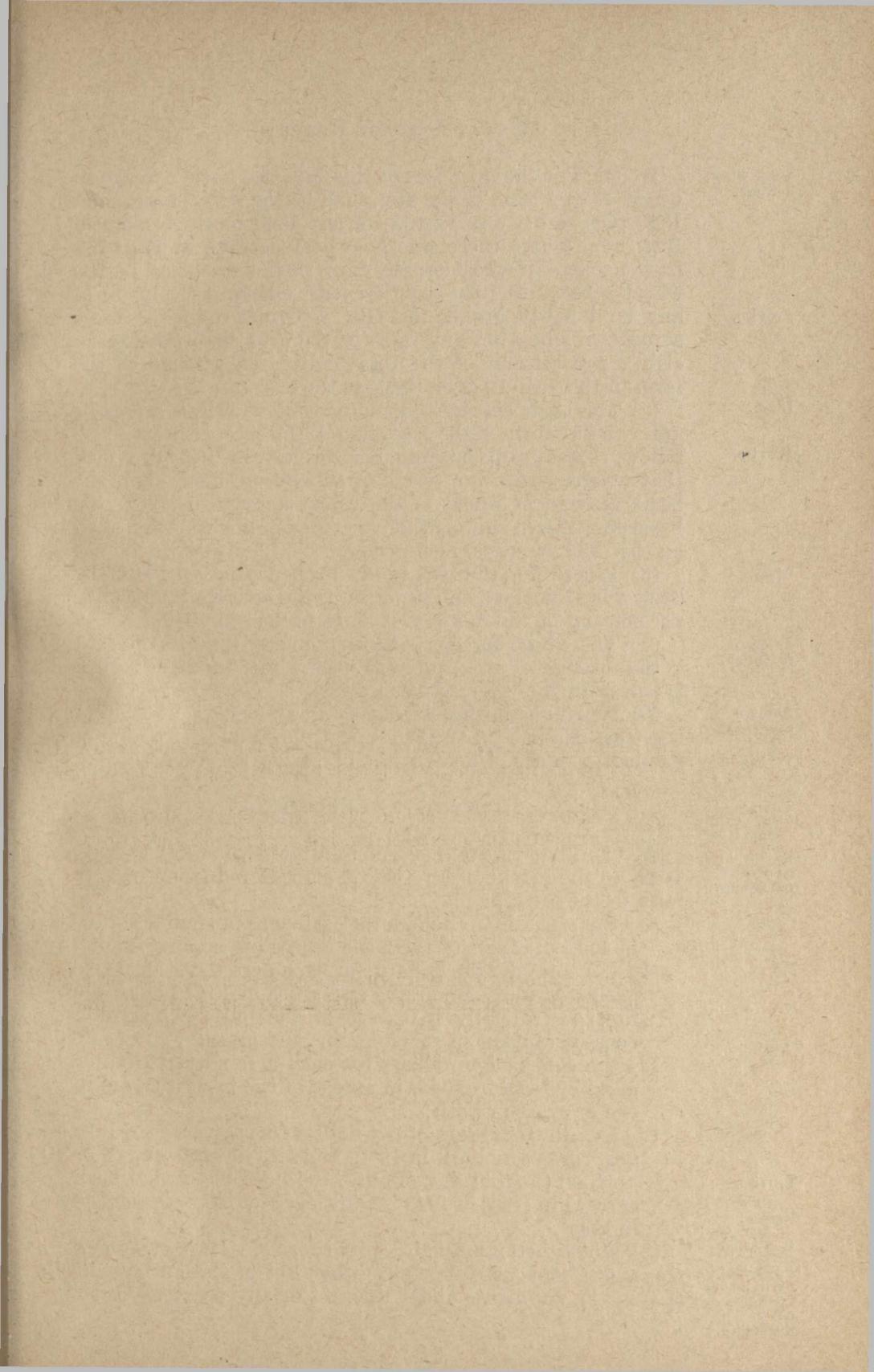
HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title. **1.** This Act may be cited as *The Wheat Acreage Reduction Act, 1942.*

5

INTERPRETATION.

- Definitions. **2.** In this Act unless the context otherwise requires,
- "Area". (a) "area" means the provinces of Manitoba, Saskatchewan and Alberta, and the Peace River and Creston districts in the province of British Columbia;
- "Basic acreage". (b) "basic acreage" means, with respect to coarse grains 10 or grass, the acreage as of the first day of July in any year;
- "Coarse grains". (c) "coarse grains" means barley, oats, corn and peas;
- "Farm". (d) "farm" means the total land being operated as a unit;
- "Farmer". (e) "farmer" means an owner operator, or tenant opera- 15 tor of a farm;
- "Grass". (f) "grass" means all grasses, clover, alfalfa and millet;
- "Landlord". (g) "landlord" means an owner of a farm operated by another person and includes a mortgagee or unpaid vendor who by contract or by law has a right to or a 20 lien on or ownership in a part of the crop grown on a farm;
- "Land newly broken". (h) "land newly broken" means land ploughed for the first time;
- "Minister". (i) "Minister" means the Minister of Agriculture; 25
- "Summer-fallow". (j) "summerfallow" means the cultivation or management of fallow land in such a way as to conserve soil moisture or to prevent soil drifting, or both.

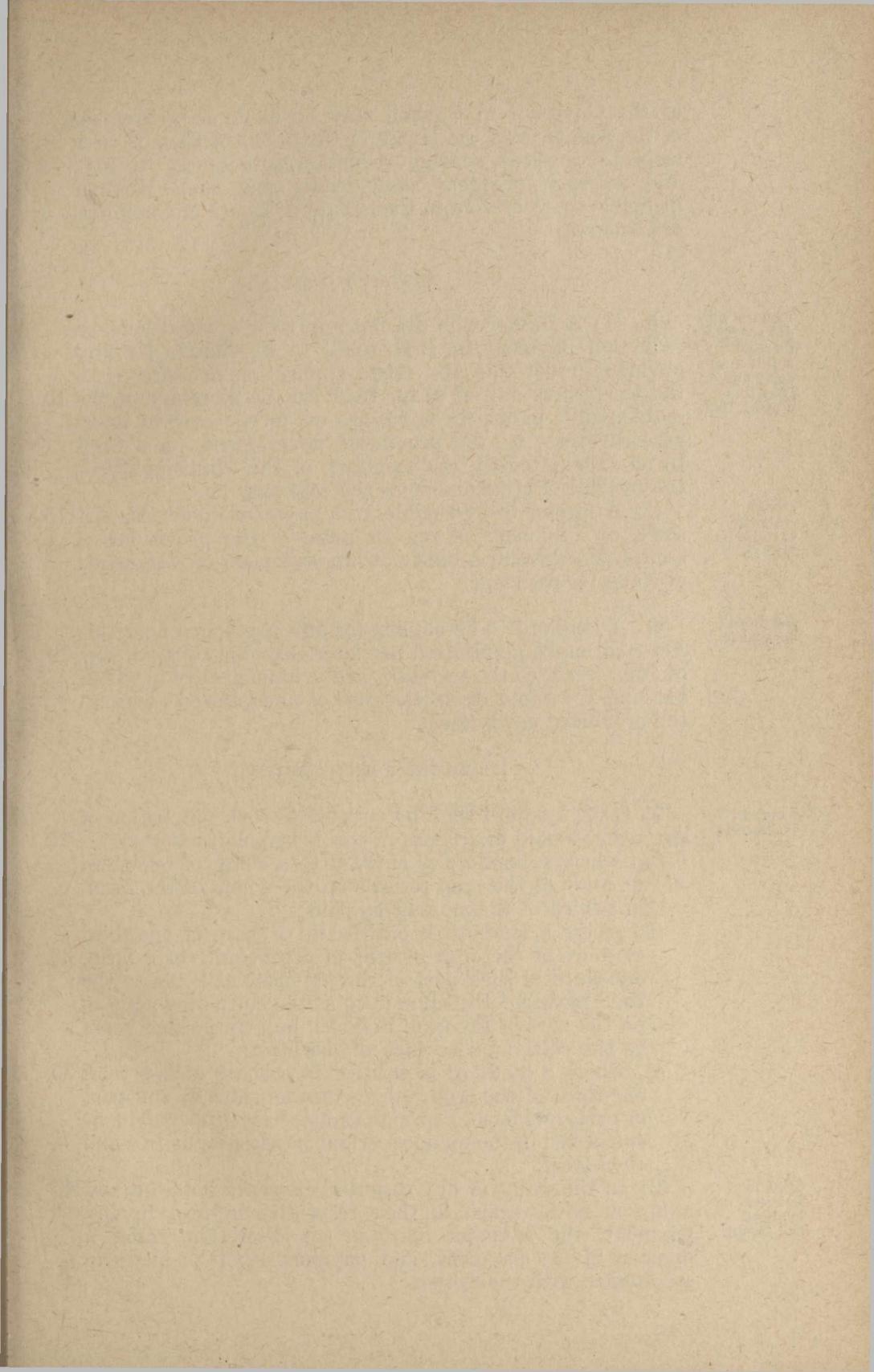


WHEAT ACREAGE REDUCTION.

- Basic wheat acreage. **3.** (1) For the purposes of this Act, the basic acreage in wheat on any farm in the area shall be the wheat acreage in 1940 plus eighty per centum of any land newly broken in 1940, and where there was no wheat acreage in 1940 the basic acreage in wheat on any farm in the area shall be the wheat acreage in 1939 together with eighty per centum of any land newly broken in 1940: Provided that the basic acreage in wheat on any farm in the area shall not exceed eighty per centum of the total cultivated acreage of the farm in the year 1939 or 1940, as the case may be. 5
- Proviso. (2) The basic acreages in summerfallow, coarse grains or grass on any farm in the area shall be the acreage in summerfallow, coarse grains or grass, respectively, in 1940: Provided that where, under the terms of subsection one hereof, the basic acreage in wheat is the wheat acreage in 1939, the basic acreages in summerfallow, coarse grains or grass, shall be the 1939 acreages, respectively. 10
- Idem. (3) Where no land was newly broken prior to 1940, the basic wheat acreage on any farm in the area shall be eighty per centum of the number of acres broken in 1940. 20
- Proviso. (4) The wheat acreage reduction on any farm in the area is the number of acres by which the wheat acreage in 1942 is less than the basic wheat acreage. 15
- Idem. (5) When computing acreages on any farm, a fraction of less than one-half an acre shall be dropped and a fraction of one-half or more of an acre shall be taken as one acre. 25
- Acreage reduction.
- Acreage computation.

PAYMENTS ON REDUCTIONS.

- Payments on acreage reductions. **4.** (1) The Minister may, on or after the first day of July, 1942, to the extent of any wheat acreage reduction on any farm in the area, pay
- (a) the sum of two dollars for each acre in summerfallow in 1942 in excess of the basic acreage in summerfallow; 30
- (b) the sum of two dollars for each acre sown to coarse grains or to coarse grains and grass in 1942 before the first day of July in excess of the basic acreages in coarse grains or in coarse grains and grass; 35
- (c) the sum of two dollars for each acre sown to rye or grass or both in 1942, in excess of the basic acreage in rye or grass or both;
- (d) an additional sum of two dollars for each acre sown to grass or rye or both in 1942, and still in grass or rye or both on the first day of July, 1943: Provided that such acreage in grass in 1943 is additional to the basic acreage in grass. 40
- Proviso. (2) Notwithstanding any provision of the *Senate and House of Commons Act* or any other Act of the Parliament of Canada, payments under this Act or any previous Order
- R.S.c. 147. Payments to Senators or members not to disqualify. 45



of the Governor in Council may be made to a Member of the Senate or of the House of Commons of Canada with respect to wheat acreage reduction subsequent to 1940 and no such payment shall render any such Member ineligible to sit or vote in the Senate or House of Commons of Canada. 5

APPLICATIONS.

Farmer who did not apply for payment in 1941 may apply not later than May 31, 1942.

5. (1) A farmer who did not apply for a wheat acreage reduction payment in 1941 shall, to be eligible for any payment under this Act, make application not later than the thirty-first day of May, 1942, to the secretary of the municipality in which he resides or, in the case of unorganized areas, to the provincial government, on a form to be distributed by the secretary of the Municipality or the provincial government as the case may be. 10

Sworn statement of claim by farmer.

(2) A farmer to be eligible for a payment under this Act shall, on fulfilment of one or more of the provisions of section four hereof, submit a sworn statement or statements of claim for payment. 15

Landlord's application.

6. A landlord to be eligible for any payment under this Act shall make application not later than the thirtieth day of June, 1942, to the secretary of the municipality in which his land is located or, in the case of unorganized areas, to the provincial government. 20

LANDLORD'S ENTITLEMENT.

Landlord's entitlement.

7. (1) A landlord shall be entitled to such proportion of any moneys paid under this Act as is hereinafter set out:— 25

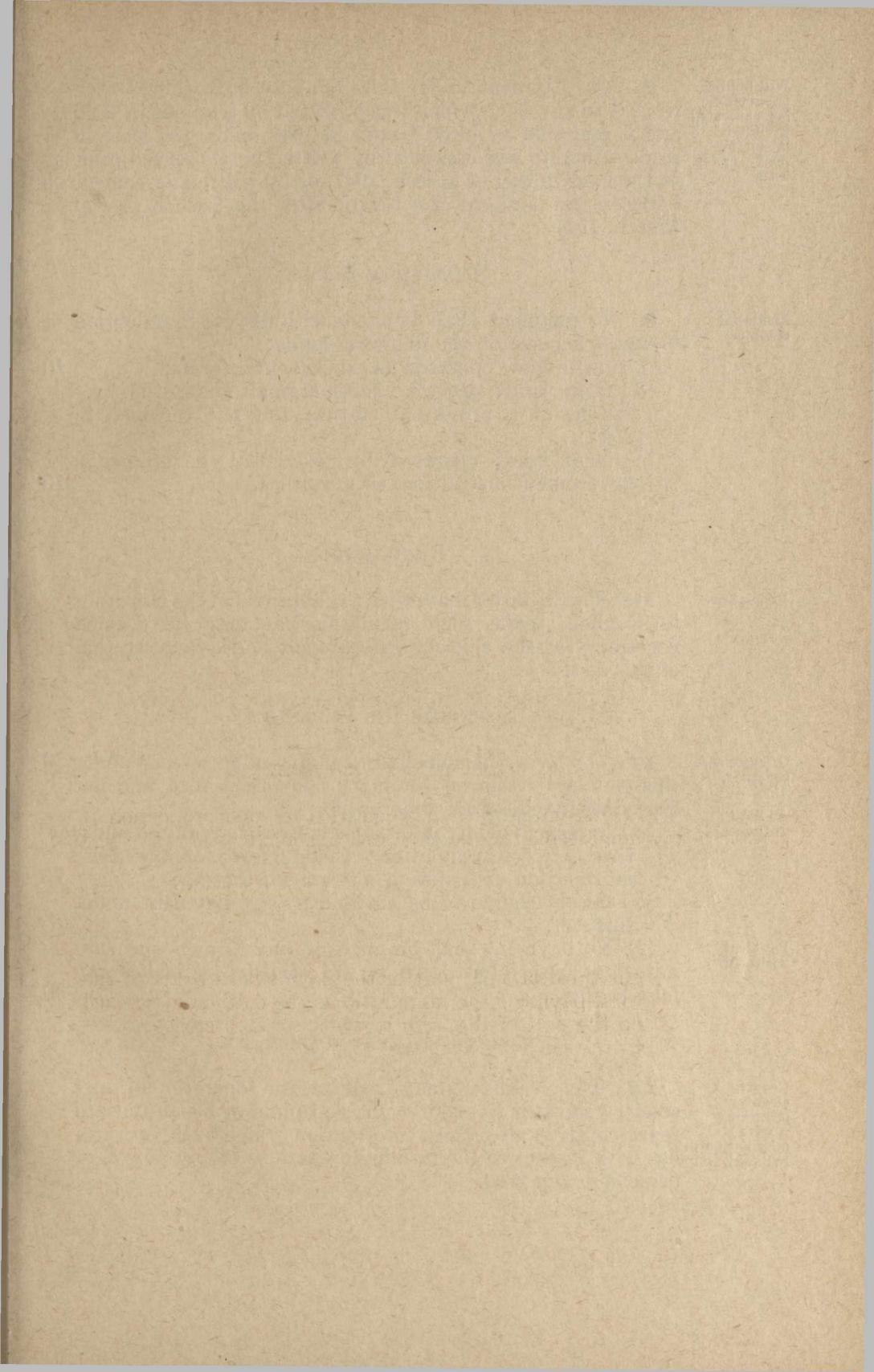
(a) where a landlord is entitled to a share of one-third or more of the crop returns on the whole of the farm, one-third of the amount so paid;

(b) where a landlord is entitled to a share of one-third or more of the crop returns of a part only of a farm, one-third of such part of the payment as bears to the total payment the same ratio as the cultivated acreage on the part of the farm in which he is interested bears to the cultivated acreage of the farm; 30

(c) where a landlord is entitled to a share of less than one-third of the crop returns on the whole or any part or parts of a farm, a proportionate share of the payment calculated in the manner set out in paragraphs (a) and (b) hereof. 35

Dispute between landlord and tenant.

(2) In the event of any dispute between a landlord and a farmer with regard to their respective interest in any payment, the Minister may, in his discretion, order a division of the payment, and payment shall be made in accordance with such order. 40



Withholding
payment on
farm operated
by hired
labour for-
merly under
lease.

8. Any payment under this Act may be withheld with respect to any farm which was operated by a tenant in 1940 and is operated by hired labour in 1942 unless the lease in respect thereto was cancelled by written notice served prior to the twelfth day of March, 1941, or by written agreement between the landlord and tenant after the twelfth day of March, 1941. 5

INELIGIBLE LANDS.

Lands not
eligible.

9. No payment shall be made with respect to reduction in wheat acreage on the following lands: 10

(a) farm lands operated as experimental farms;

(b) farm lands declared sub-marginal under the provisions of a provincial statute and not occupied in 1941;

(c) farm lands operated by provincial governments, government institutions or universities. 15

REGULATIONS

Regulation.

10. The Minister may, with the approval of the Governor in Council, make such regulations as may be deemed necessary for the efficient enforcement and administration of this Act.

OFFENCES AND PENALTIES.

Offences and
penalties.

11. (1) Every person shall be guilty of an offence under this Act and liable on summary conviction to a fine not exceeding five hundred dollars who, 20

(a) in respect of any information or return required under this Act or regulations thereunder, submits false information or makes a false return thereto; 25

(b) falsely claims to be entitled to any payment under this Act.

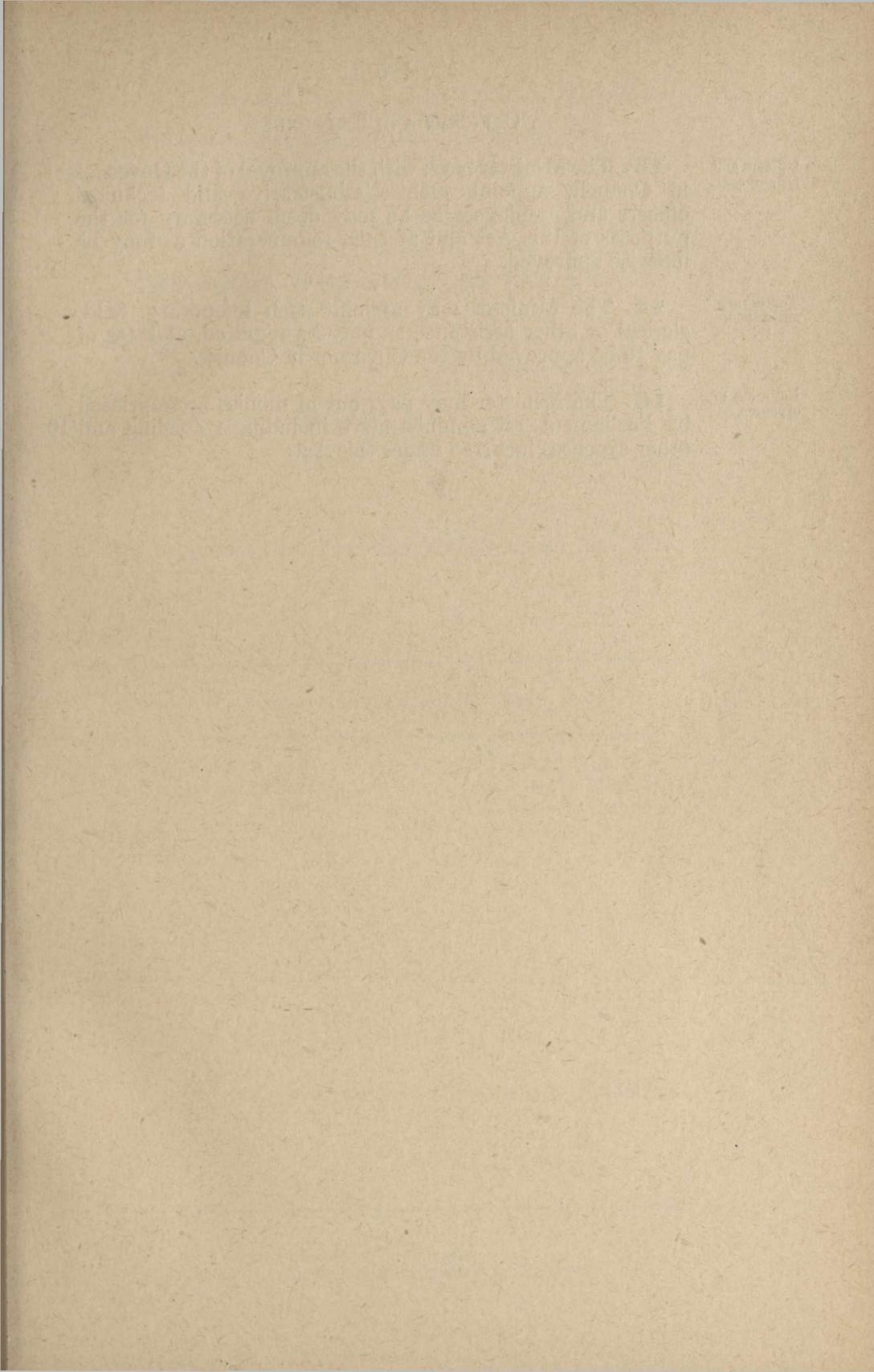
Payment
withheld.

(2) No payment shall be made to any farmer who submits any false information to the Minister or makes any false return. 30

COUNTRY ELEVATOR OPERATOR.

Country
elevator
operator
to give
information
required.

12. The Minister may require the operator of any country elevator to make available to him or his authorized representative all or any information which such operator has with respect to the farming operations of any person or persons in any year. 35



OFFICERS AND EMPLOYEES.

Officers and
employees.

13. The Minister may, with the approval of the Governor in Council, appoint such administrative and technical officers and employees as he may deem necessary for the purposes of this Act and at such remuneration as may be likewise approved.

5

Temporary
assistance.

14. The Minister may appoint such temporary, field, clerical or other assistance as may be required, at rates of pay to be approved by the Governor in Council.

Payment of
expenses.

15. The Minister may pay, out of monies appropriated by Parliament, all administrative including travelling and 10 other expenses incurred under this Act.

13.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

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

First reading, March 6, 1942.

THE MINISTER OF TRADE AND COMMERCE.

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

THE HOUSE OF COMMONS OF CANADA.

BILL 13.

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

1935, c. 53;
1939, c. 39;
1940, c. 25.

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

1. Paragraphs (e) and (i) of section seven of *The Canadian Wheat Board Act, 1935*, chapter fifty-three of the statutes of 1935, as enacted by sections three and five, respectively, of chapter twenty-five of the statutes of 1940, are repealed and the following substituted therefor: 5

Payments to
producers
delivering
wheat.

“(e) to pay to producers delivering wheat at the time of delivery or at any time thereafter as may be agreed upon a sum certain per bushel, basis in store at Fort William-Port Arthur or Vancouver, to be fixed by the Board with the approval of the Governor in Council in the case of each grade of wheat: Provided that such sum certain shall in the case of wheat of the grade No. 1 Manitoba Northern be ninety cents and in the case of each other grade such other sum certain as in the opinion of the Board brings such grade into proper price relationship with No. 1 Manitoba Northern;” 10 15 20

Proviso.

Regulations
and control
of deliveries
of grain.

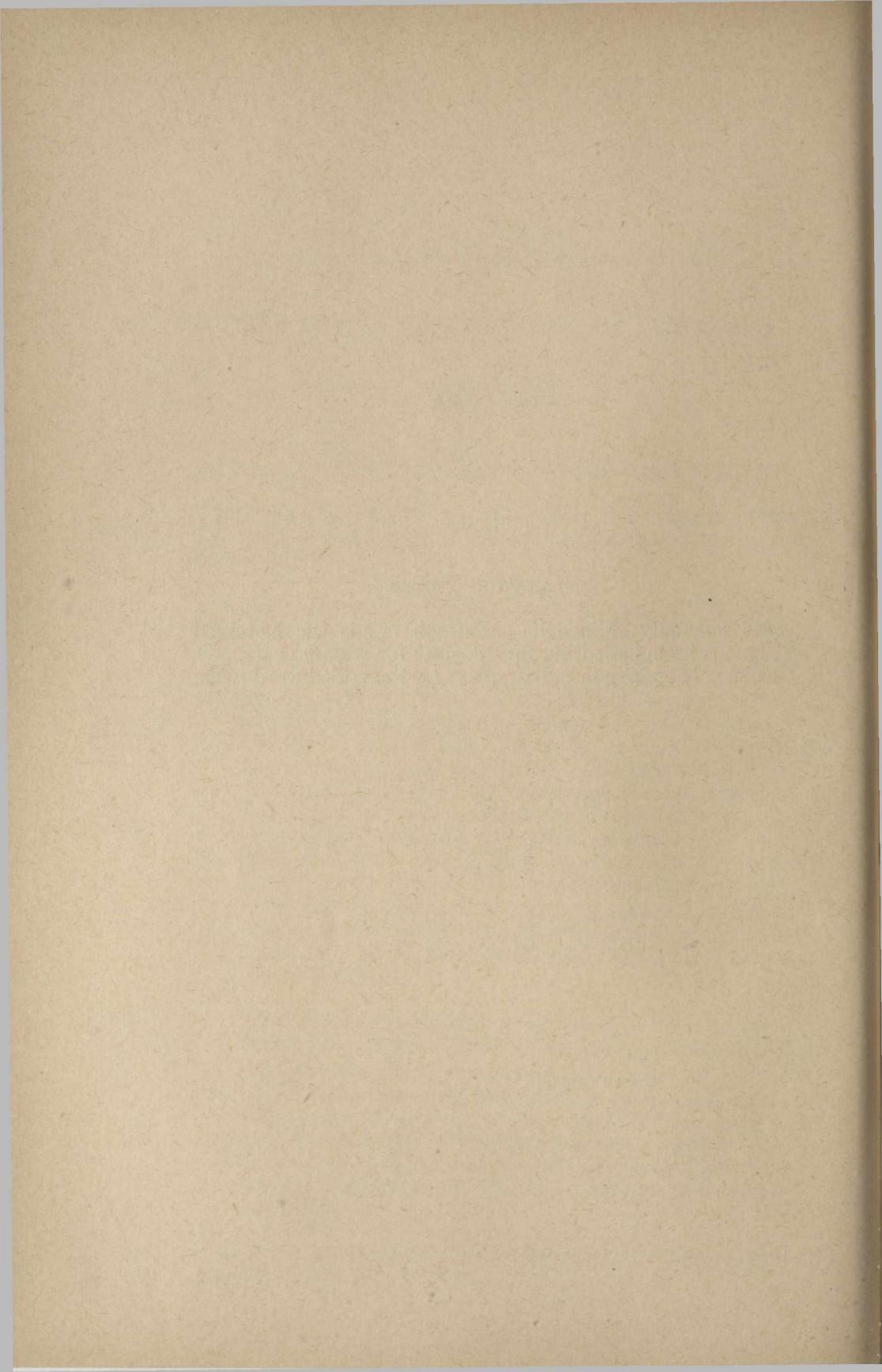
“(i) to regulate deliveries of all kinds of grain by producers to country elevators, loading platforms, mills, mill elevators and terminal elevators and to fix the maximum amounts of any kind of grain that a producer may so deliver in any period of time and to prescribe penalties to be suffered by any producer who delivers or attempts to deliver any grain otherwise than in accordance with the Board's regulations herein authorized.” 25

Coming
into
force.

2. This Act shall come [into force] on the first day of 30 August, 1942.

EXPLANATORY NOTES.

1. The only change in paragraph (*e*) is the increased payment by substituting *ninety* cents for *seventy* cents.
The only change in paragraph (*i*) is the added word *mills*.



14.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 14.

An Act to amend The Prairie Farm Assistance Act, 1939.

First reading, March 9, 1942.

The MINISTER OF AGRICULTURE.

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

3rd Session, 19th Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 14.

An Act to amend The Prairie Farm Assistance Act, 1939.

1939, c. 50;
1940, c. 38;
1940-41, c. 24.

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

1. Subsection one of section three of *The Prairie Farm Assistance Act, 1939*, chapter fifty of the statutes of 1939, is repealed and the following substituted therefor:— 5

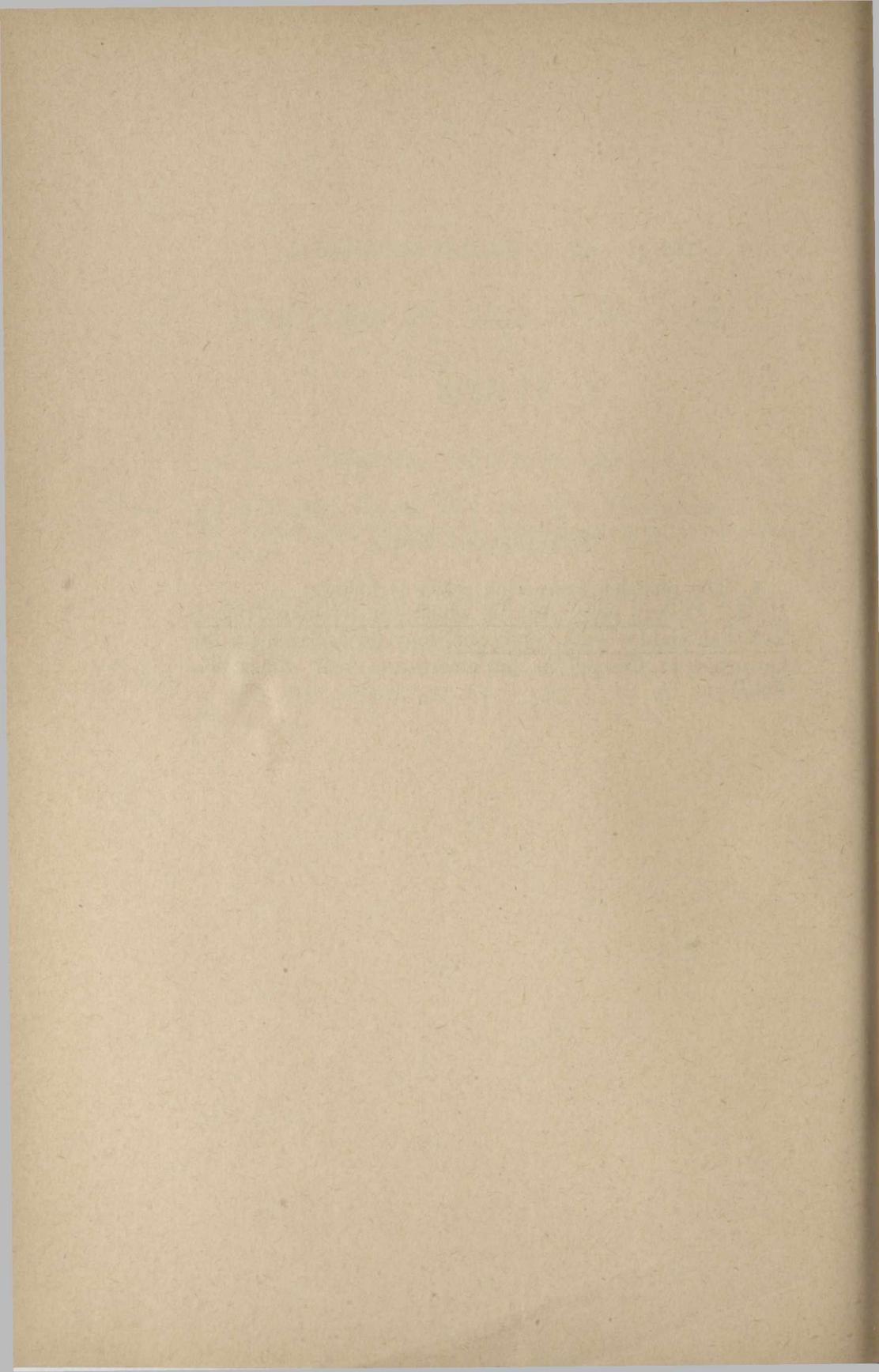
Declaration
of emergency
year.

“3. (1) The Governor in Council may, for the purposes of this Act, declare any crop year to be an emergency year.”

EXPLANATORY NOTES.

1. The repealed subsection reads as follows:—

“3. (1) Any crop year in which the average price is less than eighty cents per bushel may be declared by the Governor in Council as an emergency year under this Act.”



Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 15.

An Act for granting to His Majesty aid for the purpose of financing United Kingdom war requirements in Canada and for National defence and security.

First reading, March 20, 1942.

THE MINISTER OF FINANCE.

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

THE HOUSE OF COMMONS OF CANADA.

BILL 15.

An Act for granting to His Majesty aid for the purpose of financing United Kingdom war requirements in Canada and for National defence and security.

Preamble.

WHEREAS Canada is at war with the German Reich, Italy, Roumania, Hungary, Finland and Japan; and whereas the United Kingdom of Great Britain and Northern Ireland has been purchasing in Canada large quantities of foodstuffs, raw materials, munitions and war supplies; and whereas the United Kingdom has not had an adequate supply of Canadian currency to make the said purchases and therefore Canada has made large sums of such currency available to the United Kingdom for the said purpose in exchange for sterling balances which in part have been utilized for the purchase of Canadian securities held by persons resident in the United Kingdom and in part are held in banks in the United Kingdom; and whereas it is expedient that part of the said sterling balances be utilized to purchase Canadian securities held in the United Kingdom and that other such balances be converted into an obligation of the Government of the United Kingdom in Canadian currency; and whereas it is necessary for the successful prosecution of the war that further substantial quantities of foodstuffs, raw materials, munitions and war supplies be made available to the United Kingdom and desirable that they be made so available, on terms which will not result in an undue accumulation by Canada either of sterling balances or of indebtedness due from the United Kingdom: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The War Appropriation (United Kingdom Financing) Act, 1942.*

Interpretation.
"C.N.R. securities."

2. In this Act, unless the context otherwise requires,—
(a) "Canadian National Railways Securities" means stocks, securities or obligations of, or guaranteed either as to interest, or as to principal and interest, or as to dividends by,

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(i) the Canadian National Railway Company,
(ii) any company, either in or outside Canada, mentioned or referred to in the Schedule to the *Canadian National Railways Act* or in the Schedule to chapter thirteen of the statutes of Canada, 1920; or

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(iii) any company, either in or outside Canada, formed by the consolidation or amalgamation of any two or more of such companies; or

(iv) any company, declared by the Governor in Council to be comprised in the Canadian National Railways pursuant to paragraph (e) of section two of the *Canadian National Railways Act*, or

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(v) any railway company, either in or outside Canada, which has leased its railway lines to any of the companies referred to in this paragraph;

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R.S., c. 172.

"Dominion of Canada securities."

(b) "Dominion of Canada securities" means stocks, securities, or obligations of, or guaranteed either as to interest or as to principal and interest, by the Dominion of Canada;

"Foreign Exchange Control Board."

(c) "Foreign Exchange Control Board" means the Foreign Exchange Control Board established by Order in Council, P.C. 2716 of the 15th of September, 1939, and continued by the Foreign Exchange Control Order, Order in Council P.C. 7378 of the 13th of December, 1940, as amended;

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"Minister."

(d) "Minister" means the Minister of Finance;

"sterling balances."

(e) "sterling balances" means deposits in pounds sterling in banks in the United Kingdom;

"United Kingdom."

(f) "United Kingdom" means the United Kingdom of Great Britain and Northern Ireland.

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Minister may pay for the account of the Government of the U.K. \$1,000,000,000.

3. (1) The Minister may, subject to regulations to be made by the Governor in Council with reference thereto, pay out of the Consolidated Revenue Fund to the Bank of Canada for the account of the Government of the United Kingdom a sum or sums of money not exceeding in the aggregate one thousand million dollars (\$1,000,000,000), to enable it to purchase in Canada aircraft, tanks, mechanical transport vehicles, guns, ammunition and other munitions of war, foodstuffs, raw materials, and other commodities and supplies essential to the conduct of the war and the maintenance of the people of the United Kingdom, and to defray other expenses incurred in Canada arising out of the war.

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When payments or advances may be made.

(2) Payments or advances may be made under subsection one of this section from time to time upon the Minister being satisfied that the amount thereof is necessary to make the said purchases and defray the said expenses.

Acquisition of sterling balances.

(3) The Minister may acquire from the Foreign Exchange Control Board all sterling balances held by the said Board at the date of the commencement of this Act which are not required for the purposes of sections four and five of this Act and for the current operations of the said Board, and may pay for the sterling balances so acquired out of the moneys appropriated by subsection one of this section, and may transfer the sterling balances so acquired to the Government of the United Kingdom, and the amount which may be paid to the Bank of Canada for the account of the Government of the United Kingdom under subsection one of this section shall be reduced by the amount paid as aforesaid for the sterling balances so transferred.

Determination of amount of sterling balances.

(4) For the purposes of subsection three of this section, the amount of sterling balances required for the current operations of the Foreign Exchange Control Board shall be determined by the said Board with the approval of the Minister.

Rate of acquisition of sterling balances.

4. (1) The Minister may acquire from the Foreign Exchange Control Board sterling balances equivalent, at the rate of four dollars and forty-five cents to the pound sterling, to seven hundred million dollars (\$700,000,000) and pay therefor out of unappropriated moneys forming part of the Consolidated Revenue Fund.

Transfer of sterling balances.

(2) In exchange for an obligation of the Government of the United Kingdom to pay seven hundred million dollars (\$700,000,000), in such form and subject to such terms and conditions as the Governor in Council may approve, the Minister may transfer to the Government of the United Kingdom the sterling balances acquired under subsection one of this section: Provided that no interest shall be payable under such obligation in respect of any period prior to the termination of the war.

Proviso.

Termination of the war.

(3) The Governor in Council may fix a date which shall be deemed to be the termination of the war for the purposes of this section.

Purchase of securities.

5. (1) The Minister, subject to such terms and conditions as the Governor in Council approves, may purchase Dominion of Canada securities or Canadian National Railways securities now or hereafter held by the Government of the United Kingdom, and may pay for the same out of any unappropriated moneys forming part of the Consolidated Revenue Fund: Provided that the sterling balances required to make such payments shall be acquired from the Foreign Exchange Control Board at the exchange rate of four dollars and forty-five cents to the pound sterling.

Proviso.

Temporary
loans to
C.N.R.
company.

(2) The Minister may, subject to terms and conditions to be determined by the Governor in Council, make temporary loans to the Canadian National Railway Company out of any unappropriated moneys forming part of the Consolidated Revenue Fund to enable that Company to purchase, from the Government of Canada, Canadian National Railways securities purchased under subsection one of this section. 5

Issue of
notes, etc.,
as security.

(3) The Canadian National Railway Company may issue such notes, obligations, bonds, debentures and other securities, as the Governor in Council may require as security for any loan under subsection two of this section. 10

Terms of
notes, etc.

(4) The Canadian National Railway Company may, from time to time, issue notes, obligations, bonds, debentures and other securities, on such terms as the Governor in Council may approve, to secure moneys to repay loans made under subsection two of this section. 15

Guarantee.

(5) The Governor in Council may authorize the guarantee of the principal and interest, and sinking funds (if any), of securities to be issued by the Canadian National Railway Company under subsections three and four of this section. 20

Regulations
for cancelling,
etc.,
securities.

(6) The Governor in Council may make regulations for cancelling and withdrawing from circulation or for reselling any of the Dominion of Canada securities or Canadian National Railways securities purchased under subsection one of this section. 25

Loan
authorized.

6. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of one thousand million dollars (\$1,000,000,000), as may be required for the purposes of this Act. 30

1931, c. 27.

Charge upon
Consolidated
Revenue
Fund.

(2) The principal raised by way of loan under this Act and the interest thereon shall be a charge upon and payable out of the Consolidated Revenue Fund. 40

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 16.

An Act to authorize the Governor in Council to enter into agreements with the Governments of the Provinces of Canada respecting the vacation by the provinces of the personal income and corporation tax fields for the duration of the war.

First reading, March 23, 1942.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA.

BILL 16.

An Act to authorize the Governor in Council to enter into agreements with the Governments of the Provinces of Canada respecting the vacation by the provinces of the personal income and corporation tax fields for the duration of the war. 5

Preamble.

WHEREAS the Dominion and the provinces and certain municipalities have been levying taxes upon incomes and upon corporations, and it is expedient during the continuation of the present war and for a certain re-adjustment period thereafter that the Dominion only should levy such taxes: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 10

Short title.

1. This Act may be cited as *The Dominion-Provincial Taxation Agreement Act, 1942.* 15

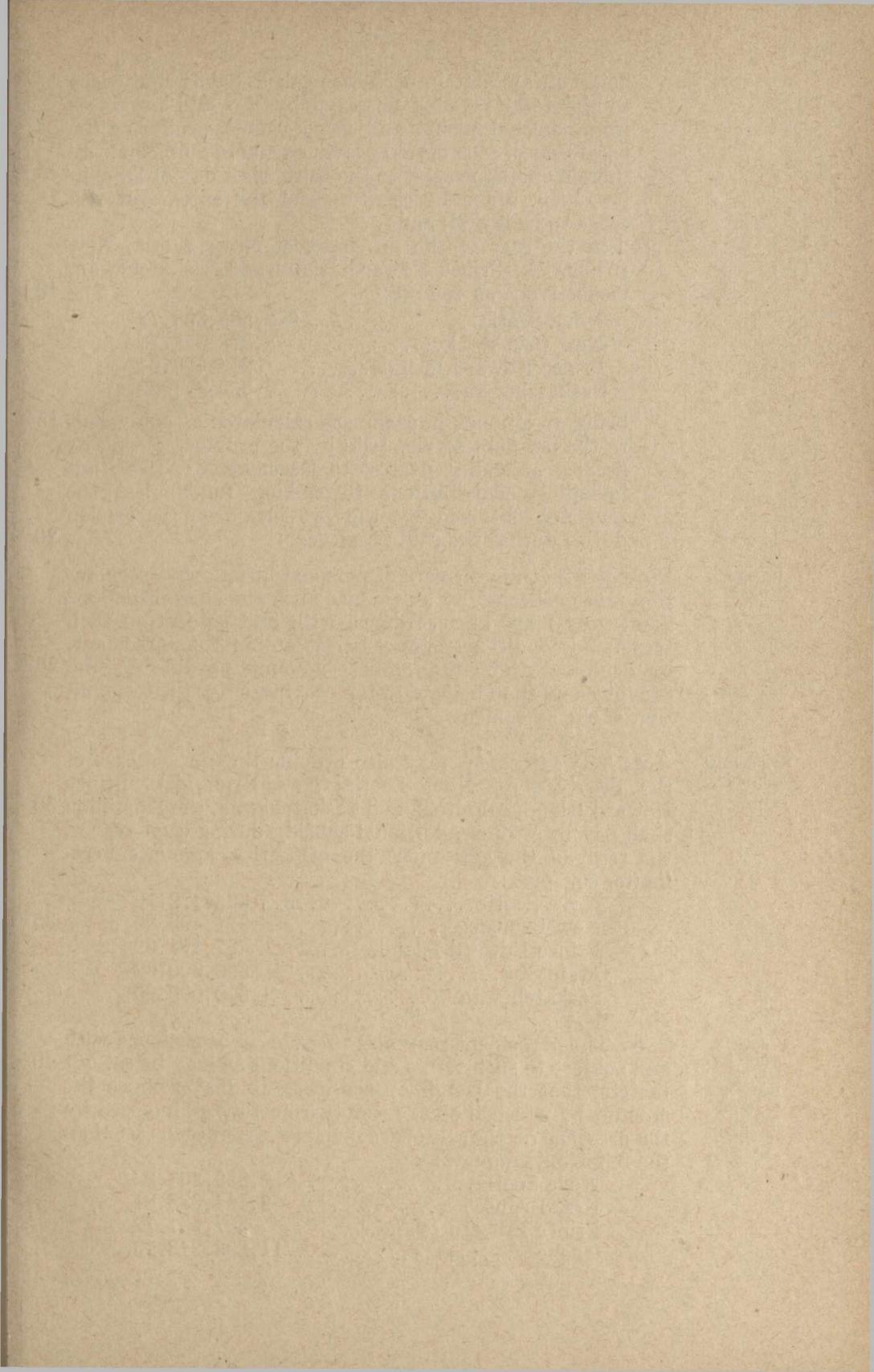
Agreements with the provinces.

2. The Minister of Finance, with the approval of the Governor in Council, may enter into an agreement with the government of any of the provinces of Canada to provide, in accordance with and subject to such terms and conditions as may be set out therein, that the province and its municipalities shall cease to levy personal income and corporation taxes as defined in such agreement and subject to such exceptions as may be set out in such agreement, for the duration of the war and for a certain re-adjustment period thereafter, and to provide for the payment of 25 compensation by the Dominion to the province therefor.

Annual amount of compensation.

3. The annual amount of such compensation shall be,
(a) in the case of the provinces of British Columbia, Alberta, Manitoba, Ontario and Quebec, respectively as follows: 30

British Columbia.....	\$12,048,367.51	
Alberta.....	4,080,860.64	
Manitoba.....	5,634,740.92	
Ontario.....	28,964,039.54	
Quebec.....	20,586,074.56	35



being an amount in each case calculated as equivalent to the total revenue obtained by the said provinces from personal income and corporation taxes during the fiscal year of each of said provinces and of municipalities therein ending nearest to the thirty-first day of December, 1940, which by the terms of the agreement will cease to be levied; and 5

(b) in the case of the provinces of Nova Scotia, New Brunswick, Prince Edward Island and Saskatchewan, respectively as follows: 10

Nova Scotia.....	\$ 2,585,308.72	
New Brunswick.....	3,278,574.15	
Prince Edward Island.....	264,769.94	
Saskatchewan.....	4,330,471.29	

being an amount in each case calculated as equivalent to the net debt service paid by the province during its fiscal year ending nearest to December 31, 1940 (not including contributions to sinking funds) less the revenues obtained by the province from succession duties during the said fiscal year: 15 20

Proviso.

Provided that any arrears of personal income and corporation taxes collected by a province after the close of its said fiscal year may, in accordance with and subject to such terms and conditions as may be set out in the agreement, be deducted from the annual amount payable to the province and shall be paid to the province after the termination of the agreement. 25

Additional subsidies.

4. The agreement may also provide that in the case of the Provinces of Nova Scotia, New Brunswick, Prince Edward Island, Manitoba and Saskatchewan, the Dominion shall pay by way of additional subsidy during each year of the term of the agreement the respective amounts hereinafter set forth: 30

Nova Scotia.....	\$ 324,122.10	
New Brunswick.....	371,493.30	
Prince Edward Island.....	437,174.02	
Manitoba.....	600,000.00	
Saskatchewan.....	1,500,000.00	35

Compensation for loss of revenue re tax on sale of gasoline.

5. The agreement may also provide, in accordance with and subject to such terms and conditions as may be set out therein, that the Dominion shall pay to the province the amount by which the net receipts from the tax imposed by the province on the sale of gasoline are less in each case than the following amounts: 40

Nova Scotia.....	\$ 2,853,363.82	45
New Brunswick.....	2,104,685.81	
Prince Edward Island.....	307,901.72	
Quebec.....	11,803,248.13	

Ontario.....	26,608,290.59
Manitoba.....	2,678,148.64
Saskatchewan.....	3,397,279.42
Alberta.....	3,221,975.68
British Columbia.....	3,763,625.95

5

being an amount in each case calculated as equivalent to the net receipts of the province from the tax imposed by the province on the sale of gasoline during the fiscal year of the province ending nearest to December 31, 1940.

Charge
upon
Consolidated
Revenue
Fund.

6. The amounts payable to any province pursuant to an 10 agreement made under the provisions of this Act or under any agreement heretofore made within the terms hereof shall be a charge upon the Consolidated Revenue Fund of Canada and payable out of any unappropriated moneys forming part thereof and shall be paid at such times and in 15 such manner as may be set out in the agreement.

Coming into
force.

7. This Act shall be deemed to have come into force on the fifteenth day of March, 1942.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 17.

An Act to provide for the payment of additional subsidies
to the Maritime Provinces.

First reading, March 23, 1942.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA.

BILL 17.

An Act to provide for the payment of additional subsidies to the Maritime Provinces.

Preamble.

WHEREAS by Order in Council, P.C. 505, of the 7th day of April, 1926, a commission composed of Sir Andrew Rae Duncan, Kt., His Honour W. B. Wallace, judge of the County Court, district No. 1, in the province of Nova Scotia, and professor Cyrus MacMillan of McGill University, (hereinafter referred to as the "Duncan Commission"), was constituted under Part I of the *Inquiries Act*, to inquire into and report upon certain representations which had been made by the governments of the Maritime Provinces; and whereas the said Commission made certain recommendations with regard to the readjustment of the financial arrangements between the Government of the Dominion and the Governments of the provinces; and whereas following the report of the said Commission the Governments of the Maritime Provinces represented to the Dominion Government that a commission be set up to take under consideration and deal with the recommendations of the Duncan Commission that there be a revision of the financial arrangements between the Dominion Government and the Maritime Provinces; and whereas by Order in Council, P.C. 2231, of the 14th day of September, 1934, a commission composed of the Right Honourable Sir Thomas White, K.C.M.G., P.C., the Honourable John Alexander Mathieson, Chief Justice of the Supreme Court of Prince Edward Island, and Edward Nesbitt, esquire, (hereinafter referred to as the "White Commission") was constituted under Part I of the *Inquiries Act* to take into consideration and deal with the recommendations of the Duncan Commission that there be a revision of the financial arrangements between the Dominion Government and the Maritime Provinces; and whereas the said White Commission recommended the payment of special additional subsidies to the Maritime Provinces as a final equitable settlement of the claims brought before it; and whereas the

R.S., c. 99.

R.S., c. 99.

Governments of the Maritime Provinces have requested that an Act of Parliament be passed to implement the recommendations of the said White Commission: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title. **1.** This Act may be cited as *The Maritime Provinces Additional Subsidies Act, 1942*. 5

Additional annual subsidies. **2.** The following additional annual subsidies shall be paid half-yearly in advance: 10

To Nova Scotia.....	\$ 1,300,000
To New Brunswick.....	900,000
To Prince Edward Island.....	275,000

Charge on Consolidated Revenue Fund. out of any unappropriated moneys forming part of the Consolidated Revenue Fund of Canada and be a charge thereon: 15

Proviso. Provided the said subsidies shall not be payable to any of the said provinces while an agreement under the provisions of *The Dominion Provincial Taxation Agreement Act, 1942*, remains in force with respect to such province.

Payable after termination of agreements.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 18.

An Act to amend The Alberta Natural Resources Acts.

First reading, March 21, 1942.

THE MINISTER OF MINES AND RESOURCES

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

3rd Session, 19th Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA

BILL 18.

An Act to amend The Alberta Natural Resources Acts.

1930, c. 3;
1931, c. 15;
1938, c. 36;
1940-41, c. 22.

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

Short title.

1. This Act may be cited as *The Alberta Natural Resources (Amendment) Act, 1942.*

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Agreement confirmed.

2. The agreement set out in the Schedule hereto is confirmed and shall take effect according to its terms.

EXPLANATORY NOTE.

Section 2 of the Agreement dated December 14th, 1929, for the transfer of the Natural Resources of Alberta, provided:—

“The Province will carry out in accordance with the terms thereof every contract to purchase or lease any Crown lands, mines or minerals and every other arrangement whereby any person has become entitled to any interest therein as against the Crown, and further agrees not to affect or alter any term of any such contract to purchase, lease or other arrangement by legislation or otherwise, except either with the consent of all the parties thereto other than Canada or in so far as any legislation may apply generally to all similar agreements relating to lands, mines or minerals in the Province or to interests therein, irrespective of who may be the parties thereto.”

This section was amended by agreement with the Province in 1938 and confirmed by Chapter 36 of the Statutes of that year by adding to it the following words:—

“or is legislation relating to the conservation of oil resources or gas resources or both by the control or regulation of the production of oil or gas or both, whether by restriction or prohibition and whether generally or with respect to any specified area or any specified well or wells or by repressuring of any oil field, gas field or oil-gas field, and, incidentally thereto, providing for the compulsory purchase of any well or wells.”

The purpose of this amendment was to enlarge the powers of the Province so that it could, notwithstanding the provisions of contracts entered into, make regulations for the conservation of the oil and gas resources in any particular field and which might not be of general application throughout the whole Province.

It is represented that doubt still exists as to the powers of the Province to carry out the necessary conservation measures either under the authority contained in the 1938 amendment or by virtue of the terms and conditions imposed by the Crown in the original contracts to purchase or lease and in the regulations in force at the time the Natural Resources Agreement came into effect.

It has also been represented that doubt exists as to the power of the Province to vary the rate of royalty on Dominion leases that was in effect when the resources were transferred. Notwithstanding such doubt the Province, by

SCHEDULE

MEMORANDUM OF AGREEMENT

Made this 16th day of March, 1942.

BETWEEN

THE GOVERNMENT OF THE DOMINION OF CANADA,
represented herein by the Honourable Thomas Alexander Crerar, Minister of Mines and Resources,
of the first part;

AND

THE GOVERNMENT OF THE PROVINCE OF ALBERTA,
represented herein by the Honourable Nathan Eldon Tanner, Minister of Lands and Mines,
of the second part.

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

And Whereas by paragraph 24 of the said Natural Resources Transfer Agreement it was agreed that the provisions of the said Agreement might be varied by an Agreement confirmed by concurrent statutes of the Parliament of Canada and the Legislature of the Province;

And Whereas the said Natural Resources Transfer Agreement came into force, in virtue of a further Agreement between the parties hereto, dated the 29th day of July, A.D. 1930, which was duly confirmed by concurrent statutes of the Parliament of Canada and the Legislature of the Province, on the 1st day of October, A.D. 1930;

And Whereas the said Natural Resources Transfer Agreement provided for the transfer to the Province of the interest of the Crown in all Crown lands, mines and minerals (precious and base) and the royalties derived therefrom within the province, and all sums due or payable for such lands, mines, minerals and royalties upon and subject to the terms and conditions therein set forth;

And Whereas by paragraph 2 of the said Natural Resources Transfer Agreement the Province agreed that it would carry out, in accordance with the terms thereof,

Order in Council, raised the rate on Dominion leases, to bring it in line with the rate provided for in provincial leases, and the legality of such action has been questioned. In order to avoid litigation, which would delay production, and to fix for a definite period of years the royalty that would have to be paid, not only on Dominion but on Provincial leases as well, an agreement has been reached by the Provincial Government with a large number of owners of Provincial and Dominion leases representing the majority of those actively engaged in drilling operations. The owners have agreed to withdraw their objections to Section 2 being amended as above mentioned provided that the royalty on all wells in the Turner Valley field that were producing or financed prior to May 31, 1941, would be fixed for all time at 10% and that the royalty on all other leases, both Dominion and Provincial, would be fixed until June 1st, 1951, at a graduated rate with a minimum of 5% and a maximum of 15%, the owner having the right to elect to pay 12½%.

There is an urgent need for increased production of oil at this time. It is considered the ratification of the agreement will bring stability in the oil industry in Alberta and as a result it is expected more funds will be available for new oil developments.

every contract to purchase or lease any Crown lands, mines or minerals and every other arrangement whereby any person had become entitled to any interest therein as against the Crown, and further agreed not to affect or alter any term of any such contract to purchase, lease or other arrangement by legislation or otherwise, except either with the consent of all the parties thereto, other than Canada, or in so far as any legislation may apply generally to all similar agreements relating to lands, mines or minerals in the Province or to interests therein, irrespective of who might be the parties thereto;

And Whereas the said paragraph 2 was by Agreement dated the 5th day of March, A.D. 1938, and duly confirmed varied by adding at the end thereof the following words:—

“or is legislation relating to the conservation of oil resources or gas resources or both by the control or regulation of the production of oil or gas or both, whether by restriction or prohibition and whether generally or with respect to any specified area or any specified well or wells or by repressuring of any oil field, gas field or oil-gas field, and, incidentally thereto, providing for the compulsory purchase of any well or wells.”

And Whereas it has been agreed between Canada and the said Province that the terms of said paragraph 2 as so varied should be modified as herein set out.

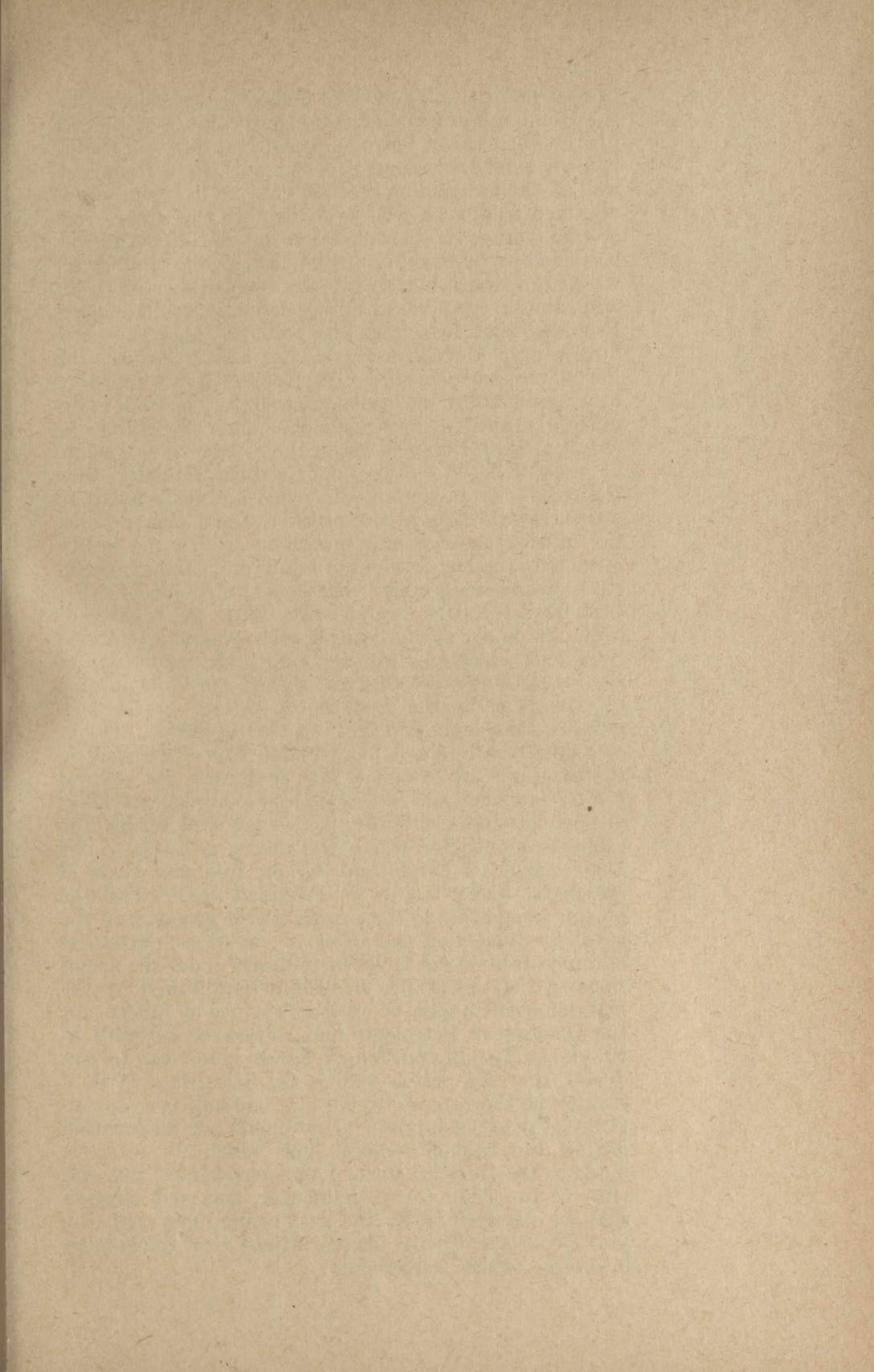
Now Therefore This Agreement Witnesseth That:

1. Paragraph 2 of the said Natural Resources Transfer Agreement as amended by Agreement dated the fifth day of March, A.D. 1938, and duly confirmed by the Parliament of Canada and the Legislature of the Province is amended by adding at the end thereof the following words:—

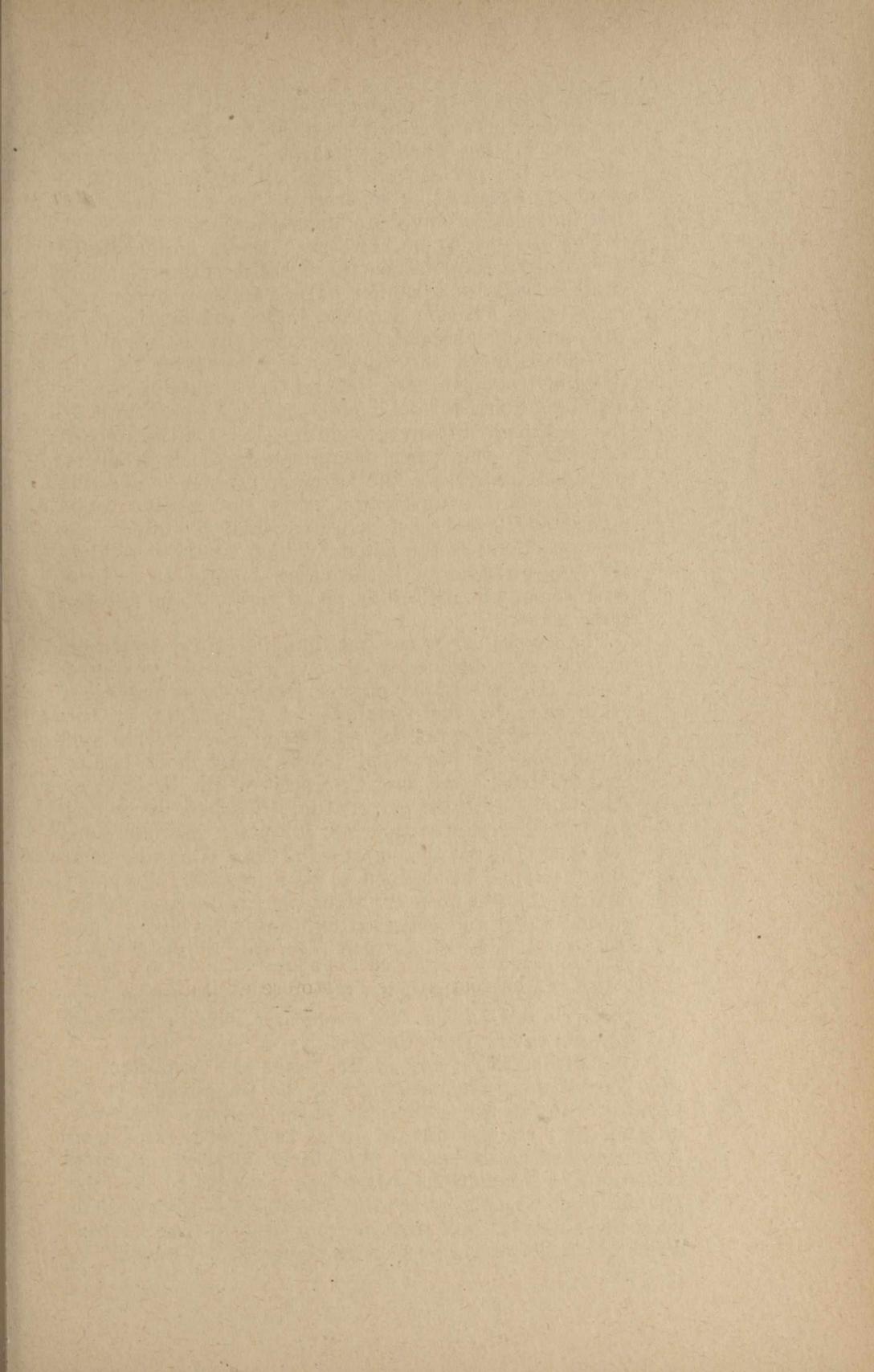
“Provided, however, that the provisions of this paragraph shall not apply to any contract to purchase or lease petroleum or natural gas or to any other arrangement whereby any person prior to the first day of October, one thousand nine hundred and thirty, had become entitled to any interest in such petroleum or natural gas as against the Crown.”

2. The amendment to paragraph 2 of the Natural Resources Transfer Agreement provided for in the foregoing paragraph of this Agreement is subject to the following terms and conditions with respect to the royalty of the Crown in the right of the Province upon petroleum and natural gas, namely:—

(a) Save as is provided by paragraph (b) hereof, the royalty to be computed, levied and collected on all products, other than natural gas for which provision is made in paragraphs (c) and (d) hereof, obtained by separation from every location acquired under the



provisions of the regulations heretofore established by the Dominion of Canada or by the Province of Alberta for the Disposal of Petroleum and Natural Gas Rights in Provincial Lands and School Lands, shall from each well on the location be that per centum of the products obtained from such well equivalent to the square root of the average daily production for each day the well had been on production during the calendar month for which the return is made to the Department of Lands and Mines free and clear of any deductions whatsoever; Provided that, where as the result of an order or a direction of the Minister of Lands and Mines, the Petroleum and Natural Gas Conservation Board or other competent authority, a well is operated intermittently and in consequence of such operation the royalty payable is in excess of the royalty which would be payable if the well had operated continuously, then the royalty to be computed, levied and collected shall not exceed the square root of the average daily production during the calendar month for which the return is made to the Department of Lands and Mines free and clear of any deductions whatsoever; Provided further that until the 31st day of May, 1951, the royalty to be levied and collected on all such products obtained from every location acquired under the provisions of the regulations heretofore established by the Dominion of Canada or by the Province of Alberta for the Disposal of Petroleum and Natural Gas Rights in Provincial Lands and School Lands, shall from each well on the location not exceed a rate of fifteen per centum (15%) and shall not be less than five per centum (5%) of such products obtained from such well during the calendar month for which the return is made to the Department of Lands and Mines, free and clear of any deductions whatsoever; Provided further that the person responsible to the Crown for the payment of the royalty to be levied and collected on all such products obtained from every location acquired under the provisions of the regulations heretofore established by the Dominion of Canada or by the Province of Alberta for the Disposal of Petroleum and Natural Gas Rights in Provincial Lands and School Lands may elect to pay during the said period ending the 31st May, 1951, a royalty at the rate of twelve and one-half per centum (12½%) of all such products obtained from the location during the calendar month for which a return is made to the Department of Lands and Mines, free and clear of any deductions whatsoever, and such election shall be determined by the first return filed with the said Department of Lands and Mines after the coming into force of this Agreement.



- (b) The royalty to be computed, levied and collected on all products obtained by separation from the wells set out in the Schedule attached to this Agreement shall be ten per centum (10%) of the amount of all products obtained by separation from each such well, free and clear of any deductions whatsoever.
- (c) The royalty to be computed, levied and collected on all products obtained through absorption plants or other process of a similar nature and not by gravity from every location acquired under the provisions of the regulations heretofore established by the Dominion of Canada or by the Province of Alberta for the Disposal of Petroleum and Natural Gas Rights in Provincial Lands and School Lands shall from each well on the location be fifteen per centum (15%) of the amount received by the lessee or grantee for such products, provided that where the lessee or grantee is also the operator of the absorption plant the royalty to be computed, levied and collected shall be fifteen per centum (15%) of the amount which would be paid to the lessee or grantee if the Lessee or grantee and the operator of the absorption plant were not one and the same person.
- (d) The royalty to be computed, levied and collected on natural gas obtained from every location, acquired under the provisions of the Regulations heretofore established by the Dominion of Canada or by the Province of Alberta for the disposal of petroleum and natural gas in Provincial Lands and School Lands, consumed for some useful purpose off the location or sold shall be fifteen per centum (15%) of the selling price or fair value at the time and place of production, provided that for the purposes of this paragraph each sub-lease shall be deemed to be a location; Provided further that in no event shall the royalty to be computed, levied and collected as herein provided be less than one-quarter of one cent ($\frac{1}{4}c.$) per thousand cubic feet. (mcf).
- (e) The royalties provided for in sub-paragraphs (a), (b), (c) and (d) of this paragraph shall be due and payable as and from the 31st day of May, 1941.

3. Notwithstanding any of the terms and conditions of this Agreement, save paragraph 2 (b) the royalty to be payable to the Crown in the right of the Province of Alberta on and after the 1st day of June, 1951, with respect to petroleum and natural gas produced from locations acquired either under regulations heretofore established by the Dominion of Canada or by the Province of Alberta shall be such as may at any time or from time to time be prescribed by order of the Lieutenant Governor in Council.

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

In Witness Whereof the Honourable Thomas Alexander Crerar, Minister of Mines and Resources, has hereunto set his hand on behalf of the Dominion of Canada and the Honourable Nathan Eldon Tanner, Minister of Lands and Mines, has hereunto set his hand on behalf of the Province of Alberta.

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

(Sgd.) C. W. JACKSON.

Signed on behalf of the Government of Alberta by the Honourable Nathan Eldon Tanner, Minister of Lands and Mines, in the presence of (Sgd.) N. E. TANNER.

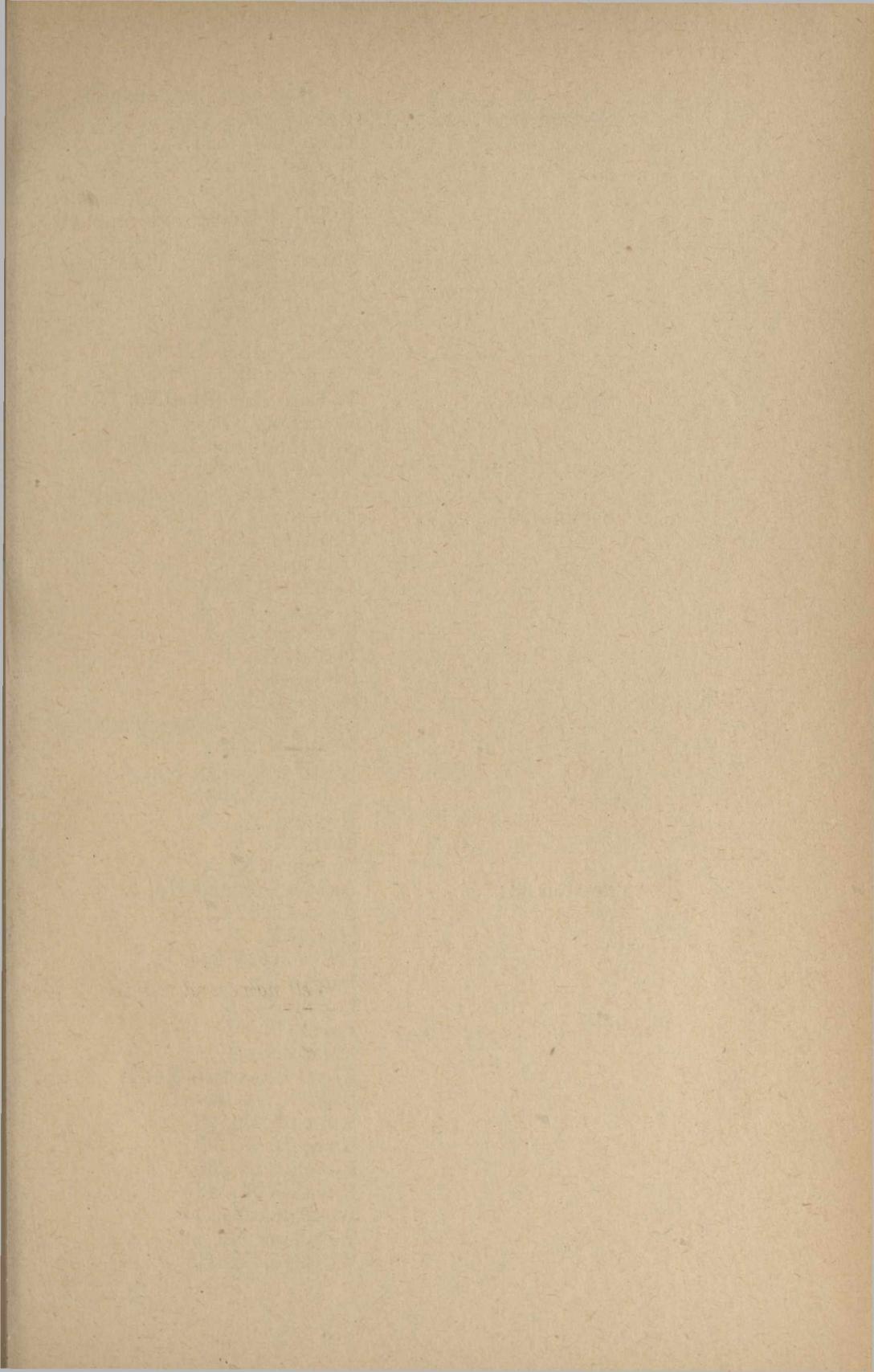
(Sgd.) T. C. RANKINE.

SCHEDULE TO THE AGREEMENT.

Well name and number

Township 18, Range 2, West 5th Mer.—

Section 16	Brown No. 1.
	Brown No. 5.
	Firestone No. 1.
	Frontier No. 1.
	Okalta No. 7.
	Okalta No. 8.
	Royal Canadian No. 2.



	<i>Well name and number</i>
Section 20.....	Brown No. 2. Deep Oils No. 1. Intercity No. 1. Monarch No. 1. Royal Canadian No. 1. Spyhill No. 1. Sunset No. 1. Sunset No. 2. United No. 5. York No. 1. York No. 2. York No. 3.
Section 28.....	B. & B. Royalties No. 1. Four Star No. 1. Model Spooner Reward No. 1. Three Point No. 1. Turner Valley Royalties, No. 1.
Section 29.....	Command No. 1. Command No. 2. Commoil No. 1. Commoil No. 2. Commoil No. 3. Commoil No. 4. Davies No. 1. Globe No. 1. Granville No. 1. Model Spooner Reward No. 2. National No. 1. Royal Canadian No. 3. Royalite No. 31. Royalite No. 39. Share No. 1. Sunburst No. 1.
Section 32.....	British Colonial No. 1. Davies No. 4. Harris No. 2. Oil Ventures No. 1. Pacific No. 1. Pacific No. 2. Pacific No. 3. Pacific No. 4. Royal Canadian No. 4. Royal Crest No. 1. Royalite No. 28. Royalite No. 30. Royalite No. 36. Royalite No. 42. Westflank No. 1. Westflank No. 2. Westflank No. 3.

*Well name and number**Township 19, Range 2, West 5th Mer.—*

Section 6	Allied Royalties No. 1. East Crest No. 4. East Crest No. 5. Kamalta No. 1.
Section 18	Calmont Northwest No. 1. Calmont Northwest No. 2. Calmont Northwest No. 3. Calmont Northwest No. 4. Davies No. 5. Okalta No. 9. Okalta No. 10.

Township 19, Range 3, West 5th Mer.—

Section 12	United B.A. No. 1.
Section 24	Atlas No. 1. British Alberta Brown No. 2. Independent Royalties No. 1. Okalta No. 11. Regal No. 1. Renown No. 1.
Section 35	Anglo-Phillips No. 2.

Township 20, Range 3, West 5th Mer.—

Section 14	Royalite, No. 56.
Section 15	Anglo-Phillips No. 1. Home-Millarville No. 8. Royalite No. 47.
Section 22	Model No. 1. Model No. 2. Royalite No. 43. Royalite No. 58. Royalite-Model No. 1.
Section 28	Home-Millarville No. 4. Home-Millarville No. 5. Home-Millarville No. 6.
Section 34	Alberta Oil Incomes No. 1. Major No. 1.

Township 21, Range 3, West 5th Mer.

Section 4	Ace No. 1. Alberta Oil Incomes No. 2. Major No. 2. Miracle Royalties No. 1.
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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 56.

An Act to make provision with respect to Insurance of
Property against War Risks and the payment of
Compensation for War Damage.

AS PASSED BY THE HOUSE OF COMMONS,
10th JULY, 1942.

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

THE HOUSE OF COMMONS OF CANADA

BILL 56.

An Act to make provision with respect to Insurance of Property against War Risks and the payment of Compensation for War Damage.

Preamble.

WHEREAS by reason of the state of war now existing there is risk of damage to property in Canada by enemy action and it is expedient for the security, defence, and welfare of Canada that provision be made for insurance in respect of such risk and the payment of compensation for certain war damage. **THEREFORE** His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows: 5

SHORT TITLE.

Short title. **1.** This Act may be cited as *The War Risk Insurance Act, 1942.* 10

INTERPRETATION.

Definitions. **2.** In this Act, or in any policy of insurance executed pursuant to this Act, unless the context otherwise requires, 15

"chattels." (a) "chattels" means property as defined in this Act, except buildings, machinery, fixtures or other structures erected or placed upon, in, over, under or affixed to land;

"contract of insurance." (b) "contract of insurance" means a contract of insurance entered into pursuant to this Act;

"diminution of value." (c) "diminution of value" means the amount by which the value of property in the state in which it was immediately after the occurrence of the war damage is less than its value in the state in which it was immediately before the occurrence of the war damage; 20

"dwelling house." (d) "dwelling house" means any place of residence in which there may be maintained not more than three self-contained domestic establishments; 25

"householder." (e) "householder" means an individual occupying and maintaining a self-contained domestic establishment at his own sole expense;

- "inland waters." (f) "inland waters" means all the lakes, and other navigable fresh waters within Canada and includes the River St. Lawrence as far seaward as the west end of the Island of Orleans;
- "insured." (g) "insured" means any person with whom the Minister enters into a contract of insurance; 5
- "Minister." (h) "Minister" means the Minister of Finance;
- "person." (i) "person" includes any body corporate and politic and any association or other body and its successors and the heirs, executors, administrators and curators or other legal representatives of such person, according to the law of that part of Canada to which the context extends; 10
- "property." (j) "property" means buildings, machinery, fixtures or other structures erected or placed upon, in, over, under or affixed to land, and all movable corporeal property in Canada, but shall not include: 15
- (i) land, exclusive of any structures aforesaid;
 - (ii) growing crops, plants and trees;
 - (iii) ships or vessels other than ships being built or equipped in Canada prior to their being completed, launched and/or equipped; 20
 - (iv) machinery, tackle, fishing gear or furniture of ships or vessels;
 - (v) property or goods laden or freighted in ships or vessels other than goods laden or freighted in ships used solely in inland waters; 25
 - (vi) money, negotiable instruments, securities for money, documents owned for the purpose of a business, evidences of indebtedness, evidences of title to any property or right or of the discharge of any obligation; 30
 - (vii) such other property as may be excluded by the terms of any contract of insurance or by any regulation 35
- and does not include use and occupancy, profits, earnings, consequential loss, accounts, debts or any incorporeal property."
- "regulation." (k) "regulation" means a regulation made pursuant to this Act; 40
- "self-contained domestic establishment." (l) "self-contained domestic establishment" means a house, apartment or other place of residence or part thereof consisting of at least two rooms in which the occupant ordinarily resides;
- "war damage." (m) "war damage" means— 45
- (i) damage occurring, whether accidentally or not, as the direct result of action taken by the enemy, or action taken in combating the enemy or in attempting to repel an imagined attack by the enemy;
 - (ii) damage occurring, whether accidentally or not as the direct result of measures involving a substantial degree of risk to property taken under proper 50

authority to avoid the spreading of, or to mitigate the consequences of, such damage as aforesaid;

(iii) accidental damage occurring as the direct result of any precautionary or preparatory measures involving a substantial degree of risk to property taken under proper authority with a view to preventing or hindering the carrying out of any attack by the enemy, or in anticipation of enemy action; 5

(iv) damage caused by the explosion of a concentration of munitions or explosives being lawfully manufactured, stored, or transported in Canada, for war purposes, by any person other than the insured; but does not include damage occurring as the result of the restrictions imposed on the display of lights or of measures taken for training purposes, or damage occasioned by persons resident or secretly in Canada and acting as agents of or in the interests of any country at war with Canada. 15

WAR RISK INSURANCE.

Insurance against war damage.

3. (1) The Minister may, on behalf of His Majesty, enter into a contract of insurance with any person to insure against the risk of war damage, any property in which such person has an insurable interest. 20

Minister may determine terms and conditions of contract.

(2) The Minister may, subject to the provisions of this Act or of any regulation, determine the terms and conditions upon which he will enter into any contract of insurance, including therein, but not so as to restrict the generality of the foregoing, 25

(a) the rate or rates of premium;

(b) the amount or amounts of the indemnity which may be payable under the contract; 30

(c) the maximum amount payable in respect of any insured property or part thereof irrespective of the sum insured;

(d) the terms of co-insurance, if any.

May refuse to contract.

(3) The Minister may, in his absolute discretion, refuse to enter into a contract of insurance with any person. 35

One or more schemes of insurance.

4. The Minister may, under this Act, establish one or more schemes of insurance as he sees fit.

Policy of insurance.

5. Any contract of insurance entered into under this Act shall be embodied in a policy of insurance, in a form prescribed by the Minister, and shall be binding only after payment of the premium and after execution of the policy. 40

Limitation
as to amount
of indemnity
when loss
sustained
between
Dec. 24, 1941
and 30th day
after com-
mencement
of Act.

6. If any person, during the period between the twenty-fourth day of December, one thousand nine hundred and forty-one, and the thirtieth day after the commencement of this Act, both inclusive, has sustained or sustains loss from war damage, and if he makes application to the Minister on or before such thirtieth day aforesaid, to enter into a contract of insurance in respect of such property, the Minister may enter into a contract of insurance in respect of such property effective from the beginning of the twenty-fourth day of December, one thousand nine hundred and forty-one, but the amount of the indemnity payable under any such contract in respect of war damage to such property during such period shall not exceed fifty thousand dollars. 5
10

COMPENSATION FOR WAR DAMAGE.

Damage to
dwelling.

7. (1) The Minister may pay compensation to any person in the amount, not exceeding three thousand dollars, of the diminution of value caused by war damage occurring after the twenty-fourth day of December one thousand nine hundred and forty-one to the dwelling house in which he ordinarily resides and of which he is the owner. 15

Residence.

(2) Where any person has since the third day of September one thousand nine hundred and thirty-nine been accepted for service in His Majesty's naval, military or air forces, or by reason of any other employment or occupation deemed by the Governor in Council to be in the public interest of Canada, no longer resides, at the time of the occurrence of the war damage, in the dwelling-house in which he ordinarily resided at the time of such acceptance for service or entry on such employment or occupation, he may be deemed for the purposes of this section ordinarily to reside in such dwelling-house at the time of the occurrence. 20
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Damage to
chattels.

8. (1) The Minister may pay to any person, other than the wife of a householder ordinarily resident with him, who at the time of the occurrence of the war damage has attained the age of sixteen years, compensation in the amount of the diminution of value caused by war damage occurring after the twenty-fourth day of December one thousand nine hundred and forty-one to chattels of which he is the owner and which are within the definition of "property" in section two of this Act. 35
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Limitation
of amount of
compensa-
tion to
householder.

(2) No payment under this section shall
(a) in the case of any person other than a householder, exceed the sum of two hundred dollars;
(b) in the case of a householder, exceed the sum of eight hundred dollars increased by a further four hundred dollars if he is married and if his wife is ordinarily resident with him and by a further one hundred dollars 45

in respect of each child ordinarily resident with him, who has not reached his sixteenth birthday at the time of the occurrence of the war damage.

Articles and other personal property.

(3) No payment under this section to any one person shall in respect of

5

(a) any one article, exceed the sum of one hundred dollars;

(b) works of art, gold and silver plate, jewellery, precious and semi-precious stones, furs, objects of historical and scientific interests and curiosities, stamp collections, small-scale models, books and printed publications and manuscripts, exceed the sum of two hundred and fifty dollars.

10

LIMITATIONS.

Property damage must be covered by contract.

9. Except as otherwise provided by sections six, seven and eight no payment shall be made to any person under this Act in respect of war damage to property unless such person is insured by a contract of insurance.

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Property damage only where in excess of fifty dollars.

Proviso.

Chattel damage in excess of twenty-five dollars.

10. No payment under this Act or under any contract of insurance shall be made in respect of war damage to property unless the total amount of the claim otherwise payable is in excess of fifty dollars: Provided that a payment may be made under section eight of this Act in respect of war damage to chattels if the total amount of the claim otherwise payable is in excess of twenty-five dollars.

20

PAYMENTS.

Time when payments may be made.

11. (1) The Governor in Council may, on the recommendation of the Minister, make regulations specifying the time at which any payment under this Act or under any contract of insurance shall be made, but that the Minister may, in his discretion, pay the whole or any part of any moneys payable under this Act or under any contract of insurance at a time earlier than the time specified in such regulation if he is satisfied either that the replacement or repair of the property damaged is expedient in the public interest or that it is expedient that the payment or part thereof should be made to avoid undue hardship or if the amount payable does not exceed the sum of four hundred dollars.

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Application of insurance moneys to replacement or repair.

(2) The Minister may, in respect of any payment made by him at a time earlier than that specified in any regulation require any moneys so paid to be applied in the replacement or repair of the property damaged and if the person to whom any such payment is made fails to comply either in whole or in part with any such requirement, the moneys

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expended otherwise than in accordance with such requirement shall be repaid to His Majesty on demand by the Minister.

Interest on deferred payments. (3) Interest at the rate of two and one-half per centum per annum shall be payable in respect of the unpaid portion of any insurance moneys payable to the insured under any contract of insurance or of any compensation payable to any person under this Act, from the time of the occurrence of the damage in respect of which such moneys are payable. 5

No assignment of insurance rights. **12.** No assignment whether absolute or by way of charge of the right to a payment under this Act or under any contract of insurance or to any part of such payment shall be of any effect unless made in accordance with regulations. 10

SUPPLEMENTARY PROVISIONS

Trustee, etc., may insure property. **13.** A trustee, executor, administrator, curator, tutor, or other person acting in a fiduciary or representative capacity, may, if and to the extent only that a contrary intention is not expressed in the instrument, if any, under which he so acts, insure property held by him in such capacity, under this Act. 15

Property, etc., freighted in ships used in inland waters. **14.** Any property or goods laden or freighted in ships or vessels used solely in inland waters so long as they are in transit between two Canadian ports on inland waters shall at all times during the transit be deemed to be in Canada; and any property or goods being carried between two points in Canada by the Canadian National Railways or the Canadian Pacific Railway shall at all times during the transit be deemed to be in Canada. 20 25

Minister may acquire damaged property. **15.** Where any payment may be made to any person under this Act or under any contract of insurance in respect of war damage to property, the Minister may, on behalf of His Majesty, take possession of and become entitled to any materials that form part of any such property and for the value of which materials such person receives or is to receive compensation or indemnity from the Minister and may sell or otherwise dispose of them and any moneys realized therefrom shall be paid into the Special Account hereinafter in this Act referred to. 30 35

Assignment of rights of action to the Crown. **16.** The Minister may require from any person to whom any payment may be made under this Act or under any contract of insurance an assignment to His Majesty of all or any right of recovery, including any right of action for damages in tort, which such person has against any other person for any loss, or damage to the property, in respect of which such payment may be made. 40

Recovery of unauthorized payment.

17. If any payment is made by way of compensation or indemnity, the whole or any part of which payment was not authorized under this Act or under any contract of insurance such payment or the part thereof which was not so authorized shall be repaid to His Majesty, notwithstanding that such payment was made by reason of any mistake of law or of fact. 5

Debt due to the Crown.

18. Any moneys payable to His Majesty under this Act shall be recoverable as a debt due to the Crown.

MISREPRESENTATION AND FRAUD.

Contract void for misrepresentation or fraud.

19. If any person applying for insurance under this Act falsely describes the property to the prejudice of His Majesty, as insurer, or misrepresents or fraudulently omits to communicate any circumstance which is material to be made known to the Minister to enable him to judge of the risk to be undertaken, the contract shall be void as to the property in respect of which the misrepresentation or omission is made. 15

False representation an offence.

20. (1) If any person knowingly makes any false statement or false representation in connection with any claim under this Act or under any contract of insurance for the purpose of obtaining any payment thereunder, either for himself or for any other person, he shall be guilty of an offence and shall be liable on summary conviction to a fine not exceeding two hundred and fifty dollars or to imprisonment not exceeding three months, or to both such fine and such imprisonment. 20 25

Claim vitiated by fraud.

(2) Any fraud, or wilfully false statement made under oath or in a statutory declaration in relation to any particulars or proofs of loss shall, notwithstanding any penalty under this or any other Act, vitiate the claim of the person making such oath or declaration. 30

THE WAR DAMAGE INSURANCE

SPECIAL ACCOUNT.

Special Account in C.R.F.

21. (1) There shall be a Special Account in the Consolidated Revenue Fund called "The War Damage Insurance Special Account" herein called the Special Account, to which the Minister shall from time to time credit all moneys received under the provisions of this Act. 35

Credit out of C.R.F. to Special Account.

(2) The Minister shall also credit in like manner out of unappropriated moneys in the Consolidated Revenue Fund the sum of five million dollars in such instalments and at such times as the Governor in Council may direct. 40

Deficiencies in Special Account met out of C.R.F.

(3) The Minister shall also credit in like manner from time to time moneys provided by Parliament to meet any deficiencies in the Special Account.

Payment out
of Special
Account.
1931, c. 27.

22. Notwithstanding the provisions of *The Consolidated Revenue and Audit Act, 1931*, payments shall be made out of the Special Account on the requisition of the Minister or of any person authorized by him to make requisitions therefor, for the following purposes or any of them: 5

- (a) the payment of all expenses incurred in carrying out the provisions of this Act;
- (b) the payment of any compensation or indemnity in respect of war damage to any person pursuant to this Act or to any contract of insurance; 10
- (c) the fulfilment of any obligation arising under the provisions of this Act.

Excess in
Special
Account to
C.R.F.

23. (1) If at any time the amount to the credit of the Special Account exceeds an amount which, in the opinion of the Minister, is likely to be required for the making of 15 any payments out of the account, the excess shall be transferred into the Consolidated Revenue Fund.

Balance in
Special
Account
after the
war.
Proviso.

(2) Any balance in the Special Account may be transferred into the Consolidated Revenue Fund at any time after two years from the date of the termination of the 20 state of war now existing: Provided that the Governor in Council may fix the date which for the purposes of this section shall be deemed to be the date of termination of the state of war now existing.

ADMINISTRATION.

Supervisor
of War
Damage
Insurance.

24. (1) The Minister may, with the approval of the 25 Governor in Council, appoint an officer to be called the Supervisor of War Damage Insurance and may, with such approval, fix the remuneration to be paid to him.

Duties.

(2) The Supervisor of War Damage Insurance shall be charged with such duties and shall exercise such powers as 30 the Minister may, under this Act or the regulations, assign or delegate to him.

Officers,
clerks, em-
ployees.

25. (1) Such other officers, clerks and employees as are necessary for the proper administration of this Act shall be appointed or employed by the Minister with the approval 35 of the Governor in Council.

Salaries or
remunera-
tion.

(2) The officers, clerks and employees appointed or employed under the provisions of this section shall be paid such salaries or remuneration as the Minister, with the approval of the Governor in Council, may from time to 40 time determine.

Civil Ser-
vants on
leave of
absence.

(3) If any officer, clerk or employee who is appointed to any position under this section occupies a permanent position in the Civil Service of Canada, he shall be deemed to be on leave of absence without pay from such permanent 45 position during the period of his appointment to a position under this Act.

Insurance
companies.

26. (1) The Minister may, on behalf of His Majesty, enter into an agreement, on such terms and conditions as the Governor in Council may approve, with any insurance company registered and holding a certificate of registry from the Minister entitling it to transact the business of fire insurance in Canada, for the performance of such functions in connection with the administration of this Act as the Minister may delegate to such company. 5

Remunera-
tion of
companies.

(2) The agreement may provide for the payment to such company of such remuneration, if any, and such expenses as the Governor in Council may determine. 10

Inspectors'
powers.

27. (1) Any person employed, pursuant to the provisions of this Act or any regulations, for the purpose of inspecting any property or adjusting any loss, shall have power 15

(a) to enter at all reasonable times any premises in which there is property insured under a contract of insurance and to inspect such premises or insured property and to require any person to furnish such information as he may reasonably require for ascer- 20
taining the condition and the value of any insured property and whether the insured person is taking due precautions for the safety thereof;

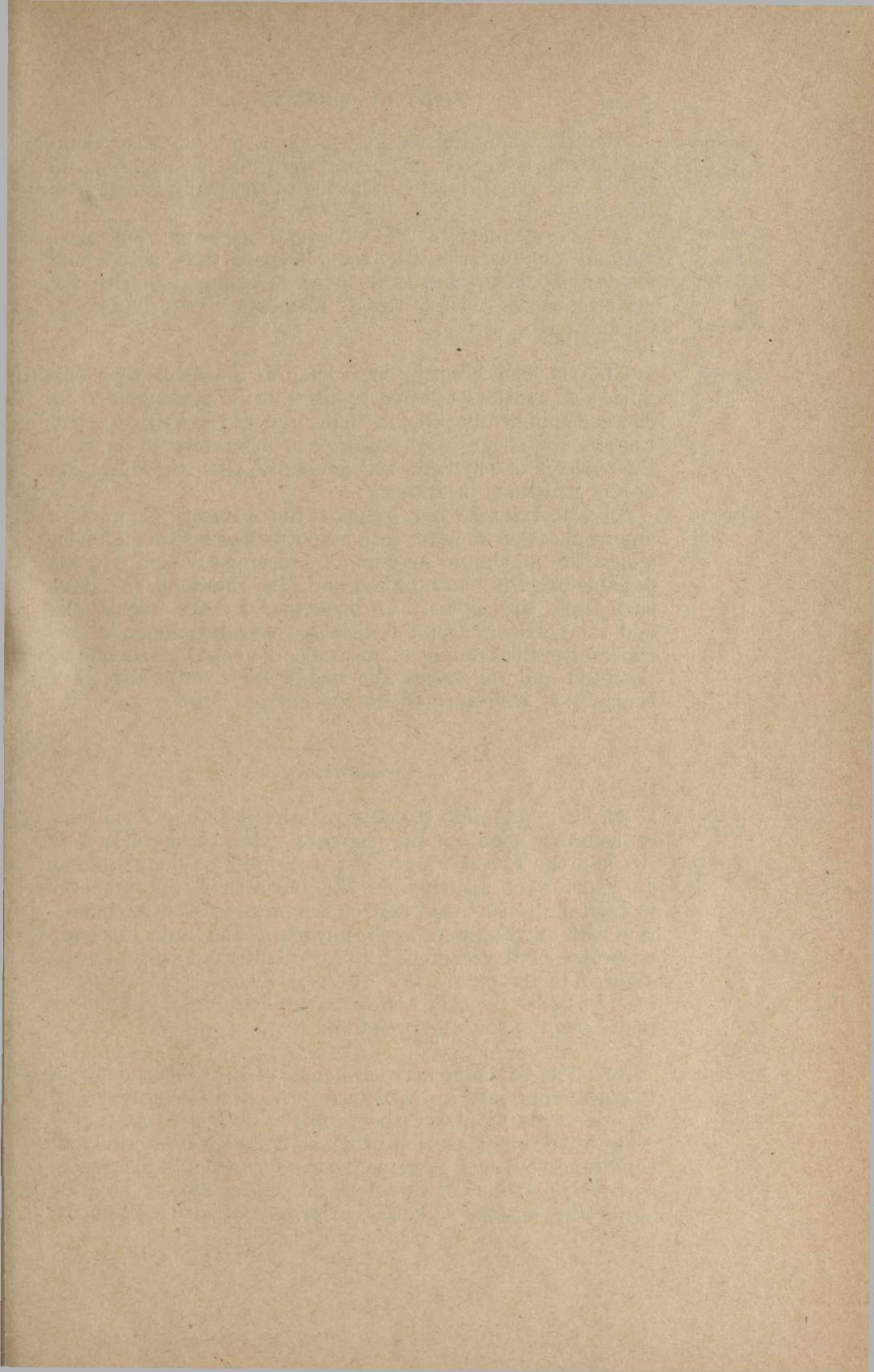
(b) to enter any premises in which war damage has occurred, for the purpose of obtaining information 25
as to the nature and extent of the damage, as to the state of the premises immediately before or immediately after the occurrence of the damage, as to any works executed for making good the damage or for temporarily making good the damage, or as to any other matter 30
concerning which information may be reasonably required for the purposes of this Act.

Obstructing
inspection or
refusing in-
formation an
offence.

(2) (a) any person who wilfully obstructs any person acting under the provisions of paragraph (a) of sub- 35
section one of this section or any person who has entered into a contract of insurance who refuses to furnish any information which he is in a position to furnish, shall be guilty of an offence and liable on summary conviction to a fine not exceeding two 40
hundred dollars;

Obstructing
person
having
power to
enter
premises
an offence.

(b) any person who wilfully obstructs any person acting under the provisions of paragraph (b) of subsection one of this section shall be guilty of an offence and liable on summary conviction to imprisonment for a term not exceeding three months or to a fine not 45
exceeding five hundred dollars or to both such imprisonment and such fine.



ADVISORY COMMITTEE.

Appointment
of Advisory
Committee.

28. (1) The Minister may appoint an Advisory Committee consisting of not more than fifteen members to advise him on all matters relative to the administration of this Act.

Members
serve
without
remunera-
tion.
Paid
expenses.

(2) The members of the Advisory Committee shall serve 5
without remuneration but may be paid their actual and
reasonable disbursements incurred in connection with the
performance of their duties as members of such Advisory
Committee.

Reference to
Committee.

29. (1) The Minister may refer to the Advisory Com- 10
mittee all matters relative to the rate of premiums to be
charged under any scheme of insurance, the settlement of
the amount of any compensation or indemnity to be paid,
the manner of payment and generally as to the operation
of any scheme of insurance. 15

Idem.

(2) The Minister may refer to the Advisory Committee
any application to enter into a contract of insurance under
which the maximum amount of indemnity which may be
payable exceeds two hundred and fifty thousand dollars or
such lesser sum as may be prescribed by the regulations 20
and the Advisory Committee may make recommendations
concerning the amount of insurance it considers should be
accepted and the terms and conditions upon which such
contract of insurance should be entered into.

GENERAL.

Premium
deductible.

R.S., c. 97.
1940, c. 32.

30. The premium payable with respect to any contract 25
of insurance shall, for the purposes of the *Income War Tax
Act* and the *Excess Profits Tax Act, 1940*, be deductible as
an expense of carrying on the business if the property
insured under such contract of insurance is used in connec-
tion with and required for the purpose of the trade, business, 30
or calling of the insured, but such deduction shall only be
allowed to the extent that the total taxes payable by the
insured under the said Acts are thereby diminished by forty
per centum of the said premium.

Agreements
with
Provinces.

31. The Minister may on behalf of the Government of 35
Canada enter into an agreement with the Government of
any province to insure the property of His Majesty the
King in the right of such province on the same terms and
conditions as if such agreement were a contract of insurance;
and the provisions of this Act and the regulations shall be 40
applicable, *mutatis mutandis*, in respect of such agreement.

Agreements
with other
countries.

32. The Minister may, in addition to any other authority conferred on him by this Act, enter into an agreement on behalf of the Government of Canada with the Government of any other country to establish reciprocal arrangements as to war risk insurance or to extend any war risk insurance scheme to include property located in such other country on such terms as to contribution or assumption of risk as may be approved by the Governor in Council. 5

Fines payable
to the Crown.

33. Any fine imposed under this Act shall be payable to His Majesty in the right of the Dominion of Canada and shall be credited to the Special Account. 10

REGULATIONS.

Regulations
by G. in C.

34. (1) The Governor in Council may, on the recommendation of the Minister, make regulations

- (a) as to the manner of making and the forms of policies and endorsements and of applications therefor and the manner in which the same shall be executed by or on behalf of the Minister; 15
- (b) to determine the rate or rates of premiums and standard conditions which may, in whole or in part, be incorporated in any policy of insurance executed under this Act; 20
- (c) to authorize any insurance company which enters into any agreement with His Majesty under section twenty-four of this Act to cause any policy of insurance to be executed on behalf of the Minister in such manner as may be prescribed in the regulations; 25
- (d) to authorize any insurance company aforesaid to collect premiums on behalf of His Majesty and to determine the manner of accounting to be made by any such company; 30
- (e) to designate any person or class of persons who are deemed to be included within the terms "householder" and "owner" as used in this Act;
- (f) to provide as to the time and form of notification of the occurrence of war damage and of particulars of such damage and to prescribe the form and manner in which any claim for compensation under this Act or indemnity under any contract of insurance shall be made; 35
- (g) to prescribe the manner in which any information required in connection with any claim for compensation or with any contract of insurance shall be verified; 40
- (h) to provide for the adjustment and payment of claims for compensation under this Act or indemnity under any contract of insurance; 45
- (i) to specify the time at which any payment under this Act or under any contract of insurance shall be made;

- (j) to regulate the manner in which any payment may be made under this Act or under any contract of insurance to any person who is not resident in Canada and to restrict or to defer any such payment;
- (k) to prescribe the manner in which an assignment of any contract of insurance or of any moneys payable thereunder or payable under this Act may be made and to impose conditions thereon; 5
- (l) to prescribe the matters which shall be referred to the Advisory Committee and to give directions to the Advisory Committee with respect to the manner in which it shall perform its functions; 10
- (m) to appoint local committees to assist in the administration of the Act in any area and to determine the functions of such committees and the manner in which such functions are to be exercised; 15
- (n) to do all or any things necessary to carry out the provisions of this Act within their true intent and meaning or reasonably incidental thereto.
- (2) Any regulations made pursuant to this Act shall be effective upon the making thereof and shall be forthwith published in the *Canada Gazette*. 20

Regulations
when effective.
Publication.

Report to
Parliament.

35. The Minister shall as soon as possible but within three months after the termination of each year ending the thirty-first day of March, submit an annual report to Parliament covering the business and affairs of the Minister under this Act for the twelve months ending on the said thirty-first day of March; and such report shall contain a report of all amounts paid into or credited to the Special Fund and all disbursements therefrom and include the regulations made pursuant to this Act. 25 30

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 64.

An Act respecting the carrying on and co-ordination
of Vocational Training.

AS PASSED BY THE HOUSE OF COMMONS,
13th JULY, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

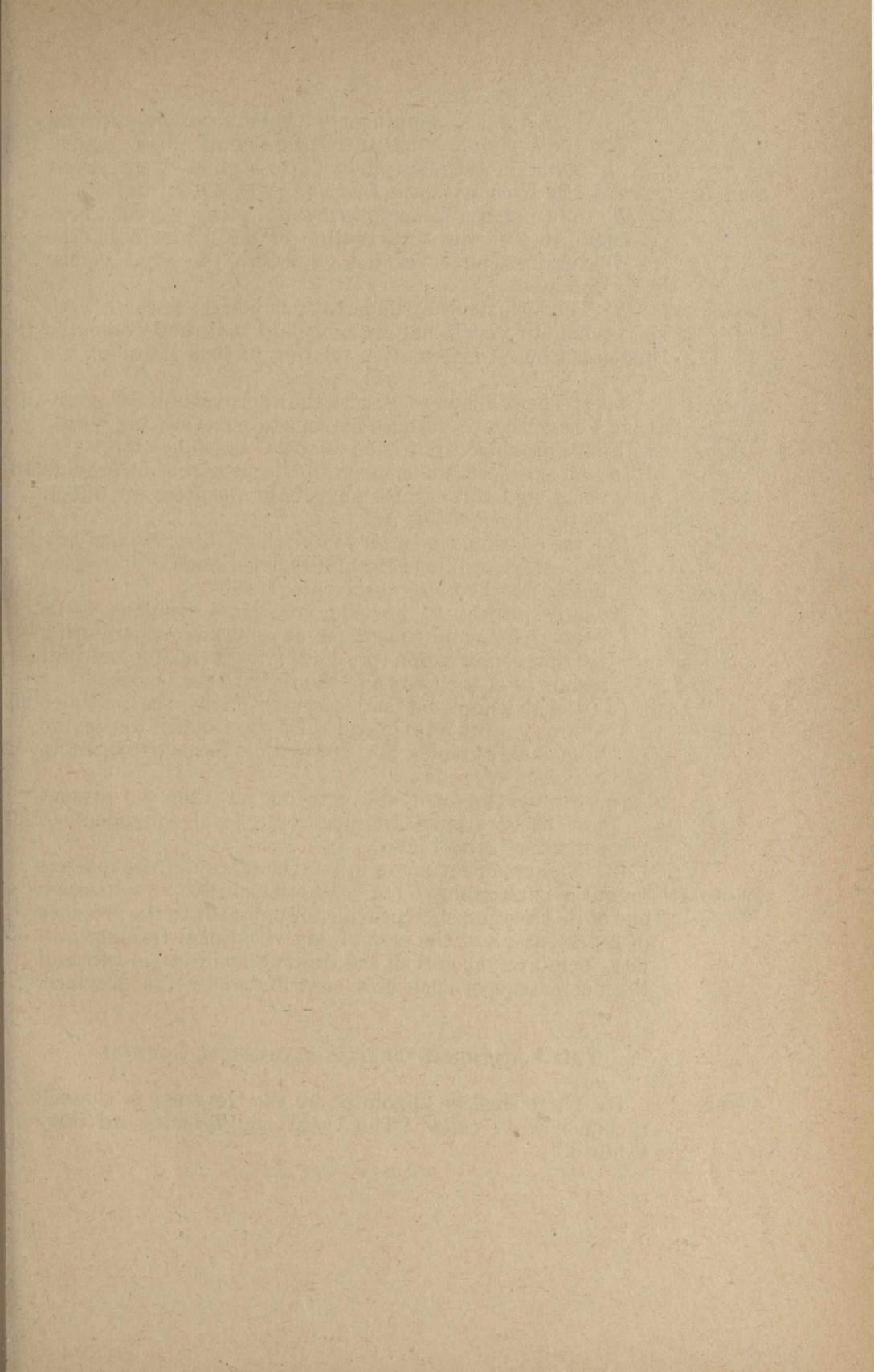
THE HOUSE OF COMMONS OF CANADA

BILL 64.

An Act respecting the carrying on and co-ordination of Vocational Training.

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

- Short title. **1.** This Act may be cited as *The Vocational Training Co-ordination Act, 1942.* 5
- Definitions, "Council." **2.** In this Act, unless the context otherwise requires,
"Minister." (a) "Council" means the Vocational Training Advisory Council appointed under this Act;
"Vocational training." (b) "Minister" means the Minister of Labour;
(c) "vocational training" means any form of instruction 10 the purpose of which is to fit any person for gainful employment or to increase his skill or efficiency therein, and, without restricting the generality of the foregoing, includes instruction to fit any person for employment in agriculture, mining, fishing, construction, manufac- 15 turing, commerce or in any other primary or secondary industry in Canada.
- Minister may undertake projects. **3.** (1) The Minister may undertake projects to provide vocational training
(a) to fit persons for employment for any purpose con- 20 tributing to the efficient prosecution of the war whether in industry or in the armed forces;
(b) to fit for any gainful employment former members of His Majesty's Canadian Forces or former members of any of His Majesty's Forces who were at the time of enlistment domiciled in Canada or any other persons with respect to whom authority for the granting of vocational training is vested in the Minister of Pensions and National Health, if such former members or other persons are approved for such training by such Minister; 25 30



- (c) to fit for any gainful employment persons directed by the Unemployment Insurance Commission to attend a course of training pursuant to section twenty-eight of *The Unemployment Insurance Act, 1940*; and
- 1940, c. 44. (d) to fit persons for employment for any purpose contributing to the conservation or development of the natural resources of the Crown in the right of the Dominion. 5
- Research work. (2) The Minister may undertake and direct research work pertaining to vocational training and may undertake the dissemination of information relating to such training. 10
- Agreements with provinces. 4. (1) The Minister may, with the approval of the Governor in Council, enter into an agreement covering any period with any province to provide financial assistance for
- (a) any project, undertaken in the province, to provide vocational training for any of the purposes set out in section three of this Act; 15
- (b) the continuation after March thirty-first, 1942, of any project for training heretofore carried on in the province under *The Youth Training Act, 1939*; 20
- 1939, c. 35. (c) any project to provide vocational training to fit persons for employment for any purpose contributing to the conservation or development of the natural resources of the Crown in the right of the province;
- (d) the development and carrying on by the province of any project recommended by the Council to provide vocational training for apprentices or supervisors in any industry; and 25
- (e) the development and carrying on after the present war of vocational training on a level equivalent to secondary school level. 30
- Percentage of cost. (2) No agreement made in respect of any of the matters set out in paragraphs (b) to (e), both inclusive, of subsection one of this section, shall provide for payment to the province of a percentage of the cost of any vocational training project, including the cost of the training facilities, in excess of the percentage of such cost contributed by the province. 35

THE VOCATIONAL TRAINING ADVISORY COUNCIL.

- Council. 5. There shall be appointed by the Governor in Council a council to be called "The Vocational Training Advisory Council." 40

- Chairman and members.
Tenure of office.
- 6.** (1) The Council shall consist of a Chairman and not more than sixteen members.
- (2) The Chairman and other members of the Council shall hold office for a period of three years except in the case of the members first appointed and of any member appointed to a casual vacancy, who shall hold office for such period, not exceeding three years, as may be determined by the Governor in Council. 5
- Composition of Council.
- (3) There shall be equal numbers of members on the Council specially representative of employers and of employees, and the remainder of the members may be representative of such other groups of persons or interests as the Governor in Council may determine. 10
- Quorum.
- (4) A majority of the members shall form a quorum for any meeting of the Council. 15
- Power to act, etc.
- (5) The Council may act notwithstanding any vacancy in its membership, provided the membership is not fewer than ten members.
- Procedure.
- (6) The Council may make rules for regulating its proceedings and the performance of its functions and may provide therein for the delegation of any of its duties to any special or standing committees of its members. 20
- Assistance.
- (7) The Minister may provide the Council with such professional, technical, secretarial and other assistance as the Council may require but the provision of such assistance otherwise than from the public service of Canada shall be subject to authorization by the Governor in Council. 25
- Information required.
- (8) The Minister shall make available to the Council such information as the Council may reasonably require for the proper discharge of its functions under this Act. 30
- Travelling expenses and per diem allowance.
- (9) The members of the Council shall serve without salary but each member shall receive his actual travelling expenses which have been incurred with the approval of the Minister in connection with the work of the Council and a per diem allowance of ten dollars for each day he is necessarily absent from his home in connection with such work. 35
- Investigations, reports and recommendations.
- 7.** The Minister may from time to time refer to the Council for consideration and advice such questions relating to the operation of this Act as he thinks fit and the Council shall investigate and report thereon to the Minister, and shall make such recommendations as the Council sees fit in connection therewith. 40

GENERAL.

- Administration.
- 8.** This Act shall be administered by the Minister of Labour.

Officers,
clerks and
employees.

9. A supervisor of training and such officers, clerks and other employees necessary for the administration of this Act shall be appointed in the manner authorized by law.

Regulations.

10. The Governor in Council may make regulations for the purpose of giving effect to this Act.

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Annual
report.

11. The Minister shall as soon as possible, but in any case within sixty days after the termination of each fiscal year, prepare an annual report on the work done, moneys expended and obligations contracted under this Act and shall upon completion thereof lay such report before Parliament if Parliament is then sitting or if Parliament is not then sitting, within fifteen days after Parliament is next assembled.

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To be laid
before Parlia-
ment.

Expenditures
and appropria-
tions.

12. Expenditures incurred under this Act shall be paid out of moneys provided by Parliament for the purposes of this Act.

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Repeal.

13. *The Vocational Education Act*, chapter fifty-nine of the statutes of 1931, is repealed.

Coming into
force.

14. This Act shall be deemed to have come into force on the first day of April, 1942.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 65.

An Act to assist War Veterans to Settle upon the Land.

AS PASSED BY THE HOUSE OF COMMONS,
20th JULY, 1942.

THE HOUSE OF COMMONS OF CANADA

BILL 65.

An Act to assist War Veterans to Settle upon the Land.

Preamble.

WHEREAS many men now serving in the Active Forces of Canada have recorded their desire to settle on land or engage in farming when hostilities cease, and it is desirable that suitably qualified veterans be encouraged to seek rehabilitation in the agricultural industry; And whereas part time farming coupled with other employment is an increasingly important aspect of rural and semi-rural life in Canada; And whereas it is in the public interest as a measure of rehabilitation to assist the acquiring of ownership of farm homes by qualified veterans including certain of those persons who have had service upon ships comparable to active service of a member of the forces in a theatre of war, in particular such of those persons who because of disability or because service upon a ship is not their usual or natural occupation find it impossible or not in their interests to continue in such service; And whereas the great majority of prospective veteran settlers have limited financial assets and the lack of such assets has proved to be the main obstacle in the fulfilment of settlement contracts and to the acquirement of farm home ownership; and it is the purpose of the Dominion Government to provide a measure of financial assistance to veterans on their performance of prescribed settlement conditions in order to promote their engaging in agricultural pursuits either as a full time occupation or as a part time occupation coupled with some other employment; And whereas in respect of persons who have had service upon ships, because of the undesirability during the continuation of hostilities of placing upon the land persons whose service upon ships may be essential to

the war effort, and because of the impossibility of presently determining what forms of service and length of service should be defined as comparable to active service in a theatre of war, it is deemed advisable that provision be presently made hereunder only respecting such of those persons as are in receipt of a disability pension; Therefore His Majesty, by and with the advice and consent of the Senate and the House of Commons of Canada, enacts as follows:

SHORT TITLE.

Short title. 1. This Act may be cited as *The Veterans' Land Act*, 1942. 10

INTERPRETATION.

Interpretation. 2. In this Act, and in any regulations made thereunder, unless the context otherwise requires, the expression

"Minister." (a) "Minister" means the Minister of Mines and Resources;

"land." (b) "land" or "lands" includes granted or ungranted Dominion, provincial or private lands, and real or immovable property, messuages, lands, tenements and hereditaments of any tenure, and real rights, easements and servitudes, streams, watercourses, waters, roads and ways, and all rights or interests in, or over, or arising out of, and all charges upon, land or lands as herein defined; 15 20

"property." (c) "property" includes land, as herein defined, and goods, chattels, real and personal, and personal or movable property, and all rights or interests in, or over, or arising out of, and all charges upon, property as herein defined; 25

"veteran." (d) "veteran" means a person who at any time during the war declared by His Majesty, on the tenth day of September, one thousand, nine hundred and thirty-nine, against the German Reich and subsequently against other powers, has been therein engaged on active service in a naval, military, or air force of Canada, or of any of His Majesty's forces if at the time of his enlistment he was ordinarily domiciled or resident in Canada, and 30 35

EXPLANATORY NOTES.

1. The proposed title "*The Veterans' Land Act, 1942*" was adopted for three main reasons:

- (1) It is distinctive from the *Soldier Settlement Act*, both in name and main principle;
- (2) It provides for the combination of grant and loan;
- (3) It is simple, and refers to ex-service men as 'veterans' rather than 'settlers'.

2. Eligibility for assistance under this Act is confined to:

(a) Members of the armed forces of Canada who served in a theatre of war;

(b) Members of the armed forces of Canada who did not serve in a theatre of war but served for at least 12 months;

(c) Canadians who enlisted in the British forces and particularly in the R.A.F;

(d) Seamen who have suffered pensionability.

R.S., c. 157.

(i) has served in a theatre of actual war, as designated by the Governor in Council under the authority of the Pension Act; or

(ii) has served only in those parts of Canada which are not designated by the Governor in Council as a theatre of actual war, provided that such service shall have been for a period of not less than twelve months; or

(iii) wherever he may have served is by reason of disability incurred as a result of such service in receipt of a pension; and has been honourably discharged from such naval, military, air force, or other of His Majesty's forces, or has been permitted honourably to resign or retire therefrom; Provided also that he has been duly certified by the Director to be deemed by him in all other respects qualified to participate in the benefits under this Act; and "veteran" also means a British subject who was ordinarily domiciled or resident in Canada at the beginning of the said war and who is in receipt of a pension in respect of a disability incurred while serving upon a ship during the said war; Provided such person has been duly certified by the Director as aforesaid.

DIRECTOR AND EMPLOYEES

Appointment
of Director.

3. (1) The Governor in Council may appoint an officer who shall be responsible only to the Minister for the administration of this Act and who shall be called the Director. The rank and standing of the Director shall be that of a Deputy Head.

Salary.

(2) There shall be paid monthly to the Director such salary and at such rate per annum as the Governor in Council shall fix and allow.

Absence of
Director.

(3) In the absence of the Director an officer named by the Minister shall have the powers and perform the duties of such Director.

Consideration is being given to the fact that a large number of men in services are retained in Canada for instructional or defence duties, whose service was no less entitled to consideration than that of men serving out of Canada.

Non-Canadian members of the Empire forces or of allies are not included. The Bill provides for a conditional grant from the Canadian people and it is a question for other Governments to decide whether they wished to provide similar grants to enable their ex-servicemen to settle in Canada.

Apart from military service, qualification for assistance is retained in the control of the administration.

3. This section makes provision for the type of administration. It recommends administration by a Director responsible to the Minister, rather than administration by a Board. Very great responsibility would be vested in the Director, and it is deemed wise to establish direct contact between the Minister and the Director responsible for operations.

No specific provision is made in the Bill for the appointment of personnel to act in an advisory capacity to the Director other than appointments contemplated under section 4 and arrangements as proposed in paragraph (b) section 6. Under these sections it is contemplated that local qualification committees would be set up in each province.

Officers,
instructors,
and other
employees.

R.S., c. 22.

4. (1) The Director may from time to time, subject to the provisions of the *Civil Service Act*, attach to his service such officers, instructors, clerks, stenographers and other employees as the execution of the purpose of this Act may require and at such salaries as the Governor in Council may approve. 5

Duties and
functions.

(2) All such appointees shall perform such duties and functions as the Director may prescribe.

Contributors
under
R.S., c. 24.

(3) Notwithstanding anything in the *Civil Service Act*, the *Civil Service Superannuation Act*, or any other Act, a civil servant, who, at the time of his appointment or employment under or pursuant to the provisions of this Act, is a contributor under the provisions of the *Civil Service Superannuation Act*, shall continue to be a contributor under the said Act; his service under this Act shall be counted as service in the civil service for the purpose of the *Civil Service Superannuation Act*, and he, his widow and children or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from his office or position under this Act for any reason other than that of misconduct, he shall be eligible, in accordance with the regulations made under section fifty-four of the *Civil Service Act*, for re-appointment in the civil service or to receive the same benefits under the *Civil Service Superannuation Act* as if his office or position had been abolished. 10
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R.S., c. 22.

R.S., c. 24.

CORPORATE POWERS OF THE DIRECTOR.

Director to
be a corpora-
tion sole.

5. (1) For the purposes of acquiring, holding, conveying and transferring and of agreeing to convey, acquire or transfer any of the property which he is by this Act authorized to acquire, hold, convey, transfer, agree to convey or agree to transfer, but for such purposes only, the Director shall be a corporation sole and as such the agent of the Crown in the right of the Dominion of Canada. 30

Conveyance
to constitute
new titles.

(2) All conveyances from the Director shall constitute new titles to the land conveyed and shall have the same and as full effect as grants from the Crown of previously ungranted Crown Lands. 35

Property to
vest in the
Director.

(3) All property acquired for any of the purposes of this Act shall vest in the Director as such corporation sole; but the provisions of this section shall not in anywise restrict, impair or affect the powers conferred upon the Director generally by this Act nor subject him to the provisions of any enactment of the Dominion or of any province respecting corporations. 40

Seal of
Director.

(4) The Director in his corporate capacity shall have an impress seal inscribed with the words "The Director, The Veterans' Land Act" and showing the coat of Arms of Canada. 45

4. This section contemplates employment of temporary staff during the inceptive or most active stages of operations, and a gradual process of staff reduction to the basis of permanency.

Subsection (3) of this section contemplates that certain members of staff attached to the office of the Director of Soldier Settlement will be transferred to the office of the Director of the Veterans' Land Act, and that members of the staff of other departments may be similarly transferred.

5. The main purpose is to establish the legal entity and corporate powers of the Director.

Subsection (6) of this section is a recitation of the relative subsection which appears in the *Soldier Settlement Act*, giving taxing authorities the right of recourse to the land itself for taxes duly assessed. In order to avoid conflict with the British North America Act with respect to the taxing of Crown property, the Director remains a corporation sole but not an agent of the Crown. Any attempt to deprive the taxing authorities of the right of recourse to the land for recovery of taxes would undoubtedly meet strong opposition. In practice it is just as well for people established under such an Act to realize from the start that they must pay taxes.

Execution of documents.

(5) All documents which require execution by the Director in his corporate capacity shall be deemed validly executed if the said seal is affixed and the name of the Director is signed thereto, the whole in the presence of one other person who has subscribed his name as witness; and every document which purports to be impressed with the seal of the Director and to be sealed and signed in the presence of a witness by the Director shall be admissible in evidence in all courts in Canada without proof of any such seal or of such sealing or signing.

Land deemed to be held by Director as corporation sole.

(6) Any land vested in the Director in respect of which an assessment has been duly made by a taxing authority is hereby declared for the purpose of recourse to the land itself for realization of taxes based upon such assessment and for such purpose only, to be held by the said Director as such corporation sole and not as an agent of the Crown in the right of the Dominion of Canada.

AGRICULTURAL TRAINING.

Training and instruction in agriculture.

6. The Director may make provision for—

- (a) the placing of veterans with selected farmers for practical instruction in farming;
- (b) the supplying of instructors and inspectors to assist veterans with information and instruction in farming, or arrangements to this end with federal and respective provincial departments or the extension departments of Canadian universities or accredited agricultural schools or colleges.

ACQUIREMENT OF LANDS AND OTHER PROPERTY

Purchase, etc., of lands, buildings and other property.

7. The Director may, for the execution of any of the purposes of this Act,

- (a) purchase by agreement, at prices which to him shall seem reasonable, or
- (b) in any other manner acquire by consent or agreement from His Majesty in the right of Canada or from any province or municipal authority, or from any person, firm or corporation,

such lands and buildings situate in any part of Canada and such other property including building materials, livestock, farm equipment and commercial fishing equipment as the Director may deem necessary.

SALES OF LAND AND OTHER PROPERTY TO VETERANS

Director to calculate cost price of land.

8. (1) The Director shall calculate in each case of sale the cost price of any land acquired under the provisions of this Act.

6. This section is drawn in very wide terms. It avoids reference to the establishment of training schools by the administration, on the theory that such training centres are too expensive and present too many difficulties in administration. The preference lies toward utilizing existing facilities.

There is no reference made to the payment of subsistence grants to veterans during training, as it is contemplated that such grants should be paid under the terms of the general rehabilitation order, P.C. 7633, administered by the Department of Pensions and National Health.

7. This section is intended to be broad enough to enable the Director—by estimates approved by the Minister and passed by Parliament—to acquire land and other property for the purposes of the Bill, even before actual settlement operations commence, such, for instance, as acquiring lands for small holdings contiguous to centres where there is reasonable assurance of post-war industrial activity, or to take advantage of favourable opportunities to acquire farm land and proceed with improvements pending sale to a veteran at a later date.

8. and **9.** These are the key sections of the whole Bill because they contain the formula under which cost, conditional sale price, and conditional grant by the State are established.

Cost of improvements to be taken into account.

(2) In calculating the cost to the Director of any land, the Director shall take into account not only the cost of the land but also the cost of improvements, if any, effected or to be effected by the Director.

Sale of land, etc., to veterans.

9. (1) The Director may, subject to the provisions of this Act and of any order in council made under the authority of this Act, contract with any veteran for the sale to such veteran of land and improvements thereon, building materials, livestock and farm equipment up to a total cost to the Director of four thousand eight hundred dollars subject to the following conditions:—

Conditions.

- (a) that the cost to the Director of the land and improvements and building materials shall not exceed three thousand six hundred dollars;
- (b) that the Veteran has paid to the Director ten per centum of such cost and the entire cost price of lands, improvements and building materials in excess of three thousand six hundred dollars;
- (c) that the cost to the Director of the livestock and farm equipment shall not exceed twelve hundred dollars;
- (d) that the sale price to a veteran of land, improvements, building materials, livestock and farm equipment shall be, in addition to any sum paid by the veteran before contract made, a sum equal to two-thirds of the cost to the Director of the land, improvements and building materials;
- (e) that the interest rate payable by a veteran shall be three and one-half per centum per annum;
- (f) that the balance of the purchase price payable by a veteran may be extended over a term not in excess of twenty-five years with interest at the rate aforesaid on the amortization plan;
- (g) that at the discretion of the Director terms of payment by a veteran may be varied to provide for payment of interest charges only for a period of five years first following the date of sale or for annual or semi-annual or monthly payments of principal and interest provided that a maximum repayment period of twenty-five years is not exceeded;
- (h) that save upon payment in full to the Director of the total outstanding cost to the Director of the land, improvements, livestock and farm equipment together with interest at the said rate on the said outstanding cost and all other charges owing by the veteran in respect thereof, no sale, assignment, or other disposition of the subject-matter of any contract between a veteran

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Section 9 places the cost ceiling for all purposes at \$4,800. This ceiling is broken down under paragraphs (a) and (c) to land—\$3,600; livestock and equipment—\$1,200.

It will be observed, however, that there is no ceiling as to the cost price of land if the veteran is in a position to pay all costs in excess of \$3,600. There will probably be very few such cases, but it was not felt that the veteran with considerable capital of his own should be held to a \$3,600 farm.

No provision exists for the waiving of the minimum 10% down payment. Provision for this under certain conditions was incorporated in the *Soldier Settlement Act* but it did not work out satisfactorily. The theory adopted is that unless there is a modest initial investment in the land by the veteran the whole establishment lacks the anchorage or stability necessary to resist adversity. If there is no provision for waiving the down payment there will be fewer importunities that this be done. Since the State accepts liability for the expenditure necessary for establishment and liability for taxes, and extends generous terms, it is only reasonable that the veteran should find the funds for the initial down payment even if it involves careful saving and thrift for a year or two.

Paragraph (d) of section 9 establishes the sale price, the practical effect of which is that livestock and equipment is not sold to the veteran at all. It is placed in his custody for his use. The amount of stock and equipment is limited as per paragraph (c) to an amount not greater than one-third of the cost of the land. This formula was adopted as basic to the whole scheme because it is believed to be unsound to expect a veteran to repay an amount in excess of two-thirds of the cost of his land. It therefore follows that if the cost or part of the cost of stock and equipment is added to the land the result would be a repetition of the basic weakness in the *Soldier Settlement Act*.

The practical application of this formula has been carefully examined from an accounting standpoint and no administrative difficulty is presented.

Paragraph (e) of this section provides for an interest rate of $3\frac{1}{2}\%$. This rate is based on the estimate of the cost of capital.

Paragraph (g) is so worded as to make it possible to fit the repayment terms to a given enterprise. Flexibility in such matters is highly desirable.

Paragraph (h), is to the effect that no veteran can sell the land or chattels, or both, within a period of ten years and realize for his own benefit the difference between the cost to the Director and the sale price to the veteran. There are obvious reasons for this, but apart from the protection of the State investment or cost, it is a recognized fact in land credit operations that the greatest percentage of casualties occur during the first ten years in land credit

and the Director shall be made by the veteran, nor shall any conveyance or transfer be given by the Director to a veteran, during a period of ten years following the date of the relative contract and thereafter only if the veteran has complied with the terms of his agreement for the said ten-year period. 5

Commercial fishing.

(2) The Director may, in a case of a veteran deemed by him to be qualified to engage in commercial fishing, contract, subject to the provisions of this Act and regulations thereunder, for the sale to such veteran of land and improvements thereon, building materials and commercial fishing equipment up to a total cost to the Director of \$4,800.00 subject to the same conditions set forth in subsection one of this section with the words "commercial fishing equipment" substituted for the words "livestock and farm equipment" wherever they occur therein. 15

Veteran deemed a tenant at will.

10. Every veteran holding or occupying land sold by the Director shall until the Director grants or conveys the land to him be deemed a tenant at will.

Title, etc., to remain in the Director.

11. (1) The title, ownership and right of possession of 20 all property sold to a veteran shall, save as hereinafter provided, remain in the Director until the sale price and other charges duly made in respect thereof are fully paid.

Title to livestock, etc., may be released to veteran.

(2) The Director may at any time transfer to the veteran the title to any such livestock and farm equipment as he 25 may deem advisable but such release shall not relieve the veteran from making the payment therefor as provided under this Act.

Agreement of sale.

12. All sales of property made pursuant to the provisions of this Act and whereon any balance of the sale price shall 30 remain payable by instalments or otherwise, shall be evidenced by agreement of sale, which shall fully set forth the terms of sale.

ADVANCES ON THE SECURITY OF LAND OWNED BY A VETERAN.

Director may make advances under certain conditions.

13. The Director may make advances to a veteran to enable the discharge of encumbrances on farm land which 35 is owned and used by him as such, for the purchase of livestock and farm equipment and for the effecting of permanent improvements, of amounts not exceeding in the aggregate the sum of three thousand, two hundred dollars, but subject to the following conditions: 40

(a) advances for all purposes shall not exceed sixty per centum of the value of the land as established by the Director;

contracts. The setting up of a reasonable to generous contract contemplates performance, and with the added incentive that at the end of ten years' performance there is a grant by the State upon which the veteran may realize. It is recognized of course that there will be failures or abandonments within ten years in cases where the veteran, due to no serious fault of his own, will have to make a change in his occupation or location. Provision to meet some of these cases is incorporated in section 16 of the Bill.

10. This is a most important section and has stood up under the *Soldier Settlement Act*. Its validity and soundness are supported by Canadian courts.

11. Subsection (2), the practical effect here is to enable the disposition or replacement of livestock or equipment in accordance with normal farm practice. In some cases release of title to a chattel would be followed by taking title to a replacement—in others it would not, depending upon circumstances. This, however, is an administrative detail to be covered by regulations.

13. This section simply makes provision for a long term loan at a low interest rate, all of which is repayable, as there is no provision for a conditional grant where the loan is made on the security of land owned by the veteran. It is felt that provision for the grant in such cases would go beyond the need-for-rehabilitation aspect of the whole Bill. Cases may well arise where a veteran possessed of property worth anywhere from \$6,000 to \$10,000 needs a loan of say only \$2,000 to facilitate resumption of ordinary farming operations. It is anticipated on the other hand that there will probably be more veterans who are possessed of property so heavily encumbered that they cannot be reached by this section, and if the land is otherwise suitable their establishment may take the form of a sale under section 9.

- (b) advances for the purchase of livestock and farm equipment shall not exceed fifty per centum of the value of the land, and shall not exceed a total of two thousand five hundred dollars, and all such purchases may be subject to the approval of the Director; 5
- (c) such advances shall constitute a first charge on the land of the veteran with respect to which the advance is made and repayment thereof shall be secured by a first mortgage or hypothec upon such land; 10
- (d) the terms of repayment may be extended over a period of twenty-five years with interest at the rate of three and one-half per centum per annum on the amortization plan;
- (e) at the discretion of the Director terms of repayment may be varied to provide for payment of interest charges only for a period not in excess of five years first following the date the advances are made, or for annual or semi-annual or monthly instalments of principal and interest provided the maximum repayment period of twenty-five years is not exceeded; 15 20
- (f) repayments in full of advances made under this section may be made at any time without notice or payment of bonus.

INSURANCE AND TAXES

Director may
require
insurance
policies.

14. While a veteran is indebted to the Director in connection with the sale of land or other property to him, or in connection with any mortgage or hypothec taken under the last preceding section, the Director may require that the veteran shall insure in favour of the Director any property to the extent of its insurable value and shall assign and deliver over unto the Director, as the interest of the Director may appear, the policy or policies of insurance. If the veteran fails or neglects to keep such property insured then it shall be lawful for the Director to insure such property and all moneys so expended by the Director shall be repaid by the veteran on demand with interest at the rate of three and one-half per centum per annum computed from the time of advancing the same, and in the meantime the amount of such payment shall be added to the sale price of such property, or to the amount of the mortgage or hypothec, as the case may be, and shall become a part of the principal. 25 30 35 40

Director
may pay
taxes, etc.

15. If the veteran fails or neglects to pay any lawful rates, taxes or assessments due in respect of property in which the Director has under this Act any interest the Director may pay such rates, taxes or assessments and all moneys so expended by the Director shall be repaid by the veteran on demand with interest at the 45

15. This section bears a close relation to subsection (6) of section 5. The theory is that if lands held by the Director are subject to taxation the veteran might as well realize from the outset that he must pay taxes, failing which it becomes a statutory default warranting cancellation of his agreement.

rate of three and one-half per centum per annum computed from the time of such payment by the Director and until so repaid the amount of such payment shall be added to the sale price of such property or shall become a part of the principal secured by any charge, mortgage or hypothec in favour of the Director, as the case may be. Failure of the veteran to repay the amount of such payment on demand shall constitute a default warranting rescission under section seventeen. 5

ADVISORY BOARDS.

Provincial
advisory
board.

16. (1) There shall be a provincial advisory board in each province appointed by the Governor in Council, comprised of three members, the chairman of which shall be a county or district court judge of the province in which such board operates and one member shall be nominated by the Canadian Legion. 10 15

Director to
refer
question of
rescission to
board.

(2) The Director, before taking any action or proceedings under subsection one of section seventeen, of this Act, shall, upon due notice to the veteran concerned, refer the question of rescission in any case to the advisory board of the province in which the land concerned is situated, for its counsel as to whether the default in performance of the agreement warrants the Director in exercising the powers given him under the said subsection or as to the remedial conditions to be fulfilled by the veteran, in default of compliance with which rescission of the agreement may ensue. 20 25

RESCISSION AND RESALE UPON DEFAULT.

Director
may rescind
agreement
in case
of default.

17. (1) If any instalment mentioned in any agreement of sale under this Act is not punctually paid or if the veteran makes any other default in performance of the terms of such agreement, the Director may, subject to the provisions of section sixteen, without any formal re-entry or retaking and without resort to proceedings in equity or at law, rescind such agreement, repossess and resell or otherwise deal with the property as authorized by this Act. 30

Property
then vested
in Director
free of
claims.

(2) The effect of such rescission shall be to vest such property in the Director absolutely free and discharged of all rights and claims of the veteran and of all persons claiming or entitled to claim through or under him, for any estate in, or lien, charge or encumbrance upon or against such property. 35

Notice
before
rescission.

(3) Before exercising as against land the rights by this section given, the Director shall give to the veteran notice of his intention so to do, which notice shall be deemed duly given if mailed in any post office by registered letter addressed to the veteran at his last address known to the Director thirty clear days before the Director acts hereunder. 40 45

17 and **18.** These sections are recitals of similar provisions in the *Soldier Settlement Act* and have stood the test of usage. These sections confer extraordinary powers on the Director, but these powers are tempered somewhat by the provisions of section 18.

Disposal of
property .

18. In the event of the rescission of any such contract or agreement by the Director he may, subject to the provisions of section sixteen, hold, sell, lease, exchange or otherwise dispose of such property to a veteran or with the approval of the Minister to any other person. 5

Surplus to
be paid to
veteran.

19. (1) If and when such property is resold by the Director any surplus remains in excess of the balance of cost price outstanding and interest at three and one-half per centum and expenses of taking over and reselling the property, the Director shall pay such surplus to the veteran. 10

Refunding of
initial down
payment.

(2) If the veteran's agreement is rescinded and in the opinion of the Director no surplus will be realized upon resale over and above the balance of the cost price outstanding and interest at three and one-half per centum and expenses of taking over and reselling the property and it 15 is established to the satisfaction of the Director that—

(a) the property did not deteriorate in value due to wilful neglect by the veteran during his occupancy, and

(b) failure of the veteran to observe the terms of his agreement was due to his physical disability, or ill- 20 health of his family, or general unfitness to farm, as a consequence whereof the veteran is in necessitous circumstances,

the Director may report the circumstances to the Minister and the Governor in Council, upon the recommendation 25 of the Minister, may refund to the veteran his initial down payment in whole or in part.

LEASING AND OTHER DISPOSITION OF PROPERTY.

Director
may lease
land.

20. Any land or other property purchased or held by the Director may, pending sale, or resale, as the case may be, be leased by the Director or otherwise dealt with upon 30 terms satisfactory to the Minister.

AMENDED SALE PRICE.

Sale to be
made at price
approved by
G. in C.

21. If the Director deems that any land or other property acquired by him cannot or ought not to be sold subject, whether as to sale price or otherwise, to the provisions of section nine, he shall report to the Minister the circum- 35 stances, with a statement of the cost of such property and shall recommend another sale price or other terms of sale, whereafter any sale of such property shall be made for such sale price, or upon such terms, to any person as the Governor in Council may approve. 40

19. This section makes it clear that there can be no profit motive in cancellation proceedings, and to that extent tempers the powers contained in sections 16 and 17.

Subsection (2) of this section is designed to deal with special cases. It is based on the theory that the veteran has invested his all in the proposition, and even with failure staring him in the face there is a not inhuman tendency to hang on, and oppose by every means available, rescission of his agreement and surrender of possession. There should not be undue delay in cancellation proceedings when it is shown that the veterans' prospects for success have become very doubtful. In these circumstances the veteran should seek some other form of livelihood while he is still of working age. One of the most difficult problems of Soldier Settlement administration is the soldier settler who has reached an advanced age and who has no prospects for future success. In many cases experience shows that he has no funds to establish himself elsewhere nor even to move himself and his family. The partnership venture has failed and he is bankrupt. It is felt that he might well receive a return of part of his own original investment to allow him to make a new start.

There is another important reason for subsection (2) of section 18, in the Soldier Settlement Act there is a section which provides for appeal to a district court judge before rescission proceedings are completed by the Director. Such a clause is not desirable in this Bill, at least until the weeding out process takes place during the first five to ten years. If there is no provision such as subsection (2), it is quite likely that there will be a strong desire for a provision such as section 69 of the *Soldier Settlement Act*, referred to above.

21. This section is to make provision for the correction of errors in judgment or information in acquiring land. It is estimated that approximately \$80,000,000 worth of property will be acquired and it is too much to expect that the work will be flawless.

SALES FOR SPECIAL PURPOSES.

Conditions
for sale.

- 22.** The Director may sell any land which is at his disposal for sale,
 (a) as a site for a dairy factory, cheese factory, fruit preserving factory, or creamery, or for any educational, religious or charitable purpose, or for any other purpose in the public interest; or
 (b) to any provincial or municipal authority for any purpose.

GENERAL PROVISIONS.

To whom
loans may
not be made.
R.S., c. 188.

- 23.** Loans or advances authorized by this Act shall not be made to persons who obtained loans or advances under the provisions of the *Soldier Settlement Act*, and who are indebted to the Director of Soldier Settlement.

Director
may decline
to purchase
or resell.

- 24.** The Director may decline to purchase land for or resell land to a veteran who, for the purpose of qualifying for assistance under this Act, has made a voluntary sale or transfer of land or property suitable for his re-establishment under the provisions of section nine.

If immediate
relative is
occupant
and vendor.

- 25.** The Director, with the approval of the regional or provincial advisory committee where the land is situate, may decline to sell land to a veteran whose parents or other immediate relative is the occupant and vendor of the land to the Director and is not incapacitated by reason of age or other disability or if for any other reason the Director, with such approval, considers such transaction not in the public interest.

Form and
provisions
of documents.

- 26.** All agreements of sale and all other documents authorized or required by this Act shall be made in such form and contain such provisions as the Director shall prescribe and every such document shall have effect as if the form thereof were statutory and were provided by and as part of this Act.

Wife or
husband of
purchaser
not entitled
to dower
or curtesy.

- 27.** No wife of any veteran or other purchaser shall be entitled to dower in and no husband of any purchaser shall become tenant by the curtesy of England of lands sold under this Act by the Director.

Rights and
obligations
of deceased
veteran
devolve on
heirs, etc.

- 28.** When a veteran dies indebted to the Director under an agreement of sale or otherwise with respect to any property, his rights acquired under this Act shall devolve upon his heirs, devisees or personal representative, pursuant to the law of the province in which at the time of his death the property is situated, but subject to all rights, claims and charges of the Director respecting or affecting such property, and to performance by such heirs, devisees or personal

23. This section needs little comment. There are approximately 900 soldier settlers and other purchasers indebted to the Director of Soldier Settlement who are serving with the armed forces. Involved administrative difficulties would ensue if persons indebted to the Director of Soldier Settlement were granted eligibility under this Bill. In any event, the advances made to a soldier settler are governed by the statutory provisions of the *Soldier Settlement Act*.

25. This section is designed to control the family deal type of establishment, which was too prevalent under the *Soldier Settlement Act*.

representatives of all the obligations of his testate or intestate with respect to such property and default on the part of such heir, devisee or personal representative with respect to any right, claim or charge of the Director shall have the same effect as would default on the part of the veteran but for his death. 5

Franking privileges.

29. All mail matter deposited in any post office in Canada addressed to the Director or any officer attached to his service at the offices of the Director at Ottawa and all mail matter addressed by the Director or any officer attached to his service at the offices of the Director at Ottawa to any place in Canada and bearing thereon by imprint or writing the words 'The Director, Veterans' Land Act' shall be carried free, registered or otherwise, in the Canadian mails other than air mail. 15

Affidavits, oaths and declarations.

30. Affidavits, oaths, statutory declarations or solemn affirmations required to be taken or made for the purposes of this Act, may be taken or made before the judge or clerk of any court, any justice of the peace, commissioner for taking affidavits, notary public, or any person specially authorized by the Governor-in Council to take or administer the same. 20

Persons may be appointed to hold inquiries.

31. The Governor in Council shall have the power to appoint persons to hold inquiries in aid of the execution of any of the purposes of this Act, and every person so appointed shall have, for the purposes of his appointment, all the powers of a commissioner under the *Inquiries Act*. 25

R.S., c. 99.

Resisting or obstructing Director or employees.

32. Any person who resists or obstructs the Director or officer or employee of the Director in the execution of his duties under this Act is guilty of an offence punishable on summary conviction by a fine not exceeding two hundred dollars, or by imprisonment for a term not exceeding six months. 30

Certain fees not allowed.

33. (1) No person, firm or corporation shall be entitled to charge or to collect as against or from any other person, firm or corporation any fee or commission or advance of price for services rendered in the sale of any land made to the Director, whether for the finding or introducing of a buyer or otherwise. 35

Payment not to be made.

(2) No person, firm or corporation shall pay to any other person, firm or corporation any such fee or commission or advance of price for any such services. 40

Director may decline purchase.

(3) The Director may decline to purchase land for the purposes of this Act where it appears that the owner acquired the land for speculative purposes subsequent to the tenth day of September, 1939. 45

Director
may require
affidavit,
etc.

(4) The Director may require of any person, firm or corporation from whom he proposes to purchase land or, who is in any manner interested in land which he proposes to purchase for the purposes of this Act, the execution of an affidavit in the form in the Schedule to this Act. 5

Consequences
of payment
of fee.

(5) If any such fee or commission or advance of price is paid by or to any such person, firm or corporation for any such services the following consequences shall ensue:—

Offence and
penalty.

(a) any person who in any affidavit made as required under subsection four of this section wilfully and knowingly states an untruth or suppresses the truth with respect to any matter which, pursuant to such subsection, he is required by way of such affidavit to make disclosure, shall be guilty of an indictable offence and be liable to a fine not exceeding five thousand dollars or to imprisonment for a term not exceeding five years, or to both such fine and such imprisonment; and 10 15

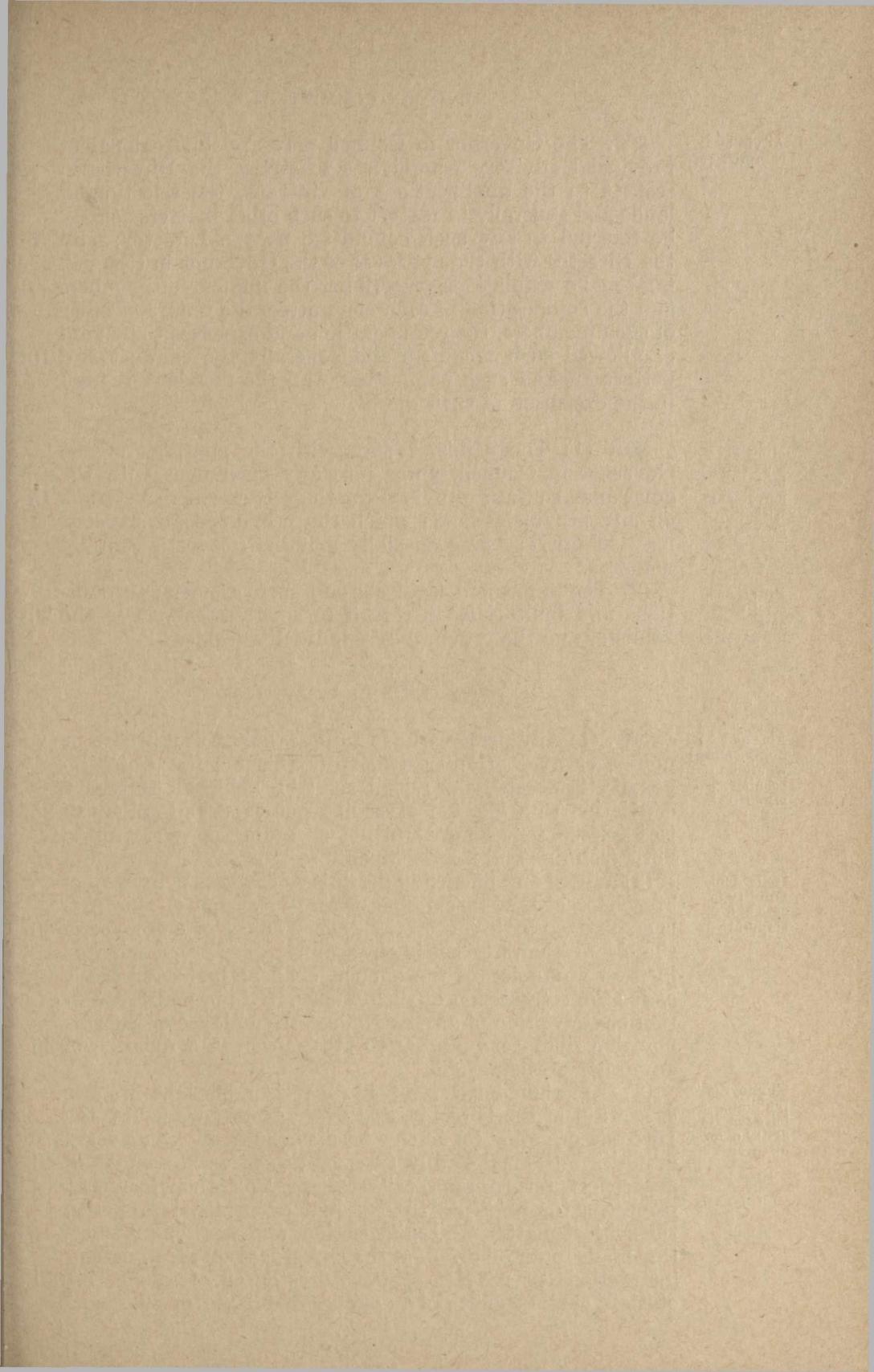
Fee or
commission
may be
recovered.

(b) any fee or commission or advance in price paid may be recovered by the Director, by suit instituted in the name of the Director as agent of His Majesty, in any court having jurisdiction in debt to the amount involved, whether the transaction was one with respect to a sale or projected sale to the Director, as if such amount were a debt due to the Director, and every person who participated in the receipt of any part of such amount shall be liable to pay to the Director the part of such amount actually received by him; and 20 25

(c) all such consequences shall apply and have operation cumulatively.

No officer,
agent or
employee
to purchase
acquire or
sell land
which the
Director is
authorized
to deal with,
or act as
agent, or take
commission.

(6) No officer, agent or employee of or under the Director shall directly or indirectly, in his own name or in that of any other person, except by or under the authority of the Director, purchase, acquire or sell any land or other property of such character as the Director is authorized to purchase, acquire or sell under this Act from or to any veteran who is indebted to the Director of whose application for an advance or to purchase any property from the Director is pending, nor shall such officer, agent or employee act as an agent or otherwise of any person in purchasing, acquiring or selling or otherwise as aforesaid, nor receive any commission or compensation in connection therewith, and any officer, agent, or employee violating the provisions of this subsection shall in addition to any criminal liability incurred pursuant to the provisions of this Act, be liable to summary dismissal on the order of the Director and the liability to or imposition of such penalty shall not affect the right which any person may have to bring against him any civil action. 30 35 40 45



ADVISORY COMMITTEES.

Advisory
committees.

34. The Governor in Council may appoint regional or provincial advisory committees to advise the Director in respect to the qualifications of veterans, the selection of lands and generally in respect to such other matters as may be referred to any such committee by the Director; and the Director with the approval of the Governor in Council, may make regulations prescribing the number of members and the composition of each committee, the tenure of office of such members, the remuneration and expenses to be paid or allowed such members and generally the conduct and performance of such committees and the members thereof in the execution of their duties. 5 10

Minister
may enter
into
agreements
with
provinces.

35. (1) The Minister may, with the approval of the Governor in Council, enter into any agreement with the government of any province for the settlement of veterans on any provincial lands which the provincial government may submit as being specially suitable for settlement by veterans. 15

Provisions,
conditions
and
limitations.

(2) The agreement shall contain such provisions, conditions and limitations in regard to such settlement as the Minister and the province may mutually decide. 20

OFFENCES AND PENALTIES.

Fine and
imprisonment
where no
penalty
prescribed
in Act

36. (1) Any person who is guilty of any wilful breach or non-observance of any provision of this Act for which no penalty is specially provided shall be 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 such fine and imprisonment. 25

Individual
liability in
case of a
corporation.

(2) Where any offence under this Act, whether by way of breach or of non-observance of any provision of this Act, is committed by a corporation, every officer or employee of the corporation, who has in any manner aided or participated in the commission of the offence, shall be personally liable as for the commission of such offence by him, and prosecution or conviction of any one officer or employee of the corporation shall not be a bar to prosecution or conviction of any other of them. 30 35

Employees
making
false reports
guilty of an
offence.

(3) Every land inspector, field supervisor, official, employee or servant of the Director, and every agent engaged by the Director or acting for him or on his behalf, who knowingly or negligently makes any false or deceptive statement in any report, return, appraisal, statement or other document respecting or referring to any real or personal property, the subject-matter of any inspection, appraisal or examination made for or on behalf of the Director or on the direction, instructions or request of the Director or of any of his officials, shall be guilty of an offence and liable on summary 45

Penalty.

conviction to a fine not exceeding one thousand dollars, or to imprisonment for a term not exceeding one year, or to both such fine and imprisonment.

REGULATIONS

Director may make regulations.

37. (1) The Director may, with the approval of the Governor in Council and subject to the provisions of this Act, make regulations prescribing: 5

- (a) qualifications necessary in order to entitle veterans to the benefits or assistance or to any particular benefit or assistance under this Act;
- (b) the manner in which applications for purchase and sale may be made; 10
- (c) the manner in and the dates at which amortized or other payments shall commence, be repaid, be consolidated or be changed;
- (d) the manner in and conditions upon which veterans may transfer their rights; 15
- (e) the conditions subject to which land may be acquired for the purposes of this Act;
- (f) the manner in which lands acquired by the Director may be sold to veterans and others and the conditions as to occupation or otherwise upon which such lands may be sold; 20
- (g) forms of agreements, notices and other documents necessary to the effective operation of this Act;
- (h) the circumstances and procedure under which and whereby the Director may take over or repossess property in case of default made by veterans in the observance of the provisions of this Act or of any other covenant or agreement made by veterans with the Director; 25
- (i) authority and procedure for the inclusion within the expression "veteran" of persons, who being otherwise qualified to be veterans are not yet discharged from military or other service; 30
- (j) with respect to any other matter concerning which the Director deems regulations necessary for the execution of the purposes of this Act. 35

Publication. Laid before Parliament.

(2) All regulations made under authority of this Act shall be published in the *Canada Gazette*, and within fifteen days after the making thereof shall be laid before Parliament, or if Parliament is not then sitting, shall be laid before it within fifteen days after the opening of its next following session. 40

Financial statement to be tabled.

38. A detailed account of the financial commitments entered into and the expenditures made under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament. 45

SCHEDULE
 AFFIDAVIT OF VENDOR OF LAND
 TO THE DIRECTOR
 IN THE MATTER OF THE VETERANS' LAND
 ACT

I, _____ of _____
 in the _____ of _____ Province of

(occupation)

make oath and say as follows:—

1. Produced herewith and shown to me and marked Exhibit A by the functionary before whom this affidavit is sworn is a certain conveyance of land to the Director of *The Veterans' Land Act, 1942*.

2. I have personal knowledge of the matters hereinafter deposed to.

3. No person, firm or corporation has collected or attempted to collect from me, nor been paid by me, nor, so far as I am aware, has any person collected or attempted to collect from any other person, whether interested in the land to which such conveyance relates or otherwise, or charged as against any person, or been paid by any person any fee or commission or advance of price for services rendered in the sale of such land to the Director, whether for the finding of a buyer or otherwise.

4. The last sale of said land (or part thereof) previously to the said conveyance to the Director was made on or about the _____ day of _____ 19 ____ .
 The grantors were _____ of _____
 and the grantees were _____

_____ . There was
 paid for said land on that occasion the sum of _____
 dollars which is an average of _____
 dollars per acre. The improvements
 made upon said land since said sale have been as follows:—

5. The consideration mentioned in said Exhibit is _____ dollars and the persons who are to receive the same and the amounts that each is entitled to receive, and to whom the Director may make payment direct, are now truly stated, to wit:—

- (a) _____
 (name, post office address and amount receivable)
- (b) _____
 (name, post office address and amount receivable)
- (c) _____
 (name, post office address and amount receivable)

SWORN before me at _____
 in the _____
 Province of _____
 this _____ day of _____
 19 _____

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 66.

An Act to amend the Canada Evidence Act.

First reading, April 23, 1942.

THE MINISTER OF JUSTICE.

THE HOUSE OF COMMONS OF CANADA.

BILL 66.

An Act to amend the Canada Evidence Act.

R.S. c. 59;
1931, c. 5;
1938, c. 4;
1940, c. 5.

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

1. The *Canada Evidence Act*, chapter fifty-nine of the Revised Statutes of Canada, 1927, is amended by adding thereto, immediately after section twenty-nine, the following as section twenty-nine A: 5

Definitions.
'bank'
1934, c. 24.
R.S. c. 14.

29A. (1) In this section

(a) 'bank' means the Bank of Canada and any bank to which *The Bank Act* applies or to which the *Quebec Savings Banks Act* applies and includes any branch, agency or office of any such bank; 10

(b) 'photographic film' includes any photographic plate, microphotographic film and photostatic negative.

'photo-graphic film'.

Conditions under which print from photographic film admissible in evidence.

(2) A print, whether enlarged or not, from any photographic film of, 15

(a) an entry in any book or record kept by any bank and destroyed, lost, or delivered to a customer after such film was taken;

(b) any bill of exchange, promissory note, cheque, receipt, original instrument or document held by a bank and destroyed, lost, or delivered to a customer after such film was taken; 20

(c) any record, document, plan, book or paper belonging to or deposited with any department, commission, board or branch of the Government of Canada or of any province of Canada; 25

shall be admissible in evidence in all cases in which and for all purposes for which the object photographed would have been received upon proof that 30

EXPLANATORY NOTES.

1. The object of this amendment is to enable photographs of entries, records, documents, etc., to be used as evidence and thus permit the saving of considerable storage space and, possibly, eliminate the construction of new buildings for storage purposes. It will also create a large amount of waste paper for paper mills and save sulphite pulp for war purposes. Similar legislation has been enacted by five provinces. The section is new.

(i) while such book, record, bill of exchange, promissory note, cheque, receipt, original instrument or document, plan, book or paper was in the custody or control of the bank, department, commission, board or branch, the photographic film was taken thereof in order to keep a permanent record thereof; and 5

(ii) the object photographed was subsequently destroyed by or in the presence of one or more of the employees of the bank, department, commission, board or branch or was lost or was delivered to a 10 customer.

Proof of compliance with conditions.

(3) Proof of compliance with the conditions prescribed by this section may be given by any one or more of the employees of the bank, department, commission, board or branch having knowledge of the taking of the photographic film, of such destruction, loss, or delivery to a customer, or of the making of the print, as the case may be, either orally or by affidavit sworn in any part of Canada before any notary public. 15

Proof by notarial copy.

(4) Unless the court otherwise orders, a notarial copy of any such affidavit shall be admissible in evidence in lieu of the original affidavit." 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 67.

An Act to amend the Judges Act.

First reading, May 5, 1942.

MR. CHURCH.

THE HOUSE OF COMMONS OF CANADA.

BILL 67.

An Act to amend the Judges Act.

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

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

1. Section thirty-seven of the *Judges Act*, chapter one hundred and five of the Revised Statutes of Canada, 1927, 5 is repealed and the following substituted therefor:—

Judges not
to act as
Commission-
ers or
arbitrators.

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

Exceptions.

(2) This section shall not extend nor be deemed to have extended, to judges acting as arbitrators or assessors of 10 compensation or damages under the Railway Act, or any public Act, whether of general or local application, of the Dominion or of any province, whereby a judge is required or authorized to assess or ascertain compensation or damages.” 15

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

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

“39. Notwithstanding the provisions of any law, statute, usage, custom or doctrine of law to the contrary and in so far as it is within the jurisdiction of Parliament to enact, all 20 courts or a judge of any of the courts referred to in this Act, whether such court was constituted or such judge appointed prior to or after the date of the coming into force of this section, shall, when rendering decisions or pronouncing judgment in respect to any question of law com- 25 petent for such court or judge to decide or pronounce upon, take judicial notice of and be bound by the then last decision or judgment of the Judicial Committee of the Privy Council or other court of final appeal rendered by such court upon or in respect to the application of the same question of law.” 30

EXPLANATORY NOTES.

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

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

Section 37 at present reads as follows:—

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

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

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

2. (1) R.S.C. 1927, chap. 105, is known as “an Act respecting the Judges of the Dominion and Provincial Courts” which includes County Courts. Judges must have been 10 years standing at the Bar when appointed. The Act constitutes or sets up:
 - (1) The Supreme Court of Canada.
 - (2) The Exchequer Court.
 - (3) Local Judges in the Admiralty.
 - (4) Provincial Superior Courts (organization for provinces).
- (2) All judges appointed under this Act, chap. 105, are federal officers. They are also under federal authority, and are paid by the Dominion, and under the authority of Parliament whose authority has been increased by the statute commonly known as the Statute of Westminster and can be removed for cause by an address of both Houses of Parliament.
- (3) Under chap. 105 “restrictions and regulations” are placed on Federal Judges regarding residence, travelling allowances, powers, eligibility, retirement, superannuation, removal for cause, and many other regulations. They are sworn to administer the law as they find it, although once appointed they have provincial jurisdiction as well as federal under Section 92 of the British North America Act.
- (4) They are subject to all the federal statutes, they are required to interpret all acts passed by the high court of Parliament known as the Parliament and Government of Canada. Some are found not doing this in several cases at present.
- (5) Commissioners of Assizes, County Court Judges may act in another county, and the Governor in Council in certain cases can make orders within this Act *re* judicial employment as set out in Section 36, but they are not to act on Commissions, except by Order-in-Council.
- (6) It will be seen that while judges when interpreting Section 92 are: provincial officers when appointed, still they are federal officers purely and simply and subject to any enactment of this Parliament and any enactment of the Parliament of Canada, and sworn to enforce it, and the Criminal Code gives them Jurisdiction in Criminal Cases, and Marriage and Divorce are federal except solemnization of marriage.
- (7) This proposed Bill adds another clause to the Act namely 39, by which Judges are to be bound by the decision of the Court of Final Appeal, in respect to any question of law competent for such judges to decide, and shall take notice and be bound by the then last decision or judgment of the judicial committee of the provincial, or other Court of Final Appeal rendered by such Court upon or with respect to such application of law. This amendment is to apply to all the provinces of Canada. Federal authority should be paramount and supreme. One of the cardinal principles of the British constitution is that the Courts are subservient to the Legislature.
- (8) The legal maxim or doctrine known as “*stare decisis*” is overruled where inconsistent to this amendment and this bill will be law for all Canada, notwithstanding the provisions of any law, statute, usage, custom, or doctrine of law to the contrary.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 68.

An Act respecting The Toronto Harbour Commissioners.

First reading, May 7, 1942.

THE MINISTER OF TRANSPORT.

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

3rd Session, 19th Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 68.

An Act respecting The Toronto Harbour Commissioners.

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

Short title.

1. This Act may be cited as *The Toronto Harbour Commissioners' Act, 1942.*

5

Declaratory powers re debentures and borrowing.

2. It is hereby declared that the Corporation, The Toronto Harbour Commissioners, has now and always had power to renew or refund from time to time any debentures heretofore or hereafter issued by it, including debentures issued to renew or refund original or renewal or refunding 10 debentures, and from time to time to borrow money and to issue debentures for such purposes or any of them.

EXPLANATORY NOTES.

The Toronto Harbour Commissioners in 1937 issued debentures totalling \$20,456,000.00 in connection with refunding operations under the authority of its Act of incorporation, chapter 26 of the statutes of 1911 and the provisions of chapter 11 of the statutes of 1936.

The Commissioners now wish to refund an instalment of principal of the refunding debentures issued in 1937, amounting to \$5,000,000.00, which becomes due on September 1, 1942, and doubt has been expressed as to the power of the Commissioners under existing legislation to borrow money by the issue of debentures to pay and redeem debentures which were themselves refunding debentures such as this instalment of \$5,000,000.00.

Upon application of the Commissioners it is now proposed to clarify the matter so that no doubt will arise as to the power of the Commissioners to renew or refund original or renewal or refunding debentures.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 80.

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

AS PASSED BY THE HOUSE OF COMMONS,
23rd JULY, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 80.

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

1940, c. 13.

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

Short title.

1. This Act may be cited as *The National Resources Mobilization Act Amendment Act, 1942.*

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Special powers of the Governor in Council.

2. Section two of *The National Resources Mobilization Act, 1940*, chapter thirteen of the statutes of 1940, is amended by striking out in the first line thereof the words "Subject to the provisions of section three hereof".

Limitation in respect of service overseas.

3. Section three of the said Act is repealed and sections 10 four, five and six are renumbered three, four and five respectively.

EXPLANATORY NOTES.

1. The National Resources Mobilization Act, 1940, is chapter 13 of the statutes of 1940 and was assented to on the 21st of June, 1940.

2. The only change in section two consists in striking out the words "Subject to the provisions of section three hereof" in the first line of the section as it stands at present. This is a consequential amendment as the purpose of the next section of the Bill is to repeal section three of the Act of 1940.

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

"**3.** The powers conferred by the next preceding section may not be exercised for the purpose of requiring persons to serve in the military, naval or air forces outside of Canada and the territorial waters thereof."

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 81.

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

AS PASSED BY THE HOUSE OF COMMONS,
26th MAY, 1942.

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

THE HOUSE OF COMMONS OF CANADA.

BILL 81.

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

MOST GRACIOUS SOVEREIGN,

Preamble.

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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 3, 1942.*

\$19,401,586.20
granted for
1942-43.

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

Additional
interim
vote of
\$550,655.91
granted for
1942-43 on
certain items.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor in the preceding section, a sum not exceeding in the whole five hundred and fifty thousand, six hundred and fifty-five dollars and ninety-one cents towards defraying 5
the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-twelfth of the amount of each of 10
the several items to be voted set forth in the Schedule to this Act.

Account
to be
rendered
in detail.

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the 15
then next session of Parliament.

SCHEDULE

Based on the Main Estimates, 1942-43. The amount hereby granted is \$550,655.91, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

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

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
AGRICULTURE			
31	To provide for Wheat Acreage Reduction payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	5,225,000 00	
FISHERIES			
80	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	40,000 00	
LEGISLATION			
HOUSE OF COMMONS			
116	General Administration—Estimates of the Clerk.....	494,895 00	
117	Estimates of the Sergeant-at-Arms.....	292,976 00	
MINES AND RESOURCES			
Bureau of Geology and Topography—			
128	Geological Surveys.....	274,500 00	
129	Topographical Surveys, including expenses of the Geographical Board of Canada.....	188,500 00	
PUBLIC WORKS			
<i>Ontario</i>			
300	Burlington Channel—Re-dredging.....	67,800 00	
	Toronto—Western Entrance—Re-dredging.....	24,200 00	
	Total.....		*6,607,871 00

*Net total, \$550,655.91.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 95.

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

First reading, June 5, 1942.

THE MINISTER OF FINANCE.

THE HOUSE OF COMMONS OF CANADA.

BILL 95.

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

Preamble.

WHEREAS Canada is at war with the German Reich, Italy, Roumania, Hungary, Finland and Japan; and whereas it is necessary that measures be taken for the common defence and security and to this end it is expedient that aid as hereinafter provided be rendered to His Majesty: 5
Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Short title.

1. This Act may be cited as *The War Appropriation Act, No. 2, 1942.* 10

Appropriation.
\$2,000,000,000
less
\$500,000,000
voted under
1942, c. 9.

2. From and out of the Consolidated Revenue Fund there may be paid and applied, beyond the ordinary grants of Parliament, a sum not exceeding two billion dollars (\$2,000,000,000), less the amount provided for in *The War Appropriation Act, No. 1, 1942*, subject to allotment by 15
Treasury Board, towards defraying any expenses or making any advances or loans that may be incurred or granted by or under the authority of the Governor in Council during the year ending the thirty-first day of March, 1943, for:—

(a) the security, defence, peace, order and welfare of 20
Canada;

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

(c) promoting the continuance of trade, industry and business communications, whether by means of insurance or indemnity against war risk or in any other 25
manner whatsoever; and

(d) the carrying out of any measure deemed necessary or advisable by the Governor in Council in consequence 30
of the existence of a state of war,

Refunds or repayments.

and any moneys received as a refund or repayment of any advance, loan or expenditure made under the authority of

EXPLANATORY NOTES.

This Bill provides for the payment out of the Consolidated Revenue Fund of a sum not exceeding two billion dollars less the amount provided for by *The War Appropriation Act, No. 1, 1942* in addition to the ordinary grants of Parliament towards defraying expenses or making advances or loans incurred or granted by or under the authority of the Governor in Council during the fiscal year ending March 31, 1943, *inter alia* for the security, defence, peace, order and welfare of Canada. Authority is also granted to borrow the sum of two billion dollars for any of the purposes set out in the Bill. Similar Acts, *The War Appropriation Act, 1939* (2nd Sess.), *The War Appropriation Act, 1940*, *The War Appropriation Act, 1941*, were passed at the sessions of Parliament held in 1939, 1940 and in 1941.

Apart from the necessary changes to make this Bill accord with the changes in amount and in time there are only two changes of substance from the 1941 War Appropriation Bill:

- (a) provision has been made for the allotment of funds by Treasury Board. It has been found that in practice it is desirable to provide that Treasury Board should check estimates and allot funds after His Excellency the Governor in Council has approved of the principle of specific projects;
- (b) a new subsection has been introduced, subsection (2) of section three, to advance funds for the payment temporarily under the War Appropriation Act of expenses that may be incurred by government-owned corporations that are set up to place orders for any British or foreign country allied with His Majesty.

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

1939 (2nd
Sess.), c. 9;
1940, c. 3.
1940-41, c. 11.

The War Appropriation Act, 1939, The War Appropriation Act, 1940, The War Appropriation Act, 1941, The War Appropriation Act, No. 1, 1942, or this Act may, with the approval of the Governor in Council be re-expended, advanced or loaned for the purposes of this Act.

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Government
may act as
agent.

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

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Expenditures
required by
Government
wholly-
owned
Company.

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

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Loans
authorized.

1931, c. 27.

4. (1) The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament, by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada in such form, for such separate sums at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money, not exceeding in the whole the sum of two billion dollars (\$2,000,000,000) as may be required for the purposes of this Act and of *The War Appropriation Act, No. 1, 1942*.

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Charge on
Consolidated
Revenue
Fund.

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

Orders and
regulations.

5. (1) The Governor in Council may make, from time to time, such orders or regulations as may be deemed necessary to give effect to the purposes of this Act and of *The War Appropriation Act, No. 1, 1942*; and for greater certainty, but not so as to restrict the generality of the foregoing terms, the Governor in Council may, by order or regulation:—

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

DEPARTMENT OF NATIONAL DEFENCE.

MILITIA SERVICES.

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

NAVAL SERVICES.

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

AIR SERVICES.

(Including Air Training Plan.)

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

- (b) determine the rates of pay and allowances of officers and men of the naval, military and air forces of Canada;
- (c) prescribe administrative practices with respect to contracts and agreements for the execution of any public work or for the acquisition of lands, buildings, equipment, stores, materials and supplies, by purchase or otherwise, for the use of the public service of Canada; 5
- (d) provide for the utilization, control and disposal of equipment, materials and supplies; and 10
- (e) prescribe administrative practices with respect to the making of financial commitments, the taking of security for the performance of contracts and agreements, and the recording and paying of accounts.

Power to vary orders and regulations.

(2) All orders and regulations of the Governor in Council made hereunder shall have the force of law and may be varied, extended or revoked by any subsequent order or regulation; but if any order or regulation is varied, extended or revoked, neither the previous operation thereof nor anything duly done thereunder shall be affected thereby, nor shall any right, privilege, obligation or liability acquired, accrued, accruing or incurred thereunder be affected by any such variation, extension or revocation. 20

Accounting record of commitments.

6. Upon the Treasury Board making an allotment of any part of the two billion dollars (\$2,000,000,000) granted by this Act and by *The War Appropriation Act, No. 1, 1942*, to provide for the cost of any service, the Minister of Finance shall cause an accounting record to be maintained in a form that will disclose the financial commitments entered into and the expenditure made as a consequence of the allotment being provided for the service concerned. 25 30

GENERAL ADMINISTRATION.

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

OTHER DEPARTMENTS.

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

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 96.

An Act to authorize the raising, by way of loan, of certain sums of money for the Public Service.

First reading, June 8, 1942.

THE MINISTER OF FINANCE.

THE HOUSE OF COMMONS OF CANADA.

BILL 96.

An Act to authorize the raising, by way of loan, of certain sums of money for the Public Service.

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

Short title.

1. This Act may be cited as *The Loan Act, 1942*.

Loan authorized.

1931, c. 27.

2. The Governor in Council may, in addition to the sums now remaining unborrowed and negotiable of the loans authorized by Parliament by any Act heretofore passed, raise by way of loan, under the provisions of *The Consolidated Revenue and Audit Act, 1931*, by the issue and sale or pledge of securities of Canada, in such form, for such separate sums, at such rate of interest and upon such other terms and conditions as the Governor in Council may approve, such sum or sums of money as may be required, not to exceed in the whole the sum of seven hundred and fifty million dollars, for paying or redeeming the whole or any portion of loans or obligations of Canada, and also for purchasing and withdrawing from circulation from time to time unmaturing securities of Canada and for public works and general purposes.

Charge upon Consolidated Revenue Fund.

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

Orders and regulations.

4. The Governor in Council may from time to time grant such authority and make such orders or regulations as may be deemed necessary or desirable to give effect to the purposes of this Act.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 98.

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

AS PASSED BY THE HOUSE OF COMMONS,
12th JUNE, 1942.

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

THE HOUSE OF COMMONS OF CANADA.

BILL 98.

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

MOST GRACIOUS SOVEREIGN,

Preamble.

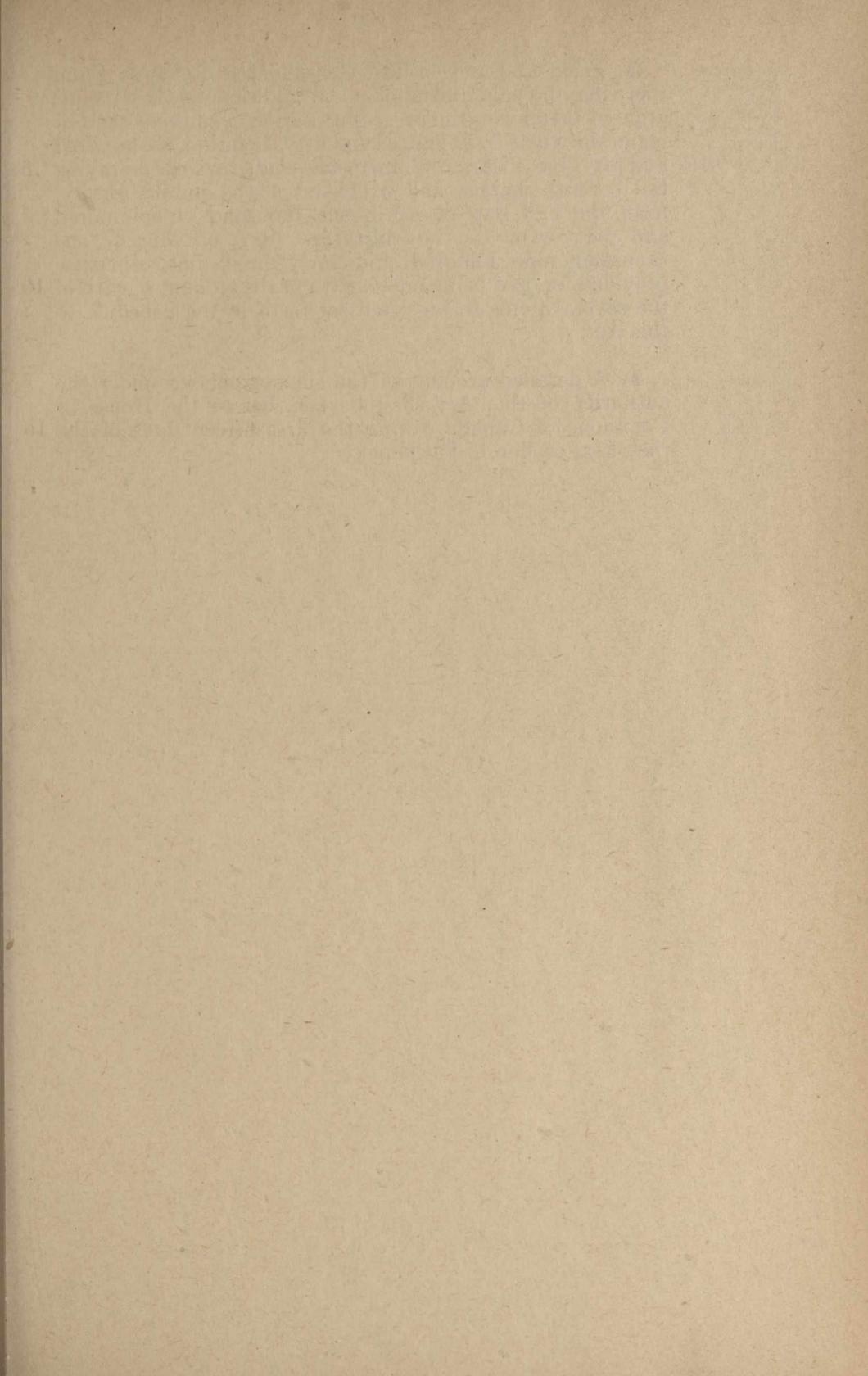
WHEREAS it appears by messages from His Excellency the Right Honourable the Earl of Athlone, etc., etc., Governor General of Canada, and the estimates accompanying the said messages that the sums hereinafter mentioned are required to defray certain expenses of the public service of Canada, not otherwise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

Short title.

1. This Act may be cited as *The Appropriation Act, No. 4, 1942.*

\$19,401,586.20
granted for
1942-43.

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



Additional
interim
vote of
\$550,655.91
granted for
1942-43 on
certain items.

3. From and out of the Consolidated Revenue Fund there may be paid and applied, in addition to the amount granted therefor in the preceding section, a sum not exceeding in the whole five hundred and fifty thousand, six hundred and fifty-five dollars and ninety-one cents towards defraying the several charges and expenses of the public service, from the first day of April, one thousand nine hundred and forty-two, to the thirty-first day of March, one thousand nine hundred and forty-three, not otherwise provided for, and being one-twelfth of the amount of each of the several items to be voted set forth in the Schedule to this Act. 5 10

Account
to be
rendered
in detail.

4. A detailed account of the sums expended under the authority of this Act shall be laid before the House of Commons of Canada during the first fifteen days of the then next session of Parliament. 15

SCHEDULE

Based on the Main Estimates, 1942-43. The amount hereby granted is \$550,655.91, being one-twelfth of the amount of each item in the said Estimates as contained in this Schedule.

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

No. of Vote	Service	Amount	Total
		\$ cts.	\$ cts.
	AGRICULTURE		
31	To provide for Wheat Acreage Reduction payments; for administration expenses in connection therewith, and for temporary appointments that may be required notwithstanding anything contained in the Civil Service Act.....	5,225,000 00	
	FISHERIES		
80	To provide for Canadian share of expenses of the International Pacific Salmon Fisheries Commission under Treaty between Canada and the United States for the protection, preservation and extension of the Sockeye Salmon Fisheries of the Fraser River System.....	40,000 00	
	LEGISLATION		
	HOUSE OF COMMONS		
116	General Administration—Estimates of the Clerk.....	494,895 00	
117	Estimates of the Sergeant-at-Arms.....	292,976 00	
	MINES AND RESOURCES		
	Bureau of Geology and Topography—		
128	Geological Surveys.....	274,500 00	
129	Topographical Surveys, including expenses of the Geographical Board of Canada.....	188,500 00	
	PUBLIC WORKS		
	<i>Ontario</i>		
300	Burlington Channel—Re-dredging.....	67,800 00	
	Toronto—Western Entrance—Re-dredging.....	24,200 00	
	Total.....		*6,607,871 00

*Net total, \$550,655.91.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 110.

An Act to amend The Excise Act, 1934.

First reading, July 14, 1942.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA.

BILL 110.

An Act to amend The Excise Act, 1934.

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

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

1. The Schedule to *The Excise Act, 1934*, chapter fifty-two of the statutes of 1934, as enacted by section one of chapter five of the statutes of 1939 (2nd session) and amended by sections five and six of chapter thirty-three of the statutes of 1940 and further amended by section eight of chapter sixteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“SCHEDULE.

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

Spirits.

1. SPIRITS.

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

Proviso.

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

Proviso.

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

EXPLANATORY NOTES.

The Schedule to the Act is amended to give effect to the Budget Resolutions of June 23rd, 1942.

1. SPIRITS.

The present rate is seven dollars.

- (a) On every gallon of the strength of proof used in the manufacture of patent and proprietary medicines, extracts, essences and pharmaceutical preparations, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 5
- (b) On every gallon of the strength of proof used in any bonded manufactory in the production of perfume or perfumed spirits, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 10
- (c) On every gallon of the strength of proof used in any bonded manufactory in the production of vinegar, sixty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 15
- (d) On every gallon of the strength of proof used in the production of such chemical compositions as are from time to time approved by the Governor in Council, fifteen cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon: 20

Proviso.

Provided further,

(i) that upon spirits sold to any druggist licensed under this Act, and used exclusively in the preparation of prescriptions for medicines and pharmaceutical preparations, the duty of excise shall be, on every gallon of the strength of proof, one dollar and fifty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon; 25 30

(ii) that spirits distilled from wine produced at a registered winery from native fruits and used exclusively by registered wine manufacturers for the fortification of native wines under departmental regulations, shall be subject to no duty of excise. 35

Imported spirits.

Upon imported spirits when taken into a bonded manufactory, in addition to any of the duties otherwise imposed, upon every gallon of the strength of proof, thirty cents, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon. 40

Canadian Brandy.

2. CANADIAN BRANDY. 45

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

Proviso.

Provided that duty paid Canadian brandy owned by any distiller at the close of business on the twenty-third day of June, one thousand nine hundred and forty-two, shall 50

2. CANADIAN BRANDY.

This proviso is deleted as there is no longer Canadian brandy as in this proviso defined.

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

	be subject to the following additional duty of excise on every gallon of the strength of proof, one dollar, and so in proportion for any greater or less strength than the strength of proof and for any less quantity than a gallon.	
Definition.	Canadian brandy is hereby defined as a spirit distilled exclusively from the juices of native fruits, without the addition of sugar or other saccharine matter, and containing not less than forty-two and seventy-five hundredths (42.75) per centum of absolute alcohol by volume.	5
Beer.	3. BEER. Upon all beer or malt liquor brewed in whole or in part from any substance other than malt, per gallon <u>forty-five cents.</u>	10
Malt.	4. MALT. Upon all malt:— (a) manufactured or produced in Canada and screened (that is, malt from which the coomings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound..... <u>sixteen cents;</u> (b) imported into Canada and entered for consumption, per pound..... <u>sixteen cents;</u>	15 20
Malt Syrup.	5. MALT SYRUP. Upon all malt syrup as defined by paragraph (c) of section six of <i>The Excise Act, 1934</i> :— (a) manufactured or produced in Canada, per pound <u>twenty-four cents;</u> (b) imported into Canada and entered for consumption, per pound..... <u>forty cents.</u>	25 30
Tobacco, cigars and cigarettes.	6. TOBACCO, CIGARS and CIGARETTES. (a) Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, thirty-five cents; (b) Cigarettes weighing not more than two and one-half pounds per thousand, six dollars per thousand; (c) Cigarettes weighing more than two and one-half pounds per thousand, eleven dollars per thousand; (d) Cigars, three dollars per thousand; (e) Canadian raw leaf tobacco when sold for consumption per pound actual weight, <u>twenty cents.</u>	35 40
Coming into force.	2. This Act shall be deemed to have come into force on the twenty-fourth day of June, one thousand nine hundred and forty-two, and to have applied to all goods mentioned therein, imported or entered for consumption on and after that day, and to have applied to goods previously imported for consumption, for which no entry for consumption was made before that day.	45

These items of the Schedule presently read:

“3. BEER.

Upon all beer or malt liquor:—

- (a) brewed in whole or in part from any substance other than malt, per gallon.....thirty-five cents;
- (b) imported into Canada and entered for consumption per gallon.....twelve cents.

“4. MALT.

Upon all malt:—

- (a) manufactured or produced in Canada and screened (that is, malt from which the coomings have been removed) subject to the regulations of the Governor in Council with respect to absorption of moisture in warehouse, per pound.....twelve cents;
- (b) imported into Canada and entered for consumption per pound.....twelve cents

“5. MALT SYRUP.

Upon all malt syrup as defined by paragraph (c) of section six of *The Excise Act, 1934*:—

- (a) manufactured or produced in Canada, per pound.....eighteen cents;
- (b) imported into Canada and entered for consumption, per pound.....thirty cents.”

“6. TOBACCO, CIGARS AND CIGARETTES.

- (a) Manufactured tobacco of all descriptions except cigarettes, per pound actual weight, thirty-five cents;
- (b) Cigarettes weighing not more than two and one-half pounds per thousand, six dollars per thousand;
- (c) Cigarettes weighing more than two and one-half pounds per thousand, eleven dollars per thousand;
- (d) Cigars, three dollars per thousand;
- (e) Canadian raw leaf tobacco when sold for consumption per pound actual weight, ten cents.”

111.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 111.

An Act to amend the Customs Tariff.

First reading, July 15, 1942.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

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

3rd Session, 19th Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 111.

An Act to amend the Customs Tariff.

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

Schedule A
amended.

1. Schedule A to the *Customs Tariff*, chapter forty-four of the Revised Statutes of Canada, 1927, as amended by 5
chapter seventeen of the statutes of 1928, chapter thirty-
nine of the statutes of 1929, chapter thirteen of the
statutes of 1930 (first session), chapter three of the
statutes of 1930 (second session), chapter thirty of 10
the statutes of 1931, chapter forty-one of the statutes
of 1932, chapters six and thirty-seven of the statutes
of 1932-33, chapters thirty-two and forty-nine of the
statutes of 1934, chapter twenty-eight of the statutes
of 1935, chapter thirty-one of the statutes of 1936, chapters 15
twenty-five and twenty-six of the statutes of 1937, chapter
forty-one of the statutes of 1939 (first session), chapter two
of the statutes of 1939 (second session), chapter twenty-
nine of the statutes of 1940, and chapter thirteen of the
statutes of 1940-41, is further amended by striking thereout
subdivisions (a), (b), (c) and (d) of tariff item 90; tariff 20
items 152b, 152d, 210, 276, 282b, 316a, 347, 410c, 422a,
435, 438d, 438i, 451b and subdivisions (a) and (b) of item
534; items 574, 584, 610, 610a, 657 and 682a, the several
enumerations of goods respectively and the several rates of 25
duties of customs, if any, set opposite each of the said items,
and by inserting in the said Schedule the items, enumera-
tions and rates of duty which are specified in the Schedule
to this Act.

"Additional"
duties
amended.

2. Schedule A to the said Act, as amended by *The*
Customs Tariff Amendment Act, 1939, chapter two of the 30
statutes of 1939 (second session), as amended by chapter
twenty-nine of the statutes of 1940 and by chapter thirteen
of the statutes of 1940-41, is further amended by deleting

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

“Whiskey, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	\$3 per gallon of the strength of proof.
Ale, beer, porter and stout.....	9 cents per gallon.
Wines of all kinds except sparkling wines, containing not more than forty per cent of proof spirit.....	32½ cents per gallon.
Champagne and all other sparkling wines.....	\$1.25 per gallon.”

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

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“Whiskey, brandy, rum, gin and all other goods specified in Customs Tariff Items 156, 156a, and 156b.....	\$5 per gallon of the strength of proof.
Ale, beer, porter and stout.....	30 cents per gallon.
Wines of all kinds except sparkling wines, containing not more than forty per cent of proof spirit.....	42½ cents per gallon.
Champagne and all other sparkling wines.....	\$1.75 per gallon.”

Date of
coming into
force.

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

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SCHEDULE

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
90a	Vegetables, dried, desiccated, or dehydrated, including vegetable flour, n.o.p.....	15 p.c.	27½ p.c.	30 p.c.
90b	Vegetables, pickled or preserved in salt, brine, oil or in any other manner, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.
90c	Vegetable juices, liquid mustards, soy and vegetable sauces of all kinds.....	15 p.c.	32½ p.c.	35 p.c.
90d	Vegetable pastes and hash and all similar products composed of vegetables and meat or fish, or both, n.o.p.....	15 p.c.	32½ p.c.	35 p.c.
152b	Orange juice, grapefruit juice, and blended orange and grapefruit juice, the product of the British West Indies, when imported direct from the country of production.....	Free		
210	Peroxide of soda; silicate of soda, dry or in water solution; bichromate of soda; sulphide of sodium; nitrite of soda; arseniate, binarseniate, chlorate, bisulphite and stannate of soda, prussiate of soda and sulphite of soda..	Free	15 p.c.	20 p.c.
276	Cotton seed oil for canning fish.....	Free	Free	Free
282b	Saggars, hillers, bats, and plate setters, when used in the manufacture of ceramic products	Free	Free	Free
316a	Incandescent lamp bulbs for use in the manufacture of incandescent lamps; glass tubing for use in the manufacture of incandescent lamps, vials and ampoules; mantle stocking for gas light.....	Free	7½ p.c.	10 p.c.
349c	Magnesium scrap.....	Free	Free	Free
	Provided, that nothing shall be deemed to be magnesium scrap except waste or refuse magnesium, fit only to be remelted.			
410c	(i) Machinery and apparatus and complete parts thereof for use exclusively in producing unrefined oil from shales, not to include motive power, of a class or kind not made in Canada.....	Free	Free	Free
	(ii) Machinery and apparatus for operating oil-sands by mining operations and for extracting oil from the sands so mined; complete parts of the foregoing.....	Free	Free	Free
422a	Concrete road-paving machines, self-propelling, end loading type, with a capacity of 21 cubic feet of wet concrete or more; concrete and asphalt road finishing machines; form graders; sub-graders; combination excavating and transporting scraper units; concrete mixers, transit type; dump wagons or trailers, having a capacity of 10 cubic yards or over, not self-propelled; back-filling machines and equipment, mounted on self-propelling wheels or crawling traction, semi- or full-revolving boom and scraper type; steam or air driven pile hammers or extractors; well-points; truck turntables; all the foregoing of a class or kind not made in Canada, and complete parts thereof.....	Free	10 p.c.	12½ p.c.

SCHEDULE—Continued

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
428g	Fuel injection pumps and nozzles for diesel and semi-diesel engines.....	Free	Free	Free
435	Locomotives and motor cars for railways, of a class or kind not made in Canada, and complete parts thereof, for use exclusively in mining, metallurgical or sawmill operations; diesel switching locomotives of a class or kind not made in Canada.....	Free	12½ p.c.	20 p.c.
438d	Front and rear axles; brakes; clutches; internal combustion engines; steering gears; magnetos; rims for pneumatic tires larger than thirty inches by five inches; transmission assemblies; drive shafts; universal joints; steel road wheels; and parts of the foregoing, when of a class or kind not made in Canada, and imported by manufacturers of the goods enumerated in tariff items 424 and 438a for use only in the manufacture of motor trucks, motor buses and electric trackless trolley buses, or for the manufacture of chassis for the same.....	Free	17½ p.c.	27½ p.c.
	(1) Provided that if the above articles are imported for use as original equipment for motor trucks, motor buses and electric trackless trolley buses, or for chassis for the same, by a manufacturer of the goods enumerated in tariff items 424 and 438a, and provided also that during the year during which importation is sought, not less than forty per centum of the factory cost of production of such motor vehicles and chassis therefor, not to include duties and taxes, is incurred in the British Empire, the rates of duty under this item shall be.....	Free	7½ p.c.	27½ p.c.
	(2) Provided that the Governor in Council may make such regulations, if any, as are deemed necessary for carrying out the provisions of this item.			
438i	Body bottom cross members and steel shapes for the manufacture thereof; bumpers, front and rear, and parts thereof, including spring steel bumper plates; casket tables or platforms for hearses; destination and route sign assemblies, illuminated or not, and parts thereof; direction signals, illuminated or not; door and step mechanism, hand, vacuum or air operated, and parts thereof; door locks and catches and parts thereof; electric switches, buzzers, bells, push buttons, fuse assemblies and parts thereof; forward drive control conversion assemblies and parts thereof; lamps of all kinds, illuminating and indicating, including sockets, flanges, terminals, glassware, lenses and gaskets therefor, assembled or not, but not to include lamp bulbs; metal stampings, oiled and primed or not, and assemblies thereof; rubber fenders; seat operating mechanisms; ventilators, including motor driven fan type, and grills, and parts thereof; window operating mechanisms; all of the foregoing when imported to be used only in the manufacture of motor bus bodies, electric trackless trolley bus bodies, motor ambulances and hearses.....	Free	Free	20 p.c.
438j	Semi-finished piston castings of any material..	Free	25 p.c.	35 p.c.

SCHEDULE—*Concluded*

Tariff Item		British Preferential Tariff	Intermediate Tariff	General Tariff
451b	Pins manufactured from wire of any metal: (i) Specially designed for marking systems..	Free	5 p.c.	10 p.c.
	(ii) N.o.p..... and, per pound	17½ p.c.	27½ p.c. 10 cts.	30 p.c. 10 cts.
534	(a) Wick, with or without core, processed or not, when imported by manufacturers of wax candles or tapers for use in their own factories in the manufacture of wax candles or tapers.....	Free	Free	Free
	(b) Braided wick, with or without core, processed or not, when imported for use exclusively in oil-burning sanctuary lamps, under such regulations as the Minister may prescribe.....	Free	Free	Free
574	Woven fabrics, non-elastic, not exceeding three inches in width, imported by manufacturers of suspenders, garters, hose supporters, abdominal supporters and spinal braces for use exclusively in the manufacture of such articles in their own factories.....	10 p.c.	17½ p.c.	20 p.c.
584	Resin or rosin; bone pitch, crude only.....	Free	Free	Free
610	Pelting, n.o.p.....	7½ p.c.	25 p.c.	27½ p.c.
657	Mouthpieces in the rough, screws, aluminum pipe fittings and pipe bowls moulded from briarwood dust, and bowls of wood, not further processed than frazed, when imported by manufacturers of tobacco pipes for use in the manufacture of such pipes, in their own factories.....	Free	Free	25 p.c.
682a	Net floats of aluminum, glass, canvas, cork, rubber, or cellulose acetate, for use exclusively in commercial fishing.....	Free	Free	Free

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 112.

An Act to amend The Dominion Succession Duty Act.

First reading, July 22, 1942.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA

BILL 112.

An Act to amend The Dominion Succession Duty Act.

1940-41, c. 14.

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

Definitions.

1. Paragraph (b) of section two of *The Dominion Succession Duty Act*, chapter fourteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“Child”.

“(b) ‘child’ means any child of the deceased including any person lawfully adopted while such person is under the age of twelve years by the deceased as his child and any lineal descendant of any such child or person, provided that at the date of the death of the deceased such child was—

(i) under eighteen years of age in the case of the deceased’s own child or adopted child; or

(ii) under eighteen years of age, and dependent upon the deceased for support; or

(iii) eighteen years of age or over and likewise dependent upon the deceased on account of mental or physical infirmity,

and in the province of Quebec the provisions of this paragraph shall also apply to a person whose care, support and education has been actually undertaken while such person is under the age of twelve years by the deceased and any lineal descendant of such person.”

2. Paragraph (e) of section two of the said Act is repealed and the following substituted therefor:—

“Dutiable value”.

“(e) ‘dutiable value’ means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances as authorized by section eight of this Act and less the value of real property situated outside of Canada, and means,

EXPLANATORY NOTES

1. The paragraph to be repealed presently reads as follows:

"(b) child means any child of the deceased including any person lawfully adopted while under the age of twelve years by the deceased as his child and any lineal descendant of any such child, provided that such child was under eighteen years of age at the date of the death of the deceased or, at the said date, was dependent upon the deceased for support on account of mental or physical infirmity;"

The purpose of this amendment is to bring the definition of "child" into line with that contained in paragraph (e) of section 5 of the *Income War Tax Act*. As the definition stands at present a widow receives an additional exemption of \$5,000.00 for each grandchild under eighteen years of age, although not dependent upon her. The amended definition corrects this anomaly.

2. The paragraph to be repealed presently reads as follows:—

"(e) 'dutable value' means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the exemptions and allowances as authorized by sections seven and eight of this Act and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the exemptions and allowances as authorized by sections seven, eight and nine of this Act;"

The rates of duty in the Schedule to the Act were intended to be based on a definition of "dutable value" as now amended. By reason of the wording of the original definition and section 11 of the Act, widows and dependent

in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the allowances as authorized by sections eight and nine of this Act:"

5

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

Annuities,
superannua-
tion, pensions.

"(g) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert 10 or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased, including superannuation or pension benefits or allow- 15 ances payable or granted under legislation of the Parliament of Canada or of any Province, or under any other superannuation or pension fund or plan whether the said benefits or allowances are payable or granted out of the revenue of His Majesty in respect of the Gov- 20 ernment of Canada, or of any Province thereof, or out of any fund established for the purpose, which benefits or allowances shall be deemed for the purposes of the Act to have been purchased, acquired, or provided by the deceased;"

4. Subsection one of section seven of the said Act is 25 amended by striking out the first three lines thereof and substituting therefor the following:—

Exemptions
to be
deducted
from
dutiabie
value.

"7. (1) From the dutiable value of any property in- 30 cluded in a succession the following exemptions shall be deducted and no duty shall be leviable in respect thereof:—"

5. Paragraph (d) of subsection one of section seven of the said Act is repealed and the following substituted therefor:—

Charitable,
religious,
educational
gifts.

"(d) where the successor is a charitable, religious or 35 educational organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided that in the case of any property devised or bequeathed by the will of the deceased or given inter vivos within 40 three years of the death of the deceased, this exemption shall apply to an amount not exceeding fifty per centum of the value of all the dutiable property owned by the deceased at his death, and provided further that where more than one charitable, religious or educa- 45 tional organization is entitled to exemption hereunder

children would receive not only the exemptions of \$20,000.00 and \$5,000.00 referred to in section seven of the Act, but an additional \$5,000.00. This was not intended. The amendment will bring the law into line with the original intention.

3. The paragraph to be repealed presently reads as follows:—

“(g) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased;”

This amendment is intended to clarify the law that superannuation benefits or allowances payable or granted to the relatives of a deceased person are dutiable.

4. The first three lines of subsection one of section seven presently read as follows:—

“7. (1) In determining the dutiable value of any property included in a succession the following exemptions shall be allowed and no duty shall be leviable in respect thereof:—”

This amendment follows upon the revised definition of “dutiable value” as contained in section two, and it has the same purpose as that mentioned in relation to that section. The words “in determining” are deleted, and the word “from” is substituted therefor.

5. The paragraph to be repealed presently reads as follows:—

“(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided that in the case of any property devised or bequeathed by the will of the deceased this exemption shall only apply to an amount not exceeding fifty per centum in the value of such property;”

Permits an owner of property to dispose of half of his entire estate to charitable organizations clear of duty, as opposed to the provision of the Act as it now stands of exempting one-half of the amount of each individual bequest.

each such organization shall be entitled to that proportion of the total exemption applicable in the case of the total number of charitable, religious and education organizations entitled as the value of the property included in its succession bears to the total value of the dutiable property divisible amongst the organizations;” 5

6. Paragraph (g) of subsection one of section seven of the said Act is repealed and the following substituted therefor:— 10

Gifts prior to stated date must be absolute.

“(g) in respect of any gift made by the deceased prior to the twenty-ninth day of April, one thousand nine hundred and forty-one, where actual and bona fide possession and enjoyment of the property, the subject matter of the gift, has been assumed by the donee or by a trustee for the donee immediately upon the making of the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him, whether vested or contingent and whether voluntary or by contract or otherwise;” 15 20

7. Subsection one of section seven of the said Act is further amended by adding thereto the following paragraphs:—

Residential property of foreign officials.

“(j) in respect of any succession comprising property acquired for or incidental to residence in Canada by, 25
 (i) a minister, accredited representative, secretary, attache or other official of any foreign country; or
 (ii) a consul or vice-consul if he is a citizen of the country he represents and is not engaged in any business or calling other than the duties appertain- 30
 ing to his official position; or
 (iii) a high commissioner or other official of Great Britain or of any self-governing dominion; or
 (iv) the members of the immediate family of any such official who are resident with him, 35
 provided that the duties of such official require him to reside in Canada, and provided further, that the country represented by the official grants a similar exemption to officials of the Government of Canada;
 “(k) in respect of pensions granted or payable under the 40
 provisions of the *Pension Act*.”

R.S., c. 157.

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

Certain insurance and annuities exempt.

“(5) No duty shall be leviable in respect of the proceeds of any insurance policy or in respect of any annuity or other similar contract issued by any person in the ordinary course of business or by His Majesty under the provisions 45

6. The paragraph to be repealed presently reads as follows:—

(g) in respect of any gift made by the deceased prior to the twenty-ninth day of April, one thousand nine hundred and forty-one;

Clarifies the law that the exemption referred to is to be confined to completed gifts which took effect prior to the specified date, and that gifts with any reservation of benefit are not to be included in the exemption.

7. (j) Exempts from duty successions consisting of the residential property and household effects of foreign officials provided the countries they represent grant a similar exemption in respect of like residential property of Canadian officials.

(k) Exempts from duty pensions granted or payable under the *Pension Act*.

8. The subsection to be repealed presently reads as follows:—

"(5) No duty shall be leviable in respect of the proceeds of any insurance policy if the assured was at the time of death domiciled outside of Canada."

Provides that in respect of the proceeds of life insurance policies the exemption can be granted only if the deceased

R.S., c. 7.

of the Government Annuities Act, if the assured or the person with whom the contract was made was domiciled outside of Canada at the time of his death."

9. Section twenty-four of the said Act is amended by adding thereto the following subsections:

No action against executor if duty paid on present value of interest in expectancy.

"(2) Where an executor pays the duty on the present value of an interest in expectancy within the time prescribed by this section or within such extended time as may be granted for payment thereof under section twenty-seven, no successor shall have any right of action against the executor by reason of the duty having been paid before the interest falls into possession, or by reason of a decline in value having taken place between the date of the death of the deceased and the date of the falling into possession.

Lien upon real property and mortgages of non-domiciled decedents.

"(3) Any duty payable upon or in respect of a succession consisting of land situate in Canada, or a mortgage or charge upon such land, or any beneficial interest therein, shall, upon the death of a predecessor dying domiciled outside of Canada, become and be a lien upon such property or beneficial interest in favour of the Crown in right of Canada, and such lien shall continue to bind the property or beneficial interest until the duty, with interest and penalties, if any, have been fully paid.

Registration of caution.

"(4) The Commissioner, or any officer duly authorized by him, may cause to be registered in the office of land titles, or land registry office as the case may be, a caution claiming duty upon or in respect of a succession consisting of land, or a mortgage or charge upon land, or a beneficial interest therein, where such land, mortgage or charge is situate in Canada, and forms part of the successions derived from a predecessor dying domiciled outside of Canada."

10. Subsections two and three of section forty-nine of the said Act are repealed and the following substituted therefor:—

Insurance and benevolent and friendly society and superannuation payments to \$1,500.00 payable without consent.

"(2) Notwithstanding anything contained herein, property not exceeding one thousand five hundred dollars in value or amount, included in a succession derived from any one predecessor, may be transferred or paid without the consent of the Minister provided notice of such transfer or payment is given forthwith to the Minister and that the property comes within one the the following classes, namely:—

- (a) Moneys due under contracts of life insurance;
- (b) Amounts payable by benevolent and friendly societies to estates of deceased persons or to any member or members of their families;

was domiciled outside of Canada at the time of death. At the same time, the exemption is extended on the same terms to annuity contracts.

9. (2) Protects executors against action by successors if election is made to pay the duties at the time of death.

(3) Imposes a statutory lien on Canadian realty or interests of realty of persons dying domiciled outside of Canada to ensure that the duties thereon shall be paid.

(4) Enables a caution to be registered to protect the lien for duty.

10. Gives statutory sanction to the payment of the small claims mentioned without obtaining the formal consent of the Minister.

Subsections two and three of section forty-nine at present read as follows:—

"(2) Notwithstanding anything contained herein, any insurance company may make payment not exceeding one thousand five hundred dollars due under any contract or contracts of insurance mentioned in subsection one of this section without the consent of the Minister providing notice of such payment is transmitted forthwith to the Minister.

(3) Notwithstanding anything contained herein, any one branch of any bank, trust company, insurance company or other corporation or any one person may pay to the survivor one-half or five hundred dollars, which ever is the lesser, of the money to which the survivor is entitled in a joint deposit account standing in the name of the deceased and any person, without the consent of the Minister, provided notice of such payment shall be transmitted forthwith to the Minister."

(c) Superannuation benefits payable to any member of the family of a deceased employee, including refunds of pension contributions.

Bank or other
company
deposits,
salaries
or wages
\$500.00
payable
without
consent.

“(3) Notwithstanding anything contained herein property not exceeding five hundred dollars in value or amount included in a succession derived from any one predecessor may be transferred or paid without the consent or the Minister provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within one of the following classes, namely:— 5 10

(a) Moneys in bank, including joint bank accounts to the extent of one-half thereof or five hundred dollars, whichever is the lesser;

(b) Moneys deposited with trust companies, loan companies and similar institutions; 15

(c) Salary, wages or gratuities payable to the representatives or relatives of deceased employees.”

Application
of the Act.

11. The provisions of this Act shall apply retrospectively to successions derived from persons dying on or after the fourteenth day of June, one thousand nine hundred and forty-one. 20

11. By this provision the amendments are made to apply retrospectively to the 14th day of June, 1941, that is to the date *The Dominion Succession Duty Act* came into force.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 113.

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

First reading, July 22, 1942.

THE MINISTER OF FINANCE.

THE HOUSE OF COMMONS OF CANADA

BILL 113.

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

1940, c. 32;
1940-41, c. 15.

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

1. Paragraph (i) of subsection one of section two of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, as enacted by section three of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“standard profits.”

“(i) ‘standard profits’ means the average yearly profits of a taxpayer in the standard period in carrying on what was in the opinion of the Minister the same class of business as the business of the taxpayer in the year of taxation or the standard profits ascertained in accordance with section five of this Act:

Proviso.

Provided that standard profits shall not include for the purposes of this Act property in any form received by a taxpayer deemed to be the payment of a dividend under section nineteen of the *Income War Tax Act*; and

R.S., c. 97.

Proviso.

Provided further that for the purpose of this section profits shall be deemed to have accrued on an equal daily basis throughout any fiscal period or portion thereof which is in question; and

Proviso.

Provided further that losses incurred by the taxpayer during the standard period shall not be deducted from the profits in the standard period but the years of losses shall nevertheless be counted in determining the average yearly profits during the said standard period; and

Proviso.

Provided further that a taxpayer’s standard profits shall not be deemed to be less than five thousand dollars before any adjustment is made in accordance with the provisions of this Act.”

EXPLANATORY NOTES.

1. This amendment implements Resolution No. 7. The only change is the addition of the first proviso to paragraph (*i*).

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

“3. (1) In addition to any other tax or duty payable under any other Act and as herein provided, there shall be assessed, levied and paid

5

Persons liable to tax.

(a) a tax in accordance with the rate set out in the Third Part of the Second Schedule to this Act, upon the profits during the taxation period; and

(b) a tax in accordance with the rates set out in the First Part of the Second Schedule or in the Second Part of the Second Schedule to this Act upon the profits or the excess profits respectively during the taxation period, whichever of such taxes is the greater in amount, of every person residing or ordinarily resident in Canada or who is carrying on business in Canada:

15

Proviso.

Provided that in the case of all persons other than corporations the tax as provided in the Third Part of the Second Schedule to this Act shall not apply.

Certain property to be included in computing profits.

(2) Property in any form received by the taxpayer during the taxation period deemed to be the payment of a dividend under section nineteen of the *Income War Tax Act*, shall be included in computing profits for the purpose of any tax payable under this section in accordance with the rates set out in the First and Third Parts of the Second Schedule to this Act unless otherwise taxable under the provisions of this Act.

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Tax not to operate to reduce profits.

(3) The tax exigible under this section in accordance with the rates set out in the First Part of the Second Schedule to this Act shall in no case operate to reduce the profits of a taxpayer below the amount of five thousand dollars.”

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3. Section five of the said Act, as enacted by section six of chapter fifteen of the statutes of 1940-41, is repealed and the following sections substituted therefor:—

“5. (1) If a taxpayer is convinced that his standard profits were so low that it would not be just to determine his liability to tax under this Act by reference thereto because the business is either of a class which during the standard period was depressed or was for some reason peculiar to itself abnormally depressed during the standard period when compared with other businesses of the same class he may, subject as hereinafter provided, compute his standard profits at such greater amount as he thinks just, but not exceeding an amount equal to interest at ten per centum per annum on the amount of capital employed in the business at the commencement of the last year or fiscal period of the taxpayer in the standard period computed in accordance with the First Schedule to this Act:

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Ascertainment of profits by Board of Referees.

Depressed businesses.

2. This amendment provides the formal changes to the Charging Section three made necessary by the substantive changes in the First Schedule to this Act. It also extends the Charging Section to take cognizance of dividends deemed to have been received under section nineteen of the *Income War Tax Act*.

3. This amendment—

- (a) Implements Resolution No. 8;
- (b) requires the Minister to assess a taxpayer upon his actual profits if he does not direct that the standard profits shall be determined by the Board of Referees;
- (c) provides that the question of whether or not the business of one taxpayer was depressed during the standard period must be determined to the satisfaction of the Minister.

Proviso.

Provided that if the Minister is not satisfied that the business of the taxpayer was depressed or that the standard profits as computed by the taxpayer are fair and reasonable, he may direct that the standard profits be ascertained by the Board of Referees and the Board shall thereupon, in its sole discretion, ascertain the standard profits at such an amount as the Board thinks just, being, however, an amount equal to the average yearly profits of the taxpayer during the standard period or to interest at the rate of not less than five nor more than ten per centum per annum on the amount of capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period as computed by the Board in its sole discretion in accordance with the First Schedule to this Act, or the Minister shall assess the taxpayer in accordance with the provisions of this Act other than as provided in this subsection.

Standard profits for new business.

(2) If on the application of a taxpayer the Minister is satisfied that the taxpayer was not carrying on business during the standard period or that the profits of the standard period were so low that it would not be just to determine the liability of the taxpayer under this Act by reference thereto because the actual date of commencement of business by the taxpayer or the date of commencement fixed by the Minister pursuant to paragraph (h) of subsection one of section two of this Act was subsequent to the thirty-first day of December, one thousand nine hundred and thirty-seven but before the first day of January, one thousand nine hundred and thirty-nine, he shall direct that the standard profits be ascertained by the Board, or (whether or not there has been an application by the taxpayer) in the case of any taxpayer who has not commenced business before the second day of January, one thousand nine hundred and thirty-nine, the Minister shall direct that the standard profits be ascertained by the Board and the Board in any such case shall in its sole discretion thereupon ascertain the standard profits at such an amount as the Board thinks just, being an amount equal to a return on the capital employed by the taxpayer at the commencement of the first year or fiscal period in respect of which he is subject to taxation under this Act at the rate earned by taxpayers during the standard period in similar circumstances engaged in the same or an analogous class of business, the capital of the taxpayer to be computed by the Board of Referees in its sole discretion in accordance with the First Schedule to this Act.

Standard profits for cases where a capital standard is inapplicable.

(3) If on the application of a taxpayer the Minister is satisfied that the business either was depressed during the standard period or was not in operation prior to the first day of January, one thousand nine hundred and thirty-eight, and the Minister on the advice of the Board of Referees is satisfied that because,

- (a) the business is of such a nature that capital is not an important factor in the earning of profits, or
 (b) the capital has become abnormally impaired or due to other extraordinary circumstances is abnormally low

standard profits ascertained by reference to capital employed would result in the imposition of excessive taxation amounting to unjustifiable hardship or extreme discrimination or would jeopardize the continuation of the business of the taxpayer, the Minister shall direct that the standard profits be ascertained by the Board of Referees and the Board shall in its sole discretion thereupon ascertain the standard profits on such basis as the Board thinks just having regard to the standard profits of taxpayers in similar circumstances engaged in the same or an analogous class of business.

Decisions of Board not final.

(4) Notwithstanding anything contained in this section the decisions of the Board given under subsections one, two and three of this section shall not be operative until approved by the Minister whereupon the said decisions shall be final and conclusive:

Proviso.

Provided that if a decision is not approved by the Minister it shall be submitted to the Treasury Board who shall thereupon determine the standard profits and the decision of the Treasury Board shall be final and conclusive.

New gold mines and oil wells.

"5A. In the case of taxpayers engaged in the operation of gold mines or oil wells which have come into production after January first, one thousand nine hundred and thirty-eight, the amount of standard profits shall be ascertained on the basis of a presumed volume of production during the standard period equal to the volume of production of the taxpayer in the taxation year and a presumed selling price for the product during the standard period equal to the average selling price of the said product during the standard period."

4. Section six of the said Act, as amended by sections seven and eight of chapter fifteen of the statutes of 1940-41, is further amended by inserting therein immediately after subsection one thereof the following:—

Excess profits subject to reduction by other taxes.

"(1A) Excess profits which are subject to the rate of tax under the Second Part of the Second Schedule to this Act shall be reduced before applying the said rate by deducting therefrom the following taxes:—

4. This amendment implements Resolution No. 2.

R.S., c. 97.

- (a) Income Tax payable thereon under the *Income War Tax Act*, and
 (b) any tax thereon payable under section three of this Act in accordance with the rates set out in the Third Part of the Second Schedule to this Act."

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5. Paragraph (a) of subsection two of section six of the said Act is repealed and the following substituted therefor:—

Depreciation and depletion—Interest—Donations.

- "(a) the amounts allowed as deductions in paragraphs (a), (b) and (j) and such amount for depreciation as the Minister in his discretion may allow under paragraph (n) of subsection one of section six of the *Income War Tax Act*."

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6. Section six of the said Act, as amended by sections seven and eight of chapter fifteen of the statutes of 1940-41, is further amended by adding thereto the following subsection:—

Revenue losses.

- "(3) A taxpayer shall be entitled to deduct from profits during any taxation period, an amount which is equal to the revenue losses of such taxpayer in the immediately preceding taxation year as ascertained for the purposes of the *Income War Tax Act*."

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7. Paragraph (b), paragraph (c) as enacted by section nine of chapter fifteen of the statutes of 1940-41, and paragraph (d) of section seven of the said Act are repealed and the following substituted therefor:—

Professional activities.

- "(b) The profits of a profession carried on by an individual or by individuals in partnership if the profits of the profession are dependent wholly or mainly upon his or their personal qualifications and if in the opinion of the Minister little or no capital is employed: Provided that this exemption shall not extend to the profits of a commission agent or person any part of whose business consists in the making of contracts on behalf of others or the giving to other persons of advice of a commercial nature in connection with the making of contracts unless the Minister is satisfied that such agent is virtually in the position of an employee of one employer in which case this exemption shall apply and in any case the decision of the Minister shall be final and conclusive;

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Small businesses.

- "(c) The profits of individual taxpayers or partnerships, if such profits do not in the taxation period exceed five thousand dollars before providing for any payment therefrom to proprietors or partners by way of salary, interest or otherwise;

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5. This amendment corrects the reference to the section of the *Income War Tax Act* under which the Minister may allow as a deduction from profits an amount for depreciation.

6. This amendment implements Resolution No. 9.

7. This amendment—

- (a) clarifies the exemption accorded to the profits of a professional activity insofar as the profits of a commission agent or a person engaged in the business of making contracts on behalf of others are excluded from such exemption;
- (b) takes formal cognizance of the exclusion of corporations from the benefit of the five thousand dollar exemption hitherto accorded to all taxpayers which is effected by section nine of this Bill;
- (c) provides that companies which qualify as personal corporations under the *Income War Tax Act* shall be accepted as being personal corporations for purposes of *The Excess Profits Tax Act*.

Personal corporations.

“(d) The profits of a corporation or joint stock company which is in the taxation period a personal corporation within the meaning of paragraph (i) of section two of the *Income War Tax Act*.”

Profits not liable to tax.

8. Section seven of the said Act, as amended by sections 5 nine and ten of chapter fifteen of the statutes of 1940-41, is further amended by adding thereto the following paragraph:—

Base metals and strategic minerals.

“(g) The profits of any company derived from the production of base metals or strategic minerals which comes 10 into production in the three calendar years commencing the first day of January, one thousand nine hundred and forty-three, but this exemption shall extend only to the income of the first three fiscal periods of twelve months each on or after the date of such company 15 coming into production.

The Minister may make any regulations deemed by him necessary for carrying this paragraph into effect.”

9. The said Act is further amended by adding the following section immediately after section seven thereof:— 20

Small corporation profits.

“7A. The following profits shall not be liable to taxation under section three of this Act in accordance with the rates set out in the First and Second Parts of the Second Schedule to this Act:—

The profits of a company which, in the taxation year, do 25 not exceed the sum of five thousand dollars, or, where the taxation year of any company is less than twelve months, do not exceed the proportion of five thousand dollars which the number of days in the taxation year of such company bears to three hundred and sixty-five days, before providing 30 for any payments to shareholders by way of salary, interest, dividends or otherwise.”

10. Section sixteen of the said Act is amended by adding thereto the following subsection:—

Coming into force.

“(2) The profits of taxpayers with fiscal periods ending 35 in the year one thousand nine hundred and forty-two after the thirtieth day of June shall, for the purposes of this Act, be apportioned for such fiscal period on an equal daily basis, and the profits thereby referable to the days after the thirtieth day of June, one thousand nine hundred and forty- 40 two, shall be taxed under section three of this Act at the rates set out in the Second Schedule to this Act.”

11. The said Act is further amended by adding thereto the following section immediately after section seventeen:—

Refundable portion.

“18. (1) There shall be refunded to the taxpayer an 45 amount equal to twenty per centum of the profits above the point at which the tax calculated under the First Part of

8. This amendment implements Resolution No. 10.

9. This amendment implements Resolution No. 3.

10. This amendment implements Resolution No. 11.

11. This amendment—
(a) implements Resolution No. 4;
(b) implements Resolution No. 5.

R.S., c. 97.

Payments of
refundable
portion.

the Second Schedule is equal to the tax calculated under the Second Part of the Second Schedule if such profits have been paid by way of taxes under the *Income War Tax Act* and this Act to the Receiver General of Canada.

(2) The refundable portion shall be repaid to the taxpayer or to his legal representative after the cessation of hostilities between Canada and Germany, Italy and Japan, as follows:—

(a) as to any refundable portion referable to the profits of fiscal periods ending in the year one thousand nine hundred and forty-two, during the second fiscal period of the Government of Canada commencing after cessation of the said hostilities;

(b) as to any refundable portion referable to the profits of fiscal periods ending in the year one thousand nine hundred and forty-three, during the third fiscal period of the Government of Canada commencing after cessation of the said hostilities; and so on for successive fiscal periods;

or notwithstanding the foregoing, at such earlier time as the Governor in Council may determine.

Date of
cessation of
hostilities.

(3) The date of cessation of hostilities shall be that date proclaimed by the Governor in Council that a state of war no longer exists, or such other date as he may determine for the purposes of refunds hereunder.”

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12. The Second Schedule to this Act, as amended by section seventeen of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

“SECOND SCHEDULE

FIRST PART—

Rates of tax
on profits.

Ten per centum of the profits of corporations and joint stock companies and fifteen per centum of the profits of all persons other than corporations, before deduction therefrom of any tax paid thereon under the *Income War Tax Act*.

SECOND PART—

Rates of tax
on excess
profits.

One hundred per centum of the excess profits.

12. This amendment implements Resolution No. 1.

THIRD PART—

Twelve per centum of profits of corporations and joint stock companies, before deduction therefrom of any tax paid thereon under the *Income War Tax Act*.”

Coming into
force.

13. (1) Sections one, three, five and seven of this Act shall be deemed to have come into force on and after the date of the commencement of *The Excess Profits Tax Act, 1940*. 5

(2) Sections two, four, nine, eleven and twelve of this Act shall be deemed to have come into force on and after the first day of July, one thousand nine hundred and forty-two. 10

(3) Section six of this Act shall come into force on and after the first day of January, one thousand nine hundred and forty-three, and shall apply to the year one thousand nine hundred and forty-three, and fiscal periods ending 15 therein.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 114.

An Act to amend the Special War Revenue Act

First Reading, July 22, 1942.

THE MINISTER OF FINANCE.

THE HOUSE OF COMMONS OF CANADA.

BILL 114.

An Act to amend the Special War Revenue Act.

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

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

1. (1) Paragraph (a) of section two of the *Special War Revenue Act*, chapter one hundred and seventy-nine of the Revised Statutes of Canada, 1927, as enacted by section one of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

“Minister.”

“(a) “Minister” means

(i) in or in relation to Parts I and III the Minister of 10 Finance; and

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

(2) The said section is further amended by adding thereto as paragraph (d) the following:— 15

“Stamp.”
“excise
stamp.”

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

2. (1) The heading of Part III of the said Act is repealed 20 and the following substituted therefor:—

“INSURANCE PREMIUMS OTHER THAN MARINE.”

(2) Paragraph (b) of section thirteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932 and amended by section two of chapter fifty of the statutes of 1932-33, is repealed and the following substituted 25 therefor:—

“company.”

“(b) “Company” includes any corporation or any society or association, incorporated or unincorporated, or any partnership, or any exchange, or any underwriter, carrying on the business of insurance, other than a fraternal benefit society, a corporation transacting marine insurance, or a purely mutual corporation in respect of any year in which the net premium income in Canada of such mutual corporation is to the extent of not less than fifty per centum thereof derived from 30 the insurance of farm property or wholly derived from the insurance of churches, schools or other religious, educational or charitable institutions;” 35

EXPLANATORY NOTES

1. (1) This amendment is consequential on the bringing into the Act of the new Parts XVI and XVII.

(2) It is thought advisable to define "stamp" or "excise stamp" for greater certainty.

2. The heading to Part III presently reads:

"Insurance premiums other than life and marine."

(2) Paragraph (b) presently reads:

"(b) "company" includes any corporation or any society or association, incorporated or unincorporated or any partnership, or any "exchange", or any underwriter, carrying on the business of insurance, other than a corporation transacting life insurance, a corporation transacting marine insurance, or a purely mutual corporation in respect of any year in which the net premium income in Canada of such mutual corporation is to the extent of not less than fifty per centum thereof derived from the insurance of farm property, or a fraternal benefit society;"

3. Paragraph (e) of the said section thirteen is repealed and the following substituted therefor:—

“foreign company.”

“(e) “foreign company” means any corporation incorporated under the laws of any foreign country, for the purpose of carrying on the business of insurance, and includes any association of persons formed in any such country upon the plan known as Lloyds whereby each associate underwriter becomes liable for a stated, limited or proportionate part of the whole amount insured by a policy and any exchange formed in any such country;”

4. Paragraph (f) of the said section thirteen 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 by the company other than the consideration received for annuities, less premiums returned and less the cash value of 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 the rebates and return premiums paid on the cancellation of policies: Provided that in the case of a mutual company which carries on business on the premium deposit plan and in the case of an exchange “net premiums” means the actual net cost of the insurance to the insured during the taxation period together with interest on the excess of the premium deposit over such net cost at the average rate earned by the company on its funds during the said period;”

Proviso.

5. Section fourteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Tax on certain insurance companies upon net premiums.

“14. (1) Every company authorized under the laws of the Dominion of Canada or of any province thereof, to transact the business of insurance, other than an association of persons formed on the plan known as Lloyds, a mutual company not carrying on the business of life insurance, and an exchange, shall pay to the Minister a tax of two per centum upon the net premiums received by it in Canada less net premiums paid for reinsurance to companies or associations to which this section applies, during the year 1941 and each calendar year thereafter.

Lloyds, and mutual companies other than mutual life and premium deposit

(2) Every association of persons formed on the plan known as Lloyds, and every mutual company not carrying on the business of life insurance and not carrying on business on the premium deposit plan, authorized under the

3. Paragraph (e) presently reads:

“(e) “foreign company” means any corporation incorporated under the laws of any foreign country, for the purpose of carrying on the business of insurance, and includes any association of persons formed in any such country upon the plan known as Lloyds whereby each associate underwriter becomes liable for a stated, limited or proportionate part of the whole amount insured by a policy and any “exchange”;

4. Paragraph (f) presently reads:

“(f) “net premiums” means the gross premiums received or receivable by the company or paid or payable by the insured less the rebates and return premiums paid on the cancellation of policies: “Provided that in the case of a mutual company which carries on business on the premium deposit plan and in the case of an exchange “net premiums” means the actual net cost of the insurance to the insured during the taxation period together with interest on the excess of the premium deposit over such net cost at the average rate earned by the company on its funds during the said period;”

5. Section 14 presently reads:

“14. 1. Every company authorized under the laws of the Dominion of Canada, or of any province thereof, to transact the business of insurance, other than a mutual company carrying on business on the premium deposit plan and an exchange, shall pay to the Minister a tax of one per centum upon the net premiums received by it in Canada, less net premiums paid for reinsurance to companies to which this subsection applies, during the year 1932 and each calendar year thereafter.

(2) Every mutual company authorized under the laws of the Dominion of Canada or of any province thereof to transact the business of insurance and which carries on business on the premium deposit plan and every exchange

mutual
insurance
coys.

laws of the Dominion of Canada or of any province thereof, to transact the business of insurance, shall pay to the Minister a tax of three per centum upon the net premiums received by it in Canada, less net premiums paid for reinsurance to companies or associations to which this section 5 applies, during the year 1941 and each calendar year thereafter.

Exchanges
and
premium
deposit
mutual coys.

(3) Every mutual company authorized under the laws of the Dominion of Canada or of any province thereof, to transact the business of insurance and which carries on 10 business on the premium deposit plan and every exchange so authorized shall pay to the Minister a tax of four per centum upon the net premiums received by it in Canada during the calendar year 1941 and each calendar year thereafter.

Premiums
deemed
premiums
received
in Canada.

(4) Premiums received in respect of life insurance policies 15
from policyholders resident in Canada, and premiums
received in respect of other policies, insuring persons resi-
dent, or property situate, in Canada at the time such 20
insurance was effected or renewed, whether or not payment
is made in Canada, shall be deemed to be premiums received
in Canada for the purpose of this section.

6. Section fifteen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed 25 and the following substituted therefor:—

Tax on
marine
ins. coys.
for other
class of
insurance.

“**15.** Every company, being a corporation, underwriter or association transacting marine insurance, which transacts in Canada, in addition to its business of marine insurance, a class of insurance other than marine insurance, shall be subject to the provisions of this Part in respect of 30 such other business as fully as if it were not authorized to transact the business of marine insurance.”

7. Section seventeen of the said Act, as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed 35 and the following substituted therefor:—

Return to
be made by
life ins.
companies.

“**17.** (1) Every life insurance company to which sub-
section one of section fourteen applies shall, on or before 40
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 40
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 45
last day of December preceding the date on which such
return is filed.

so authorized shall pay to the Minister a tax of two per centum upon the net premiums received by it in Canada during the calendar year 1932, and each calendar year thereafter.

(3) Premiums received in respect of policies insuring persons resident, or property situate, in Canada at the time such insurance was effected or renewed, whether or not payment was made in Canada, shall be deemed to be premiums received in Canada for the purposes of this section."

Subsections (2) and (3) of the Act have been transposed.

6. Section 15 presently reads:—

"**15.** Every company, being a corporation transacting life insurance, or a corporation, underwriter or association transacting marine insurance, which transacts in Canada, in addition to its business of life insurance or of marine insurance, a class of insurance other than life or marine insurance, shall be subject to the provisions of this Part in respect of such other business as fully as if it were not authorized to transact the business of life insurance or of marine insurance."

7. Subsections (1) and (2) presently read:—

"**17.** (1) Every company to which subsection one of section fourteen of this Act applies shall, on or before the last day of July, 1932, make a return to the Superintendent on a form to be furnished by him showing the gross premiums received by it, and the rebates, return premiums on cancellation of policies and reinsurance premiums paid by it, during the six months ending on the last day of the month preceding the date on which such return is filed, and quarterly thereafter a return in the same form and with the same information covering the three months ending on the last day of the month preceding the date on which such return is filed.

Return
by other
companies
and
associations.

(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. 5 10

Return
by mutual
companies.

(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. 15 20

How
signed.

(4) Such return shall, in the case of a Canadian company, be signed by the president, vice-president, managing director or secretary; in the case of a company other than a Canadian company, by the chief agent of the company in Canada, or in the case of a company not having a chief agent in Canada, in such manner as the Minister may prescribe. 25

Amount of
tax to be
remitted
with return.

(5) Every such company shall at the time of making such return remit to the Superintendent the amount of the tax payable under the provisions of this Part in respect of the net premiums received by it during the period covered by the return." 30

Section
repealed.

8. Section twenty-two of the said Act as enacted by section one of chapter fifty-four of the statutes of 1932, is repealed. 35

9. Section twenty-five of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, and amended by section five of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:— 40

Tax on
despatches.

"25. (1) Every telegraph operator shall pay to the Minister, on the first day of February, May, August and November in each year, the sum of seven cents in respect of each despatch transmitted by such telegraph operator during the three months ending respectively on the last day of December, March, June and September preceding. 45

(2) Every company to which subsection two of section fourteen applies shall, on or before the first day of March, 1933, 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 preceding calendar year.”

8. The repealed section reads:

“22. Notwithstanding anything contained in section seven of the *Income War Tax Act*, a taxpayer shall not be entitled to deduct from the tax payable by him under the said Act the amount paid for corresponding periods under the provisions of section sixteen of this Act.”

9. 25 (1) This amendment is to provide for the increase of tax on telephone despatches from five cents to seven cents.

Tax on long
distance
telephone
calls.

(2) Every telephone operator shall pay to the Minister, on the first day of February, May, August and November in each year, a sum equal to fifteen per cent. of the charge made by such telephone operator to the person paying or liable to pay the same in respect of every long distance telephone call costing more than fifteen cents made during the three months ending respectively on the last day of December, March, June and September preceding: Provided that upon long distance telephone calls made from any public pay station, whether operated by means of automatic slot machines or otherwise, there shall be paid in lieu of the tax otherwise imposed by this subsection, the sum of five cents for each such call for which a charge of more than fifteen cents and not more than forty-five cents is made, and five cents for each additional charge of thirty-five cents or any fraction of thirty-five cents:

Proviso.

Provided further that the tax imposed by this sub-section shall in no case be greater than seventy-five cents on any one call.

Tax on
telephone
extensions.

(3) Every telephone operator shall pay to the Minister, on the first day of February, May, August and November in each year, the sum of twenty-five cents in respect of each telephone extension of such operator for each month or part thereof during which such telephone extension was in any dwelling house, apartment or other domestic establishment during the three months period ending respectively on the last day of December, March, June and September preceding the said days.

Collection
of tax.

(4) It shall be lawful for the operator to add to the regular charge for every such telephone extension, despatch or call the amount of the tax imposed by this section and to collect the same from the person paying or liable to pay for the telephone extension, transmission of the despatch or call. This subsection shall apply to the Crown as well in the right of the Dominion as in the right of any province.

Exception.

(5) No tax shall be imposed in respect of any telephone extension, despatch or telephone call for which no charge is made by the operator."

10. Subsection one of section twenty-six of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Returns.

"**26.** (1) Every such telegraph and telephone operator shall make quarterly to the Commissioner of Excise or officer of the Department of National Revenue authorized by the Commissioner to receive the same, a return in accordance with a form approved by the Commissioner, setting forth the number of telephone extensions, despatches or long distance telephone calls taxable under this Part, and the amount payable in respect thereof."

(2) the subsection to be repealed at present reads as follows:

“(2) Every telephone operator shall pay to the Minister, on the first day of February, May, August and November in each year, a sum equal to ten per cent. of the charge made to the person paying or liable to pay the same in respect of every long distance telephone call costing more than fifteen cents made during the three months ending respectively on the last day of December, March, June and September preceding: Provided that upon long distance telephone calls made from any public pay station, whether operated by means of automotic slot machines or otherwise, there shall be paid in lieu of the tax otherwise imposed by this subsection, the sum of five cents for each such call for which a charge of more than twenty-five cents and not more than fifty cents is made, and five cents for each additional charge of fifty cents or any fraction of fifty cents: Provided further that the tax imposed by this subsection shall in no case be greater than fifty cents on any one call.”

The underlined words indicate the changes.

(3) This subsection is new and imposes a monthly tax of twenty-five cents for each extension in any dwelling house, apartment or other domestic establishment.

(4) The underlined words provide for the collection of the tax on telephone extensions.

(5) Provides an exception.

10. The only substantial change in this section is the inclusion of the words “telephone extensions.”

11. Section twenty-seven of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Record of telephone extension, despatches or calls.

“**27.** Every such telegraph and telephone operator shall make and keep a record of all taxable telephone extensions, despatches or long distance telephone calls in books prepared in such form as will enable an audit to be made thereof to the satisfaction of the Minister.” 5

12. Subsection one of section twenty-nine of the said Act, as enacted by section three of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:— 10

Penalty for neglect to keep a record.

“**29.** (1) Every such telephone and telegraph operator who fails to make or keep any record which he is required to make and keep by section twenty-seven of this Act is guilty of an offence and liable upon summary conviction to a penalty not exceeding one thousand dollars.” 15

13. Subsections one, two and three of section thirty-two of the said Act, as enacted by section six of chapter twenty-seven of the statutes of 1940-41, are repealed and the following substituted therefor:— 20

Tax on railway, vessel, bus and aircraft tickets or right of transportation.

“**32.** (1) Every purchaser of a ticket or right entitling the purchaser to transportation by railway, bus or aircraft to any place in or outside of Canada or by vessel between places in Canada or from a place in Canada and return thereto, shall, in addition to the regular charge for the ticket or right, pay to the person selling such ticket or right, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to fifteen per cent. of the said price: Provided that the tax imposed by this section shall not apply on the charge for a ticket or right of transportation, if the regular one way charge for such ticket or right to any place in or outside of Canada is seventy-five cents or less: Provided further that the said tax shall not apply to members of any naval, military or air forces, when proceeding on leave in uniform.” 25 30 35

Proviso.

Proviso.

Tax on pullman seats.

(2) Every purchaser of a seat in a pullman or parlour car shall, in addition to the price paid for such seat, pay to the person selling such seat, for the Consolidated Revenue Fund, fifteen cents. 40

Tax on sleeping accommodation.

(3) Every purchaser of a berth in a sleeping car or of other sleeping accommodation on a railway train shall pay to the person selling the berth or other sleeping accommodation, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to fifteen per cent. of the said price, provided that in no case shall the tax imposed by this subsection be less than thirty-five cents.” 45

11. The only substantial change in this section is the inclusion of the words "telephone extensions."

12. The subsection presently reads:

"**29.** 1. Every operator who refuses or neglects to make and keep a record, in such form as is prescribed, of all despatches or long distance telephone calls, shall be liable to a penalty not exceeding one thousand dollars."

13. The subsections to be repealed at present read as follows:

32. (1). Every purchaser of a ticket or right entitling the purchaser to transportation by railway, bus or aircraft to any place in or outside of Canada or by vessel between places in Canada or from a place in Canada and return thereto, shall, in addition to the regular charge for the ticket or right, pay to the person selling such ticket or right, for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to ten per cent. of the said price: Provided that the tax imposed by this section shall not apply on the charge for a ticket or right of transportation, if the regular one way charge for such ticket or right to any place in or outside of Canada is fifty cents or less: Provided further that the said tax shall not apply to members of the naval, military or air forces in uniform, when proceeding on leave.

(2). Every purchaser of a seat in a pullman or parlour car shall, in addition to the price paid for such seat, pay to the person selling such seat, for the Consolidated Revenue Fund, ten cents.

(3). Every purchaser of a berth in a sleeping car or of other sleeping accommodation on a railway train shall pay to the person selling the berth or other sleeping accommodation for the Consolidated Revenue Fund in addition to the price paid therefor, a sum equal to ten per cent. of the said price, provided that in no case shall the tax imposed by this subsection be less than twenty-five cents.

The underlined words indicate the changes.

Signatures.

14. Paragraph (c) of subsection six of section thirty-four of the said Act, as enacted by section six of chapter twenty-seven of the statutes of 1940-41, is amended by substituting the word "five" for the word "four" in the last line thereof.

15. Subsection one of section seventy-seven A. of the said Act, as enacted by section two of chapter forty-one of the statutes of 1940, is repealed and the following substituted therefor:—

Excise tax on cigarette papers.

"**77A.** (1) Except as hereinafter provided, every manufacturer and every importer of cigarette papers in packets shall affix to every packet of cigarette papers manufactured by him or imported into Canada, an excise stamp or stamps to the value of six cents for each one hundred leaves or fraction of one hundred leaves contained in such packet."

16. Subsection two of section seventy-seven A. of the said Act, as enacted by section seven of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

Excise tax on cigarette paper tubes made in or imported into Canada.

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

17. Subsection seven of section seventy-seven A. of the said Act, as enacted by section three of chapter forty-two of the statutes of 1934, is repealed.

Excise tax on unstamped packages of cigarette papers or cigarette paper tubes.

18. The said Act is amended by adding immediately after section seventy-nine thereof the following section as section seventy-nine A.:—

Cigarettes and manufactured tobacco to be in packages.

"**79A.** (1) All cigarettes or manufactured tobacco, whether imported or manufactured in Canada, shall, before they are offered for sale or are removed from the custody of the proper customs officer for sale or consumption, be put up and prepared in such packages as may be prescribed by regulations made under this Act, unless they are imported in such packages.

Excise tax on cigarettes.

(2) Except as hereinafter provided, every manufacturer and every importer of cigarettes shall, before any cigarettes manufactured or imported by him are offered for sale or are removed from the custody of the proper customs officer for sale or consumption, affix to each package thereof an excise stamp or stamps to the value of one cent for each five cigarettes or fraction of five cigarettes contained in such package.

14. Paragraph (c) presently reads:

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

Simply a clerical correction.

15. This amendment provides for the increase of tax on cigarette papers from five cents to six cents for each one hundred leaves or fraction of one hundred leaves contained in a packet.

16. This amendment provides for the increase of tax on cigarette paper tubes from ten cents to twelve cents for each one hundred cigarette paper tubes or fraction thereof contained in each package.

17. The repealed subsection reads:

"7. Every wholesale and retail dealer shall affix to each unstamped package of cigarette papers or cigarette paper tubes held by him for sale on the first day of July 1934, an excise stamp of such value as is hereby required to be affixed to such cigarette papers or tubes by manufacturers or importers thereof."

18. 79A. (1) This subsection is new and provides for the proper packaging of manufactured or imported cigarettes or manufactured tobacco.

(2) This subsection is new and imposes an excise tax on manufactured or imported cigarettes.

Excise tax
on manu-
factured
tobacco.

(3) Except as hereinafter provided, every manufacturer and every importer of manufactured tobacco shall, before any manufactured tobacco, manufactured or imported by him, is offered for sale or is removed from the custody of the proper customs officer for sale or consumption, affix 5 to each package thereof an excise stamp or stamps to the value of one cent for each ounce or fraction of an ounce of tobacco contained in such package.

Manner of
affixing
stamps.

(4) The stamps required to be affixed pursuant to subsections two and three of this section shall be affixed by 10 the manufacturer or importer to the satisfaction of the Commissioner of Excise in such manner as is required by regulations made under this Act.

Exception
when for
export.

(5) It shall not be necessary to affix any stamp under subsections two and three of this section to packages of 15 cigarettes or manufactured tobacco manufactured in Canada for export out of Canada if such cigarettes or manufactured tobacco are manufactured and exported in accordance with regulations made under this Act.

Definition
"manufac-
tured
tobacco."

(6) For the purpose of this section, "manufactured 20 tobacco" means every article, except cigarettes or cigars, made by a tobacco manufacturer from raw leaf tobacco by any process whatsoever, and includes snuff."

19. (1) Subsection three of section eighty of the said Act, as enacted by section eight of chapter twenty-seven of 25 the statutes of 1940-41, is amended by striking out the proviso thereto and substituting therefor the following:

Proviso.

"Provided, however, that the foregoing exemption shall not extend to the goods mentioned in section two of Schedule II to this Act when used in the manufacturing of the goods 30 mentioned in sections two, nine, ten and eleven of Schedule I to this Act."

Goods for
use of
manufac-
turer or
producer
not for sale
liable to tax.

(2) Subsection four of the said section eighty as enacted by section seven of chapter forty-one of the statutes of 1940, is amended by striking out the words "Schedule I" in the 35 first line thereof and substituting therefor the words "Schedules I and II."

20. Subsection six of section eighty of the said Act, as enacted by section fourteen of chapter fifty of the statutes of 1932-33, and amended by section five of chapter 40 forty-two of the statutes of 1934, is repealed and the following substituted therefor:—

Collection
of tax upon
sugar
content
of goods
imported.

"(6) The tax by this section imposed upon sugar, syrup, and substitutes therefor, glucose and grape sugar, imported into Canada shall be levied and collected upon the importa- 45 tion of any specified commodity which contains any of these materials in accordance with regulations to be prescribed by the Minister, and the said tax shall be graduated according to the quantity of any such materials contained in any such commodity, and shall be paid by the importer at 50 the time of importation, at the same rate as imposed on similar goods of domestic production."

(3) This subsection is new and imposes an excise tax on manufactured or imported tobacco of all descriptions, except cigars or cigarettes.

(4) Makes provision for the affixing of stamps.

(5) This subsection provides for exemption from the excise tax on cigarettes or manufactured tobacco when manufactured for export.

(6) Definition of "manufactured tobacco".

19. (1) This subsection is to continue the provision that the Excise tax on sugar will apply to soft drinks and to provide for its application in the case of candy, confectionery and chewing gum.

(2) The subsection as it now reads renders liable to tax goods enumerated in Schedule I when for use of manufacturer or producer. The amendment provides for the further inclusion of goods mentioned in Schedule II of the Act.

20. The change in this subsection is made by deleting at the end thereof the following words: "one cent per pound upon sugar and sugar substitutes and one cent per pound upon glucose or grape sugar" are superfluous, as the rate on sugar and sugar substitutes and on glucose or grape sugar are provided for in section two of Schedule II to the Act, and, therefore, if allowed to remain would necessitate repeated amendments to this section when amending the Schedule.

21. Section eighty of the said Act is further amended by adding thereto the following subsection:—

Additional
tax on
soft drinks
in bottles.

“(9) The excise tax to be imposed, levied and collected under subsection one of this section in respect of goods mentioned in section nine of Schedule I to this Act shall include a tax of one cent per bottle in addition to the amount for which provision is made therein.” 5

22. The said Act is further amended by adding thereto immediately after section eighty thereof the following as section eighty A.:— 10

Furs.

“**80A.** (1) There shall be imposed, levied and collected, an excise tax equal to twenty-five per cent. of the current market value of all dressed furs, dyed furs and dressed and dyed furs,—

- (i) imported into Canada, payable by the importer or transferee of such goods before they are removed from the custody of the proper customs officer, or
(ii) dressed, dyed, or dressed and dyed in Canada, payable by the dresser or dyer at the time of delivery by him. 15 20

Daily
returns.

(2) Every person liable for taxes under this section shall, in addition to the returns required by subsection one of section one hundred and six of this Act, file each day a true return of the total taxable value and the amount of tax due by him on his deliveries of dressed furs, dyed furs, and dressed and dyed furs for the last preceding business day, under such regulations as may be prescribed by the Minister. 25

Time for
filing return
and paying
tax.

(3) The said return shall be filed and the tax paid not later than the first business day following that on which the deliveries were made. 30

Regulations.

(4) The Minister may make regulations for the purpose of determining what constitutes the current market value of furs, and the tax shall be computed upon the value so determined. Such regulations shall be binding upon the owner of the furs as well as upon the dresser or dyer.” 35

23. Subsection one of section eighty-two of the said Act as enacted by section nine of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

Playing
cards.

“**82.** (1) There shall be imposed, levied and collected, an excise tax on playing cards for every fifty-four cards or fraction of fifty-four in each package, of twenty cents per pack.” 40

24. Subsection one of section eighty-three of the said Act, as enacted by section ten of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:— 45

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

Excise tax
on wines.

- (a) a tax of fifty cents per gallon on wines of all kinds, except sparkling wines, containing not more than forty per cent. of proof spirit; 50

21. This provision is to impose a tax of one cent per bottle on certain beverages and soft drinks.

22. This section is new and replaces the former consumption or sales tax of twelve per cent, on furs by an excise tax of twenty-five per cent, upon the current market value of all furs dressed and/or dyed in Canada, or imported into Canada. This sales tax was provided for in subsection four of section 86 of the Special War Revenue Act which is repealed by section 26 of this Act. Subsections (2), (3) and (4) are identical with paragraphs (b), (c) and (d) of subsection four of the repealed section 86.

23. This subsection provides for the increase of the excise tax on playing cards from fifteen cents to twenty cents per pack.

24. 83 (1) (a) This amendment provides for the increase of excise tax on wines of all kinds except sparkling wines containing not more than 40% proof spirit from forty cents to fifty cents per gallon.

Sparkling
wines.

(b) a tax of two dollars and fifty cents per gallon on champagne and all other sparkling wines."

25. Section eighty-three of the said Act is further amended by adding as subsection three thereof the following:—

Definition
of wine.

"(3) In this section 'wine' shall include spirituous liquors the products of fruits, vegetables, roots, herbs, grain, molasses, sugar or other fermentable substances and obtained by the normal alcoholic fermentation of the juices or extracts therefrom and not by distillation."

Repeal of
sales tax
on furs.

26. Subsection four of section eighty-six of the said Act, as enacted by section ten of chapter forty-one of the statutes of 1940, is repealed.

27. Subsection one of section one hundred and six of the said Act, as enacted by section thirteen of chapter fifty-four of the statutes of 1932 and as amended by section nine of chapter forty-five of the statutes of 1936, is amended by striking out at the end thereof the following words:—

Monthly
returns of
taxable sales.

"The said return shall be verified by statutory declaration made by the person liable to pay the tax, his attorney or agent."

28. Subsection four of section one hundred and six of the said Act as enacted by section thirteen of chapter fifty-four of the statutes of 1932, is repealed and the following substituted therefor:—

Date of
filing and
payment.

"(4) The said return shall be filed and the tax paid not later than the last day of the first month succeeding that in which the sales were made, or not later than any subsequent day specified by the Minister in writing."

29. Subsection one of section one hundred and seven of the said Act, as enacted by section four of chapter forty-three of the statutes of 1930, is repealed and the following substituted therefor:—

Certificate
before
distribution
of assets.

"**107.** (1) Trustees in bankruptcy, assignees, administrators, executors and other like persons, before distributing any assets under their control, shall obtain a certificate from the Minister certifying that no taxes or penalties for which provision is made by Part VII and XI to XV inclusive of this Act chargeable against or payable by any such person or chargeable against or payable in respect of any such assets, remain unpaid."

30. Subsection three of section one hundred and eight of the said Act is repealed and the following substituted therefor:—

Prosecutions.

"(3) Every penalty imposed by this Act, when no other procedure for the recovery thereof is by this Act provided, may be sued for, prosecuted and recovered with costs by His Majesty's Attorney-General of Canada, or in the case of

(b) This amendment provides for the increase of excise tax on champagne and all other sparkling wines from \$2.00 to \$2.50 per gallon.

25. This provides for the definition of "wine".

26. The repealed subsection applies to the tax on furs which is now covered by the new section, 80A.

27. This eliminates the necessity of having sales tax returns sworn to.

28. This amendment enables the Minister to grant in certain cases the power to extend to any person the time for filing sales tax returns and paying the tax. A similar provision already exists in the Income War Tax Act.

29. The change in this subsection is the inclusion of Part XV in order to bring within its provisions the tax on the price of admission to certain places of amusement and the consequential changes as indicated.

30. The only change in this subsection is the inclusion of Parts XV, XVI and XVII so as to give power to the Minister to administer same.

penalties under Parts I or III, in the name of the Minister of Finance, and in the case of penalties under Part II and Parts IV to XVII, inclusive, in the name of the Minister of National Revenue."

31. Subsection four of section one hundred and eight of the said Act, as enacted by section twenty-one of chapter fifty of the statutes of 1932-33, is repealed and the following substituted therefor:—

Certificate of default to be registered as judgment.

"(4) Any amount payable in respect of taxes, interest and penalties under Parts XI to XV inclusive remaining unpaid, whether in whole or in part after fifteen days from the date of sending by registered mail of a notice of arrears addressed to the taxpayer, may be certified by the Commissioner of Excise and on the production to the Exchequer Court of Canada or judge thereof or such officer as the Court or judge thereof may direct, the certificate shall be registered in the said Court and shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the said Court for the recovery of a debt of the amount specified in the certificate, including penalties to date of payment as provided for in Parts XI to XV inclusive of this Act and entered upon the date of such registration, and all reasonable costs and charges attendant upon the registration of such certificate shall be recoverable in like manner as if they were part of such judgment."

32. Subsection five of section one hundred and eight of the said Act is repealed and the following substituted therefor:—

Recovery of penalties.

"(5) In any case where judgment is obtained for any taxes payable under Parts XI to XV inclusive of this Act, the provisions in such Parts by which a penalty is imposed for non-payment of such taxes shall be applicable *mutatis mutandis* to non-payment of such judgment, and such penalty shall be recoverable in like manner as the judgment debt."

33. Subsection two of section one hundred and eleven of the said Act, as enacted by section five of chapter fifty-two of the statutes of 1938, is repealed and the following substituted therefor:—

Penalty under Parts IV to XVII.

"(2) Every person who contravenes any requirements of Part IV to XVII inclusive, of this Act or any regulations of the Minister under the said Parts for which no other penalty is provided, shall be liable on summary conviction, to a penalty of not less than fifty dollars and not exceeding one thousand dollars."

31. The subsection to be amended reads as follows:

(4) Any amount payable in respect of taxes, interest and penalties under Parts XI, XII and XIII remaining unpaid, whether in whole or in part after fifteen days from the date of sending by registered mail of a notice of arrears addressed to the taxpayer, may be certified by the Commissioner of Excise and on the production to the Exchequer Court of Canada or judge thereof or such officer as the Court or judge thereof may direct, the certificate shall be registered in the said Court and shall, from the date of such registration, be of the same force and effect, and all proceedings may be taken thereon, as if the certificate were a judgment obtained in the said Court for the recovery of a debt of the amount specified in the certificate, including penalties to date of payment as provided for in Parts XI, XII and XIII of this Act and entered upon the date of such registration and all reasonable costs and charges attendant upon the registration of such certificate shall be recoverable in like manner as if they were part of such judgment.

The underlined words indicate the changes.

32. The subsection presently reads:

(5) The penalties provided for in Parts XI, XII, XIII and XIV of this Act shall remain in full force and effect as well after judgment as before, and in realizing upon any judgment shall be recovered as part of the judgment in a like manner and to the same extent that the amount provided for in the judgment itself may be recovered.

33. The object of this amendment is to bring Parts XV, XVI and XVII within the provisions of the section.

34. Section one hundred and twenty-one of the said Act as enacted by section thirteen of chapter twenty-seven of the statutes of 1940-41, is amended by adding at the end thereof as paragraph (d) the following:

"Patron." "(d) "patron" shall mean any person attending or present at a place of amusement." 5

35. The said Act is further amended by inserting immediately after section one hundred and twenty-two, as section one hundred and twenty-two A., the following:—

Control of
amusement
tax.

"**122A.** (1) Upon payment by any patron of the price of admission to a place of amusement, the person liable to pay the tax shall issue an admission ticket to such patron and shall cause the same to be collected before such patron is admitted to the place of amusement. 10

(2) The person collecting a ticket pursuant to subsection one of this section shall forthwith divide the same in two equal parts and shall deliver one part thereof to the patron from whom he collected it and shall place the other part in a receptacle of such design and in such a position as may be required by regulations made under this Act. 20

(3) A patron to whom a portion of a ticket is delivered under subsection two of this section upon being admitted to a place of amusement, shall keep the same in his possession until he leaves such place of amusement."

36. The said Act is further amended by adding immediately after Part XV thereof as Parts XVI and XVII, the following:— 25

"PART XVI

TAX ON CERTAIN PLACES OF ENTERTAINMENT

Definitions.

"**133.** For the purposes of this Part, unless the context otherwise requires,

"Charge." (a) "charge" means any entrance charge or fee, cover charge, charge for meals, services or merchandise or any other fee or amount collected from or charged to a patron, if at any time after his arrival at the place of entertainment any facilities for dancing or entertainment have been provided for the patrons. 30 35

"patron." (b) "patron" means any person attending or present at a place of entertainment;

"operator." (c) "operator" means every owner, manager or operator who operates any place of entertainment, every employee or agent of any such person, every person selling or supplying goods or services in, or in connection with, a place of entertainment and every employee or agent of any such person. 40

34. Definition of the word "patron".

35. The object of the amendment is to more adequately control the collection of the tax on admission to places of amusement.

36. Part XVI. This new Part covers the tax on certain places of entertainment. This Part is to be administered by the Minister of National Revenue. A tax of 20% is imposed on the admission price, cover charge, charge for meals, refreshment service or merchandise and payable by persons attending any dance hall, night-club, cabaret or similar place of entertainment. This tax is new. The machinery for the collection and payment of the tax and of the penalties for non-payment or breach of the requirements of the Part has been inserted in substantially the same form as that contained in other parts of the Act.

"place of entertainment."

(d) "place of entertainment" means any place
 (i) where liquor, beer or wine is sold or provided, if facilities for dancing are provided for the patrons, or
 (ii) where liquor, beer or wine is sold or provided, if entertainment by one or more paid performers is provided for the patrons, or
 (iii) where facilities for dancing and entertainment by one or more paid performers is provided for the patrons,
 whether or not such place is enclosed or is in a building or other structure; but a place shall be deemed not to be a place of entertainment at any time when neither facilities for dancing nor entertainment as aforesaid by one or more paid performers are provided for the patrons.

Tax on place of entertainment.

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

Bill or invoice to be furnished to patron.

"135. (1) Every operator shall furnish to each patron, before he leaves the place of entertainment, one or more bills or invoices for all charges, charged to or collected from him since his arrival at such place, and shall affix to each such bill or invoice, and cancel, an excise stamp or stamps to the amount of the tax for which provision is made by section one hundred and thirty-four of this Act in respect of the charges set out therein.

Proviso.

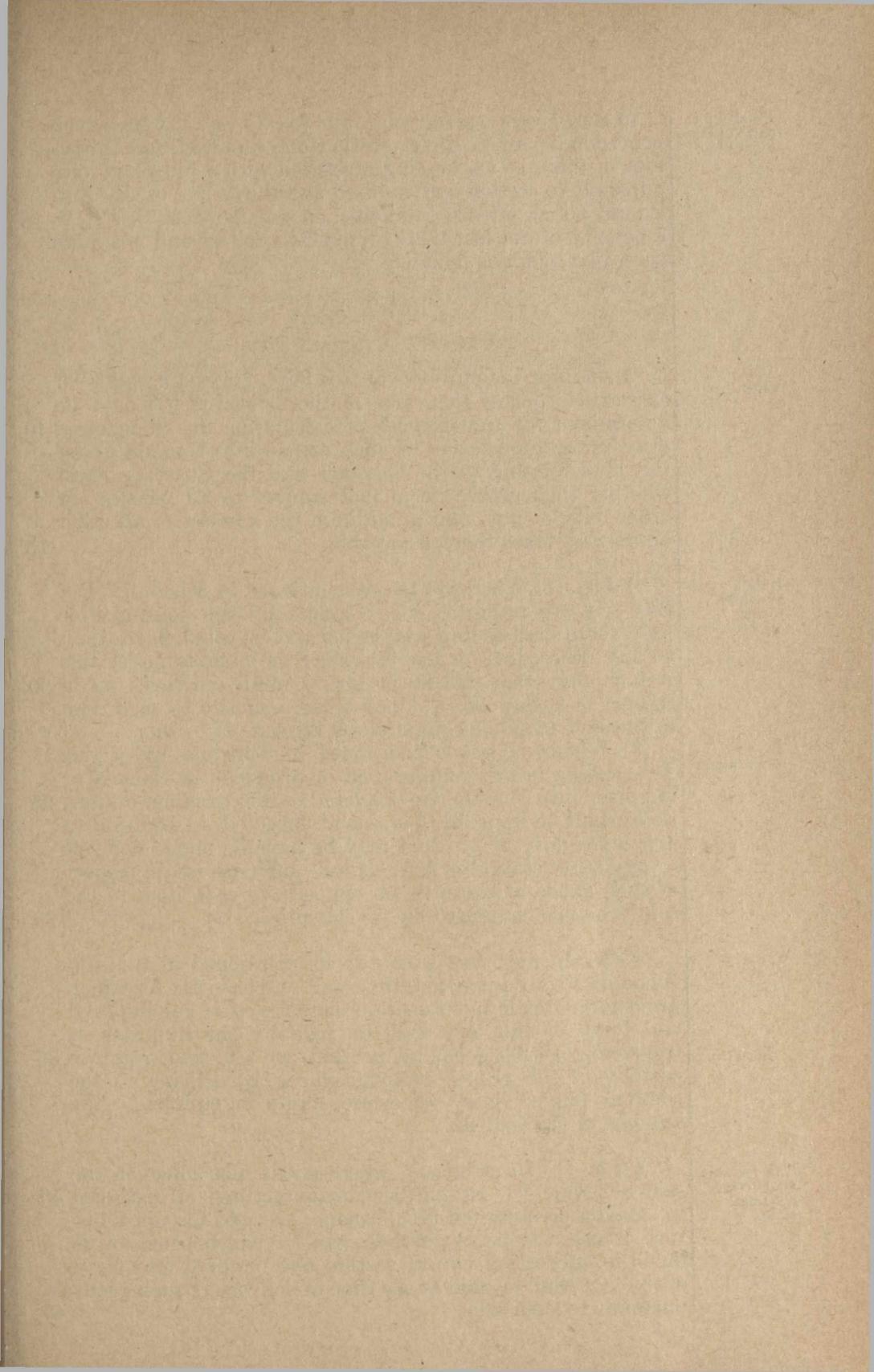
(2) Every patron shall retain all bills and invoices furnished to him under subsection one of this section until he leaves the place of entertainment.

Power to exempt for charitable purposes.

"136. The Minister may, in his discretion, exempt any person from payment of the tax for which provision is made in section one hundred and thirty-four of this Act whenever any place of entertainment is, in his opinion, operated principally for a charitable purpose rather than for the operator's gain or profit.

Penalty for failure to present bill or invoice or affix stamps.

"137. Every person who fails to present a bill or invoice or to affix or cancel an excise stamp or stamps as required by section one hundred and thirty-five of this Act is guilty of an offence and liable, on summary conviction, for the first offence, to a penalty of not less than twenty-five dollars and not exceeding two hundred dollars and in default of payment to imprisonment for a term of not less than three months and not more than twelve months, and for each subsequent offence to a penalty of not less than two hundred dollars and not exceeding five thousand dollars and in default of payment to imprisonment for a term of not less than six months and not exceeding two years.



Penalty for patron failing to pay tax.

“138. Every patron who fails to pay any tax for which provision is made under section one hundred and thirty-four of this Act upon being presented with a bill or invoice pursuant to section one hundred and thirty-five of this Act, is guilty of an offence and liable, on summary conviction, to a penalty of not less than twenty-five dollars and not more than two hundred dollars.

5

PART XVII

RETAIL PURCHASE TAX

“Tax paid value.”

“139. For the purposes of this Part, “tax paid value” of any article means the value of the article as it would be determined for the purpose of calculating an ad valorem duty upon importation of such article into Canada under the laws relating to the Customs and the Customs Tariff whether such article be in fact subject to ad valorem or other duty or not, and in addition the amount of all other duties and taxes thereon payable.

15

Retail purchase tax on importations.

“140. (1) Whenever goods mentioned in Schedule VI of this Act are imported into Canada by the consumer or user, there shall be imposed, levied and collected, in addition to any other duty or tax that may be payable under this Act or any other statute or law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule computed on the tax paid value.

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Tax on retail sales.

(2) Whenever goods mentioned in Schedule VI of this Act, having been manufactured or produced in Canada or imported into Canada, are delivered to the consumer or user, there shall be imposed, levied and collected, in addition to any other duty or tax that may be payable under this Act or any other statute or law, a retail purchase tax in respect of such goods at the rate set opposite to each item in the said Schedule computed on the sale price.

25
30

When tax payable by importer.

“141. In any case where goods mentioned in the said Schedule VI are imported, the retail purchase tax for which provision is made in subsection one of section one hundred and forty of this Act shall be paid by the importer or transferee of such goods before they are removed from the custody of the proper customs officer, by affixing to the customs import entry an excise stamp or stamps to the amount of the said tax.

35

Tax payable on delivery on retail sales.

“142. (1) In any case where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the retail purchase tax for which provision is made in subsection two of section one hundred and forty of this Act shall be paid at the time of delivery of such goods pursuant to such sale.

40
45

Part XVII. This Part is new. It imposes a retail purchase tax of twenty-five per cent. on certain goods purchased or imported by the consumer or user. The machinery for the collection and payment of the tax and the penalties for non-payment or breach of the requirements of the Part is also inserted herein.

Tax payable by purchaser.

(2) In any case where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the purchaser shall pay the amount of the tax imposed by subsection two of section one hundred and forty of this Act to the vendor of such goods. 5

Person delivering goods to furnish invoice.

(3) In any case where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the vendor shall, before delivering such goods, furnish to the purchaser a written invoice showing the date of the sale and the quantity and price of the goods sold, and shall affix to the said invoice, and cancel, an excise stamp or stamps to the amount of the tax imposed by subsection two of section one hundred and forty of this Act. 10 15

Failure to affix or to cancel excise stamp.

“143. Every person who fails to affix or to cancel an excise stamp or stamps as required by section one hundred and forty-two of this Act is guilty of an offence and liable on summary conviction to a penalty of not less than twenty-five dollars and not exceeding two thousand dollars, and to a further penalty equal to double the amount of the tax payable, and in default of payment, to imprisonment for a term of not less than three months and not more than twelve months.” 20

Penalty.

Schedule I.

37. Schedule I of the said Act as enacted by section fourteen of chapter twenty-seven of the statutes of 1940-41, is amended by repealing sections five, six, seven and eight thereof and substituting therefor the following:—

Cameras, films, etc.

“5. Cameras, photographic films and plates, projectors for slides, films or pictures, except those designed exclusively for industrial or professional photographers' use. twenty-five per cent. 30

Phonographs, radios, etc.

“6. Phonographs, record playing devices, radio broadcast receiving sets and tubes therefor twenty-five per cent. 35

Light fixtures.

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

Electrical or gas appliances.

(b) The following electrical or gas appliances adapted to household use:—stoves, ranges and heaters; water heaters; refrigerators, including coils, condensing units, cabinets, boxes, evaporators and expansion valves therefor twenty-five per cent.;

Electrical appliances for household use.

(c) The following electrical appliances adapted to household use:—food choppers and grinders; irons and ironers; washing ma- 45

Schedules I, II and III are amended as indicated by the underlined words to give effect to the Budget Resolutions of June 23rd.

	chines; vacuum cleaners and attachments therefor; garbage disposal units; floor waxers and polishers.....	twenty-five per cent.;	
Other electrical appliances.	(d) The following electrical appliances:—		
	grills; waffle irons; hot plates; roasters; kettles; chafing dishes; food or drink mixers; juice extractors; coffee makers; toasters of all kinds; portable humidifiers; curling irons or tongs; hair dryers; permanent waving machines and spacers or clamps, rods and heaters therefor; razors and shavers		5
	twenty-five per cent.	
Slot machines.	“8. Coin, disc or token operated slot machines and vending machines; coin, disc or token operated games or amusement devices of all kinds		15
	twenty-five per cent.	
Soft drinks.	“9. Beverages consisting of unfermented fruit juices (<u>not including grape and other native fruit juices where at least ninety-five per cent of the products sold consist of pure juice of the fruit</u>) and imitations thereof, carbonated beverages or aerated waters and all other compounded or mixed soft drinks, put up in bottles for sale		20
	twenty-five per cent.”	
Candy.	“10. Chocolate, candy and confectionery which may be classed as candy or a substitute for candy.....	thirty per cent.	25
Proviso.	Provided, however, that in respect of the goods mentioned in this section the tax shall be:		
	One cent on each article or unit selling regularly at a retail price of five cents;		30
	Two cents on each article or unit selling regularly at a retail price of ten cents;		
	Three cents on each article or unit selling regularly at a retail price of fifteen cents;		35
	and the Minister of National Revenue shall be the sole judge of the classification of the said goods, and the value, and the unit of the sale thereof for purposes of this tax.		
Chewing gum.	11. Chewing gum.....	thirty per cent.”	
Schedule I further amended.	38. The said Schedule I to the said Act is further amended by adding at the end thereof as sections twelve, thirteen and fourteen the following:		40
	“12. Trunks; suitcases; bags and luggage of all kinds; purses; wallets; billfolds; key and card cases; handbags; jewel cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not.....	thirty-five per cent.;	45

Provided the tax hereby imposed shall not apply to the goods mentioned herein when manufactured expressly for a customer for his use in the operation of his business or profession.

- "13. Ash trays; tobacco pipes, cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco..... thirty-five per cent. 5
- "14. Fountain pens; propelling pencils, desk sets and all other desk accessories..... thirty-five per cent." 10

Schedule II.

39. Schedule II of the said Act, as enacted by section six of chapter fifty-two of the statutes of 1938 and amended by section three of chapter eight of the statutes of 1939 (2nd session), by sections twenty-two, twenty-three and twenty-four of chapter forty-one of the statutes of 1940, 15 and by section fifteen of chapter twenty-seven of the statutes of 1940-41, is repealed and the following substituted therefor:—

"SCHEDULE II

Cigars.

- "1. Cigars:—
- (a) valued at not more than forty dollars per thousand, per thousand..... 20
..... one dollar and twenty-five cents;
- (b) valued at more than forty dollars per thousand and not more than one hundred and ten dollars per thousand, per thousand,.... 25
..... seven dollars and fifty cents;
- (c) valued at more than one hundred and ten dollars per thousand and not more than one hundred and fifty dollars per thousand, per thousand..... seventeen dollars and fifty cents; 30
- (d) valued at more than one hundred and fifty dollars per thousand and not more than two hundred dollars per thousand, per thousand..... twenty-five dollars;
- (e) valued at more than two hundred dollars per thousand, per thousand..... forty dollars; 35

Proviso.

Provided that the value on imported cigars shall be the duty paid value as defined in section seventy-nine of this Act; the value of cigars manufactured in Canada shall include the amount of excise duty payable thereon. 40

Sugar.

- "2. Sugar, etc.:—
- (a) Materials enumerated in Customs Tariff Items 134, 135, 135a, 135b..... one and one-half cents per pound;
- (b) Materials enumerated in Customs Tariff Items 139 (except glucose and grape sugar) 45
140 (except molasses)..... two cents per pound;

	(c) Glucose and grape sugar (except when for use exclusively in the manufacture of leather and artificial silk one cent per pound;	
Tires and tubes.	"3. Tires and tubes:—	
	(a) Tires in whole or in part of rubber for automotive vehicles of all kinds, including trailers or other wheeled attachments used in connection with any of the said vehicles,	5
	five cents per pound;	
	(b) Inner tubes for use in any such tires . . . five cents per	10
	pound;	
Proviso.	Provided the tax hereby imposed shall not apply to the goods mentioned herein when used exclusively for the original equipment of such automotive vehicles.	
Carbonic acid gas.	"4. Carbonic acid gas and similar preparations to be used for aerating non-alcoholic beverages fifty cents per pound.	15
Gasoline.	"5. Gasoline three cents per Imperial gallon."	

Schedule III. **40.** Schedule III of the said Act as enacted by section 20 seven of chapter fifty-two of the statutes of 1938 and amended by section four of chapter fifty-two of the statutes of 1939 (1st session), by section four of chapter eight of the statutes of 1939 (2nd session), by section twenty-five of chapter forty-one of the statutes of 1940 and by sections 25 eighteen and nineteen of chapter twenty-seven of the statutes of 1940-41, is further amended by striking out under the heading of "Marine and Fisheries" in the sixth, seventh and eighth lines immediately following such heading, the words: 30

Manila fibre rope. "Manila fibre for use only in the manufacture of rope not exceeding one and one-half inches in circumference for the fisheries" and substituting therefor the following:— 35
 "Materials for use only in the manufacture of rope not exceeding one and one-half inches in circumference for fisheries."

Schedule VI. **41.** The said Act is further amended by adding the following Schedule thereto as Schedule VI:—

"SCHEDULE VI.

Trunks, etc.	1. Trunks; suitcases; bags and luggage of all kinds; purses; handbags; jewel cases; brief and catalogue cases; dressing and toilet cases; shopping bags, except paper bags; golf and other sports bags; all the foregoing whether fitted or not twenty-five per cent.;	40
		45

Schedule VI contains the list of goods subject to the retail purchase tax under Part XVII of the Act.

Clocks and watches.	2. Clocks and watches adapted to household or personal use	twenty-five per cent.;	
Jewellery, etc.	3. Articles commonly or commercially known as jewellery, whether real or imitation, including diamonds and other precious or semi-precious stones for personal use or for adornment of the person; goldsmiths' and silversmiths' products including all gold, silver, chromium or other plated ware and pewter ware	twenty-five per cent.;	5
Ivory, etc.	4. Articles of all kinds made in whole or in part of ivory, jet, amber, coral, mother of pearl, natural shells, tortoise shell, jade, onyx, lapis lazuli, or other semi-precious stones . . .	twenty-five per cent.;	10
Cut glass, etc.	5. Articles of cut glassware, crystal glassware, cut or not, etched glassware, metal decorated glassware or marble	twenty-five per cent.;	15
China, etc.	6. Articles of china, porcelain, earthenware, stoneware or other pottery ware, except articles for use in the preparation or serving of food or drink	twenty-five per cent.;	20
Smokers' accessories.	7. Ash trays; tobacco pipes; cigar and cigarette holders; cigarette rolling devices and other smokers' accessories, not to include lighters, matches or tobacco	twenty-five per cent.;	25
Fountain pens, etc.	8. Fountain pens; propelling pencils; desk sets and all other desk accessories	twenty-five per cent.	25
Proviso.	Provided the tax hereby imposed shall not apply to goods of which the total cost to the consumer or user is not in excess of one dollar in the case of any goods mentioned in paragraphs 1, 2, 4, 7 and 8 hereof, or not in excess of fifty cents in the case of any goods mentioned in paragraphs 3, 5 and 6 hereof."		30

Coming into force of certain sections. **42.** Sections one to twelve inclusive, sections fourteen to thirty-five inclusive and sections thirty-nine to forty-one inclusive of this Act shall be deemed to have come into force on the twenty-fourth day of June, one thousand nine hundred and forty-two, and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day. 35 40

Idem. **43.** Section thirteen of this Act shall be deemed to have come into force on the twenty-ninth day of June one thousand nine hundred and forty-two.

Idem. **44.** Part XVI of the *Special War Revenue Act* as enacted by section thirty-six of this Act, shall be deemed to have come into force on the first day of July, 1942, and Part 45

XVII thereof, as enacted by the said section, shall be deemed to have come into force on the twenty-fourth day of June, 1942.

Idem.

45. Sections five to eleven inclusive of Schedule I to the *Special War Revenue Act*, as enacted by section thirty-seven of this Act, shall be deemed to have come into force on the twenty-fourth day of June, one thousand nine hundred and forty-two, except the proviso to section ten of the said Schedule I which shall be deemed to have come into force on the fourteenth day of July, one thousand nine hundred and forty-two. 5 10

Idem.
sugar.

46. Notwithstanding the provisions of section forty-two of this Act, paragraph (a) of section two of Schedule II to the *Special War Revenue Act*, as enacted by section thirty-nine of this Act, shall be deemed to have come into force on the sixteenth day of February, one thousand nine hundred and forty-two and to have applied on all goods imported or taken out of warehouse for consumption on and after that day and to have applied to goods previously imported for which no entry for consumption was made before that day. 15 20

Idem.

47. Sections twelve to fourteen inclusive of Schedule I to the said Act as enacted by section thirty-eight of this Act shall be deemed to have come into force on the fourteenth day of July, one thousand nine hundred and forty-two. 25

Idem.

48. Sections one, seven and eight of Schedule VI to the said Act, as enacted by section forty-one of this Act, shall be deemed to have been repealed on the fourteenth day of July, one thousand nine hundred and forty-two. 30

Idem.

49. Subsection three of section one hundred and forty-two of the said Act as enacted by section thirty-six of this Act shall be deemed to have been repealed on the fourteenth day of July, one thousand nine hundred and forty-two and the following shall be deemed to have been substituted therefor on that day:— 35

Excise stamps affixed to statement of goods sold and delivered before expiration of day of delivery.

“(3) Where goods mentioned in the said Schedule VI, having been manufactured or produced in Canada or imported into Canada, are sold for consumption or use, the vendor shall, before the expiration of the day on which he delivers such goods, compile a statement of all such goods which he delivered that day, showing the date of the sale and the quantity and price of the goods sold, and shall affix to the said statement, and cancel, an excise stamp or stamps to the amount of the tax imposed by subsection two of section one hundred and forty of this Act.” 40 45

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 115.

An Act to amend the Income War Tax Act.

First reading, July 22nd, 1942.

THE MINISTER OF FINANCE.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

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

THE HOUSE OF COMMONS OF CANADA.

BILL 115.

An Act to amend the Income War Tax Act.

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

1. Paragraphs A and AA of the First Schedule to the *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, as enacted by sections one and two of chapter eighteen of the statutes of 1940-41, are repealed and the following substituted therefor:—

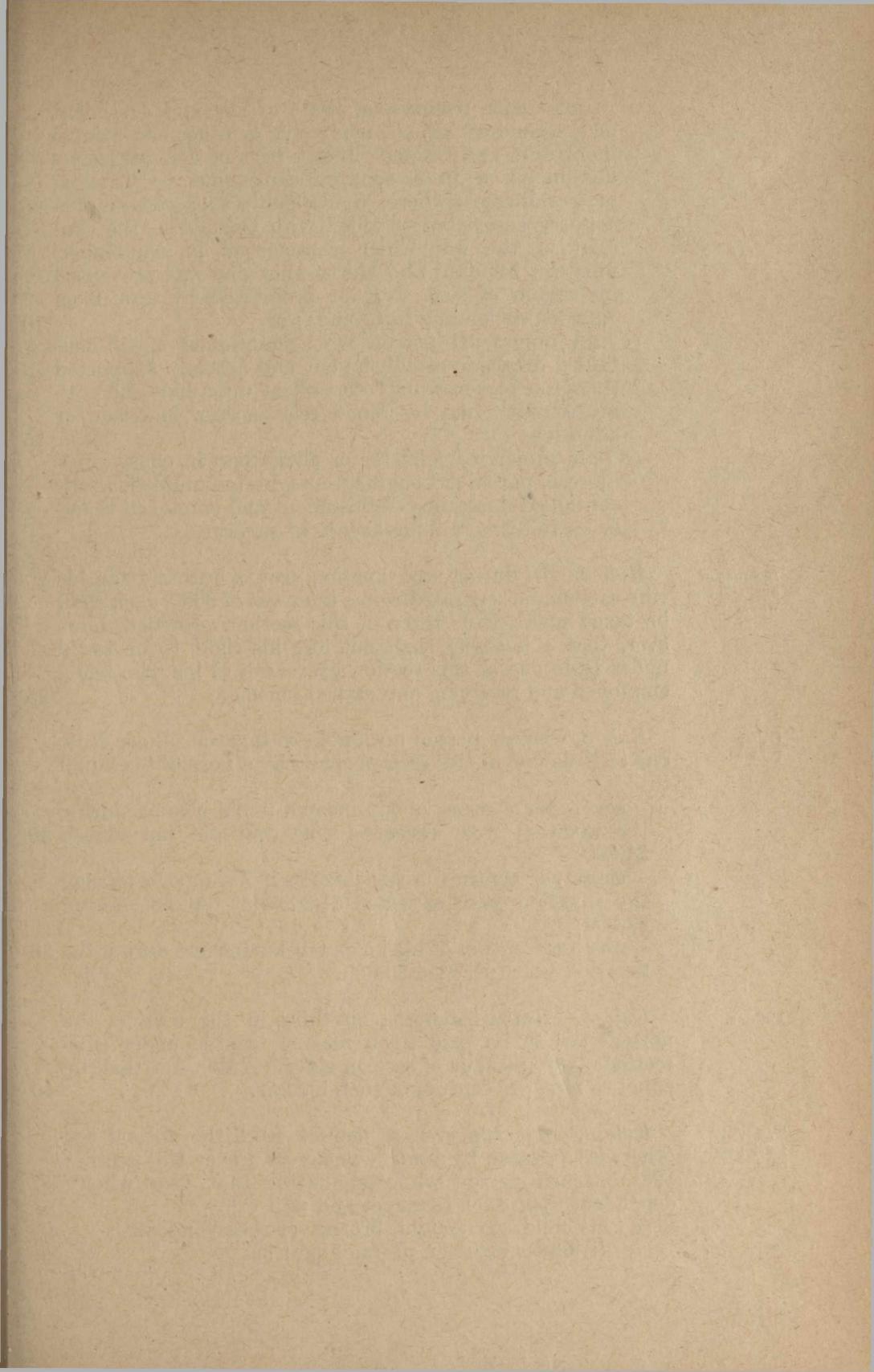
“A. RULES FOR COMPUTATION OF INCOME TAX UNDER SUBSECTION ONE OF SECTION NINE.

Section 1. NORMAL TAX.

Married person and persons given equivalent status.

Rule 1.—A normal tax equal to seven per centum of the income shall be paid by every person whose income during the taxation year exceeded \$1,200 and who was during that year:

- (a) a married person, if his spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or
- (b) a widow or widower with a son or daughter wholly dependent upon such person for support, if such son or daughter was, during the taxation year,
 - (i) under eighteen years of age; or
 - (ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or



(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(c) an unmarried person who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or

(d) an unmarried minister or clergyman in charge of a diocese, parish or congregation who maintained a self-contained domestic establishment and employed therein on full-time a housekeeper or servant.

Incomes of husband and wife.

Rule 2.—If, during any taxation year, a husband and his wife each had a separate income in excess of \$660, each shall be taxed under Rule three of this section, provided, however, that a husband shall not lose his right to be taxed under Rule one of this section by reason of his wife being employed and receiving any earned income.

Other persons.

Rule 3.—Every person not liable to taxation under Rule one or Rule two of this section shall pay a normal tax equal to—

seven per centum of his income if his income during the taxation year exceeded \$660 but did not exceed \$1,800;

eight per centum of his income if his income during the taxation year exceeded \$1,800 but did not exceed \$3,000;

nine per centum of his income if his income during the taxation year exceeded \$3,000.

Estates.

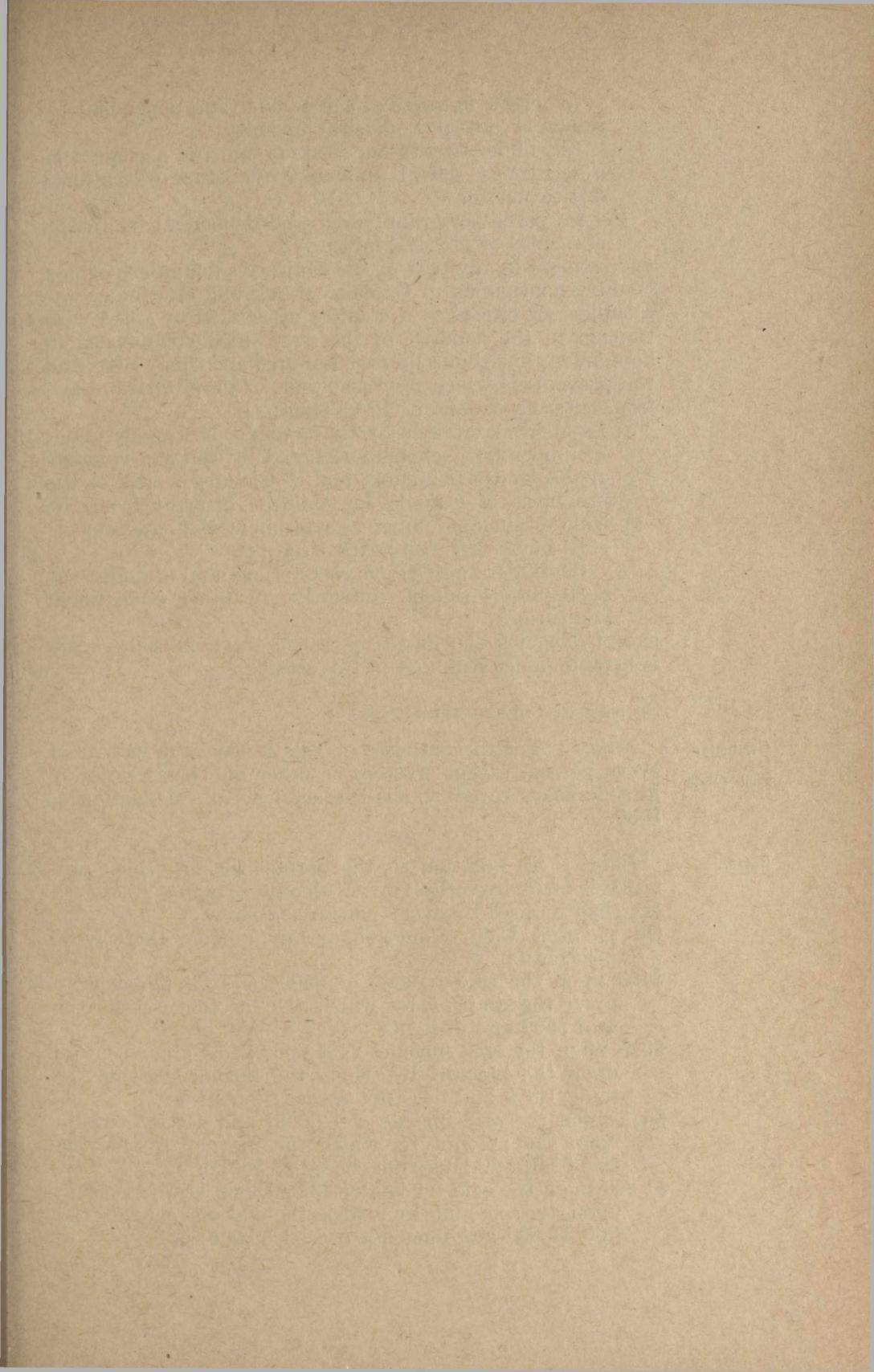
Rule 4.—Notwithstanding anything in this section, the normal tax to be paid upon income taxable under subsections two and four of section eleven of this Act shall be equal to nine per centum of such income.

Tax credit for dependents.

Rule 5.—A taxpayer may deduct from the normal tax otherwise payable by him in any year under this section \$28 for each person who was during that year wholly dependent upon such taxpayer and was

(a) his child, grandchild, brother or sister and was

(i) under eighteen years of age; or



(ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or

(iii) under twenty-one years of age and a student at a secondary school, university or other educational institution; or

(b) his parent or grandparent and dependent by reason of mental or physical infirmity;

and resident in any part of His Majesty's dominions or in a country contiguous to Canada, or residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, one thousand nine hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

(c) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a government plan, and was

(i) under eighteen years of age; or

(ii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

except one such dependent by reason of whom such person is taxable under Rule one of this section.

Section 2. GRADUATED TAX.

Graduated
tax.
\$660 exemp-
tion.

Rule 1.—For the purposes of this section, the income of every person, except trustees or other like persons acting in a fiduciary capacity, shall be subject to a deduction of \$660.

Rates.

Rule 2.—In addition to the normal tax for which provision is made by section one of this paragraph a graduated tax shall be paid by every person as follows:

On the first \$500 of income or any portion thereof, 30 per centum; or

\$150 upon the said income of \$500; and 33 per centum upon the amount by which the income exceeds the said \$500 and does not exceed \$1,000; or

\$315 upon the said income of \$1,000; and 37 per centum upon the amount by which the income exceeds the said \$1,000 and does not exceed \$2,000; or

\$685 upon the said income of \$2,000; and 41 per centum upon the amount by which the income exceeds the said \$2,000 and does not exceed \$3,500; or

\$1,300 upon the said income of \$3,500; and 45 per centum upon the amount by which the income exceeds the said \$3,500 and does not exceed \$5,000; or

- \$1,975 upon the said income of \$5,000; and 50 per centum upon the amount by which the income exceeds the said \$5,000 and does not exceed \$8,000; or
- \$3,475 upon the said income of \$8,000; and 55 per centum upon the amount by which the income exceeds the said \$8,000 and does not exceed \$13,000; or
- \$6,225 upon the said income of \$13,000; and 60 per centum upon the amount by which the income exceeds the said \$13,000 and does not exceed \$20,000; or
- \$10,425 upon the said income of \$20,000; and 65 per centum upon the amount by which the income exceeds the said \$20,000 and does not exceed \$30,000; or
- \$16,925 upon the said income of \$30,000; and 70 per centum upon the amount by which the income exceeds the said \$30,000 and does not exceed \$50,000; or
- \$30,925 upon the said income of \$50,000; and 75 per centum upon the amount by which the income exceeds the said \$50,000 and does not exceed \$70,000; or
- \$45,925 upon the said income of \$70,000; and 80 per centum upon the amount by which the income exceeds the said \$70,000 and does not exceed \$100,000; or
- \$69,925 upon the said income of \$100,000; and 85 per centum upon the amount by which the income exceeds the said \$100,000.

Tax credit
for married
persons and
those
receiving
equivalent
status.

Rule 3.—A taxpayer may deduct \$150 from the graduated tax otherwise payable by him in any year under this section if, during the taxation year, such taxpayer was—

- (a) a married person if his spouse was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or
- (b) a widow or widower with a son or daughter wholly dependent upon such person for support, if such son or daughter was, during the taxation year,
- (i) under eighteen years of age; or
 - (ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or
 - (iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and resident in any part of His Majesty's dominions, or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and

- thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or
- (c) an unmarried person who maintained a self-contained domestic establishment and actually supported therein a person wholly dependent upon him and connected with him by blood relationship, marriage or adoption; or
- (d) an unmarried minister or clergyman in charge of a diocese, parish or congregation, who maintained a self-contained domestic establishment and employed therein on full-time, a housekeeper or servant.

Tax credit
for depend-
ents.

Rule 4.—A taxpayer may deduct \$80 from the graduated tax otherwise payable by him in any year under this section, for each person who was, during the taxation year, wholly dependent upon such taxpayer and was—

- (a) his child or grandchild and was
- (i) under eighteen years of age; or
 - (ii) eighteen years of age or over and dependent by reason of mental or physical infirmity; or
 - (iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and was resident in any part of His Majesty's dominions or in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, nineteen hundred and thirty-nine, and was prevented by reason of such war, or prohibited by law, from entering or landing in Canada; or

- (b) a child maintained by the taxpayer in Canada under a co-operative scheme sponsored by the governments of the United Kingdom and of Canada or any of the provinces of Canada for children brought from the United Kingdom under a government plan, and was
- (i) under eighteen years of age; or
 - (ii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

except one such dependent by reason of whom such person is entitled to make a deduction under Rule three of this section.

Tax credit
for depend-
ents.

Rule 5.—A taxpayer may deduct from the graduated tax otherwise payable by him in any year under this section, twenty per centum of any amount not exceeding \$400 expended by him during the taxation year for the support of any person who was, during the taxation year, dependent upon such taxpayer for support and was

- (a) his parent or grandparent and dependent by reason of mental or physical infirmity; or
- (b) his brother or sister
- (i) under eighteen years of age, or
 - (ii) eighteen years of age or over and dependent 5 by reason of mental or physical infirmity, or
 - (iii) under twenty-one years of age and a student at a secondary school, university or other educational institution;

and was resident in any part of His Majesty's dominions or 10 in a country contiguous to Canada, or, residing elsewhere, was a subject or citizen of a country associated or allied with Canada in the conduct of the war which commenced in September, one thousand nine hundred and thirty-nine and was prevented by reason of such war, or prohibited 15 by law, from entering or landing in Canada.

Incomes of husband and wife.

Rule 6.—If, during any taxation year, a husband and his wife each had a separate income in excess of \$660 before making the deduction for which provision is made in Rule one of this section, neither of them shall be entitled to the 20 deduction from graduated tax for which provision is made in Rule three of this section, provided, however, that notwithstanding the foregoing a husband shall not lose his right to the deduction provided in Rule three of this section by reason of his wife being employed and receiving any earned 25 income but his wife shall for the purposes of this section be treated as an unmarried person.

Exemption for dependent children: who may take.

Rule 7.—The deduction in respect of any dependent child, for which provision is made in Rule four of this section may, in any year, be made from the tax payable 30 by such of his parents as may be determined by agreement between them, but if there is no such agreement, such deduction shall be made from the father's tax unless the Minister otherwise determines.

Tax credit for non-residents.

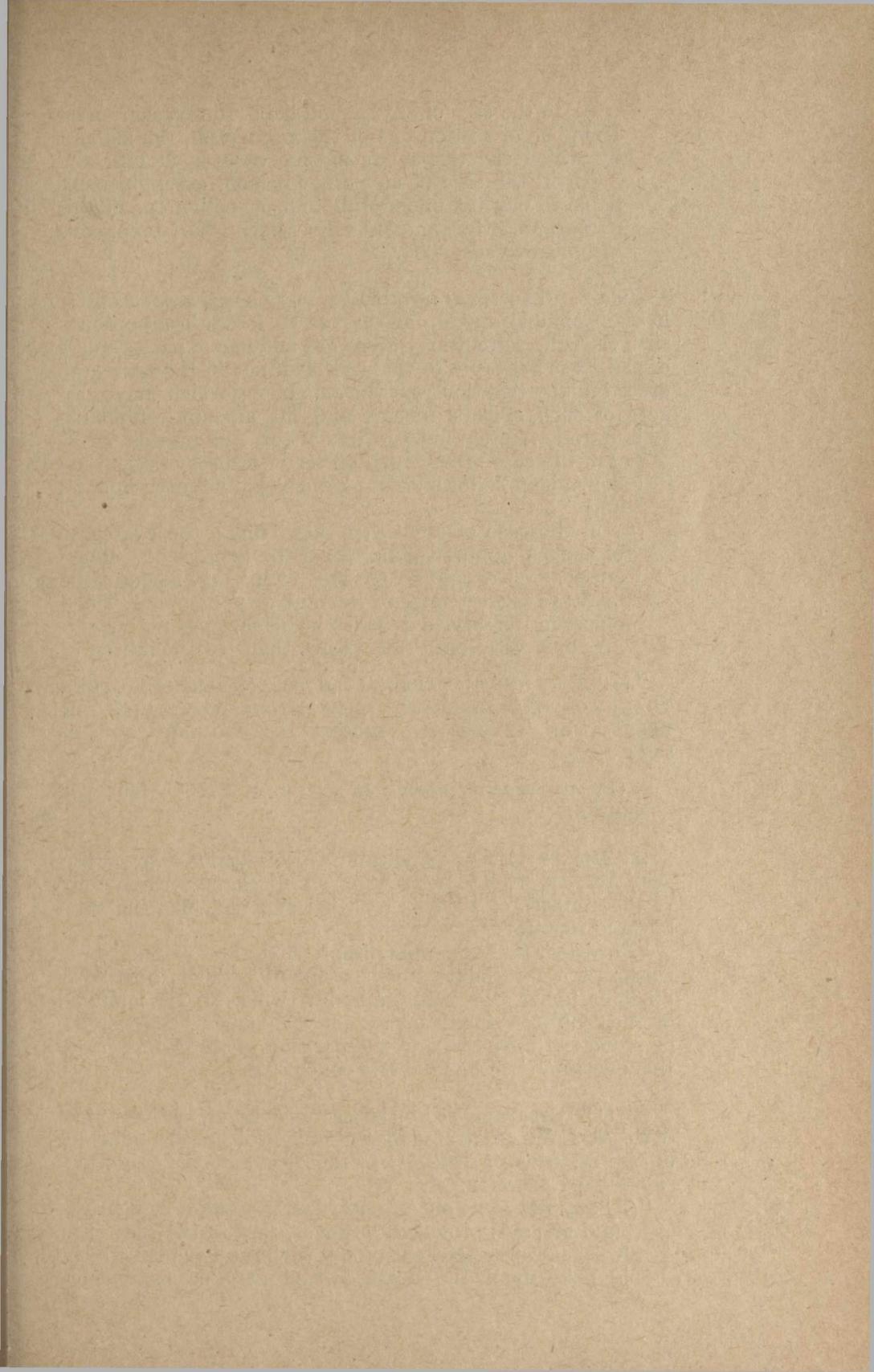
Rule 8.—No deduction shall be made under Rule three 35 of this section from the tax of any non-resident person described by paragraphs (c), (d) or (e) of subsection one of section nine of this Act, or referred to in subsection seven of section twenty-seven of this Act unless the country in which such non-resident person resides allows a similar 40 advantage to residents of Canada subject to tax in such country under similar circumstances.

General.

Section 3. GENERAL.

Basic income.

Rule 1.—The taxes payable in accordance with the rules set out in sections one and two of paragraph A of 45 this Schedule shall not, in the aggregate, exceed in any taxation year .



- (i) in the case of any person liable to taxation under Rule one of section one of this paragraph, the amount by which the taxpayer's income exceeds \$1,200; and
 (ii) in the case of any other person, except persons liable to pay tax under Rule four of section one of this paragraph, the amount by which the taxpayer's income exceeds \$660. 5

Com-
missioned
officers:
Basic
income.

Rule 2.—The taxes payable by any commissioned officer in the Canadian naval, military or air forces in accordance with the rules set out in sections one and two of paragraph A of the First Schedule to this Act shall not in the aggregate exceed in any taxation year the amount by which the aggregate of such officer's income and the amount refundable to him under section ninety-three of this Act exceeds 10

(a) in the case of any such officer in respect of whom no dependents' allowance is paid, sixteen hundred dollars; and 15

(b) in the case of any other such officer, the aggregate of sixteen hundred dollars and the dependents' allowances which would be payable to his dependents if he held the highest rank of warrant or non-commissioned officer in the service to which he belongs but not including any allowance for more than two children. 20

“AA. RATE OF TAX APPLICABLE TO ALL PERSONS OTHER THAN CORPORATIONS AND JOINT STOCK COMPANIES, IN RESPECT OF ‘INVESTMENT INCOME’ AS PROVIDED FOR IN THIS ACT—

Surtax.

On investment income in excess of \$1500—four per centum.” 25

2. The proviso to paragraph (i) of section two of the said Act, as enacted by section six of chapter thirty-four of the statutes of 1940, is repealed and the following substituted therefor:—

Proviso.

“Provided that this paragraph shall not extend to a corporation or joint stock company which otherwise qualifies under this paragraph, but which in the opinion of the Minister carries on an active financial, commercial or industrial business, and the decision of the Minister on this question shall be final and conclusive.” 35

3. (1) Paragraph (c) of subsection one of section three of the said Act, as enacted by section five of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Superannua-
tion or pen-
sion fund
payments.

“(c) any payment out of any superannuation or pension fund or plan: provided, however, that in the case of a lump sum payment out of any such fund or plan which is paid upon the death, withdrawal or retirement 40

from employment of any employee or former employee in full satisfaction of all his rights in any such fund or plan, one-third only of such lump sum payment shall be deemed to be income; and”

(2) The said section three is further amended by adding 5 thereto the following paragraph:—

“(h) any amount received pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or 10 other allowance for the maintenance of the recipient thereof and the children of the marriage if any, if such recipient is living apart from the spouse or former spouse required to make such payment.”

Alimony.

(3) The said section three is further amended by adding 15 the following subsections thereto:—

When portion of principal payments deemed to be interest.

“(2) Where under any existing or future contract or arrangement for the payment of money, the Minister is of opinion that

(a) payments of principal money and interest are blended, 20 or

(b) payment is made pursuant to a plan which involves an allowance of interest,

whether or not there is any provision for payment of interest at a nominal rate or at all, the Minister shall have the 25 power to determine what part of any such payment is interest and the part so determined to be interest shall be deemed to be income for the purposes of this Act.

Oil or gas royalty company production deemed income of a company.

“(3) Where any person acts in the capacity of trustee in the case where an oil or gas well is operated under an 30 arrangement whereby any person other than the operator has an interest in the proceeds of the sale of the products thereof, such proceeds shall nevertheless be deemed, for the purposes of this Act, to be received by the trustee on his own behalf, and he shall be taxable in respect thereof 35 at the rates prescribed for corporations in paragraph C of the First Schedule to this Act.”

4. (1) Paragraphs (b) and (c) of section four of the said Act are repealed and the following substituted therefor:

Representatives of other countries.

“(b) The income of any officer, official or employee of 40 the government of any country other than Canada, whose duties require him to reside in Canada

(i) if and to the extent that such country grants a similar privilege to officers, officials and employees of the government of Canada; and 45

(ii) if he is not engaged in any business or calling in Canada other than that required by the duties pertaining to his official position and

(iii) if he is a national or citizen of such country.”

(2) Section four of the said Act is further amended by adding thereto the following paragraphs:

Pensions.
R.S., c. 157.

“(l) (i) Pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which were being administered on the thirty-first day of July, one thousand nine hundred and forty-two by the Canadian Pension Commission as directed by the Governor in Council, under section six of the *Pension Act*;

Proviso.

(ii) Pensions granted or payable on account of 10 disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service; Provided, and to the extent that, such country grants a similar exemption in respect of such pensions payable by the 15 government of Canada.”

Workmen's
compensation
payments.

R.S., c. 30.

“(u) Any amount received by any person as compensation under the *Workmen's Compensation Act* of any province of Canada or the *Government Employees' Compensation Act* in respect of any injury or disability 20 incurred or in respect of any death.”

5. (1) Paragraphs (c), (d) and (ee) as enacted by chapter thirty-four of the statutes of 1940 and paragraphs (e) and (i) as enacted by section four of chapter forty-one of the statutes of 1932-33, of subsection one of section five 25 of the said Act are repealed.

(2) Paragraph (ff) of subsection one of section five of the said Act, as enacted by section six of chapter eighteen of the statutes of 1940-41, is repealed and the following 30 paragraph is substituted therefor:—

Deductions
for super-
annuation or
pension fund.

“(ff) The amount actually paid by an employer to an employees' superannuation or pension fund or plan, approved by the Minister for the purposes of this paragraph, in respect of the services rendered to the employer by his employees, officers or directors, within 35 the taxation year; provided, however, that such amount shall not exceed five per centum of the aggregate compensation paid within the taxation year to such employees, officers and directors covered by the said fund or plan after deducting from such aggregate 40 compensation the excess above six thousand dollars paid to any such employee, officer or director, and provided further that in computing the amount actually paid by such employer the excess above three hundred dollars paid in any year in respect to the 45 services of any such employee, officer or director shall not be allowed for the purposes of this paragraph.”

(3) Paragraph (g) of subsection one of section five of the said Act, as enacted by section five of chapter thirty-

eight of the statutes of 1936, is repealed and the following substituted therefor:—

Deductions
for super-
annuation or
pension
fund.

“(g) The amount not exceeding three hundred dollars actually retained by an employer from the remuneration of any taxpayer in connection with an employ- 5
ees’ superannuation or pension fund or plan, approved by the Minister for the purposes of this paragraph.”

(4) Paragraph (jj) of subsection one of section five of the said Act, as enacted by section eight of chapter eighteen of the statutes of 1940-41, is repealed and the following 10
substituted therefor:—

Donations to
charitable
organizations
by corpora-
tions.

“(jj) An amount not exceeding five per centum of the income subject to taxation of any corporation, which amount has been paid by way of donation within the taxation period to and receipted for as such by any 15
charitable organization in Canada operated exclu- sively as such and not for the benefit or private gain or profit of any person.”

Repeal.

(5) Paragraph (m) of subsection one of section five, as enacted by section five of chapter forty-eight of the 20
statutes of 1938, is repealed and the following substituted therefor:—

“(m) In the case of any special payment made in Canada by an employer on account of an employees’ super- 25
annuation or pension fund or plan in respect of past services of employees, recommended by a qualified actuary in whose opinion the resources of such fund or plan require to be augmented by such special pay- 30
ment for the purpose of ensuring that all obligations of the fund or plan to the employees concerned may be discharged in full, approved by the Minister, on the advice of the Superintendent of Insurance, and made in such manner that the sum paid is irrevocably charged for the benefit of the said fund or plan, 35
one-tenth of the payment in each of ten successive years, commencing in the year in which the payment is made: Provided, however, that in the case of any payment heretofore made as approved by the Minister, a deduction of one-tenth thereof shall be allowed in 40
the 1942 fiscal period and in each fiscal period thereafter until ten years have elapsed from the year of the said payment.”

(6) Subsection one of the said section five is further amended by inserting the following paragraph after 45
paragraph (m) thereof:

Unusual
Medical
Expenses.

“(n) that portion of medical expenses in excess of five per centum of the income of the taxpayer incurred and paid within the taxation period or paid within 50
the taxation period and incurred within one year prior to the date of payment, if payment is made to any qualified medical practitioner, dentist or nurse

registered under any Dominion or provincial legislation or public or provincially licensed private hospital in respect of any birth in the family of, illness of or operation upon the taxpayer or his spouse or any dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act; including the salary or wages paid to one full time attendant upon the taxpayer, his spouse or any such dependent, who was throughout the whole of the taxation period necessarily confined by reason of illness, injury or affliction to a bed or wheel chair and including also the salary or wages paid to one full time attendant upon the taxpayer, his spouse or any such dependent who was totally blind throughout the whole of such taxation period and required the services of such an attendant: provided, however, that the deduction shall not exceed the sum of

- (i) four hundred dollars in the case of a single person,
- (ii) six hundred dollars in the case of a married person or person given an equivalent status in respect of rates of tax under this Act (provided that a husband and wife shall be entitled to only one such deduction of six hundred dollars between them),

plus

- (iii) one hundred dollars for each dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act but not exceeding four hundred dollars in respect of such dependents:

Proviso.

Provided further that payment of the said medical expenses is proven by receipts filed with the Minister."

(7) Subsection one of the said section five is further amended by adding the following paragraphs thereto:

Business losses in preceding year.

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

Military subsistence allowances.

"(q) subsistence allowances of commissioned officers of the Canadian naval, military and air forces, except to the extent that such subsistence allowances in any case exceed one dollar and seventy cents a day."

Repeal.

6. Subsections two, three, four, five and six of section five of the said Act are repealed.

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

Alimony.

“(*g*) any amount paid pursuant to a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage, if any.”

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

Limiting of salary deduction.

“(*m*) the salary, bonus, director’s fee or other remuneration in excess of fourteen thousand dollars paid by a company incorporated in Canada to a non-resident, unless such non-resident pays tax thereon under subsection one of section nine of this Act.”

8. Section seven of the said Act, as amended by section twelve of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor as section seven A:—

Reduction of tax payable by reason of voluntary savings.

“**7A.** (1) Any person except those to whom subsection three of this section applies, may deduct from the aggregate of the taxes otherwise payable by him in any year under subsections one and three of section nine of this Act the aggregate of

(*a*) payments into any superannuation, retirement or pension fund or plan approved by the Minister which are paid by the taxpayer as a term of his employment or in connection with membership in a trade union;

(*b*) premiums on

Life insurance premiums.

(i) life insurance policies on the lives of the taxpayer, his spouse and his dependents; or

Annuities.

(ii) annuities on the lives of the taxpayer, his spouse and his dependents or other instalment savings contracts, of a type which in the opinion of the Minister are such that the premiums cannot be postponed without substantial loss to or forfeiture by the taxpayer; if such policies, annuities or other contracts were in force prior to the twenty-third day of June, one thousand nine hundred and forty-two;

“(*c*) one-half of the first year’s premiums and the whole of subsequent years’ premiums on life insurance policies on the life of the taxpayer which were not in force prior to the twenty-third day of June, one thousand nine hundred and forty-two, and which are on the term plan or which are of a type that provide for premiums to be payable throughout the lifetime of the

insured or until the insured attains at least the age of sixty-five and for a period of not less than thirty years; provided that the deduction by the taxpayer in any year in respect of premiums on such policies shall not exceed \$100;

Principal payments on mortgage or agreement for sale.

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

if such aggregate is not greater than an amount equal to one-half of the taxes otherwise payable by him under subsections one and three of the said section nine less the deduction provided by section eight of this Act or the aggregate of

(i) an amount equal to eight per centum of his taxable income during the taxation year or eight hundred dollars, whichever is less, in the case of a person subject to tax under Rule three of section one of Paragraph A of the First Schedule to this Act, or, an amount equal to ten per centum of his taxable income during such year or one thousand dollars whichever is less in the case of a person subject to tax under Rule one of section one of Paragraph A of the First Schedule to this Act, and

(ii) an amount equal to one per centum of his taxable income during the taxation year or one hundred dollars whichever is less for each dependent in respect of whom he may make a deduction from his normal tax under Rule five of section one of paragraph A of the First Schedule to this Act

whichever is less.

(2) If in any case, the aggregate of the payments described in paragraphs (a), (b), (c) and (d) of subsection one of this section, is greater than either an amount equal to one-half of the taxes otherwise payable by the taxpayer under subsections one and three of section nine of this Act or the aggregate of the amounts set out in such paragraphs (i) and (ii) at the end of the said subsection one of this section, then the taxpayer may deduct from the aggregate of the taxes otherwise payable by him in any year under subsections one and three of section nine of this Act either an amount equal to one-half the taxes otherwise payable by him under subsections one and three of section nine of this Act, or the aggregate of the amounts set out in subparagraphs (i) and (ii) at the end of the said subsection one of this section, whichever is less.

Reduction of tax in case of persons over 65 years

(3) A person over sixty-five years of age may, if his income in the taxation year was less than five thousand dollars, deduct from the aggregate of the taxes otherwise

of age with
incomes less
than \$5,000.

payable by him in any year under subsections one and three of section nine of this Act, less the deductions provided by section eight of this Act, either one-half of such taxes or the aggregate of

(a) an amount equal to eight per centum of his taxable 5
income during the taxation year or eight hundred
dollars whichever is less in the case of a person subject
to tax under Rule three of section one of Paragraph A
of the First Schedule to this Act, or, an amount equal
to ten per centum of his taxable income during such 10
year or one thousand dollars whichever is less in the
case of a person subject to tax under Rule one of
section one of Paragraph A of the First Schedule to
this Act, and

(b) an amount equal to one per centum of his taxable 15
income or one hundred dollars whichever is less for
each dependent in respect of whom he may make a
deduction from his normal tax under Rule five of section
one of paragraph A of the First Schedule to this Act,
whichever is less. 20

"Premiums"
defined.

(4) The expression "premiums" in this section means in
the case of industrial or fraternal insurance the amount of
the gross premiums for one year, and in all other cases
means the gross premiums for one year less dividends paid,
policy loans obtained exclusive of interest and cash values 25
paid within the taxation year."

9. Paragraph (a) of subsection one of section eight of
the said Act is repealed and the following substituted
therefor:

Income Tax
paid to any
other part of
the British
Empire.

"(a) The amount paid to Great Britain or to any of its 30
self-governing dominions or dependencies for income tax
in respect of the income of the taxpayer derived from
sources therein; and"

10. Subsection two of section eight, as enacted by section
fourteen of chapter eighteen of the statutes of 1940-41, and 35
subsection three of the said section eight are repealed and
the following substituted therefor:—

1940, c. 32.

"(2) Such deduction shall not exceed the same proportion
of the tax otherwise payable under this Act or the sum total
of the income tax and excess profits tax otherwise payable 40
under this Act and the *Excess Profits Tax Act, 1940*, as
provided for in the proviso to subsection one of this section,
as that which the taxpayer's net profits from sources within
such country and taxed therein bears to his entire net profits
from all sources without taking into account the deduction 45
provided by Rule one of section two of paragraph A of the
First Schedule to this Act.

Evidence by
taxpayer.

"(3) Any such deduction shall be allowed only if the
taxpayer furnishes evidence satisfactory to the Minister
showing the amount of tax paid and the particulars of income 50
derived from sources within Great Britain or any of its
self-governing dominions or dependencies or any foreign
country."

10A. Section 8 of the said Act is further amended by adding thereto the following sub-section:—

Deductions.

“(5) A taxpayer shall be entitled to deduct from the sum total of the Income Tax payable by him under this Act and the Excess Profits tax payable under *The Excess Profits Tax Act, 1940*, forty per centum of the following: 5

(a) Contributions to associations, syndicates or mining partnerships registered or otherwise recognized under the laws of any province of Canada and organized for the purpose of prospecting in Canada for base metals or strategic minerals, not exceeding in the case of any one association, syndicate or mining partnership five hundred dollars, and not exceeding five thousand dollars in respect of the aggregate of the contributions made to any one such association, 10 syndicate or mining partnership; and 15

(b) An amount not exceeding five thousand dollars actually expended by any mining or exploration company in prospecting for base metals or strategic minerals in Canada by means of its own prospectors; 20

Provided, that no such deductions shall be allowed unless the association, syndicate or mining partnership or mining or exploration company files certified statements of expenditures and satisfies the Minister that it has been actively engaged in prospecting for base metals or strategic minerals 25 by means of qualified persons during a substantial part of the year one thousand nine hundred and forty-two and that in the case of an association, syndicate or mining partnership it has carried out the purpose for which it was formed.” 30

11. The said Act is further amended by inserting the following section after section eight thereof:

Alimony.

“**8A.** Any person who is required by a decree, order or judgment made by a competent tribunal in any action or proceeding for divorce or judicial separation or pursuant to a separation agreement to make and does make any payment as alimony or other allowance for the maintenance of the recipient thereof and the children of the marriage if any, may, if he is living apart from the spouse or former spouse to whom he is required to make such payments, deduct from 35 the taxes otherwise payable by him under subsections one and three of section nine of this Act, the amount of the tax which such spouse or former spouse would pay upon the aggregate of such payments in the taxation year if such payments were the only income of such spouse or former 40 spouse and such spouse or former spouse were an unmarried person resident in Canada with no dependents except the children, if any, for whose maintenance such payments were, in part, made.” 45

12. Subsection one of section nine of the said Act, as amended by section six of chapter fourteen of the statutes of 1932-33 and subsection two of the said section nine, as enacted by section eight of chapter forty-one of the statutes of 1932-33, are repealed and the following subsections substituted therefor:—

Persons
liable to
Income Tax.

“**9.** (1) There shall be assessed, levied and paid upon the income during the preceding year of every person, other than a corporation or joint stock company,

(a) residing or ordinarily resident in Canada at any time in such year; or

(b) who sojourns in Canada in such year for a period or periods amounting to one hundred and eighty-three days; or

(c) who is employed in Canada at any time in such year; or

(d) who, not being resident in Canada, is carrying on business in Canada at any time in such year; or

(e) who, not being resident in Canada, derives income for services rendered in Canada at any time in such year, otherwise than in the course of regular or continuous employment, for any person resident or carrying on business in Canada; or

(f) who, before his appointment was a resident of Canada and is now or hereafter becomes a Minister, High Commissioner, officer, servant or employee of the government of Canada, or an agent general for any of the provinces of Canada, or any officer, servant or employee thereof, resident outside of Canada, except upon income received by way of salary from the said government;

a tax computed in accordance with the rules set forth in paragraph A of the First Schedule to this Act and the rate set forth in paragraph AA of the said First Schedule.”

Corporations
and joint
stock
companies.

“(2) Save as herein otherwise provided, corporations and joint stock companies resident or carrying on business in Canada, no matter how created or organized, shall pay a tax upon income at the rate applicable thereto set forth in the First Schedule to this Act.”

13. (1) Subsection two of section nine B of the said Act, as enacted by section nine of chapter forty-one of the statutes of 1932-33 and as amended by section five of chapter fifty-five of the statutes of 1934, by section nine of chapter forty of the statutes of 1935, by sections seven and eight of chapter thirty-eight of the statutes of 1936, by section ten of chapter forty-six of the statutes of 1939 (First Session), and by section sixteen of chapter eighteen of the statutes of 1940-41, is further amended by adding the following paragraph at the end thereof:—

Salaries
and other
periodical
payments.

“(f) salaries, wages, premiums, annuities, compensation, remunerations, emoluments, rents and other fixed or determinable annual or periodical gains, profits and income received from sources within Canada by any such non-resident person, who is not engaged in trade or business within Canada, has not an office or place of business therein, and has not performed personal services within Canada at any time in the year, provided that such non-resident is a resident of a country which imposes a tax of a similar nature in respect of similar kinds of income derived from sources within such country and payable to non-residents of such country. 5 10

The tax payable by virtue of this paragraph shall be deducted by the Canadian debtor from the amount paid or credited to such non-resident at the time of payment or crediting and shall be remitted to the Receiver General of Canada.” 15

(2) Subsections three, four and nine, as enacted by section seventeen of chapter eighteen of the statutes of 1940-41, and subsections five, seven and eight, as enacted by section nine of chapter forty-one of the statutes of 1932-33, of the said section nine B, are repealed and the following substituted therefor:— 20

Collection
and
remittance.
Bearer
coupon or
warrant.

“(3) In the case of bearer coupons or warrants, whether representing interest or dividends, the taxes imposed by this section shall be collected by the encashing agent or debtor who shall, in the case of the tax imposed by subsection one of this section, withhold five per centum of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection two of this section, withhold fifteen per centum of the interest or dividends in respect of which such tax is imposed, and remit the same to the Receiver General of Canada; 25 30
Provided that any encashing agent so withholding and remitting shall be entitled to recover one hundred per centum of such interest or dividends represented by such bearer coupon or warrant from the debtor. 35

Collection
and
remittance.
Interest or
dividends.

“(4) In the case of interest or dividends in respect of fully registered shares, bonds, debentures, mortgages or any other obligations, the taxes imposed by this section shall be collected by the debtor who shall, in the case of the tax imposed by subsection one of this section, withhold five per centum of the interest or dividends in respect of which such tax is imposed, and, in the case of the tax imposed by subsection two of this section withhold fifteen per centum of the interest or dividends in respect of which such tax is imposed and remit the same to the Receiver General of Canada. 40 45

Exemptions
or deductions
not allowed.

“(5) No exemptions, deductions or tax credits provided by any other section of this Act shall apply in the case of 50

the taxes imposed by this section except those exemptions provided by paragraphs (a), (b), (c) and (k) of section four of this Act."

Determina-
tion as to
who are
residents.

"(7) For the purposes of this section the Minister shall have full power to determine the persons who are deemed to be residents of Canada, and in the case of a person who is resident abroad as well as in Canada, what income is taxable under the provisions of paragraphs (a), (b), (c), (d), (e) and (f) of subsections two of this section. 5

Agent for
non-resident
person.

"(8) Whenever an agent of a non-resident person receives payment of any money in respect of which a tax is imposed under this section and from which the tax has not been withheld, such agent shall withhold the tax from his principal and remit the same to the Receiver General of Canada. 10

Creditor
to bear
the tax.

"(9) Every agreement for payment to a non-resident person of any money in respect of which a tax is imposed upon such non-resident person by this section, without deducting or withholding such tax, is void." 15

Subsection
two of
section 13
not enacted in
respect of
interest on
obligations
and
provinces,
etc.

14. Notwithstanding anything contained in subsection two of section thirteen of this Act, section nine B of the *Income War Tax Act* shall have effect as if the said subsection two had not been enacted in respect of interest on bonds or other obligations of or guaranteed by His Majesty in right of any province and in respect of interest on bonds or other obligations, provision for the payment of which interest is made by His Majesty in right of any province pursuant to a statute. 20 25

15. (1) Subsection two of section eleven of the said Act as enacted by section seven of chapter fifty-five of the statutes of 1934 and amended by section ten of chapter thirty-eight of the statutes of 1936, is repealed and the following is substituted therefor: 30

Trusts for
unascertained
persons.

"(2) Income accumulating in trust for the benefit of unascertained persons, or of persons with contingent interests shall be taxable in the hands of the trustee or other like person acting in a fiduciary capacity, as if such income were the income of a person other than a corporation; provided that he shall not be entitled to the deductions for which provision is made in Rule five of section one and Rules one, three, four and five of section two of paragraph A of the First Schedule to this Act; Provided, further, that should more than one such trust be created, substantially all the assets of which are received from one person (whether or not administered by the same or different trustees) and be so conditioned as to fall in ultimately in favour of one beneficiary, class or group of beneficiaries, then the income of the several trusts shall be taxed as one trust in the hands of such one of the trustees as the Minister may determine." 35 40 45

Trusts in
favour of
the same
beneficiary.

(2) Paragraph (c) of subsection four of section eleven of the said Act, as enacted by section nineteen of Chapter eighteen of the statutes of 1941, is repealed and the following is substituted therefor:

Income
capitalized.
How taxed.

“(c) income taxable under the provisions of this sub- 5
section shall be taxed as if such income were the income
of a person other than a corporation, provided that no
deduction may be made under Rule five of section one
and Rules one, three, four and five of section two of
paragraph A of the First Schedule to this Act.” 10

16. Section thirteen of the said Act is amended by adding thereto the following subsection:—

Tax
avoidance.

“(2) Where the Minister is of opinion that taxation for 15
any period has been or may be reduced as a result of any
transaction entered into after the thirty-first day of Decem-
ber, one thousand nine hundred and forty-one, he shall have
the power to determine in the notification sent by registered
letter as provided for in subsection one of this section that
the amount of such accumulation which he considers ex- 20
cessive shall be deemed to be distributed on the date of the
said notification and the shareholders shall be deemed to
have received such amount of profits as a dividend on the
date of such notification and shall be taxable accordingly.”

17. Subsection two of section nineteen of the said Act, 25
as enacted by section eleven of chapter thirty-eight of
the statutes of 1936, is repealed and the following sub-
stituted therefor:—

Corporation
tax to be paid
if through
sale or
winding up
the dividend
deemed to
be paid
thereby is
paid to a
corporation.

“(2) Where, pursuant to subsection one of this section 30
a dividend is deemed to be paid to a company incorporated
or carrying on business in Canada, such company shall,
notwithstanding section four of this Act, be taxable on the
amount thereof; and where, pursuant to subsection one of
this section a dividend is deemed to be paid to a company 35
incorporated outside of Canada which does not carry
on business in Canada, the company making the payment,
unless it is one of the companies described in paragraph
(p) of section two or paragraph (k) of section four of this
Act, shall deduct from such payment the amount of income 40
tax payable thereon under subsection two of section nine
of this Act at the rate applicable thereto at the time when
such payment is deemed to be made and shall pay the same
to the Receiver General of Canada.”

18. Section twenty-five A of the said Act, as enacted 45
by section six of chapter twenty-four of the statutes of
1930, is amended by adding thereto the following sub-
section:—

Credit if non-
resident's tax
deducted at
the source.

“(2) Any tax deducted under the provisions of sub-
section two of section nine B of this Act from any dividends
or interest which are made taxable under subsection one

of this section shall be applied as a credit against the tax subsequently found due by any non-resident person whose income is liable to taxation under the provisions of subsection one of this section."

19. (1) Subsections three and four of section twenty-seven of the said Act, as enacted by section twenty-two of chapter thirty-four of the statutes of 1940, are repealed and the following substituted therefor:—

Limitation
of amount
deducted.

"(3) The amount so deducted shall be remitted to the Receiver General of Canada at the same time as the payment is made to or placed to the credit of the non-resident person, and shall be accompanied by a statement in the form prescribed by the Minister. 10

Duties of
agent of
non-resident.

(4) Whenever an agent of a non-resident person receives payments on account of anything mentioned in this section, from which the deduction herein mentioned has not been made, such agent shall make such deduction before he pays over or places such sum to the credit of his principal and shall remit the amount thereof to the Receiver General of Canada." 15

(2) The said section twenty-seven, as enacted by section twenty-two of chapter thirty-four of the statutes of 1940 and amended by sections twenty-two and twenty-three of chapter eighteen of the statutes of 1940-41, is further amended by adding the following thereto as subsection eight thereof:— 20

Limitation.

"(8) Subsection seven of this section shall only be applicable to persons resident in a country which grants a similar privilege to residents of Canada liable to pay a tax in such country upon rentals from real estate therein." 25 30

20. Section thirty-three of the said Act, as amended by section twenty-four of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

Annual
returns.

"**33.** (1) Every person liable to taxation under this Act shall, 35

(a) on or before the thirtieth day of September in each year if his salary or wages are equal to or greater than three-quarters of his income, and

(b) on or before the thirtieth day of April in each year in the case of all other persons;

without notice or demand, deliver to the Minister a return in such form as the Minister may prescribe, of his total income during the last preceding year.

(2) Any person, whether liable to tax under this Act or not, shall at any time upon receipt of a notice or demand in writing from the Commissioner of Income Tax or any officer authorized to make such demand, deliver to the Minister a return, in such form as the Minister may prescribe, of his total income during the last preceding year." 45 50

21. Section thirty-four of the said Act is amended by adding the following subsection thereto:—

Death of
Partner.

“(2) In case a partner or proprietor dies after the close of the fiscal period but before the end of the calendar year, a separate return of the income of the deceased partner or proprietor from the business after the close of such fiscal period up to the date of death shall be made and income tax shall be assessed, levied and paid upon such income as if the same were the income of another person.” 5

22. (1) Subsection one of section thirty-nine of the said Act is repealed and the following substituted therefor:— 10

Returns by
employers.

“**39.** (1) Every employer shall make a return on such form as the Minister may prescribe on or before the fifteenth day of October in each year showing

(a) every person in his employ who received any salary or other remuneration in the preceding calendar year and the amount of such salary or other remuneration; 15

(b) the amount of the tax deducted pursuant to section ninety-two of this Act from the salary and wages of each person in his employ in the twelve month period ending the thirty-first day of August in the year in which such return is required to be made; and 20

(c) in the case of the return to be filed on or before the fifteenth day of October, nineteen hundred and forty-three, the amount of National Defence tax deducted under section ninety-one of this Act in the months of January to August, inclusive, of the year nineteen hundred and forty-two.” 25

(2) Subsection four of the said section thirty-nine, as enacted by section seven of chapter fourteen of the statutes of 1932-33, is repealed and the following substituted therefor:— 30

Information
returns—last
day of
February.

“(4) The returns required by subsections two, two A and three of this section shall be delivered to the Minister on or before the last day of February in each year without any notice or demand being made therefor and in such form as the Minister may prescribe.” 35

23. Section forty-eight of the said Act, as enacted by section fifteen of chapter thirty-eight of the statutes of 1936 and amended by section twenty-six of chapter eight of the statutes of 1940-41, is repealed and the following substituted therefor:— 40

Taxpayer's
estimate
of tax
payable.

“**48.** (1) Every person liable to pay any tax under any of the provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, shall estimate the amount of such tax payable by him in the return of the income upon which such tax is payable. 45

Payment of
balance of
tax with
return.

(2) Any person from whose salary or wages any amount has been deducted under section ninety-two of this Act shall, if the aggregate of his salary or wages during the 50

taxation year is equal to or greater than three-quarters of his income for such year, pay to the Receiver General of Canada at the time when he is required under section thirty-three of this Act to make the return of his income for such taxation year, the amount by which the tax on his income during such year, as estimated under subsection one of this section, exceeds the aggregate of

(i) all amounts deducted from his salary or wages under subsection two of section ninety-two of this Act during the twelve months period commencing the first day of September in the taxation year;

(ii) all amounts deducted under subsection one of section ninety-two of this Act during the taxation year from interest or dividends forming part of his income; and

(iii) in respect of the tax payable on income for the year nineteen hundred and forty-two only, all amounts deducted from his income as National Defence Tax under the provisions of section ninety-one of this Act in the months of January to August, nineteen hundred and forty-two, both inclusive,

and if any person fails to pay any amount which he is required to pay by this subsection, or any part thereof, as thereby required, he shall pay interest thereon at the rate of five per centum per annum from the day on or before which such payment was required to be made to the day of payment.

Payment by instalments.

(3) Every person, other than a corporation or a person to whom subsection two of this section applies, shall pay all taxes which he is liable to pay upon his income during any taxation year under any of the provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, by quarterly instalments during the twelve month period commencing the first day of September in the taxation year, as follows:—

(a) on or before the fifteenth day of October and on or before the fifteenth day of January in such period, an amount equal to one-quarter of such tax as estimated by him on his income for the year last preceding the taxation year or on his estimated income for the taxation year, at the rates for the taxation year; and

(b) on or before the fifteenth day of April and on or before the fifteenth day of July in such period, one-half of the amount by which the tax payable as estimated by him on his income for the taxation year at the rates for the taxation year exceeds the aggregate of

(i) all amounts paid under paragraph (a) of this subsection, and

(ii) all amounts deducted during the taxation year from earnings, interest or dividends, forming part of his income under section ninety-one and subsection one of section ninety-two of this Act, and

(iii) all amounts deducted from his salary or wages under subsection two of section ninety-two of this Act during the twelve month period commencing the first day of September in the taxation year;

and if, after examination of any person's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by him under this subsection amount, in the aggregate, to less than the tax payable, he shall forthwith after notice of assessment is sent to him under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the thirtieth day of April in the period during which such instalments were payable until the date of payment.

Monthly
instalment
payments by
corporations.

(4) Every corporation shall pay all taxes which it is liable to pay in any taxation year under any of the provisions of this Act, except sections nine B, twenty-seven and eighty-eight thereof, by instalments payable on or before the last day of each month during the twelve month period ending six months after the close of such taxation year, as follows:

(a) during the first eight months in such period, an amount equal to one-twelfth of such tax as estimated by it on its income for the year last preceding the taxation year or on its estimated income for the taxation year at the rate for the taxation year;

(b) during the last four months in such period, one-fourth of the amount by which the tax payable as estimated by it on its income for the taxation year at the rate for the taxation year, exceeds the aggregate of

(i) the amounts paid under paragraph (a) of this subsection, and

(ii) the amounts deducted during the taxation year under subsection one of section ninety-two of this Act from interest or dividends forming part of its income,

and if, after examination of any corporation's return under section fifty-three of this Act, it is established for the purposes of this Act that the instalments paid by such corporation in any year under this section amount, in the aggregate, to less than the tax payable, it shall forthwith after notice of assessment is sent to it under section fifty-four of this Act, pay the unpaid amount thereof together with interest thereon at five per centum per annum from the day four months after the end of the taxation year until the date of payment.

Interest.

(5) If any person who is required to pay on the quarterly instalment basis as provided in subsection three of this section pays less than the amount which he is required to pay on any such date as provided in the said subsection, he shall pay interest at eight per centum per annum upon

the amount by which his payment on such instalment date is less than the amount required to be paid on such date from the date when such instalment became due to the date of payment.

Interest.

(6) If any corporation pays less than one-twelfth of the tax as estimated by it on its income for the year last preceding the taxation year, or on its estimated income for the taxation year at the rates for the taxation year during each of the first eight months of the twelve month period ending six months after the close of such taxation year, or if it pays less than the amount required as provided in paragraph (b) of subsection four of this section during the last four months in such twelve month period ending six months after the close of such taxation year, it shall pay interest at the rate of eight per centum per annum upon the deficiency in any instalment from the date when such instalment was due to the date of payment; provided, however, that the interest in respect of the first two months' instalments in such twelve month period ending six months after the close of the taxation year one thousand nine hundred and forty-two shall be at the rate of three per centum per annum during such twelve-months' period (and thereafter at the eight per centum per annum rate) upon any deficiency in any instalment due in the said two months." 5 10 15 20 25

24. Section forty-nine of the said Act, as enacted by section fifteen of chapter thirty-eight of the statutes of 1936, is repealed and the following substituted therefor:—

Penalty for short payment.

"**49.** If any person fails to pay any amount which he is required to pay by subsection two of section forty-eight of this Act, or any part thereof, as thereby required, he shall pay, in addition to the interest therein provided for, interest on the amount which he so fails to pay at the rate of three per centum per annum from the day on or before which such payment was required to be made to the day of payment." 30 35

25. Subsection two of section fifty-four of the said Act is repealed and the following substituted therefor:—

Payment of additional tax.

"(2) Except as otherwise provided in this Act, any additional tax found due over the estimated amount shall be paid within one month from the date of the mailing of the notice of assessment." 40

26. Subsection two of section eighty of the said Act as enacted by section one of chapter thirty of the statutes of 1928 is repealed and the following substituted therefor:— 45

Information or complaint within three years.

"(2) Any information or complaint with respect to any offence referred to in subsection one of this section, whenever the prosecution, suit or proceeding is instituted under the

R.S. c. 36.

provisions of the *Criminal Code* relating to summary convictions, may be laid or made within three years from the time when the matter of the information or complaint arose."

27. Section eight-four of the said Act, as enacted by section sixteen of chapter forty-one of the statutes of 1932-33, is amended by adding thereto the following subsection:—

Demand by registered post. Notice of assessment.

"(3) Where any sum of money is owing by virtue of the provisions of this section, the Minister shall make a written demand by registered letter to the person owing such moneys for the amount thereof and such demand shall constitute a notice of assessment for the purposes of this Act and sections fifty-five to seventy-four, both inclusive, of this Act shall apply *mutatis mutandis*."

28. The Schedule of rates at the end of subsection one 15 of section eighty-eight of the said Act, as enacted by section twenty-seven of chapter eighteen of the statutes of 1940-41, is repealed and the following substituted therefor:

Gift tax rates.

"On gifts up to and including \$5,000	—10%	
On gifts exceeding		20
\$ 5,000 but not exceeding \$ 10,000	—11%	
\$ 10,000 but not exceeding \$ 20,000	—12%	
\$ 20,000 but not exceeding \$ 30,000	—13%	
\$ 30,000 but not exceeding \$ 40,000	—14%	
\$ 40,000 but not exceeding \$ 50,000	—15%	
\$ 50,000 but not exceeding \$ 75,000	—16%	25
\$ 75,000 but not exceeding \$ 100,000	—17%	
\$ 100,000 but not exceeding \$ 150,000	—18%	
\$ 150,000 but not exceeding \$ 200,000	—19%	
\$ 200,000 but not exceeding \$ 250,000	—20%	
\$ 250,000 but not exceeding \$ 300,000	—21%	30
\$ 300,000 but not exceeding \$ 400,000	—22%	
\$ 400,000 but not exceeding \$ 500,000	—23%	
\$ 500,000 but not exceeding \$ 600,000	—24%	
\$ 600,000 but not exceeding \$ 700,000	—25%	
\$ 700,000 but not exceeding \$ 800,000	—26%	35
\$ 800,000 but not exceeding \$1,000,000	—27%	
\$1,000,000	—28%	

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

Date payable.

"(3) The tax shall be paid in full to the Receiver General of Canada on or before the thirtieth day of April next succeeding the year in which the gifts were made; and if not so paid the tax shall bear interest at the rate of eight per centum per annum from the date payable."

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National
Defence
Tax
repealed.

30. Section ninety-one of the said Act, as enacted by section twenty-six of chapter thirty-four of the statutes of 1940 and amended by section thirty-one of chapter eighteen of the statutes of 1940-41, shall be repealed on and after the first day of September, one thousand nine hundred and forty-two and any moneys deducted during the year one thousand nine hundred and forty-two from earnings, interest or dividends forming part of any person's income pursuant to the provisions thereof, and remitted to the Receiver General of Canada, shall be deemed to have been paid on account of the taxes imposed and levied under section nine of this Act upon the income of such person for the year one thousand nine hundred and forty-two. 5

31. The said Act is further amended by adding thereto the following parts: 15

“PART XVI

“TAX DEDUCTION AT THE SOURCE

Interest
and
dividends.

“92. (1) Every person becoming liable, on or after the first day of September, one thousand nine hundred and forty-two, to pay to any person described by paragraphs (a), (b), (c), (d) and (e) of subsection one of section nine of this Act, either forthwith or on demand, 20

(i) any amount as interest pursuant to the provisions of a fully registered bond, debenture or other similar obligation, or

(ii) any amount by way of dividend in respect of any share of stock, 25

shall deduct or withhold therefrom an amount equal to seven per centum of such amount or sum and shall, one week from the day when the liability to make such payment arises, or from the day when the creditor's right to demand payment thereof arises, or at such other time as the Minister may by regulation prescribe remit the same to the Receiver General of Canada on behalf of the creditor to whom such interest or dividend is payable as a payment on account of taxes payable by such person under section nine of this Act. 30 35

Salary and
Wages.

(2) Every employer who, after the first day of September, one thousand nine hundred and forty-two, pays any salary or wages to any person in his employ who is resident or employed in Canada with respect to any established payroll period commencing after the thirty-first day of August, one thousand nine hundred and forty-two shall deduct or withhold from such salary or wages such amount in respect of the taxes payable under section nine of this Act by such person, as may be prescribed by regulations 40

made by the Governor in Council and published in the *Canada Gazette*, and shall remit the same to the Receiver General of Canada as a payment on account of such taxes within one week of the day when he becomes liable to pay such salary or wages or at such other time as the Minister may by regulation prescribe. 5

Returns.

(3) Every person liable to deduct or withhold any amount under subsections one or two of this section shall from time to time make a return at such time and in such form, and containing such information, as the Minister may prescribe. 10

Information furnished by employer to employee.

(4) Every person whose employer is required to deduct or withhold any amount from his salary or wages under subsection two of this section shall, prior to the first day of September, nineteen hundred and forty-two or as may be prescribed by regulations hereunder, or, if his employment commences after that date, immediately thereafter furnish to his employer such information as the Minister may require on a form prescribed by the Minister. 15

Failure to file form.

(5) Every employee failing to file with his employer the form prescribed in subsection four of this section shall be liable to have the deduction from his salary or wages provided for in subsection two of this section made at the rate authorized as hereinbefore provided in respect of an unmarried person without dependents in receipt of a salary within the range in which such employee is paid and without regard to the tax credit to which he would otherwise have been entitled in respect of persons dependent upon him for support. 20 25

Moneys held in trust.

(6) Any person who, pursuant to subsections one or two of this section, deducts or withholds any amount from any payment which he is liable to make to any person shall be deemed to hold the amount so deducted or withheld in trust for His Majesty. 30

Priority.

(7) All amounts deducted or withheld by any person under subsections one and two of this section shall be kept separate and apart from the moneys of the person so deducting and in the event of any liquidation, assignment or bankruptcy of the person who made such deductions the said amounts so deducted shall remain apart and form no part of the estate of such person in liquidation, assignment or bankruptcy. In any event the moneys so deducted shall be paid over to His Majesty in full in priority to the claims of any secured or unsecured creditors including any claims of His Majesty in right of any province of Canada. 35 40

Refunds.

(8) If the Minister is of the opinion that any person on whose behalf money has been paid to the Receiver General of Canada under this section was not liable to pay any tax under this Act, or if the Minister is of opinion that the moneys paid to the Receiver General of Canada under this section on behalf of such person are in excess of the tax 45 50

which such person was liable to pay under this Act, the Minister may, upon application by such person in writing within twelve months from the close of the calendar year in which such money was paid, repay to him the amount so paid or such part thereof as in his opinion such person was not liable to pay. 5

Penalty.

(9) Any person who fails to comply with any of the requirements of this section shall be guilty of an offence and liable on summary conviction to a penalty not exceeding ten thousand dollars or to six months' imprisonment, or to both such fine and such imprisonment. 10

No action against person collecting or withholding.

(10) No action shall lie against any person for withholding or deducting any sum of money in compliance or intended compliance with this section or any regulation made thereunder, 15

Definition.

(11) In this section, unless the context otherwise requires,

(a) "salary or wages" includes any remuneration, compensation, hire, emolument, stipend, perquisite or any similar payment or any indemnity, pension or director's fee, howsoever paid for any services, functions or duties rendered or performed in Canada; and 20

(b) "employer" means any person liable to pay any salary or wages and includes His Majesty in right of Canada and any province of Canada. 25

Persons not liable.

(12) Interest or dividends payable to the following persons shall not be liable to the deduction at the source provided in subsection one of this section:—

(a) persons and institutions mentioned in paragraphs (a) to (i), both inclusive, and in paragraphs (p) and (q) of section four of this Act, 30

(b) municipalities or municipal or public bodies which in the opinion of the Minister perform a function of government, 35

(c) His Majesty in right of Canada or any province of Canada.

(13) Dividends payable to corporations shall not be liable to the deduction at the source provided in subsection one of this section." 40

"PART XVII

"REFUNDABLE PORTION OF TAX

Amount refundable.

"93. (1) The Minister shall, in respect of any taxes paid, as herein provided, refund to each taxpayer the amount by which either one-half of the taxes which he was liable to pay upon his income for any taxation year after one

thousand nine hundred and forty-one less the deductions provided by section eight and before any amount was deducted therefrom under section seven A of this Act or the aggregate of

(a) an amount equal to eight per centum of his taxable 5
income during the taxation year or eight hundred
dollars whichever is less in the case of a person subject
to tax under Rule three of section one of Paragraph A
of the First Schedule to this Act, or, an amount equal 10
to ten per centum of his taxable income during such
year or one thousand dollars whichever is less, in the
case of a person subject to tax under Rule one of
section one of Paragraph A of the First Schedule to
this Act; and

(b) an amount equal to one per centum of his taxable 15
income during the taxation year, or one hundred
dollars whichever is less for each dependent in respect
of whom he may make a deduction from his normal
tax under Rule five of section one of paragraph A of 20
the First Schedule to this Act,

whichever is less, exceeds the aggregate of the amounts
which such taxpayer is entitled to deduct under section
seven A of this Act from the taxes otherwise payable by
him upon his income during the taxation year under sub- 25
sections one and three of section nine of this Act.

(2) The amounts refundable under subsection one of this
section shall be paid to the taxpayer after the cessation of
hostilities between Canada and Germany, Italy and Japan,
at such times and in such instalments as may be prescribed
by regulation made by the Governor in Council, but in the 30
case of taxes paid upon income for nineteen hundred and
forty-two taxation period not later than the end of the
second fiscal period of the Government of Canada com-
mencing after a date to be fixed for the purposes of this Act
and of *The Excess Profits Tax Act, 1940*, by the Governor in 35
Council as the date of the cessation of hostilities between
Canada and Germany, Italy and Japan, and in the case of
taxes paid upon income for each subsequent year not later
than one year subsequent to the date fixed for the repayment
of taxes paid upon income for the next succeeding year; 40
provided, however, that in the event of the death of the
taxpayer, payment may be made to his legal representative
at a date earlier than the date hereinbefore specified.

(3) The Minister shall pay, together with any payment
made pursuant to subsection one of this section, interest on 45
the amount thereof at the rate of two per centum per annum
from the first day of October next after the end of the year
in respect of which the refundable portion of the tax on the
income of the year is levied."

32. Subsection one of section eighteen of the French 50
version of the said Act is amended by striking out in the
sixth and seventh lines thereof the words "la corporation

Time
repayable.

Interest.

French
version
amended.

a en caisse des recettes non distribuées" and substituting therefor "la compagnie a en sa possession un revenu non distribué".

Coming into
force.

33. (1) Sections one, two, four, six, seven, eight, nine, ten, eleven, twelve, fifteen, seventeen, eighteen, nineteen 5 and twenty-one and subsections one and two of section three and subsection two of section three of the *Income War Tax Act* as enacted in subsection three of section three of this Act; and subsections one, three and six and paragraph (q) of subsection one of section five of the *Income War Tax 10 Act* as enacted in subsection seven of this Act and subsection two of section thirteen of this Act shall be applicable to income of the 1942 taxation period and fiscal periods ending therein and of all subsequent periods.

(2) Subsections two and four of section five of this 15 Act shall be applicable to income of the 1941 taxation period and of fiscal periods ending therein and of all subsequent periods.

(3) Subsection three of section three of the *Income War Tax Act* as enacted by subsection three of section three of 20 this Act shall be deemed to have come into force on and after the first day of July, 1942, and shall be applicable to the profits of the taxation year 1942 and of fiscal periods ending therein subsequent to June thirtieth and of subsequent years and fiscal periods; provided, however, that 25 if any fiscal period ends between June thirtieth one thousand nine hundred and forty-two and July first one thousand nine hundred and forty-three, the provisions of the said section shall apply to only that portion of the profits which the number of days of such fiscal period since June thirtieth 30 one thousand nine hundred and forty-two bears to the total number of days in such fiscal period.

(4) Subsection one of section thirteen and section twenty-eight shall be deemed to have come into force on the twenty-fourth day of June, 1942, and shall be applicable to all 35 payments on or after the said date.

(5) Section ten A shall apply only in respect of contributions or expenditures made during the calendar year 1942 and in respect of taxes payable upon income of the taxation year 1942 or fiscal periods ending in 1942 or 1943. 40

(6) Paragraph (p) of subsection one of section five of the *Income War Tax Act*, as enacted in subsection seven of section five of this Act, shall be applicable to the taxation year 1943 and fiscal periods ending therein.

(7) Sections twenty and twenty-two of this Act shall 45 come into force on the first day of January, 1943, and shall be applicable to the income of 1942 and of fiscal periods ending therein.

(8) Subsections four and six of section forty-eight of the *Income War Tax Act*, as enacted by section twenty-three of this Act shall apply in respect of fiscal periods ending on and after the thirty-first day of December, 1942.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 120.

An Act to amend the Department of External Affairs Act.

AS PASSED BY THE HOUSE OF COMMONS,
25th JULY, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 120.

An Act to amend the Department of External Affairs Act.

R.S., c. 65.

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

1. Section four of the *Department of External Affairs Act*, chapter sixty-five of the Revised Statutes of Canada, 1927, is amended by adding thereto as subsections three and four the following subsections:—

Diplomatic or consular representatives to continue as contributors to C.S. superannuation fund.

R.S., 24.

“(3) Notwithstanding anything in the *Civil Service Superannuation Act*, or any other Act of the Parliament of Canada, a civil servant, who at any time after the first day of January 1938 has been or is appointed by His Majesty the King as a diplomatic or consular representative, and who at the time of such appointment was or is a contributor under the provisions of the *Civil Service Superannuation Act*, shall continue to be a contributor under the said Act; his service in virtue of an appointment as aforesaid shall be counted as service in the Civil Service for the purposes of the *Civil Service Superannuation Act*, and he, his widow and children or other dependents, if any, shall be eligible to receive the respective allowances or gratuities provided by the said Act; and in the event of his being retired from office for any reason other than that of misconduct, he shall be eligible for appointment to a position in the public service for which he may be qualified, or, in the alternative, to receive the same benefits under the *Civil Service Superannuation Act* as if his office or position had been abolished.

In the event of retirement.

Payment of an amount equivalent to contributions.

(4) In order to qualify to receive any of the benefits under subsection three of this section, a civil servant, appointed as aforesaid, shall, on or before the thirty-first day of December, 1942, provide for the payment to the Receiver General of Canada of an amount equivalent to the contributions which he would have made from his salary had he continued to be a contributor under the

EXPLANATORY NOTES.

Under the existing constitutional practice, appointments as Ministers Plenipotentiary, as Consuls General and as Consuls, are made by His Majesty the King. Since the beginning of 1938, there have been three appointments of Canadian permanent civil servants as Ministers Plenipotentiary and three appointments as Consuls. The Department of Justice has ruled that, upon appointment as a Minister Plenipotentiary, a civil servant ceases to be eligible to contribute to the Superannuation Fund, and there is some doubt as to the position of permanent civil servants who are appointed to consular posts.

In the case of the appointments as Ministers Plenipotentiary, the appointees were placed upon a lower salary scale than that which had been established for persons appointed from outside of the civil service with the understanding that they would be eligible or made eligible to contribute to and to receive the benefits of superannuation. There is one instance in which a permanent civil servant so appointed has since died.

It is, therefore, necessary to amend the *Department of External Affairs Act* so as to insure that civil servants performing duties which involve appointment by His Majesty the King will not lose their status as permanent civil servants and also to enable such civil servants or the estates or the widows in appropriate cases to refund the appropriate percentage of their salaries for the period between the dates of their appointment and the coming into force of this Act, or in the case of a deceased person, the date of his death.

Proviso.

Civil Service Superannuation Act, between the date of his appointment as aforesaid and the date when contributions are first made pursuant to the provisions hereof, or until he ceases to hold office, as the case may be: Provided that where a civil servant appointed as aforesaid has died or dies before commencing to pay contributions pursuant to the provisions of this Act, such payment may be made by his estate or by his widow." 5

121.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 121.

An Act to amend the Precious Metals Marking Act.

AS PASSED BY THE HOUSE OF COMMONS,
30th JULY, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 121.

An Act to amend the Precious Metals Marking Act.

R.S., c. 84;
1928, c. 40;
1929, c. 53;
1934, c. 14;
1935, c. 9;
1937, c. 15;
1940-41, c. 8;
1942, c. 6.

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

1. Subsection seven of section ten of the *Precious Metals Marking Act*, chapter eighty-four of the Revised Statutes of Canada, 1927, as enacted by section one of chapter eight of the statutes of 1940-41, is amended by adding thereto as paragraph (b) the following:—

“Gold”.

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

Coming into force.

2. This Act shall be deemed to have come into force on the fourth day of April, 1941.

EXPLANATORY NOTE.

Paragraph (*b*) of subsection seven of section ten of the Act was inadvertently repealed by the amending Act of 1941, chapter 8 of the statutes of 1940-41. The paragraph is an integral part of the Act and it is proposed to legislate it back into the Act with force and effect as of the date of the amending Act of 1941 when it was inadvertently repealed.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 122.

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

First reading, July 28, 1942.

THE MINISTER OF FINANCE.

THE HOUSE OF COMMONS OF CANADA

BILL 122.

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

1940, c. 32;
1940-41, c. 15.

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

“Profits”
in the case
of a
corporation.

1. (1) Paragraph (*f*) of subsection one of section two of *The Excess Profits Tax Act, 1940*, chapter thirty-two of the statutes of 1940, as enacted by section one of chapter fifteen of the statutes of 1940-41, is amended by striking out the words “this Act” in the ninth line thereof and substituting therefor the words “the said tax”. 5

(2) Paragraph (*i*) of subsection one of section two of the said act, as enacted by section three of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:— 10

“standard
profits.”

“(i) ‘standard profits’ means the average yearly profits of a taxpayer in the standard period in carrying on what was in the opinion of the Minister the same class of business as the business of the taxpayer in the year of taxation or the standard profits ascertained in accordance with section five of this Act: 15

Proviso.

Provided that standard profits shall not include for the purposes of this Act property in any form received by a taxpayer deemed to be the payment of a dividend under section nineteen of the *Income War Tax Act*; and 20

R.S., c. 97.

Proviso.

Provided further that for the purpose of this section profits shall be deemed to have accrued on an equal daily basis throughout any fiscal period or portion thereof which is in question; and 25

Proviso.

Provided further that losses incurred by the taxpayer during the standard period shall not be deducted from the profits in the standard period but the years of losses shall nevertheless be counted in determining the average yearly profits during the said standard period; and 30

EXPLANATORY NOTES.

1. (1) This amendment makes it clear that constructive dividends deemed to be received by a corporation under subsection two of section 19 of the *Income War Tax Act* shall be included in the definition of "profits" of the corporation for all purposes except the purpose of taxation under the Second Part of the Second Schedule (viz. the 100% tax), and then only if the corporation satisfies the carefully limited conditions outlined in paragraph (f) of subsection one of section two of *The Excess Profits Tax Act, 1940*.

1. (2) This amendment implements Resolution No. 7. The only change is the addition of the first proviso to paragraph (i).

Proviso.

Provided further that a taxpayer's standard profits shall not be deemed to be less than five thousand dollars before any adjustment is made in accordance with the provisions of this Act."

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

"3. (1) In addition to any other tax or duty payable under any other Act and as herein provided, there shall be assessed, levied and paid

Persons liable to tax.

(a) a tax in accordance with the rate set out in the Third Part of the Second Schedule to this Act, upon the profits during the taxation period; and

(b) a tax in accordance with the rates set out in the First Part of the Second Schedule or in the Second Part of the Second Schedule to this Act upon the profits or the excess profits respectively during the taxation period, whichever of such taxes is the greater in amount, of every person residing or ordinarily resident in Canada or who is carrying on business in Canada:

Proviso.

Provided that in the case of all persons other than corporations the tax as provided in the Third Part of the Second Schedule to this Act shall not apply.

Tax not to operate to reduce profits.

(2) The tax exigible under this section in accordance with the rates set out in the First Part of the Second Schedule to this Act shall in no case operate to reduce the profits of a taxpayer below the amount of five thousand dollars before providing for any payments to proprietors, partners or shareholders by way of salary, interest or otherwise."

3. Section five of the said Act, as enacted by section six of chapter fifteen of the statutes of 1940-41, is repealed and the following sections substituted therefor:—

Ascertainment of profits by Board of Referees.

Depressed businesses.

"5. (1) If a taxpayer is convinced that his standard profits were so low that it would not be just to determine his liability to tax under this Act by reference thereto because the business is either of a class which during the standard period was depressed or was for some reason peculiar to itself abnormally depressed during the standard period when compared with other businesses of the same class he may, subject as hereinafter provided, compute his standard profits at such greater amount as he thinks just, but not exceeding an amount equal to interest at ten per centum per annum on the amount of capital employed in the business at the commencement of the last year or fiscal period of the taxpayer in the standard period computed in accordance with the First Schedule to this Act:

2. This amendment provides the formal changes to the Charging Section three made necessary by the substantive changes in the Second Schedule to this Act. It also extends the Charging Section to take cognizance of dividends deemed to have been received under section nineteen of the *Income War Tax Act*.

3. This amendment—

- (a) Implements Resolution No. 8;
- (b) requires the Minister to assess a taxpayer upon his actual profits if he does not direct that the standard profits shall be determined by the Board of Referees;
- (c) provides that the question of whether or not the business of one taxpayer was depressed during the standard period must be determined to the satisfaction of the Minister.

Proviso.

Provided that if the Minister is not satisfied that the business of the taxpayer was depressed or that the standard profits as computed by the taxpayer are fair and reasonable, he may direct that the standard profits be ascertained by the Board of Referees and the Board shall thereupon, in its sole discretion, ascertain the standard profits at such an amount as the Board thinks just, being, however, an amount equal to the average yearly profits of the taxpayer during the standard period or to interest at the rate of not less than five nor more than ten per centum per annum on the amount of capital employed at the commencement of the last year or fiscal period of the taxpayer in the standard period as computed by the Board in its sole discretion in accordance with the First Schedule to this Act, or the Minister shall assess the taxpayer in accordance with the provisions of this Act other than as provided in this subsection.

Standard profits for new business.

(2) If on the application of a taxpayer the Minister is satisfied that the taxpayer was not carrying on business during the standard period or that the profits of the standard period were so low that it would not be just to determine the liability of the taxpayer under this Act by reference thereto because the actual date of commencement of business by the taxpayer or the date of commencement fixed by the Minister pursuant to paragraph (h) of subsection one of section two of this Act was subsequent to the thirty-first day of December, one thousand nine hundred and thirty-seven but before the first day of January, one thousand nine hundred and thirty-nine, he shall direct that the standard profits be ascertained by the Board, or (whether or not there has been an application by the taxpayer) in the case of any taxpayer who has not commenced business before the second day of January, one thousand nine hundred and thirty-nine, the Minister shall direct that the standard profits be ascertained by the Board and the Board in any such case shall in its sole discretion thereupon ascertain the standard profits at such an amount as the Board thinks just, being an amount equal to a return on the capital employed by the taxpayer at the commencement of the first year or fiscal period in respect of which he is subject to taxation under this Act at the rate earned by taxpayers during the standard period in similar circumstances engaged in the same or an analogous class of business, the capital of the taxpayer to be computed by the Board of Referees in its sole discretion in accordance with the First Schedule to this Act.

Standard profits for cases where a capital standard is inapplicable.

(3) If on the application of a taxpayer the Minister is satisfied that the business either was depressed during the standard period or was not in operation prior to the first day of January, one thousand nine hundred and thirty-eight, and the Minister on the advice of the Board of Referees is satisfied that because, 5

(a) the business is of such a nature that capital is not an important factor in the earning of profits, or

(b) the capital has become abnormally impaired or due to other extraordinary circumstances is abnormally low 10

standard profits ascertained by reference to capital employed would result in the imposition of excessive taxation amounting to unjustifiable hardship or extreme discrimination or would jeopardize the continuation of the business of the taxpayer, the Minister shall direct that the standard profits be ascertained by the Board of Referees and the Board shall in its sole discretion thereupon ascertain the standard profits on such basis as the Board thinks just having regard to the standard profits of taxpayers in similar circumstances engaged in the same or an analogous class of business. 15

Decisions of Board not final.

(4) Notwithstanding anything contained in this section the decisions of the Board given under subsections one, two and three of this section shall not be operative until approved by the Minister whereupon the said decisions shall be final and conclusive: 20

Proviso.

Provided that if a decision is not approved by the Minister it shall be submitted to the Treasury Board who shall thereupon determine the standard profits and the decision of the Treasury Board shall be final and conclusive. 30

New gold mines and oil wells.

"5A. In the case of taxpayers engaged in the operation of gold mines or oil wells which have come into production after January first, one thousand nine hundred and thirty-eight, the amount of standard profits shall be ascertained on the basis of a presumed volume of production during the standard period equal to the volume of production of the taxpayer in the taxation year and a presumed selling price for the product during the standard period equal to the average selling price of the said product during the standard period." 35 40

Proportion of income tax and tax under 3rd Part of 2nd Schedule.

4. Paragraph (a) of subsection one of section six of the said Act is repealed and the following substituted therefor:

"(a) such proportion of the income tax payable under the *Income War Tax Act* (or payable under the said Act prior to the application of sections eight, eighty-nine or ninety thereof) and such proportion of the tax 45

4. This amendment implements Resolution No. 2. Its purpose is to clarify the right of corporations to deduct both the portion of the income tax and the portion of the tax under the Third Part of the Second Schedule (12% tax on total profits) payable on their excess profits before the 100% rate is imposed. That is, corporations will deduct from their excess profits the income tax of 18% and the 12% tax under this Act. The remainder of the excess profits is taxable at 100% unless the 10% tax on total profits exceeds it, in which case the latter is payable. No such provision is necessary for unincorporated taxpayers since they pay their excess profits tax first, and are allowed a deduction under the *Income War Tax Act* of the excess profits tax paid.

payable under the Third Part of the Second Schedule to this Act, for the same taxation period as the excess profits taxable under the Second Part of the Second Schedule to this Act bears to the total profits of the taxpayer;"

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5. Paragraph (a) of subsection two of section six of the said Act is repealed and the following substituted therefor:—

Depreciation
and deple-
tion—Inter-
est—
Donations.

"(a) the amounts allowed as deductions in paragraphs (a), (b) and (j) of subsection one of section five of the *Income War Tax Act*, and such amount for depreciation as the Minister in his discretion may allow under paragraph (n) of subsection one of section six of the said Act;" 10

6. Subsection two of section six of the said Act, as amended by sections seven and eight of chapter fifteen of the statutes of 1940-41, is further amended by adding thereto the following paragraph:—

Revenue
losses.

"(d) losses of the taxpayer in the immediately preceding year, as ascertained under the *Income War Tax Act*." 20

7. Paragraph (b), paragraph (c) as enacted by section nine of chapter fifteen of the statutes of 1940-41, and paragraph (d) of section seven of the said Act are repealed and the following substituted therefor:—

Professional
activities.

"(b) the profits of a profession carried on by an individual or by individuals in partnership if the profits of the profession are dependent wholly or mainly upon his or their personal qualifications and if in the opinion of the Minister little or no capital is employed: Provided that this exemption shall not extend to the profits of a commission agent or person any part of whose business consists in the making of contracts on behalf of others or the giving to other persons of advice of a 25 30

Proviso.

In addition this amendment ensures that the income tax deductions and exemptions under sections 8, 89 and 90 of the *Income War Tax Act* are not nullified under *The Excess Profits Tax Act*: For purposes of computing the 100 cent tax, a deduction is allowed of the income tax payable prior to the application of the aforementioned sections of the *Income War Tax Act*.

5. This amendment corrects the reference to the section of the *Income War Tax Act* under which the Minister may allow as a deduction from profits an amount for depreciation.

6. This amendment implements Resolution No. 9.

Since corporations are taxed for income tax first, there is no need to repeat in *The Excess Profits Tax Act* any provision for the deduction by corporations of losses of the previous year. The definition of profits for corporations under *The Excess Profits Tax Act* is "the amount of net taxable income as determined under the provisions of the *Income War Tax Act* in respect of the same taxation period". (Section 2 (f)). Therefore the provision for the deduction of the previous year's losses which is to appear in this year's amendment to the *Income War Tax Act* will automatically provide the said deduction under *The Excess Profits Tax Act* as far as corporations are concerned.

In the case of unincorporated taxpayers, however, *The Excess Profits Tax* is imposed first, and does not utilize the concept of "net taxable income" as determined under the *Income War Tax Act*. Instead it uses gross income from which specifically stated deductions are allowed. Therefore there has to be a specific provision in *The Excess Profits Tax Act* to enable such taxpayers to deduct the losses of the previous year. Hence, the insertion of this provision as paragraph (d) to subsection (2) of section 6 of the said Act.

7. This amendment—

- (a) clarifies the exemption accorded to the profits of a professional activity insofar as the profits of a commission agent or a person engaged in the business of making contracts on behalf of others are excluded from such exemption;
- (b) takes formal cognizance of the exclusion of corporations from the benefit of the five thousand dollar exemption hitherto accorded to all taxpayers;
- (c) provides that companies which qualify as personal corporations under the *Income War Tax Act* shall be accepted as being personal corporations for purposes of *The Excess Profits Tax Act*.

commercial nature in connection with the making of contracts unless the Minister is satisfied that such agent is virtually in the position of an employee of one employer in which case this exemption shall apply and in any case the decision of the Minister shall be final and conclusive; 5

Small businesses.

“(c) the profits of taxpayers other than corporations or joint stock companies, if such profits do not in the taxation period exceed five thousand dollars before providing for any payment therefrom to proprietors or 10 partners by way of salary, interest or otherwise;

Personal corporations.

“(d) The profits of a corporation or joint stock company which is in the taxation period a personal corporation within the meaning of paragraph (i) of section two of the *Income War Tax Act*.” 15

Profits not liable to tax.

8. Section seven of the said Act, as amended by sections nine and ten of chapter fifteen of the statutes of 1940-41, is further amended by adding thereto the following paragraph:—

Base metal and strategic mineral mines.

“(g) The profits of any corporation or joint stock com- 20 pany derived from the operation of any base metal or strategic-mineral mine which comes into production in the three calendar years commencing the first day of January, one thousand nine hundred and forty-three, but this exemption shall extend only to the income 25 of the first three fiscal periods of twelve months each commencing on or after the date of such mine coming into production. The Minister, having regard to the production of ore in reasonable commercial quantities, shall determine which mines, whether new or old, 30 qualify under this paragraph. The Minister shall issue a certificate stating the date upon which any mine is deemed to have come into production and establish such fiscal periods of twelve months each, during which the income derived from any such mine shall be exempt 35 hereunder.

The Minister may make any regulations deemed necessary for carrying this paragraph (g) into effect.”

Small corporation profits.

9. The said Act is further amended by adding the following section immediately after section seven thereof:— 40

“7A. The following profits shall not be liable to taxation under section three of this Act in accordance with the rates set out in the First and Second Parts of the Second Schedule to this Act:—

The profits of a corporation or joint stock company 45 which, in the taxation year, do not exceed the sum of five thousand dollars, or, where the taxation year of any corporation or joint stock company is less than twelve months, do not exceed the proportion of five thousand dollars which

8. This amendment implements Resolution No. 10.

9. This amendment implements Resolution No. 3.

the number of days in the taxation year of such corporation or joint stock company, bears to three hundred and sixty-five days, before providing for any payments to shareholders by way of salary, interest, dividends or otherwise."

10. The said Act is further amended by adding thereto the following section immediately after section seventeen:—

Refundable portion.

"**18.** (1) There shall be refunded to the taxpayer an amount equal to twenty per centum of the profits above the point at which the tax calculated under the First Part of the Second Schedule is equal to the tax calculated under the Second Part of the Second Schedule if such profits have been paid by way of taxes under the *Income War Tax Act* and this Act to the Receiver General of Canada.

R.S., c. 97.

Payments of refundable portion.

(2) The refundable portion shall be repaid to the taxpayer, or to his legal representative after the cessation of hostilities between Canada and Germany, Italy and Japan, as follows:—

(a) as to any refundable portion referable to the profits of fiscal periods ending in the year one thousand nine hundred and forty-two, during the second fiscal period of the Government of Canada commencing after cessation of the said hostilities;

(b) as to any refundable portion referable to the profits of fiscal periods ending in the year one thousand nine hundred and forty-three, during the third fiscal period of the Government of Canada commencing after cessation of the said hostilities; and so on for successive fiscal periods;

or notwithstanding the provisions of paragraphs (a) and (b) hereof, at such earlier times and in such instalments as the Governor in Council may determine.

Date of cessation of hostilities.

(3) The date of cessation of hostilities shall be that date proclaimed by the Governor in Council that a state of war no longer exists, or such other date as he may determine for the purposes of refunds hereunder." 35

11. The Second Schedule to this Act, as amended by section seventeen of chapter fifteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

"SECOND SCHEDULE

FIRST PART—

Rates of tax on profits.

Ten per centum of the profits of corporations and joint stock companies and fifteen per centum of the profits of all persons other than corporations, before deduction therefrom of any tax paid thereon under the *Income War Tax Act*.

- 10.** This amendment—
(a) implements Resolution No. 4;
(b) implements Resolution No. 5.

11. This amendment implements Resolution No. 1.

SECOND PART—

Rates of tax
on excess
profits.

One hundred per centum of the excess profits.

THIRD PART—

Twelve per centum of profits of corporations and joint stock companies, before deduction therefrom of any tax paid thereon under the *Income War Tax Act*."

Coming into
force.

12. (1) Sections one, three, five and paragraphs (b) and (d) of section seven of this Act shall be deemed to have come into force on and after the date of the commencement of *The Excess Profits Tax Act, 1940* 5

(2) Sections two and four, paragraph (c) of section seven, sections nine, ten, and eleven of this Act shall be deemed to have come into force on and after the first day of July, one thousand nine hundred and forty-two and shall be applicable to the profits of the taxation year one thousand nine hundred and forty-two and of fiscal periods ending therein subsequent to June thirtieth, and of subsequent years and fiscal periods, provided however that if any fiscal period ends between June thirtieth one thousand nine hundred and forty-two and July first one thousand nine hundred and forty-three, the provisions of the said sections shall apply to only that portion of the profits which the number of days of such fiscal period since June thirtieth one thousand nine hundred and forty-two bears to the total number of days in such fiscal period, and the provisions of the said Act prior to the enactment of the said sections shall apply to that portion of the profits of the said fiscal period which the number of days of such fiscal period occurring before July first one thousand nine hundred and forty-two bears to the total number of days of such fiscal period. 10 15 20 25

(3) Section six of this Act shall come into force on and after the first day of January, one thousand nine hundred and forty-three, and shall apply to the year one thousand nine hundred and forty-three, and fiscal periods ending therein. 30

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 123.

An Act to amend The Dominion Succession Duty Act.

AS PASSED BY THE HOUSE OF COMMONS,
29th JULY, 1942

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE HOUSE OF COMMONS OF CANADA

BILL 123.

An Act to amend The Dominion Succession Duty Act.

1940-41, c. 14. HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Definitions. 1. Paragraph (b) of section two of *The Dominion Succession Duty Act*, chapter fourteen of the statutes of 1940-41, is repealed and the following substituted therefor:—

"Child". "(b) 'child' means any child of the deceased including any person lawfully adopted while such person is under the age of twelve years by the deceased as his child and any lineal descendant of any such child or person, provided that at the date of the death of the deceased such child was—

- (i) under eighteen years of age in the case of the deceased's own child or adopted child; or
- (ii) under eighteen years of age, and dependent upon the deceased for support; or
- (iii) eighteen years of age or over and likewise dependent upon the deceased on account of mental or physical infirmity."

2. Paragraph (e) of section two of the said Act is repealed and the following substituted therefor:—

"(e) 'dutable value' means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the allowances as authorized by section eight of this Act and less the value of real property situated outside of Canada, and means,

"Dutable value".

EXPLANATORY NOTES

1. The paragraph to be repealed presently reads as follows:

"(b) child means any child of the deceased including any person lawfully adopted while under the age of twelve years by the deceased as his child and any lineal descendant of any such child, provided that such child was under eighteen years of age at the date of the death of the deceased or, at the said date, was dependent upon the deceased for support on account of mental or physical infirmity;"

As the definition stands at present a widow receives an additional exemption of \$5,000.00 for each grandchild under eighteen years of age, although not dependent upon her. The amended definition requires that grandchildren be dependent in order to qualify.

2. The paragraph to be repealed presently reads as follows:—

"(e) 'dutiable value' means, in the case of the death of a person domiciled in Canada, the fair market value, as at the date of death, of all property included in a succession to a successor less the exemptions and allowances as authorized by sections seven and eight of this Act and less the value of real property situated outside of Canada, and means, in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the exemptions and allowances as authorized by sections seven, eight and nine of this Act;"

The rates of duty in the Schedule to the Act were intended to be based on a definition of "dutiable value" as now amended. By reason of the wording of the original definition and section 11 of the Act, widows and dependent

in the case of the death of a person domiciled outside of Canada, the fair market value of property situated in Canada of the deceased included in a succession to a successor less the allowances as authorized by sections eight and nine of this Act:"

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

Annuities,
superannua-
tion, pensions.

“(g) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert 10 or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased, including superannuation or pension benefits or allow- 15 ances payable or granted under legislation of the Parliament of Canada or of any Province, or under any other superannuation or pension fund or plan whether the said benefits or allowances are payable or granted out of the revenue of His Majesty in respect of the Govern- 20 ment of Canada, or of any Province thereof, or out of any fund established for the purpose, which benefits or allowances shall be deemed for the purposes of the Act to have been purchased, acquired, or provided by the deceased;”

4. Subsection one of section seven of the said Act is 25 amended by striking out the first three lines thereof and substituting therefor the following:—

Exemptions
to be
deducted
from
dutiabie
value.

“7. (1) From the dutiable value of any property included in a succession the following exemptions shall be deducted and no duty shall be leviable in respect thereof:—” 30

5. Paragraph (d) of subsection one of section seven of the said Act is repealed and the following substituted therefor:—

Charitable
gifts.

Proviso.

“(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the 35 benefit, gain or profit of any person, member or shareholder thereof, provided this exemption shall apply only to an amount not exceeding fifty per centum of the value of all the property included in the aggregate net value; and provided further that where more than 40 one charitable organization is entitled to exemption hereunder each such organization shall be entitled to that proportion of the total exemption applicable in the case of the total number of charitable organizations entitled as the value of the property included in its 45 succession bears to the total value of the dutiable property divisible amongst the organizations.”

children would receive not only the exemptions of \$20,000.00 and \$5,000.00 referred to in section seven of the Act, but an additional \$5,000.00. This was not intended. The amendment will bring the law into line with the original intention.

3. The paragraph to be repealed presently reads as follows:—

“(g) any annuity or other interest purchased or provided by the deceased, either by himself alone or in concert or by arrangement with any other person, to the extent of the beneficial interest accruing or arising by survivorship or otherwise on the death of the deceased;”

This amendment is intended to clarify the law that superannuation benefits or allowances payable or granted to the relatives of a deceased person are dutiable.

4. The first three lines of subsection one of section seven presently read as follows:—

“7. (1) In determining the dutiable value of any property included in a succession the following exemptions shall be allowed and no duty shall be leviable in respect thereof:—”

This amendment follows upon the revised definition of “dutiable value” as contained in section two, and it has the same purpose as that mentioned in relation to that section. The words “in determining” are deleted, and the word “from” is substituted therefor.

5. The paragraph to be repealed presently reads as follows:—

“(d) where the successor is a charitable organization in Canada operated exclusively as such and not for the benefit, gain or profit of any person, member or shareholder thereof, provided that in the case of any property devised or bequeathed by the will of the deceased this exemption shall only apply to an amount not exceeding fifty per centum in the value of such property;”

Permits an owner of property to dispose of half of his entire estate to charitable organizations clear of duty, as opposed to the provision of the Act as it now stands of exempting one-half of the amount of each individual bequest.

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

Gifts prior to stated date must be absolute.

“(g) in respect of any gift made by the deceased prior to the twenty-ninth day of April, one thousand nine hundred and forty-one, where actual and bona fide possession and enjoyment of the property, the subject matter of the gift, has been assumed by the donee or by a trustee for the donee immediately upon the making of the gift and thenceforward retained to the entire exclusion of the donor, or of any benefit to him, whether voluntary or by contract or otherwise;”

7. Subsection one of section seven of the said Act is further amended by adding thereto the following paragraphs:—

Residential property of foreign officials.

“(j) in respect of any succession comprising property acquired for or incidental to residence in Canada, by
 (i) a minister, secretary, or attache, of legation; or
 (ii) a consul, or vice-consul, of career; or
 (iii) a high commissioner, accredited representative, or the secretaries of their offices,
 provided that the foregoing officials are subjects of the country they represent, and provided further that such exemption shall only be granted to an extent equivalent to that which is granted in like circumstances by the countries which the said officials represent;”

Pension Act, R.S., c. 157.

“(k) in respect of pensions granted or payable under the provisions of the *Pension Act*, or other payments in the nature of pensions which are being administered on the thirty-first day of July, 1942, by the Canadian Pension Commission as directed by the Governor-in-Council under section six of the *Pension Act*;

Pensions payable by allied nations.

“(l) in respect of pensions granted or payable on account of disability or death arising out of war service by the government of any country which was an ally of His Majesty at the time of such war service: provided, and to the extent that such country grants a similar exemption in respect of such pensions granted or payable by the government of Canada.”

Proviso.

Certain insurance and annuities exempt.

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

“(5) No duty shall be leviable in respect of the proceeds of any insurance policy or in respect of any annuity or other similar contract issued by any person in the ordinary course of business or by His Majesty under the provisions

6. The paragraph to be repealed presently reads as follows:—

(g) in respect of any gift made by the deceased prior to the twenty-ninth day of April, one thousand nine hundred and forty-one;

Clarifies the law that the exemption referred to is to be confined to completed gifts which took effect prior to the specified date, and that gifts with any reservation of benefit are not to be included in the exemption.

7. (j) Exempts from duty successions consisting of the residential property and household effects of foreign officials provided the countries they represent grant a similar exemption in respect of like residential property of Canadian officials.

(k) Exempts from duty pensions granted or payable under the Pensions Act and pensions administered by the Canadian Pension Commission.

(l) Exempts pensions payable by allied nations arising out of war services.

8. The subsection to be repealed presently reads as follows:—

"(5) No duty shall be leviable in respect of the proceeds of any insurance policy if the assured was at the time of death domiciled outside of Canada."

Provides that in respect of the proceeds of life insurance policies the exemption can be granted only if the deceased

R.S., c. 7. of the *Government Annuities Act*, if the assured or the person with whom the contract was made was domiciled outside of Canada at the time of his death."

9. Section twenty-four of the said Act is amended by adding thereto the following subsections:

No action against executor if duty paid on present value of interest in expectancy.

"(2) Where an executor pays the duty on the present value of an interest in expectancy within the time prescribed by this section or within such extended time as may be granted for payment thereof under section twenty-seven, no successor shall have any right of action against the executor by reason of the duty having been paid before the interest falls into possession, or by reason of a decline in value having taken place between the date of the death of the deceased and the date of the falling into possession.

Lien upon real property and mortgages of non-domiciled decedents.

"(3) Any duty payable upon or in respect of a succession consisting of land situate in Canada, or a mortgage or charge upon such land, or any beneficial interest therein, shall, upon the death of a predecessor dying domiciled outside of Canada, become and be a lien upon such property or beneficial interest in favour of the Crown in right of Canada, and such lien shall continue to bind the property or beneficial interest until the duty, with interest and penalties, if any, have been fully paid.

Registration of caution.

"(4) The Commissioner, or any officer duly authorized by him, may cause to be registered in the office of land titles, or land registry office as the case may be, a caution claiming duty upon or in respect of a succession consisting of land, or a mortgage or charge upon land, or a beneficial interest therein, where such land, mortgage or charge is situate in Canada, and forms part of the successions derived from a predecessor dying domiciled outside of Canada."

10. Subsections two and three of section forty-nine of the said Act are repealed and the following substituted therefor:—

Insurance and benevolent and friendly society and superannuation payments to \$1,500.00 payable without consent.

"(2) Notwithstanding anything contained herein, property not exceeding one thousand five hundred dollars in value or amount included in a succession may be transferred or paid without the consent of the Minister in each of the under-mentioned cases, provided notice of such transfer or payment is given forthwith to the Minister, and that the property comes within any of the following classes, namely:—

- (a) Moneys due under any contract of life insurance;
- (b) Moneys payable by any benevolent or friendly society to an estate of a deceased person or to any member or members of his family;
- (c) Superannuation benefits payable to any member of the family of a deceased employee, including refunds of pension contributions.

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was domiciled outside of Canada at the time of death. At the same time, the exemption is extended on the same terms to annuity contracts.

9. (2) Protects executors against action by successors if election is made to pay the duties at the time of death.

(3) Imposes a statutory lien on Canadian realty or interests of realty of persons dying domiciled outside of Canada to ensure that the duties thereon shall be paid.

(4) Enables a caution to be registered to protect the lien for duty.

10. Gives statutory sanction to the payment of the small claims mentioned without obtaining the formal consent of the Minister.

Subsections two and three of section forty-nine at present read as follows:—

"(2) Notwithstanding anything contained herein, any insurance company may make payment not exceeding one thousand five hundred dollars due under any contract or contracts of insurance mentioned in subsection one of this section without the consent of the Minister providing notice of such payment is transmitted forthwith to the Minister.

(3) Notwithstanding anything contained herein, any one branch of any bank, trust company, insurance company or other corporation or any one person may pay to the survivor one-half or five hundred dollars, whichever is the lesser, of the money to which the survivor is entitled in a joint deposit account standing in the name of the deceased and any person, without the consent of the Minister, provided notice of such payment shall be transmitted forthwith to the Minister."

Bank or other
company
deposits,
salaries
or wages
\$500.00
payable
without
consent.

“(3) Notwithstanding anything contained herein prop-
erty not exceeding five hundred dollars in value or amount
included in a succession, may be transferred or paid without
the consent of the Minister, in each of the following cases, 5
provided notice of such transfer or payment is given forth-
with to the Minister, and that the property comes within
any of the following classes, namely:—

- (a) Moneys in any branch of a Bank;
- (b) Moneys deposited with a trust company, loan com-
pany, or similar institution; 10
- (c) Salary, wages or gratuities payable to the represent-
atives or relatives of deceased employees.”

Application
of the Act.

11. The provisions of this Act shall apply retrospectively
to successions derived from persons dying on or after the
fourteenth day of June, one thousand nine hundred and 15
forty-one.

11. By this provision the amendments are made to apply retrospectively to the 14th day of June, 1941, that is to the date *The Dominion Succession Duty Act* came into force.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE HOUSE OF COMMONS OF CANADA.

BILL 124.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1942, to provide for the refunding of financial obligations and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

First reading, July 29, 1942.

THE MINISTER OF FINANCE.

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

THE HOUSE OF COMMONS OF CANADA

BILL 124.

An Act to authorize the provision of moneys to meet certain capital expenditures made and capital indebtedness incurred by the Canadian National Railways System during the calendar year 1942, to provide for the refunding of financial obligations and to authorize the guarantee by His Majesty of certain securities to be issued by the Canadian National Railway Company.

1931, 22, cc. 23;
1932, cc. 6,
15, 25, 26;
1932-33, c. 34;
1935, c. 17;
1936, c. 27;
1937, c. 6;
1938, c. 43;
1939, c. 38;
1940, c. 24;
1940-41, c. 12.

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

Short title.

1. This Act may be cited as *Canadian National Railways Financing and Guarantee Act, 1942.*

5

Power to issue securities for refunding and capital expenditures.

2. Subject to the provisions of this Act and the approval of the Governor in Council, the Canadian National Railway Company (herein called "the National Company") may issue notes, obligations, bonds, debentures or other securities (herein called "securities") bearing such rates of interest and subject to such other terms and conditions as the Governor in Council may approve, to provide the amounts necessary to meet in whole or in part capital expenditures made or capital indebtedness incurred during the calendar year 1942 by or on behalf of any companies or railways comprised in the National Railway System as defined in *The Canadian National Railways Capital Revision Act, 1937*, on any or all of the following accounts, such expenditures or indebtedness being (herein called "authorized expenditures"),—

20

1937, c.22.

(a) Retirement of maturing capital obligations, miscellaneous maturing or matured notes and other obligations secured and unsecured and payment of sinking funds, not exceeding \$9,795,000;

EXPLANATORY NOTES

This Bill authorizes the Canadian National Railway Company to issue bonds or other securities not exceeding \$22,360,000 in principal amount, to provide the amounts necessary to meet capital expenditures during the year 1942 for the retirement of maturing capital obligations, general additions and betterments, and the purchase of new equipment.

The Bill also provides that the Railway Company may issue securities for the purpose of purchasing or refunding unmatured securities of the Railway Company.

The Governor in Council is authorized to guarantee the principal, interest and sinking funds of securities which the Railway Company is authorized to issue under the provisions of the Bill. There is a provision enabling the Minister of Finance, with the approval of the Governor in Council, to make temporary loans to the Railway Company for the purpose of meeting authorized expenditures of the Railway Company and for the purpose of purchasing or refunding securities of the Railway Company. These temporary loans are to be secured by securities which the Railway Company is by the Bill authorized to issue.

(b) Additions and betterments including co-ordination and acquisition of real or personal property, not exceeding \$12,565,000 estimated as follows:—

General additions and betterments.....	\$16,210,000	5
New equipment purchases....	3,208,000	
Acquisition of securities.....	3,403,000	
	\$22,821,000	
<i>Less: Available from</i>		
Equipment retirements....	\$ 2,056,000	10
Reserves for Depreciation and Debt Discount Amortization.....	8,200,000	
	10,256,000	
	\$12,565,000	15

Proviso.

Provided, however, that for such purposes the aggregate principal amount at any one time outstanding of the securities which the National Company is authorized by this section to issue from time to time shall not exceed the sum of \$22,360,000 being the total of the items hereinbefore set 20 out.

Power to issue securities for refunding.

3. Subject to the provisions of this Act and the approval of the Governor in Council, the National Company may issue notes, obligations, bonds, debentures or other securities (herein called "substituted securities") for the purpose of 25 purchasing or refunding any stocks, notes, obligations, bonds, debentures, and other securities (herein called "original securities") of the National Company or of any one or more of the companies or railways comprised in the said National Railway System. 30

Minister of Finance may make loans for refunding and capital expenditures.

4. The Minister of Finance, with the approval of the Governor in Council, may make temporary loans to the National Company out of the Consolidated Revenue Fund for the purpose of meeting authorized expenditures, or for the purpose of purchasing original securities, bearing such 35 rates of interest and subject to such other terms and conditions as the Governor in Council may determine and secured by securities which the National Company is authorized to issue from time to time under the provisions of section two of this Act or by substituted securities which the 40 National Company is authorized to issue from time to time under the provisions of section three of this Act, upon applications for such loans approved by the Minister of Transport, made from time to time by the National Company to the Minister of Finance: Provided, however, that 45

Proviso.

the aggregate principal amount at any one time outstanding of the loans which the Minister of Finance is hereby authorized to make from time to time to the National Company shall not exceed the sum of \$22,360,000 for the purposes of section two of this Act, and the principal amount of substituted securities which the National Company is authorized to issue for the purpose of section three of this Act. 5

Issue and guarantee of substituted securities.

5. Should any such temporary loans be made within the limits aforesaid, definitive securities may subsequently be issued and guaranteed under the provisions of this Act to repay such loans or any part thereof. 10

Power to aid other companies.

6. The National Company may aid and assist, in any manner, any other or others of the said companies and railways, and, without limiting the generality of the foregoing, may for its own requirements and also for the requirements of any other or others of the said companies and railways from time to time:— 15

(a) Apply the proceeds of any issue of securities in meeting authorized expenditures on its own account or on account of any other or others of the said companies and railways; 20

(b) Make advances for the purpose of meeting authorized expenditures to any other or others of the said companies and railways, upon or without any security, at discretion; 25

(c) Apply the proceeds of the issue of any substituted securities for the purpose of purchasing or refunding any original securities of the National Company or of any one or more of the companies or railways comprised in said National Railway System; 30

(d) Make advances for the purpose of purchasing or refunding any original securities of any one or more of the companies or railways comprised in said National Railway System upon or without any security at discretion. 35

Guarantee.

7. The Governor in Council may authorize the guarantee of the principal, interest and sinking funds (if any) of the securities, and substituted securities which the National Company may make or issue from time to time under the provisions of this Act. 40

Form and terms of guarantee.

8. (1) The guarantee or guarantees may be in such forms and subject to such terms and conditions as the Governor in Council may determine to be appropriate and applicable thereto and may be signed on behalf of His Majesty by the Minister of Finance or the Acting Minister 45

of Finance or by such other person as the Governor in Council may from time to time designate and such signature shall be conclusive evidence for all purposes of the validity of the guarantee and that the provisions of this Act have been complied with.

Method of
guarantee.

(2) Any such guarantee may be either a general guarantee covering the total amount of the issue or be a separate guarantee endorsed on each obligation.

(3) With the approval of the Governor in Council temporary guarantees may be made, to be subsequently replaced by permanent guarantees.

Proceeds
paid to
credit of
Minister
of Finance
in trust.

9. (1) The proceeds of any sale, pledge, or other disposition of any guaranteed securities shall be deposited in the first place either in the Consolidated Revenue Fund or to the credit of the Minister of Finance and Receiver General of Canada in trust for the National Company in one or more banks designated by him.

Application
for the
release of
any part of
the proceeds.

(2) The Board of Directors of the National Company may from time to time authorize application to be made to the Minister of Transport for the release of any part of the proceeds deposited as aforesaid to the National Company for the purpose of meeting specified authorized expenditures within the respective limits, mentioned in section two of this Act, or for the purpose of purchasing or refunding original securities, and the Minister of Transport may in his discretion approve the said applications and, upon the request of the Minister of Transport, the Minister of Finance may release the amount or amounts of such applications or part thereof accordingly.

Cancellation
and cremation
of original
securities.

10. Original securities coming into the possession of the National Company by means of such purchasing or refunding may be cancelled and cremated in the presence of a representative or representatives of the Minister of Finance and of the National Company and (if desired by them) of any trustees affected, and certificates of such cremation, signed by such representatives, shall be filed with the Minister of Finance, the National Company, and with the trustees (if desired by them) and any such certificate shall be conclusive evidence for all purposes of the cancellation and cremation of the original securities covered thereby.

THE SENATE OF CANADA

19th Parliament, 3rd Session
1942-43

BILLS (First Reading)

- Canadian Dental Association	B
- Fidelity Life Insurance Company	C
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- Barrett divorce bill	E
- Barlow divorce bill	F
- Cantlie divorce bill	G
- Murphy divorce bill	H
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- Allen divorce bill	J
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- Webb divorce bill	L
- Black divorce bill	M
- Beloff divorce bill	N
- Levitt divorce bill	O
- Simon divorce bill	P
- Smyth divorce bill	Q
- Reynolds divorce bill	R
- Jolley divorce bill	S
- Peereboom divorce bill	T
- James divorce bill	U
- Wojtkowycz divorce bill	V
- Evans divorce bill	W
- Jackson divorce bill	X
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- McIntosh divorce bill	Z
- Barwick divorce bill	A ²
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- Woodard divorce bill	D ²
- Cooke divorce bill	E ²
- Rosner divorce bill	F ²
- Yacobchak divorce bill	G ²
- Levine divorce bill	H ²
- Cameron divorce bill	I ²
- Catlow divorce bill	J ²
- LaRose divorce bill	K ²
- Cohen divorce bill	L ²
- Patenaude divorce bill	M ²

- Diano divorce bill	N ²
- Constable divorce bill	O ²
- Cushing divorce bill	P ²
- Desnoyers divorce bill	Q ²
- Davidson divorce bill	R ²
- Harrison divorce bill	S ²
- Drack divorce bill	T ²
- Weston divorce bill	U ²
- Fishman divorce bill	V ²
- Stevenson divorce bill	W ²
- Bullock divorce bill	X ²
- Gould divorce bill	Y ²
- Darbyson divorce bill	Z ²
- Saguenay Transmission Company	B ³
- Scott divorce bill	C ³
- Murdoch divorce bill	D ³
- Schneider divorce bill	E ³
- Kaback divorce bill	F ³
- Carew divorce bill	G ³
- Verdon divorce bill	H ³
- Warrington divorce bill	I ³
- Bergman divorce bill	J ³
- Peters divorce bill	K ³
- Kalmanovitch divorce bill	L ³
- Simon divorce bill	M ³
- Horrell divorce bill	N ³
- Wood divorce bill	O ³
- Traver divorce bill	P ³
- Wolfe divorce bill	Q ³
- Keller divorce bill	R ³
- Monette divorce bill	S ³
- Newman divorce bill	T ³
- Wolfe divorce bill	U ³
- Swabey divorce bill	V ³
- King divorce bill	W ³
- Roberts divorce bill	X ³
- Merchant divorce bill	Y ³
- Ulrich divorce bill	Z ³
- Compagnie d'Assurance Alliance Canadienne (Canadian Alliance Insurance Company)	A ⁴
- Felician Sisters of Winnipeg	B ⁴
- Willard divorce bill	C ⁴
- Corber divorce bill	D ⁴
- Taffert divorce bill	E ⁴

82	-	Blano divorce bill
81	-	Constable divorce bill
80	-	Cushing divorce bill
79	-	Dessoyers divorce bill
78	-	Davidson divorce bill
77	-	Harrison divorce bill
76	-	Drack divorce bill
75	-	Weston divorce bill
74	-	Fishman divorce bill
73	-	Stevenson divorce bill
72	-	Hubbuck divorce bill
71	-	Gould divorce bill
70	-	Barbyson divorce bill
69	-	Saguenay Transmission Company
68	-	Scott divorce bill
67	-	Hubbuck divorce bill
66	-	Schmeider divorce bill
65	-	Kapack divorce bill
64	-	Cass divorce bill
63	-	Vardon divorce bill
62	-	Warrington divorce bill
61	-	Bergan divorce bill
60	-	Peters divorce bill
59	-	Kalmanovitch divorce bill
58	-	Simon divorce bill
57	-	Hortell divorce bill
56	-	Wood divorce bill
55	-	Traver divorce bill
54	-	Wolfe divorce bill
53	-	Keller divorce bill
52	-	Monette divorce bill
51	-	Hawman divorce bill
50	-	Wolfe divorce bill
49	-	Swaby divorce bill
48	-	King divorce bill
47	-	Roberts divorce bill
46	-	Merchant divorce bill
45	-	Ulrich divorce bill
44	-	Compagnie d'Assurance Alliance Canadienne (Canadian Alliance Insurance Company)
43	-	Religion Sisters of Winnipeg
42	-	Willard divorce bill
41	-	Corbet divorce bill
40	-	Talbot divorce bill

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

no A published

BILL B.

An Act to incorporate the Canadian Dental Association.

Read a first time, Thursday, 5th March, 1942.

Honourable Senator Coté.

THE SENATE OF CANADA

BILL B.

An Act to incorporate the Canadian Dental Association.

Preamble.

WHEREAS the persons hereinafter named, on behalf of the unincorporated association known as the "Canadian Dental Association, L'Association Dentaire Canadienne", have by their petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Incorporation.

1. Sydney Wood Bradley, Lorne E. MacLachlan, Thomas Provost and Felix A. French, all of the city of Ottawa, in the county of Carleton, in the province of Ontario, dentists, and all other members of the said unincorporated association, together with such other persons as become members of the association hereby incorporated, are incorporated under the name, in English, of "Canadian Dental Association" and, in French, of "L'Association Dentaire Canadienne", hereinafter called "the Association" and either the English or the French name may be used in carrying on the business or operations of the Association.

Objects.

- 2.** The objects of the Association shall be:—
- (a) To cultivate and promote the art and science of dentistry and all its collateral branches, and to maintain the honour and interests of the dental profession;
 - (b) To conduct, direct, encourage, support or provide for exhaustive dental and oral research;
 - (c) To elevate and sustain the professional character and education of dentists;
 - (d) To promote mutual improvement, social intercourse and goodwill among members of the profession;
 - (e) To enlighten and direct public opinion in relation to oral hygiene, dental prophylaxis, oral health and advanced scientific dental service:

- (f) To disseminate knowledge of dentistry and dental discoveries;
- (g) To have cognizance of and safeguard the common interests of the members of the dental profession;
- (h) To publish dental journals, reports and treatises; 5
- (i) To do all further or other lawful acts and things as are incidental or conducive to the attainment of the above objects.

By-laws
and rules.

3. The Association may make such by-laws and rules, not contrary to law or to the provisions of this Act, as it may deem necessary or advisable for the government and management of its business and affairs and especially with respect to the qualification, classification, privileges, rights, admission and expulsion of members, the fees and dues which it may deem advisable to impose, and the number, constitution, powers and duties and mode of election of its board of delegates or its governing managing or other sub-committees and of its officers and may from time to time alter or repeal all or any such by-laws and rules as it may see fit. 20

Existing
constitution
by-laws and
rules
continued
until changed.

4. Until altered or repealed in accordance with the provisions thereof the existing constitution, by-laws, and rules of the said unincorporated association, in so far as they are not contrary to law or to the provisions of this Act shall be the constitution, by-laws and rules of the Association. 25

Present
officers
and board
of delegates

5. The present officers and board of delegates of the said unincorporated association shall continue to be the officers and board of delegates of the Association until replaced by others in accordance with the constitution, by-laws and regulations aforesaid. 30

Powers.

6. The Association may, for the purpose of carrying out its objects:—

- (a) subject to provincial laws;
- (i) acquire by purchase, lease, gift, legacy or otherwise any real and personal estate and property, rights and privileges, 35
- (ii) own and hold any such estate, property, rights or privileges,
- (iii) sell, manage, develop, lease, mortgage, dispose of or otherwise deal therewith in such manner as the Association may determine: 40

Provided that real estate held by the Association shall not exceed in value at any one time the sum of five hundred thousand dollars; 45

- (b) make, accept, draw, endorse and execute bills of exchange, promissory notes and other negotiable instruments;
- (c) invest the surplus funds of the Association in such manner and upon such securities as may be determined; 5
- (d) borrow money as and when required for the purposes of the Association;
- (e) do all such other lawful acts and things as are incidental or may be conducive to the attainment of the objects of the Association. 10

Members not
personally
liable.

7. No member of the Association shall, merely by reason of such membership, be or become liable for any of its debts or obligations.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL C.

An Act to change the name of The Saskatchewan Life
Insurance Company to Fidelity Life Assurance
Company.

Read a first time, Thursday, 5th March, 1942.

HONOURABLE SENATOR MCGUIRE.

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

THE SENATE OF CANADA

BILL C.

An Act to change the name of The Saskatchewan Life Insurance Company to Fidelity Life Assurance Company.

Preamble.

WHEREAS The Saskatchewan Life Insurance Company has by its petition prayed that it be enacted as hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 5

Name changed.

1912, c. 147.

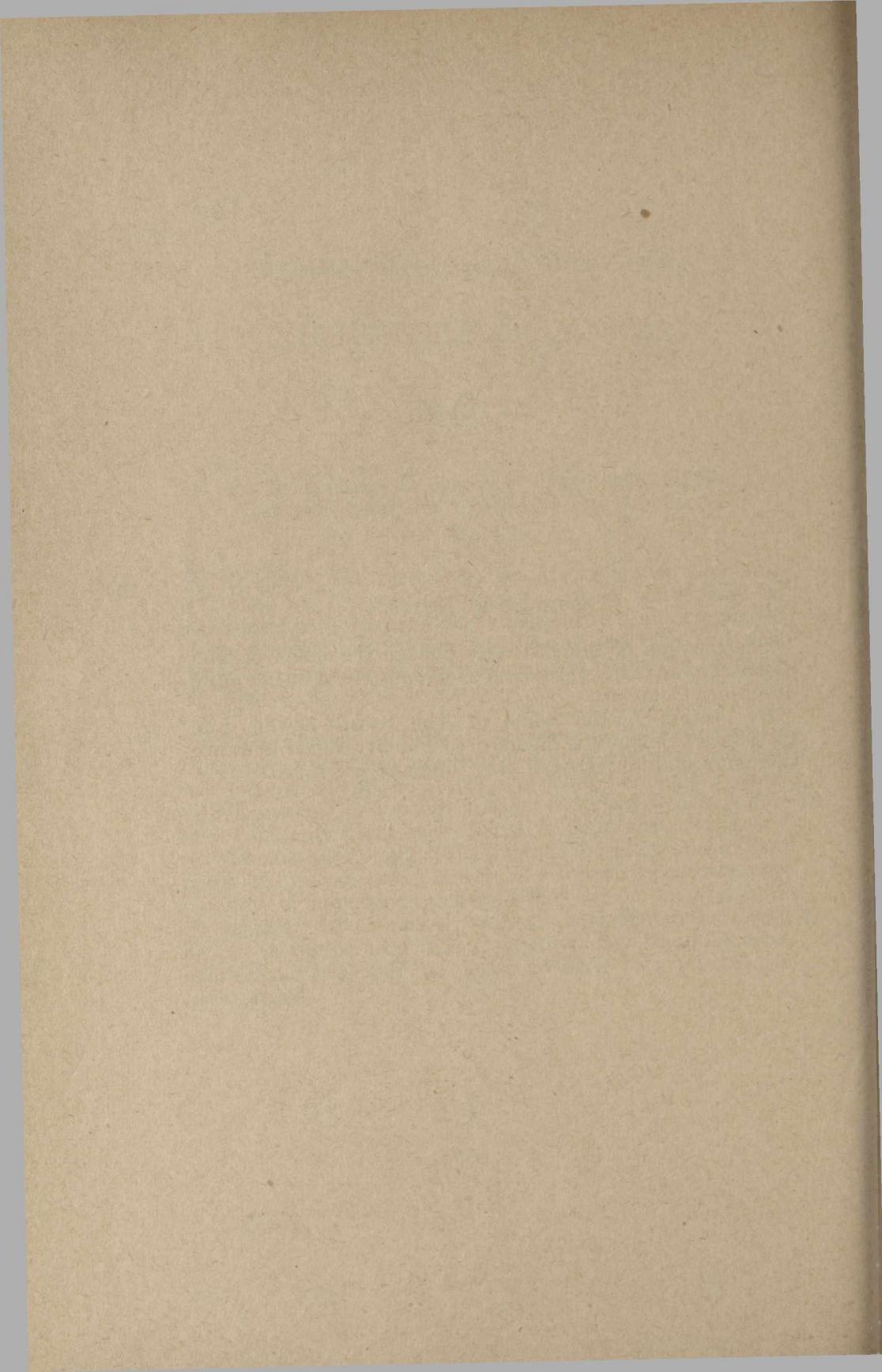
Rights saved.

1. The name of The Saskatchewan Life Insurance Company, a company incorporated by chapter one hundred and forty-seven of the statutes of 1912, hereinafter called "the Company" is hereby changed to "Fidelity Life Assurance Company", but such change in name shall not in any way impair, alter or affect the rights or liabilities of the Company, nor in any way affect any suit or proceeding now pending, or judgment existing, either by, or in favour of, or against the Company, which, notwithstanding such change in the name of the Company, may be prosecuted, continued, completed and enforced as if this Act had not been passed. 10 15

EXPLANATORY NOTES.

The purpose of the Bill is to change the name of The Saskatchewan Life Insurance Company to Fidelity Life Assurance Company.

By section 1, the name of The Saskatchewan Life Insurance Company is changed to Fidelity Life Assurance Company and all rights of the Company are saved.



Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL D.

An Act to amend The Divorce Jurisdiction Act, 1930.

Read a first time, Tuesday, 10th March, 1942.

Honourable SENATOR COPP.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

3rd Session, 19th Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL D.

An Act to amend The Divorce Jurisdiction Act, 1930.

1930, c. 15.

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

1. Section two of *The Divorce Jurisdiction Act, 1930*, chapter fifteen of the statutes of 1930, is repealed and the following substituted therefor:— 5

Divorce jurisdiction in province in which married woman resides.

“2. The court of any province of Canada vested with jurisdiction to grant a divorce *a vinculo matrimonii* shall have jurisdiction to entertain and try an action or other proceeding for divorce *a vinculo matrimonii* at the suit of 10 a married woman who has resided in such province separate and apart from her husband for not less than two years immediately preceding the date of the commencement of such action or proceeding and on any grounds of entitlement to such divorce provided by the law of the province in 15 which such court is constituted: Provided that she either was before or has been after the passing of this Act deserted by and living separate and apart from her husband for a continuous period of not less than two years prior to the date of the commencement of such action or proceeding.” 20

EXPLANATORY NOTE.

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

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

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

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

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL E.

An Act for the relief of Eleanor Adele Rea Barrett.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL E.

An Act for the relief of Eleanor Adele Rea Barrett.

Preamble.

WHEREAS Eleanor Adele Rea Barrett, residing at the city of Montreal, in the province of Quebec, receptionist, wife of Russell James Barrett, mining engineer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the first day of November, A.D. 1940, at the said city, she then being Eleanor Adele Rea, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Eleanor Adele Rea and Russell James Barrett, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eleanor Adele Rea may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Russell James Barrett had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL F.

An Act for the relief of Eleanor Edith McKechnie Barlow.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL F.

An Act for the relief of Eleanor Edith McKechnie Barlow.

Preamble.

WHEREAS Eleanor Edith McKechnie Barlow, residing at the city of Montreal, in the province of Quebec, wife of William John Barlow, assistant manager, who is domiciled in Canada and residing in the municipality of Valois, in the said province, has by her petition alleged that they were married on the twenty-seventh day of August, A.D. 1932, at the said city, she then being Eleanor Edith McKechnie, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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10

15

Marriage dissolved.

1. The said marriage between Eleanor Edith McKechnie and William John Barlow, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Eleanor Edith McKechnie may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William John Barlow had not been solemnized.

20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL G.

An Act for the relief of Dorothy Agnes Henrietta Russell
Cantlie.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL G.

An Act for the relief of Dorothy Agnes Henrietta Russell Cantlie.

Preamble.

WHEREAS Dorothy Agnes Henrietta Russell Cantlie, residing at the city of Montreal, in the province of Quebec, wife of George Stephen Forbes Cantlie, assistant secretary, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married 5 on the tenth day of April, A.D. 1937, at the said city, she then being Dorothy Agnes Henrietta Russell, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved 10 by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorothy Agnes Henrietta 15 Russell and George Stephen Forbes Cantlie, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dorothy Agnes Henrietta Russell may at any time hereafter marry any man whom she might lawfully 20 marry if the said marriage with the said George Stephen Forbes Cantlie had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL H.

An Act for the relief of Irene Coadic Murphy

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL H.

An Act for the relief of Irene Coadic Murphy.

Preamble.

WHEREAS Irene Coadic Murphy, residing at the city of Montreal, in the province of Quebec, waitress, wife of Nelson Peter Murphy, assistant manager, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the seventh day of November, A.D. 1927, at the said city, she then being Irene Coadic, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Irene Coadic and Nelson Peter Murphy, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Irene Coadic may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Nelson Peter Murphy had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL I.

An Act for the relief of Lester Lewis Catchpaw.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL I.

An Act for the relief of Lester Lewis Catchpaw.

Preamble.

WHEREAS Lester Lewis Catchpaw, domiciled in Canada and residing at the town of Magog, in the county of Stanstead, in the province of Quebec, carpenter, has by his petition alleged that on the twelfth day of November, A.D. 1917, at the city of Montreal, in the said province, he and Beatrice Florence Browley, who was then of the said town, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Lester Lewis Catchpaw and Beatrice Florence Browley, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 15

Right to marry again.

2. The said Lester Lewis Catchpaw may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Beatrice Florence Browley had not been solemnized. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL J.

An Act for the relief of Annie Ruth Fisher Allen.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL J.

An Act for the relief of Annie Ruth Fisher Allen.

Preamble.

WHEREAS Annie Ruth Fisher Allen, residing at the city of Montreal, in the province of Quebec, hospital employee, wife of Thomas Harold Allen, carpenter, who is domiciled in Canada and residing at the city of Charlottetown, in the province of Prince Edward Island, has by her petition alleged that they were married on the twenty-ninth day of July, A.D. 1936, at the said city of Charlottetown, she then being Annie Ruth Fisher, and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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Marriage dissolved.

1. The said marriage between Annie Ruth Fisher and Thomas Harold Allen, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right do marry again.

2. The said Annie Ruth Fisher may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Thomas Harold Allen had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL K.

An Act for the relief of Alice Adelia LaFleur Johnston.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL K.

An Act for the relief of Alice Adelia LaFleur Johnston.

Preamble.

WHEREAS Alice Adelia LaFleur Johnston, residing at the city of Hull, in the province of Quebec, assistant hotel manager, wife of Frederick Graham Johnston, hotel manager, who is domiciled in Canada and residing at the said city of Hull, has by her petition alleged that they were married on the twelfth day of September, A.D. 1931, at the city of Toronto, in the province of Ontario, she then being Alice Adelia LaFleur, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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Marriage dissolved.

1. The said marriage between Alice Adelia LaFleur and Frederick Graham Johnston, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Alice Adelia LaFleur may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Frederick Graham Johnston had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL L.

An Act for the relief of George Webb.

Read a first time, Tuesday, 17th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL L.

An Act for the relief of George Webb.

Preamble.

WHEREAS George Webb, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, chauffeur, has by his petition alleged that on the sixteenth day of December, A.D. 1912, at the city of Outremont, in the said province, he and Charlotte Thoburn, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between George Webb and Charlotte Thoburn, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 5

Right to marry again.

2. The said George Webb may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Charlotte Thoburn had not been solemnized. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL M.

An Act for the relief of Edith Morgan Black.

Read a first time, Tuesday, 24th, March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL M.

An Act for the relief of Edith Morgan Black.

Preamble.

WHEREAS Edith Morgan Black, residing at the city of Montreal, in the province of Quebec, wife of John Anderson Black, accountant, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the sixth day of November, A.D. 1923, at the city of London, England, she then being Edith Morgan, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Edith Morgan and John Anderson Black, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Edith Morgan may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Anderson Black had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL N.

An Act for the relief of Betty Leah Bregman Beloff.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL N.

An Act for the relief of Betty Leah Bregman Beloff.

Preamble.

WHEREAS Betty Leah Bregman Beloff, residing at the city of Montreal, in the province of Quebec, stenographer, wife of Sam Beloff, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the thirty-first day of May, A.D. 1936, at the said city, she then being Betty Leah Bregman, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Betty Leah Bregman and Sam Beloff, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Betty Leah Bregman may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Sam Beloff had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL O.

An Act for the relief of Malca Levitt, otherwise known
as Atty Malcy Levitt.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL O.

An Act for the relief of Malca Levitt, otherwise known as Atty Malcy Levitt.

Preamble.

WHEREAS Malca Levitt, otherwise known as Atty Malcy Levitt, residing at the city of Outremont, in the province of Quebec, wife of Samuel Levitt, salesman, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged 5 that they were married on the tenth day of June, A.D. 1928, at the said city of Montreal, she then being Malca Levitt, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and 10 adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 15

Marriage dissolved.

1. The said marriage between Malca Levitt and Samuel Levitt, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Malca Levitt may at any time hereafter 20 marry any man whom she might lawfully marry if the said marriage with the said Samuel Levitt had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL P.

An Act for the relief of Jack Simon.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL P.

An Act for the relief of Jack Simon.

Preamble.

WHEREAS Jack Simon, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, clothing manufacturer, has by his petition alleged that on the twenty-third day of June, A.D. 1929, at the said city of Montreal, he and Eleanor Louise Klein, who was then of the city of Wilmette, in the state of Illinois, one of the United States of America, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Jack Simon and Eleanor Louise Klein, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Jack Simon may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Eleanor Louise Klein had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Marie Louise McCarthy Smyth.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL Q.

An Act for the relief of Marie Louise McCarthy Smyth.

Preamble.

WHEREAS Marie Louise McCarthy Smyth, residing at the city of Windsor, in the province of Ontario, wife of John Patrick Augustus Smyth, business executive, who is domiciled in Canada and residing at the town of Mount Royal, in the province of Quebec, has by her petition alleged that they were married on the eighteenth day of June, A.D. 1929, at the town of Sandwich, in the province of Ontario, she then being Marie Louise McCarthy, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Louise McCarthy and John Patrick Augustus Smyth, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Louise McCarthy may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Patrick Augustus Smyth had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL R.

An Act for the relief of Marie Glenna Grace Thomas
Reynolds.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL R.

An Act for the relief of Marie Glenna Grace Thomas Reynolds.

Preamble.

WHEREAS Marie Glenna Grace Thomas Reynolds, residing at the city of Montreal, in the province of Quebec, shopper, wife of Lawrence Bruce Reynolds, advertising clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fourth day of September, A.D. 1932, at the said city, she then being Marie Glenna Grace Thomas, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Glenna Grace Thomas and Lawrence Bruce Reynolds, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Glenna Grace Thomas may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Lawrence Bruce Reynolds had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL S.

An Act for the relief of Isabel Jessica Black Jolley.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL S.

An Act for the relief of Isabel Jessica Black Jolley.

Preamble.

WHEREAS Isabel Jessica Black Jolley, residing at the town of Lachute, in the province of Quebec, rooming-house keeper, wife of Raymond Philip Jolley, labourer, who is domiciled in Canada and residing at the city of Verdun, in the said province, has by her petition alleged that they were married on the twenty-second day of July, A.D. 1924, at the city of Montreal, in the said province, she then being Isabel Jessica Black, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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Marriage dissolved.

1. The said marriage between Isabel Jessica Black and Raymond Philip Jolley, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Isabel Jessica Black may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Raymond Philip Jolley had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL T.

An Act for the relief of Margaretha Elisabeth Buck
Peereboom.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL T.

An Act for the relief of Margaretha Elisabeth Buck Peereboom.

Preamble.

WHEREAS Margaretha Elisabeth Buck Peereboom, residing at the city of Montreal, in the province of Quebec, managing director, wife of Peter Peereboom, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married 5 on the twelfth day of April, A.D. 1930, at the said city, she then being Margaretha Elisabeth Buck, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been 10 proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Margaretha Elisabeth 15 Buck and Peter Peereboom, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Margaretha Elisabeth Buck may at any time hereafter marry any man whom she might lawfully 20 marry if the said marriage with the said Peter Peereboom had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL U.

An Act for the relief of Ethel May Marshall James.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL U.

An Act for the relief of Ethel May Marshall James.

Preamble.

WHEREAS Ethel May Marshall James, residing at the city of Montreal, in the province of Quebec, wife of Ernest Gray James, assistant foreman, who is domiciled in Canada and residing at the city of Westmount, in the said province, has by her petition alleged that they were married on the fourth day of June, A.D. 1931, at the city of Outremont, in the said province, she then being Ethel May Marshall, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ethel May Marshall and Ernest Gray James, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ethel May Marshall may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Ernest Gray James had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL V.

An Act for the relief of Anastasia Tkaczuk Wojtkowycz.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL V.

An Act for the relief of Anastasia Tkaczuk Wojtkowycz.

Preamble.

WHEREAS Anastasia Tkaczuk Wojtkowycz, residing at the city of Montreal, in the province of Quebec, restaurant employee, wife of Michael Wojtkowycz, labourer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighth day of May, A.D. 1922, at the town of Huszczanki, in the district of Zbaraz, in the Republic of Poland, she then being Anastasia Tkaczuk, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Anastasia Tkaczuk and Michael Wojtkowycz, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Anastasia Tkaczuk may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Michael Wojtkowycz had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL W.

An Act for the relief of Phyllis Wilda Valentine
Park Evans.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL W.

An Act for the relief of Phyllis Wilda Valentine
Park Evans.

Preamble.

WHEREAS Phyllis Wilda Valentine Park Evans, residing at the city of Westmount, in the province of Quebec, stenographer, wife of Philip Norton Evans, mechanical engineer, who is domiciled in Canada and residing at the city of Shawinigan Falls, in the said province, has by her petition alleged that they were married on the eighteenth day of July, A.D. 1936, at the village of Hudson Heights, in the said province, she then being Phyllis Wilda Valentine Park, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Phyllis Wilda Valentine Park and Philip Norton Evans, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Phyllis Wilda Valentine Park may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Philip Norton Evans had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL X.

An Act for the relief of Louise Mehliiss Jackson.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL X.

An Act for the relief of Louise Mehliiss Jackson.

Preamble.

WHEREAS Louise Mehliiss Jackson, residing at Heron Island, in the district of Montreal, in the province of Quebec, factory employee, wife of William Jackson, machinist, who is domiciled in Canada and residing at the city of Westmount, in the said province, has by her petition alleged that they were married on the twenty-ninth day of June, A.D. 1922, at the city of Montreal, in the said province, she then being Louise Mehliiss, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Louise Mehliiss and William Jackson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Louise Mehliiss may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said William Jackson had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Y.

An Act for the relief of Bertha Beatrix Berlind Ripstein.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL Y.

An Act for the relief of Bertha Beatrix Berlind Ripstein.

Preamble.

WHEREAS Bertha Beatrix Berlind Ripstein, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Charles Kay Ripstein, agent, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the ninth day of January, A.D. 1923, at the city of Westmount, in the said province, she then being Bertha Beatrix Berlind, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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Marriage dissolved.

1. The said marriage between Bertha Beatrix Berlind and Charles Kay Ripstein, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Bertha Beatrix Berlind may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Charles Kay Ripstein had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Z.

An Act for the relief of Lola McIntosh.

Read a first time, Tuesday, 24th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL Z.

An Act for the relief of Lola McIntosh.

Preamble.

WHEREAS Lola McIntosh, residing at the city of Montreal, in the province of Quebec, munitions inspector, wife of Kenneth McIntosh, brakesman, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the seventeenth day of July, A.D. 1920, at the city of Ottawa, in the province of Ontario, she then being Lola Currier, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Lola Currier and Kenneth McIntosh, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Lola Currier may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Kenneth McIntosh had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL A².

An Act for the relief of Stella Kathleen Marguerite Winnall
Barwick.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL A².

An Act for the relief of Stella Kathleen Marguerite Winnall Barwick.

Preamble.

WHEREAS Stella Kathleen Marguerite Winnall Barwick, residing at the city of Montreal, in the province of Quebec, registered nurse, wife of Angus Cameron Barwick, merchant, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the fourteenth day of March, A.D. 1923, at the said city, she then being Stella Kathleen Marguerite Winnall, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Stella Kathleen Marguerite Winnall and Angus Cameron Barwick, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Stella Kathleen Marguerite Winnall may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Angus Cameron Barwick had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL B².

An Act for the relief of Joyce Elizabeth Blackburn Gordon.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL B².

An Act for the relief of Joyce Elizabeth Blackburn Gordon.

Preamble.

WHEREAS Joyce Elizabeth Blackburn Gordon, residing 5
at the city of Montreal, in the province of Quebec,
secretary, wife of Douglas Haig Gordon, police officer, who
is domiciled in Canada and residing at the said city, has
by her petition alleged that they were married on the ninth
day of April, A.D. 1938, at the said city, she then being 10
Joyce Elizabeth Blackburn, a spinster; and whereas by
her petition she has prayed that, because of his adultery
since then, their marriage be dissolved; and whereas the
said marriage and adultery have been proved by evidence
adduced and it is expedient that the prayer of her petition 15
be granted: Therefore His Majesty, by and with the
advice and consent of the Senate and House of Commons of
Canada, enacts as follows:—

Marriage
dissolved.

1. The said marriage between Joyce Elizabeth Blackburn
and Douglas Haig Gordon, her husband, is hereby dis- 20
solved, and shall be henceforth null and void to all intents
and purposes whatsoever.

Right to
marry again.

2. The said Joyce Elizabeth Blackburn may at any
time hereafter marry any man whom she might lawfully
marry if the said marriage with the said Douglas Haig 25
Gordon had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL C².

An Act for the relief of Kate Elizabeth Laidlaw McNiven.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL C².

An Act for the relief of Kate Elizabeth Laidlaw McNiven.

Preamble.

WHEREAS Kate Elizabeth Laidlaw McNiven, residing 5
at the city of Westmount, in the province of Quebec,
wife of John J. McNiven, electrical engineer, who is domi-
ciled in Canada and residing at the city of Montreal, in
in the said province of Quebec, has by her petition alleged
that they were married on the sixth day of November, 10
A.D. 1913, at the city of New Westminster, in the province
of British Columbia, she then being Kate Elizabeth Laid-
law, a spinster; and whereas by her petition she has prayed
that, because of his adultery since then, their marriage be
dissolved; and whereas the said marriage and adultery 15
have been proved by evidence adduced and it is expedient
that the prayer of her petition be granted: Therefore His
Majesty, by and with the advice and consent of the Senate
and House of Commons of Canada, enacts as follows:—

Marriage
dissolved.

1. The said marriage between Kate Elizabeth Laidlaw 20
and John J. McNiven, her husband, is hereby dissolved, and
shall be henceforth null and void to all intents and purposes
whatsoever.

Right to
marry again.

2. The said Kate Elizabeth Laidlaw may at any time
hereafter marry any man whom she might lawfully marry 25
if the said marriage with the said John J. McNiven had not
been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL D².

An Act for the relief of Margaret Livingstone Turnbull
Woodard.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL D².

An Act for the relief of Margaret Livingstone Turnbull Woodard.

Preamble.

WHEREAS Margaret Livingstone Turnbull Woodard, residing at the city of Montreal, in the province of Quebec, wife of Herbert Woodard, chief clerk, who is domiciled in Canada and residing at the said city of Montreal, has by her petition alleged that they were married on the fifth day of November, A.D. 1927, at the city of Westmount, in the said province, she then being Margaret Livingstone Turnbull, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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Marriage dissolved.

1. The said marriage between Margaret Livingstone Turnbull and Herbert Woodard, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Margaret Livingstone Turnbull may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Herbert Woodard had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL E².

An Act for the relief of Dorothy Sunsheine Steirman Cooke.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL E².

An Act for the relief of Dorothy Sunsheine Steirman Cooke.

Preamble.

WHEREAS Dorothy Sunsheine Steirman Cooke, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Hyman Cooke, workman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-sixth day of January, A.D. 1930, at the said city, she then being Dorothy Sunsheine Steirman, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorothy Sunsheine Steirman and Hyman Cooke, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dorothy Sunsheine Steirman may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Hyman Cooke had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL F².

An Act for the relief of Doris Golt Rosner.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL F².

An Act for the relief of Doris Golt Rosner.

Preamble.

WHEREAS Doris Golt Rosner, residing at the city of Montreal, in the province of Quebec, wife of Mendel Rosner, assistant foreman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-first day of October, A.D. 1934, at the said city, she then being Doris Golt, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Doris Golt and Mendel Rosner, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Doris Golt may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Mendel Rosner had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL G².

An Act for the relief of Anna Pohopoluck Yacobchak.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL G².

An Act for the relief of Anna Pohopoluck Yacobchak.

Preamble.

WHEREAS Anna Pohopoluck Yacobchak, residing at the city of Montreal, in the province of Quebec, clothing operator, wife of Stephen Yacobchak, restaurant employee, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the nineteenth day of February, A.D. 1922, at the said city, she then being Anna Pohopoluck, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Anna Pohopoluck and Stephen Yacobchak, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Anna Pohopoluck may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Stephen Yacobchak had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL H².

An Act for the relief of Myer Levine.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL H².

An Act for the relief of Myer Levine.

Preamble.

WHEREAS Myer Levine, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, linotype operator, has by his petition alleged that on the nineteenth day of June, A.D. 1932, at the said city, he and Stella Cohen, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Myer Levine and Stella Cohen, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Myer Levine may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Stella Cohen had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL I².

An Act for the relief of George Sutherland Cameron, junior.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL 12.

An Act for the relief of George Sutherland Cameron, junior.

Preamble.

WHEREAS George Sutherland Cameron; junior, domiciled in Canada and residing at the city of Outremont, in the province of Quebec, chauffeur, has by his petition alleged that on the fourth day of February, A.D. 1936, at the city of Montreal, in the said province, he and Clarisse Soucy, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between George Sutherland Cameron, junior, and Clarisse Soucy, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said George Sutherland Cameron, junior, may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Clarisse Soucy had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL J².

An Act for the relief of Fred Catlow.

Read a first time, Wednesday, 25th March, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL J².

Ab Act for the relief of Fred Catlow.

Preamble.

WHEREAS Fred Catlow, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, assistant foreman, has by his petition alleged that on the twenty-fourth day of August, A.D. 1925, at the said city, he and Jennie McCormack, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Fred Catlow and Jennie McCormack, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Fred Catlow may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Jennie McCormack had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL K².

An Act for the relief of Mary Celina Broadhurst LaRose

AS PASSED BY THE SENATE, 27th MARCH, 1942.

THE SENATE OF CANADA

BILL K².

An Act for the relief of Mary Celina Broadhurst LaRose.

Preamble.

WHEREAS Mary Celina Broadhurst LaRose, residing at the city of Verdun, in the province of Quebec, munitions inspector, wife of George Felix LaRose, commercial traveller, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the first day of July, A.D. 1933, at the city of Quebec, in the said province she then being Mary Celina Broadhurst, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Mary Celina Broadhurst and George Felix LaRose, her husband, is hereby dissolved and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Mary Celina Broadhurst may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said George Felix LaRose had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL L².

An Act for the relief of Elsie Epstein Cohen.

AS PASSED BY THE SENATE, 27th MARCH, 1942.

THE SENATE OF CANADA

BILL L².

An Act for the relief of Elsie Epstein Cohen.

Preamble.

WHEREAS Elsie Epstein Cohen, residing at the city of Montreal, in the province of Quebec, chartered accountant, wife of Bernard Lande Cohen, insurance agent, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-sixth day of May, A.D. 1940, at the said city, she then being Elsie Epstein, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elsie Epstein and Bernard Lande Cohen, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elsie Epstein may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Bernard Lande Cohen had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL M².

An Act for the relief of Gertrude Pelletier Patenaude.

AS PASSED BY THE SENATE, 27th MARCH, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL M².

An Act for the relief of Gertrude Pelletier Patenaude.

Preamble.

WHEREAS Gertrude Pelletier Patenaude, residing at the city of Montreal, in the province of Quebec wife of Alphonse Patenaude, theatre manager, who is domiciled in Canada and residing at the city of Sorel, in the said province, has by her petition alleged that they were married on the fifth day of May, A.D. 1924, at the said city of Montreal, she then being Gertrude Pelletier, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

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Marriage dissolved.

1. The said marriage between Gertrude Pelletier and Alphonse Patenaude, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Gertrude Pelletier may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Alphonse Patenaude had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL N^o.

An Act for the relief of Marieatt Venditello Diano.

AS PASSED BY THE SENATE, 27th MARCH, 1942.

THE SENATE OF CANADA

BILL N^o.

An Act for the relief of Marieatt Venditello Diano.

Preamble.

WHEREAS Marieatt Venditello Diano, residing at the city of Lachine, in the province of Quebec, wife of Pasquale Diano, jobber, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married on the twenty-fourth day of June, A.D. 1933, at the said city of Montreal, she then being Marieatt Venditello, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marieatt Venditello and Pasquale Diano, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marieatt Venditello may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Pasquale Diano had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL O².

An Act for the relief of Edna Annie Heazle Constable

AS PASSED BY THE SENATE, 27th MARCH, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
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THE SENATE OF CANADA

BILL O².

An Act for the relief of Edna Annie Heazle Constable.

Preamble.

WHEREAS Edna Annie Heazle Constable, residing at the city of Montreal, in the province of Quebec, salad maker, wife of Harold Ernest Constable, labourer, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the seven- 5
teenth day of December, A.D. 1929, at the said city, she then being Edna Annie Heazle, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence 10
adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Edna Annie Heazle and 15
Harold Ernest Constable, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Edna Annie Heazle may at any time here- 20
after marry any man whom she might lawfully marry if the said marriage with the said Harold Ernest Constable had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL P².

An Act for the relief of Dorothy Reed Cushing.

AS PASSED BY THE SENATE, 27th MARCH, 1942.

THE SENATE OF CANADA

BILL P².

An Act for the relief of Dorothy Reed Cushing.

Preamble.

WHEREAS Dorothy Reed Cushing, residing at the city of Westmount, in the province of Quebec, wife of Eric Albert Cushing, chartered accountant, who is domiciled in Canada and residing at the city of Montreal, in the said province, has by her petition alleged that they were married 5 on the eighteenth day of September, A.D. 1926, at the said city of Montreal, she then being Dorothy Reed, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved 10 by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Dorothy Reed and Eric 15 Albert Cushing, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Dorothy Reed may at any time hereafter marry any man whom she might lawfully marry if the said 20 marriage with the said Eric Albert Cushing had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Q².

An Act for the relief of Sarto Desnoyers.

AS PASSED BY THE SENATE, 27th MARCH, 1942.

THE SENATE OF CANADA

BILL Q².

An Act for the relief of Sarto Desnoyers.

Preamble.

WHEREAS Sarto Desnoyers, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, pharmacist, has by his petition alleged that on the sixth day of February, A.D. 1929, at the said city, he and Gabrielle Arcand, who was then of the said city, a spinster, 5 were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, 10 by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Sarto Desnoyers and Gabrielle Arcand, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes 15 whatsoever.

Right to marry again.

2. The said Sarto Desnoyers may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Gabrielle Arcand had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL R².

An Act for the relief of William Milroy Davidson.

AS PASSED BY THE SENATE, 7th MAY, 1942.

THE SENATE OF CANADA

BILL R².

An Act for the relief of William Milroy Davidson.

Preamble.

WHEREAS William Milroy Davidson, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, assistant superintendent, has by his petition alleged that on the third day of September, A.D. 1927, at the city of Lachine, in the said province, he and Mary Lyall Thom, who was then of the said city of Lachine, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between William Milroy Davidson and Mary Lyall Thom, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said William Milroy Davidson may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Mary Lyall Thom had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL S².

An Act for the relief of Audrey Meredith Mann Harrison.

AS PASSED BY THE SENATE, 7th MAY, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
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THE SENATE OF CANADA

BILL S².

An Act for the relief of Audrey Meredith Mann Harrison.

Preamble.

WHEREAS Audrey Meredith Mann Harrison, residing at the city of Montreal, in the province of Quebec, office clerk, wife of Kenneth William Harrison, hotel manager, who is domiciled in Canada and residing at the town of Ste. Agathe, in the said province, has by her petition alleged that they were married on the sixteenth day of May, A.D. 1932, at the said city, she then being Audrey Meredith Mann; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Audrey Meredith Mann and Kenneth William Harrison, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Audrey Meredith Mann may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Kenneth William Harrison had not been solemnized.

THE SENATE OF CANADA

BILL T².

An Act for the relief of François Henri Drack.

AS PASSED BY THE SENATE, 7th MAY, 1942.

THE SENATE OF CANADA

BILL T².

An Act for the relief of François Henri Drack.

Preamble.

WHEREAS François Henri Drack, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, auditor and accountant, has by his petition alleged that on the second day of April, A.D. 1928, at the said city, he and Alice Ezilda Dubeau, who was then of the village of St. Philippe d'Argenteuil, in the said province, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between François Henri Drack and Alice Ezilda Dubeau, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 15

Right to marry again.

2. The said François Henri Drack may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Alice Ezilda Dubeau had not been solemnized. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL U².

An Act for the relief of Gladys Irene Dale Weston.

AS PASSED BY THE SENATE, 7th MAY, 1942.

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

THE SENATE OF CANADA

BILL U².

An Act for the relief of Gladys Irene Dale Weston.

Preamble.

WHEREAS Gladys Irene Dale Weston, residing at the city of Dearborn, in the state of Michigan, one of the United States of America, wife of Charles John Weston, machinist, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, has by her petition alleged that they were married on the twenty-eighth day of January, A.D. 1930, at the city of Detroit, in the state of Michigan, one of the United States of America, she then being Gladys Irene Dale, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Gladys Irene Dale and Charles John Weston, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 20

Right to marry again.

2. The said Gladys Irene Dale may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Charles John Weston had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL V².

An Act for the relief of Ruth Ufland Fishman.

AS PASSED BY THE SENATE, 7th MAY, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELENT MAJESTY

THE SENATE OF CANADA

BILL V².

An Act for the relief of Ruth Ufland Fishman.

Preamble.

WHEREAS Ruth Ufland Fishman, residing at the city of New York, in the state of New York, one of the United States of America, handbag examiner, wife of Morris Fishman, foreman, who is domiciled in Canada and residing at the city of Montreal, in the province of Quebec, 5 has by her petition alleged that they were married on the third day of January, A.D. 1934, at the said city of New York, she then being Ruth Ufland, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the 10 said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 15

Marriage dissolved.

1. The said marriage between Ruth Ufland and Morris Fishman, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ruth Ufland may at any time hereafter 20 marry any man whom she might lawfully marry if the said marriage with the said Morris Fishman had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL W².

An Act for the relief of Norma Brown Stevenson.

AS PASSED BY THE SENATE, 7th MAY, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL W².

An Act for the relief of Norma Brown Stevenson.

Preamble.

WHEREAS Norma Brown Stevenson, residing at the city of Montreal, in the province of Quebec, wife of Wilfred Robb Stevenson, insurance broker, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the eighteenth day of September, A.D. 1926, at the said city, she then being Norma Brown, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Norma Brown and Wilfred Robb Stevenson, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 15

Right to marry again.

2. The said Norma Brown may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Wilfred Robb Stevenson had not been solemnized. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL X².

An Act for the relief of Mary Cummings Bullock.

AS PASSED BY THE SENATE, 7th MAY, 1942.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL X².

An Act for the relief of Mary Cummings Bullock.

Preamble.

WHEREAS Mary Cummings Bullock, residing at the city of Montreal, in the province of Quebec, rooming-house keeper, wife of Tom Bullock, building superintendent, who is domiciled in Canada and residing at the town of Ville LaSalle, in the said province, has by her petition 5 alleged that they were married on the twenty-fifth day of October, A.D. 1920, at the city of Nelson, in the district of Burnley, in the county of Lancaster, England, she then being Mary Cummings, a spinster; and whereas by her petition she has prayed that, because of his adultery since 10 then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of 15 Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Mary Cummings and Tom Bullock, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 20

Right to marry again.

2. The said Mary Cummings may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Tom Bullock had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Y².

An Act for the relief of Elizabeth Gertrude DeSerres Gould.

AS PASSED BY THE SENATE, 7th MAY, 1942.

THE SENATE OF CANADA

BILL Y².

An Act for the relief of Elizabeth Gertrude DeSerres Gould.

Preamble.

WHEREAS Elizabeth Gertrude DeSerres Gould, residing at the city of Montreal, in the province of Quebec, office clerk, wife of John James Gould, purchasing agent, who is domiciled in Canada and residing at the city of Outremont, in the said province, has by her petition alleged that they were married on the second day of June, A.D. 1923 at the town of Rouses Point, in the state of New York, one of the United States of America, she then being Elizabeth Gertrude DeSerres, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elizabeth Gertrude DeSerres and John James Gould, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elizabeth Gertrude DeSerres may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John James Gould had not been solemnized.

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Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Z².

An Act for the relief of John Clifford Stanley Darbyson.

AS PASSED BY THE SENATE, 7th MAY, 1942.

THE SENATE OF CANADA

BILL Z².

An Act for the relief of John Clifford Stanley Darbyson.

Preamble.

WHEREAS John Clifford Stanley Darbyson, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, stock keeper, has by his petition alleged that on the third day of October, A.D. 1936, at the town of Magog, in the said province, he and Marie-Ange Descoteaux, who was then of the said town, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between John Clifford Stanley Darbyson and Marie-Ange Descoteaux, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said John Clifford Stanley Darbyson may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Marie-Ange Descoteaux had not been solemnized.

SÉNAT DU CANADA

no A3 published

BILL B³.

Loi concernant certaines lignes de transmission et de distribution de la «Saguenay Transmission Company, Limited», de la «Saguenay Electric Company» et de la «Aluminum Power Company, Ltd.»

ADOPTÉ PAR LE SÉNAT LE 11 JUIN 1942.

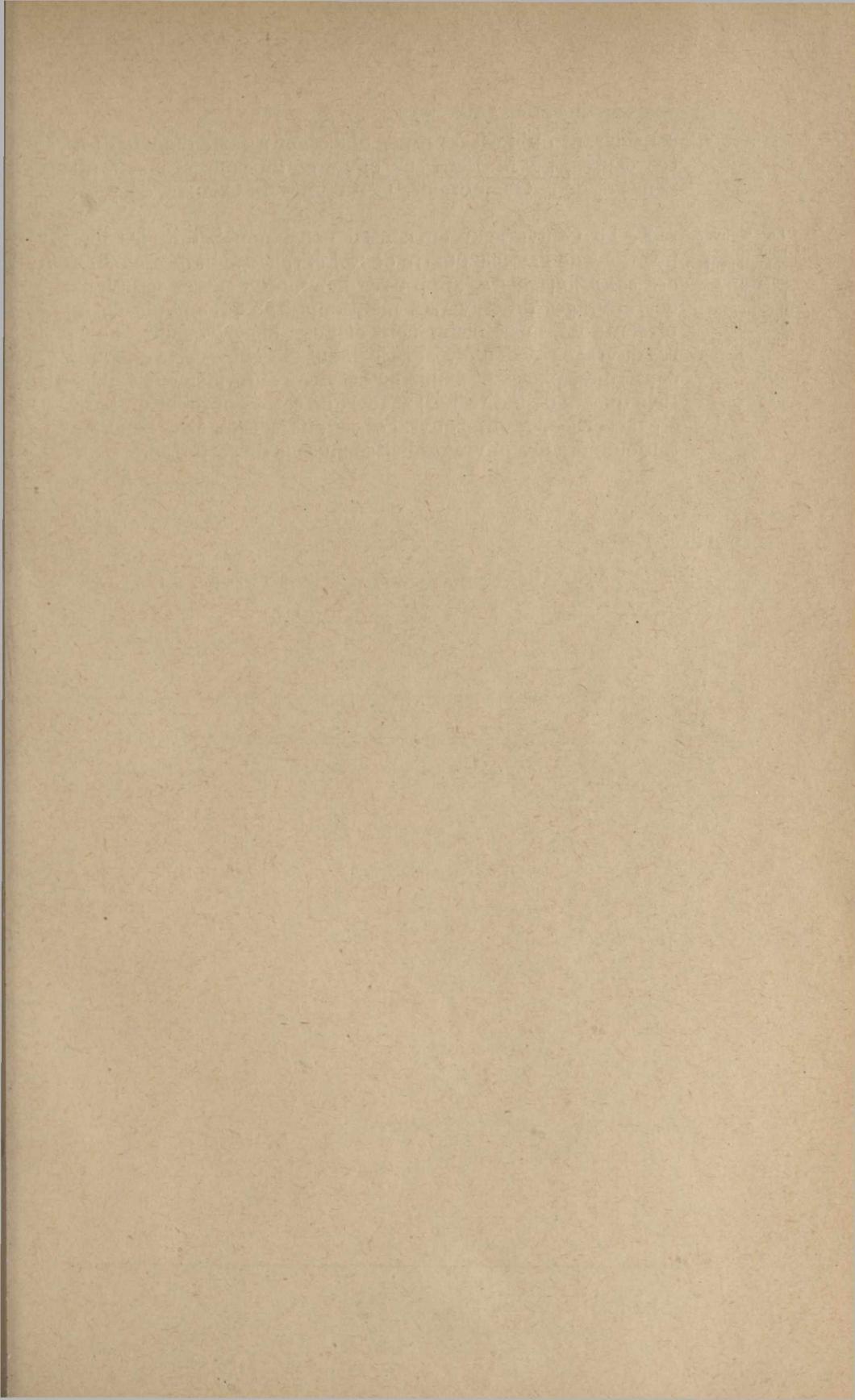
SÉNAT DU CANADA

BILL B³.

Loi concernant certaines lignes de transmission et de distribution de la «Saguenay Transmission Company, Limited», de la «Saguenay Electric Company» et de la «Aluminum Power Company, Ltd».

Préambule.

CONSIDÉRANT que la «Saguenay Transmission Company, Limited», la «Saguenay Electric Company» et la «Aluminum Power Company, Ltd.» ont, par voie de pétition, représenté que, durant les quelques dernières années passées, aux fins de conduire leurs opérations respectives de transmission et de distribution d'électricité, elles ont construit et tenu en service certaines lignes de transmission et de distribution qui traversent les rivières suivantes, dans les comtés de Chicoutimi, du Lac Saint-Jean et de Roberval, province de Québec, savoir: les rivières à Mars, du Moulin, Chicoutimi, Saguenay, Shipsisaw, des Aulnets, Grande-Péribonka, Petite-Péribonka, Mistassini, Grande Décharge et Petite Décharge du Saguenay, Belle-Rivière et du Lac Brochet, Métabetchouan, Ouiatchouan, Ouiatchouaniche, Iroquois, à l'Ours, Ashuapmouchouan et Ticouape; que les pétitionnaires, étant d'avis que lesdites rivières ne sont pas navigables, plus particulièrement aux points où lesdites lignes de transmission et de distribution les traversent, n'ont pas demandé au Gouverneur en conseil d'approuver, sous l'autorité des dispositions de la *Loi concernant la protection des eaux navigables* du Canada, l'emplacement et les plans des traverses desdites lignes au-dessus desdites rivières; qu'il s'est élevé des doutes sur la navigabilité desdites rivières; que, à cause de ces doutes, les pétitionnaires désirent faire approuver l'emplacement et les plans des traverses par le Gouverneur en conseil sous l'autorité de la Loi précitée, et que les pétitionnaires sont avisés que les termes de ladite Loi ne permettent pas d'accorder maintenant une telle approbation avec effet *ex post facto*. Les pétitionnaires demandent en conséquence que le Gouverneur en conseil soit autorisé à ce que ci-après prévu; et



considérant qu'il est à propos d'accéder à cette demande: A ces causes, Sa Majesté sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Le Gouverneur en conseil peut approuver l'emplacement et les plans des ouvrages.

1. Le Gouverneur en conseil peut, nonobstant les dispositions de l'article quatre de la *Loi concernant la protection des eaux navigables*, approuver l'emplacement et les plans des ouvrages de traverses mentionnés au préambule de la présente loi, aussi pleinement et aussi effectivement que si ces ouvrages avaient été, dès le début et depuis cette époque, construits, placés et tenus en service conformément à l'article quatre de ladite Loi; et dès que cette approbation aura été accordée, lesdits ouvrages seront censés être et avoir toujours été des ouvrages licites au sens de cette Loi. 5 10

Troisième Session, Dix-neuvième Parlement, 6 George VI, 1942.

SÉNAT DU CANADA

BILL C³.

Loi pour faire droit à Annie Miriam Scott.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL C³.

Loi pour faire droit à Annie Miriam Scott.

Préambule.

CONSIDÉRANT que Annie Miriam Scott, demeurant au village de Sainte-Agathe, province de Québec, garde-malade, épouse de Hugh Malcolm Scott, vendeur, domicilié au Canada et demeurant au village de North River, province de l'Île du Prince-Edouard, a, par voie de pétition, allégué que lui et elle ont été mariés le quinzième jour de novembre 1940, en la ville de Sackville, province du Nouveau-Brunswick, et qu'elle était alors Annie Miriam McRae, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, 15
décrète:

Dissolution
du mariage.

1. Le mariage contracté entre Annie Miriam McRae et Hugh Malcolm Scott, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment à ladite Annie Miriam 20
McRae de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit Hugh Malcolm Scott n'eût pas été célébrée.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL D³.

An Act for the relief of Marguerite Elsie Ramsay Murdoch.

Read a first time, Wednesday, 27th May, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL D³.

An Act for the relief of Marguerite Elsie Ramsay Murdoch.

Preamble.

WHEREAS Marguerite Elsie Ramsay Murdoch, residing at the city of Montreal, in the province of Quebec, wife of George Edward Murdoch, salesman, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the nineteenth day of 5
October, A.D. 1935, at the said city, she then being Marguerite Elsie Ramsay, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and 10
it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marguerite Elsie Ramsay 15
and George Edward Murdoch, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marguerite Elsie Ramsay may at any time hereafter marry any man whom she might lawfully marry 20
if the said marriage with the said George Edward Murdoch had not been solemnized.

SÉNAT DU CANADA

BILL E³.

Loi pour faire droit à Elizabeth Molnar Schneider.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL E³.

Loi pour faire droit à Elizabeth Molnar Schneider.

Préambule.

CONSIDÉRANT que Elizabeth Molnar Schneider, demeurant en la cité de Montréal, province de Québec, cuisinière, épouse de Adalbert Adam Schneider, employé de restaurant, domicilié au Canada et demeurant en ladite cité de Montréal, a, par voie de pétition, allégué que lui et elle ont été mariés le cinquième jour d'octobre 1929, en la cité de Liebling, Roumanie, et qu'elle était alors Elizabeth Molnar, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète: 5 10 15

Dissolution du mariage.

1. Le mariage contracté entre Elizabeth Molnar et Adalbert Adam Schneider, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se remarier.

2. Il est permis dès ce moment à ladite Elizabeth Molnar de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit Adalbert Adam Schneider n'eût pas été célébrée. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL F³.

An Act for the relief of Max Kaback.

Read a first time, Wednesday, 27th May, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
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THE SENATE OF CANADA

BILL F³.

An Act for the relief of Max Kaback.

Preamble.

WHEREAS Max Kaback, of the city of Montreal, in the province of Quebec, factory manager, has by his petition alleged, in effect, that on the twenty-eighth day of June, A.D. 1936, at the said city of Montreal, he was lawfully married to Lillian Shirley Beckow; that she was then of the said city of Montreal, a spinster; that his legal domicile was then and is now in the province of Quebec in Canada; that in the year 1937 she deserted him; that in the year 1940 she obtained, in the Second Judicial District Court in and for the county of Washoe, in the state of Nevada, one of the United States of America, a decree of divorce from him; that subsequently she went through a form of marriage with one Leonard Blank and has since then lived with the said Leonard Blank as his wife; that he has not connived at nor condoned the said form of marriage and her so living with the said Leonard Blank; that there has been no collusion, directly or indirectly, between him and her in the proceedings for divorce; and whereas by his petition he has prayed for the passing of an Act dissolving his said marriage; and affording him such other relief as is deemed meet; and whereas the said allegations have been proved, and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Max Kaback and Lillian Shirley Beckow, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Max Kaback may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Lillian Shirley Beckow had not been solemnized.

THE SENATE OF CANADA

BILL G³.

An Act for the relief of George McDonald Joseph Carew.

Read a first time, Wednesday, 27th May, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL G³.

An Act for the relief of George McDonald Joseph Carew.

Preamble.

WHEREAS George McDonald Joseph Carew, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, tailor, has by his petition alleged that on the twenty-fifth day of December, A.D. 1929, at the said city, he and Caroline Elizabeth Wilson, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between George McDonald Joseph Carew and Caroline Elizabeth Wilson, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said George McDonald Joseph Carew may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Caroline Elizabeth Wilson had not been solemnized.

Troisième Session, Dix-neuvième Parlement, 6 George VI, 1942.

SÉNAT DU CANADA

BILL H³.

Loi pour faire droit à Wandless Joseph Henry Verdon.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL H³.

Loi pour faire droit à Wandless Joseph Henry Verdon.

Préambule.

CONSIDÉRANT que Wandless Joseph Henry Verdon, domicilié au Canada et demeurant en la cité de Montréal, province de Québec, dessinateur, a, par voie de pétition, allégué que le quatorzième jour de janvier 1927, en ladite cité, il a été marié à Doris Lillian Sarah Green, célibataire, 5
alors de ladite cité; considérant que le pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son épouse, ledit mariage soit dissous; considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder au pétitionnaire ce qu'il 10
demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution
du mariage.

1. Le mariage contracté entre Wandless Joseph Henry Verdon et Doris Lillian Sarah Green, son épouse, est dissous 15
par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment audit Wandless Joseph Henry Verdon de contracter mariage, à quelque époque que ce soit, avec toute femme qu'il pourrait légalement épouser 20
si son union avec ladite Doris Lillian Sarah Green n'eût pas été célébrée.

SÉNAT DU CANADA

BILL I³.

Loi pour faire droit à Mary Eileen Scott Warrington.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL I³.

Loi pour faire droit à Mary Eileen Scott Warrington.

Préambule.

CONSIDÉRANT que Mary Eileen Scott Warrington, demeurant au village de Breakeyville, comté de Lévis, province de Québec, technicienne adjointe, épouse de John Stuart Warrington, gérant de théâtre, domicilié au Canada et demeurant ci-devant en la cité de Québec, dite province, a, par voie de pétition, allégué que lui et elle ont été mariés le premier jour de septembre 1934, audit village, et qu'elle était alors Mary Eileen Scott, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution
du mariage.

1. Le mariage contracté entre Mary Eileen Scott et John Stuart Warrington, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment à ladite Mary Eileen Scott de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit John Stuart Warrington n'eût pas été célébrée.

SÉNAT DU CANADA

BILL J³.

Loi pour faire droit à Joseph Bergman.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL J³.

Loi pour faire droit à Joseph Bergman.

Préambule.

CONSIDÉRANT que Joseph Bergman, domicilié au Canada et demeurant en la cité de Montréal, province de Québec, confectionneur, a, par voie de pétition, allégué que le douzième jour de janvier 1917, en la cité de Québec, dite province, il a été marié à Fannie Carpman, célibataire, alors de ladite cité de Québec; considérant que le pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son épouse, ledit mariage soit dissous; considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder au pétitionnaire ce qu'il demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution
du mariage.

1. Le mariage contracté entre Joseph Bergman et Fannie Carpman, son épouse, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment audit Joseph Bergman de contracter mariage, à quelque époque que ce soit, avec toute femme qu'il pourrait légalement épouser si son union avec ladite Fannie Carpman n'eût pas été célébrée.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL K³.

An Act for the relief of Marie Martha Hermine Browne
Peters.

Read a first time, Wednesday, 27th May, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL K³.

An Act for the relief of Marie Martha Hermine Browne Peters.

Preamble.

WHEREAS Marie Martha Hermine Browne Peters, residing at the city of Montreal, in the province of Quebec, saleswoman, wife of Henry Beryl Peters, bank clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the seventeenth day of June, A.D. 1920, at the said city, she then being Marie Martha Hermine Browne, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Marie Martha Hermine Browne and Henry Beryl Peters, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Marie Martha Hermine Browne may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Henry Beryl Peters had not been solemnized.

SÉNAT DU CANADA

BILL L³.

Loi pour faire droit à Ethel Gerson Kalmanovitch.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL L³.

Loi pour faire droit à Ethel Gerson Kalmanovitch.

Préambule.

CONSIDÉRANT que Ethel Gerson Kalmanovitch, demeurant en la cité de Montréal, province de Québec, teneuse de livres, épouse de Louis Edward Kalmanovitch, marchand, domicilié au Canada et demeurant ci-devant en ladite cité, a, par voie de pétition, allégué que lui et elle ont été mariés le vingt-neuvième jour de juin 1921, en ladite cité, et qu'elle était alors Ethel Gerson, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution
du mariage.

1. Le mariage contracté entre Ethel Gerson et Louis Edward Kalmanovitch, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment à ladite Ethel Gerson de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit Louis Edward Kalmanovitch n'eût pas été célébrée.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL M³.

An Act for the relief of Freda Sweet Simon.

Read a first time, Wednesday, 27th May, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL M³.

An Act for the relief of Freda Sweet Simon.

Preamble.

WHEREAS Freda Sweet Simon, residing at the city of Outremont, in the province of Quebec, wife of Harry Simon, manufacturer, who is domiciled in Canada and formerly resided at the said city of Outremont, has by her petition alleged that they were married on the eighth day of March, A.D. 1925, at the city of Montreal, in the said province, she then being Freda Sweet, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Freda Sweet and Harry Simon, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 15

Right to marry again.

2. The said Freda Sweet may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Harry Simon had not been solemnized. 20

Third Session, Nineteenth Parliament, 6 George VI. 1942.

THE SENATE OF CANADA

BILL N³.

An Act for the relief of Phyllis Mary Alice Verrinder
Horrell.

Read a first time, Wednesday, 27th May, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL N³.

An Act for the relief of Phyllis Mary Alice Verrinder
Horrell.

Preamble.

WHEREAS Phyllis Mary Alice Verrinder Horrell, residing at the town of Mount Royal, in the province of Quebec, stenographer, wife of John Lennox Horrell, store supervisor, who is domiciled in Canada and residing at the town of Mackayville, in the said province, has by her petition alleged that they were married on the twenty-eighth day of September, A.D. 1929, at the city of Verdun, in the said province, she then being Phyllis Mary Alice Verrinder, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Phyllis Mary Alice Verrinder and John Lennox Horrell, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Phyllis Mary Alice Verrinder may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said John Lennox Horrell had not been solemnized.

20

Troisième Session, Dix-neuvième Parlement, 6 George VI, 1942.

SÉNAT DU CANADA

BILL O³.

Loi pour faire droit à James McKinna Wood.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL O³.

Loi pour faire droit à James McKinna Wood.

Préambule.

CONSIDÉRANT que James McKinna Wood, domicilié au Canada et demeurant en la cité de Montréal, province de Québec, commis de bureau, a, par voie de pétition, allégué que le dix-septième jour de juin 1931, en la ville de Sainte-Anne de Bellevue, comté de Vaudreuil, dite province, il a été marié à Lena Eleanore Nixon, célibataire, alors du village de Vaudreuil Station, dit comté et dite province; considérant que le pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son épouse, ledit mariage soit dissous; considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder au pétitionnaire ce qu'il demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution
du mariage.

1. Le mariage contracté entre James McKinna Wood et Lena Eleanore Nixon, son épouse, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment audit James McKinna Wood de contracter mariage, à quelque époque que ce soit, avec toute femme qu'il pourrait légalement épouser si son union avec ladite Lena Eleanore Nixon n'eût pas été célébrée.

SÉNAT DU CANADA

BILL P³.

Loi pour faire droit à Leah May Jarvis Traver.

Première lecture, le mercredi, 27 mai 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL P³.

Loi pour faire droit à Leah May Jarvis Traver.

Préambule.

CONSIDÉRANT que Leah May Jarvis Traver, demeurant en la ville de Drummondville, province de Québec, commis de bureau, épouse de William Winfield Traver, domicilié au Canada et demeurant au village de Gratten Lake, district de Joliette, dite province, a, par voie de pétition, allégué que lui et elle ont été mariés le trentième jour d'avril 1927, en la cité de Montréal, dite province, et qu'elle était alors Leah May Jarvis, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète: 5 10 15

Dissolution du mariage.

1. Le mariage contracté entre Leah May Jarvis et William Winfield Traver, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se remarier.

2. Il est permis dès ce moment à ladite Leah May Jarvis de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit William Winfield Traver n'eût pas été célébrée. 20

SÉNAT DU CANADA

BILL Q³.

Loi pour faire droit à Bella White Wolfe.

Première lecture, le mercredi, 10 juin 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL Q³.

Loi pour faire droit à Bella White Wolfe.

Préambule.

CONSIDÉRANT que Bella White Wolfe, demeurant en la cité de Montréal, province de Québec, épouse de William Wolfe, marchand, domicilié au Canada et demeurant en ladite cité, a, par voie de pétition, allégué que lui et elle ont été mariés le septième jour de mai 1913, en ladite cité, 5 et qu'elle était alors Bella White, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la 10 pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution du mariage.

1. Le mariage contracté entre Bella White et William Wolfe, son époux, est dissous par la présente loi et demeurera 15 à tous égards nul et de nul effet.

Droit de se remarier.

2. Il est permis dès ce moment à ladite Bella White de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit William Wolfe n'eût pas été célébrée. 20

SÉNAT DU CANADA

BILL R³.

Loi pour faire droit à Bella Miller Keller.

Première lecture, le mercredi, 10 juin 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL R³.

Loi pour faire droit à Bella Miller Keller.

Préambule.

CONSIDÉRANT que Bella Miller Keller, demeurant en la cité de Montréal, province de Québec, épouse de Benjamin Keller, vendeur, domicilié au Canada et demeurant en ladite cité, a, par voie de pétition, allégué que lui et elle ont été mariés le quatorzième jour d'avril 1936, 5 en ladite cité, et qu'elle était alors Bella Miller, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos 10 d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète:

Dissolution
du mariage.

1. Le mariage contracté entre Bella Miller et Benjamin Keller, son époux, est dissous par la présente loi et demeu- 15 rera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment à ladite Bella Miller de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit Benjamin Keller n'eût pas été célébrée. 20

SÉNAT DU CANADA

BILL S³.

Loi pour faire droit à Effie Euphemia Shannon Monette.

Première lecture, le mercredi, 10 juin 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL S³.

Loi pour faire droit à Effie Euphemia Shannon Monette.

Préambule.

CONSIDÉRANT que Effie Euphemia Shannon Monette, demeurant en la cité de Montréal, province de Québec, garde-malade, épouse de John Francis Monette, vendeur, domicilié au Canada et demeurant en ladite cité de Montréal, a, par voie de pétition, allégué que lui et elle ont été mariés le vingt-deuxième jour de décembre 1924, en la cité de Toronto, province d'Ontario, et qu'elle était alors Effie Euphemia Shannon, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète: 5 10 15

Dissolution
du mariage.

1. Le mariage contracté entre Effie Euphemia Shannon et John Francis Monette, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment à ladite Effie Euphemia Shannon de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit John Francis Monette n'eût pas été célébrée. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL T³.

An Act for the relief of Elsie May Cape Newman.

Read a first time, Wednesday, 10th June, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL T³.

An Act for the relief of Elsie May Cape Newman.

Preamble.

WHEREAS Elsie May Cape Newman, residing at the city of Montreal, in the province of Quebec, commercial artist, wife of Edgar Ashburnham Newman, fruit grower, who is domiciled in Canada and residing at the town of Ville LaSalle, in the said province, has by her petition alleged that they were married on the eleventh day of June, A.D. 1932, at the city of Lachine, in the said province, she then being Elsie May Cape, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Elsie May Cape and Edgar Ashburnham Newman, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Elsie May Cape may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Edgar Ashburnham Newman had not been solemnized.

SÉNAT DU CANADA

BILL U³.

Loi pour faire droit à Barbara Patricia Strange Wolfe.

Première lecture, le mercredi, 10 juin 1942.

L'honorable Président du comité
des divorces.

SÉNAT DU CANADA

BILL U³.

Loi pour faire droit à Barbara Patricia Strange Wolfe.

Préambule.

CONSIDÉRANT que Barbara Patricia Strange Wolfe, demeurant en la ville de Knowlton, district de Bedford, province de Québec, épouse de Nathan Wolfe, teneur de livres, domicilié au Canada et demeurant en la cité de Montréal, dite province, a, par voie de pétition, allégué 5
que lui et elle ont été mariés le dix-septième jour de mai 1941, en la ville de Grand Falls, Terre-Neuve, et qu'elle était alors Barbara Patricia Strange, célibataire; considérant que la pétitionnaire a demandé que, pour cause d'adultère depuis lors commis par son époux, ledit mariage soit dissous; 10
et considérant que ce mariage et cet adultère ont été établis par la preuve fournie, et qu'il est à propos d'accorder à la pétitionnaire ce qu'elle demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète: 15

Dissolution
du mariage.

1. Le mariage contracté entre Barbara Patricia Strange et Nathan Wolfe, son époux, est dissous par la présente loi et demeurera à tous égards nul et de nul effet.

Droit de se
remarier.

2. Il est permis dès ce moment à ladite Barbara Patricia Strange de contracter mariage, à quelque époque que ce soit, avec tout homme qu'elle pourrait légalement épouser si son union avec ledit Nathan Wolfe n'eût pas été célébrée. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL V³.

An Act for the relief of Alan Swabey.

Read a first time, Thursday, 11th June, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL V³.

An Act for the relief of Alan Swabey.

Preamble.

WHEREAS Alan Swabey, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, patent attorney, has by his petition alleged that on the fourteenth day of February, A.D. 1931, at the said city, he and Helen Louise Smart, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: 10
Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alan Swabey and Helen Louise Smart, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever. 15

Right to marry again.

2. The said Alan Swabey may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Helen Louise Smart had not been solemnized. 20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL W³.

An Act for the relief of Jean Walker Creighton King.

Read a first time, Thursday, 11th June, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL W³.

An Act for the relief of Jean Walker Creighton King.

Preamble.

WHEREAS Jean Walker Creighton King, residing at the city of Montreal, in the province of Quebec, coil inspector, wife of Aden Alexander King, office clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-third day of December, A.D. 1932, at the said city, she then being Jean Walker Creighton, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Jean Walker Creighton and Aden Alexander King, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Jean Walker Creighton may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Aden Alexander King had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL X³.

An Act for the relief of Alice Beatrice Armand Roberts.

Read a first time, Thursday, 11th June, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL X³.

An Act for the relief of Alice Beatrice Armand Roberts.

Preamble.

WHEREAS Alice Beatrice Armand Roberts, residing at the city of Montreal, in the province of Quebec, waitress, wife of Harold William Roberts, musician, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty- 5 eighth day of September, A.D. 1933, at the said city, she then being Alice Beatrice Armand, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence 10 adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Alice Beatrice Armand 15 and Harold William Roberts, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Alice Beatrice Armand may at any time hereafter marry any man whom she might lawfully marry 20 if the said marriage with the said Harold William Roberts had not been solemnized.

THE SENATE OF CANADA

BILL Y³.

An Act for the relief of Frederick William Merchant.

Read a first time, Thursday, 11th June, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL Y³.

An Act for the relief of Frederick William Merchant.

Preamble.

WHEREAS Frederick William Merchant, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, mechanic, has by his petition alleged that on the twenty-third day of May, A.D. 1936, at the said city, he and Maria Caterina Parino, who was then of the said city, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Frederick William Merchant and Maria Caterina Parino, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Frederick William Merchant may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Maria Caterina Parino had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL Z³.

An Act for the relief of Irma Kern Ulrich.

Read a first time, Thursday, 11th June, 1942.

The Honourable the Chairman of the
Committee on Divorce.

THE SENATE OF CANADA

BILL Z³.

An Act for the relief of Irma Kern Ulrich.

Preamble.

WHEREAS Irma Kern Ulrich, residing at the city of Montreal, in the province of Quebec, milliner, wife of Joseph Ulrich, tool maker, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the sixth day of April, A.D. 1929, at the town of Sagul, in the province of Jud Arad, in Roumania, she then being Irma Kern, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Irma Kern and Joseph Ulrich, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purpose whatsoever.

Right to marry again.

2. The said Irma Kern may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Joseph Ulrich had not been solemnized.

SÉNAT DU CANADA

BILL A⁴.

Loi constituant en corporation la Compagnie d'Assurance
Alliance Canadienne.

Première lecture, le mercredi, 15 juillet 1942.

L'honorable sénateur MORAUD.

SÉNAT DU CANADA

BILL A⁴.

Loi constituant en corporation la Compagnie d'Assurance Alliance Canadienne.

Préambule.

CONSIDÉRANT que les personnes ci-après nommées ont, par voie de pétition, demandé que soient établies les dispositions législatives ci-dessous énoncées, et qu'il est à propos d'accéder à cette demande: A ces causes, Sa Majesté, sur l'avis et du consentement du Sénat et de la Chambre des Communes du Canada, décrète: 5

Constitution.

1. Pierre-J. Perrin, gérant d'assurances, Pierre-A.-Jean Perrin, gérant d'assurances, tous deux de la cité de Montréal, province de Québec, et Gaston Pratte, gérant d'assurances, de la cité de Québec, dite province, ainsi que les autres personnes qui deviendront actionnaires de la compagnie, sont constitués en une corporation portant nom «La Compagnie d'Assurance Alliance Canadienne», et en anglais «Canadian Alliance Insurance Company», ci-après dénommée «la Compagnie». 15

Nom corporatif.

Administrateurs provisoires.

2. Les personnes nommées à l'article premier de la présente loi sont les administrateurs provisoires de la Compagnie.

Capital social.

3. Le capital social de la Compagnie est de un million de dollars, divisé en actions de cent dollars chacune. 20

Montant à souscrire avant l'assemblée générale.

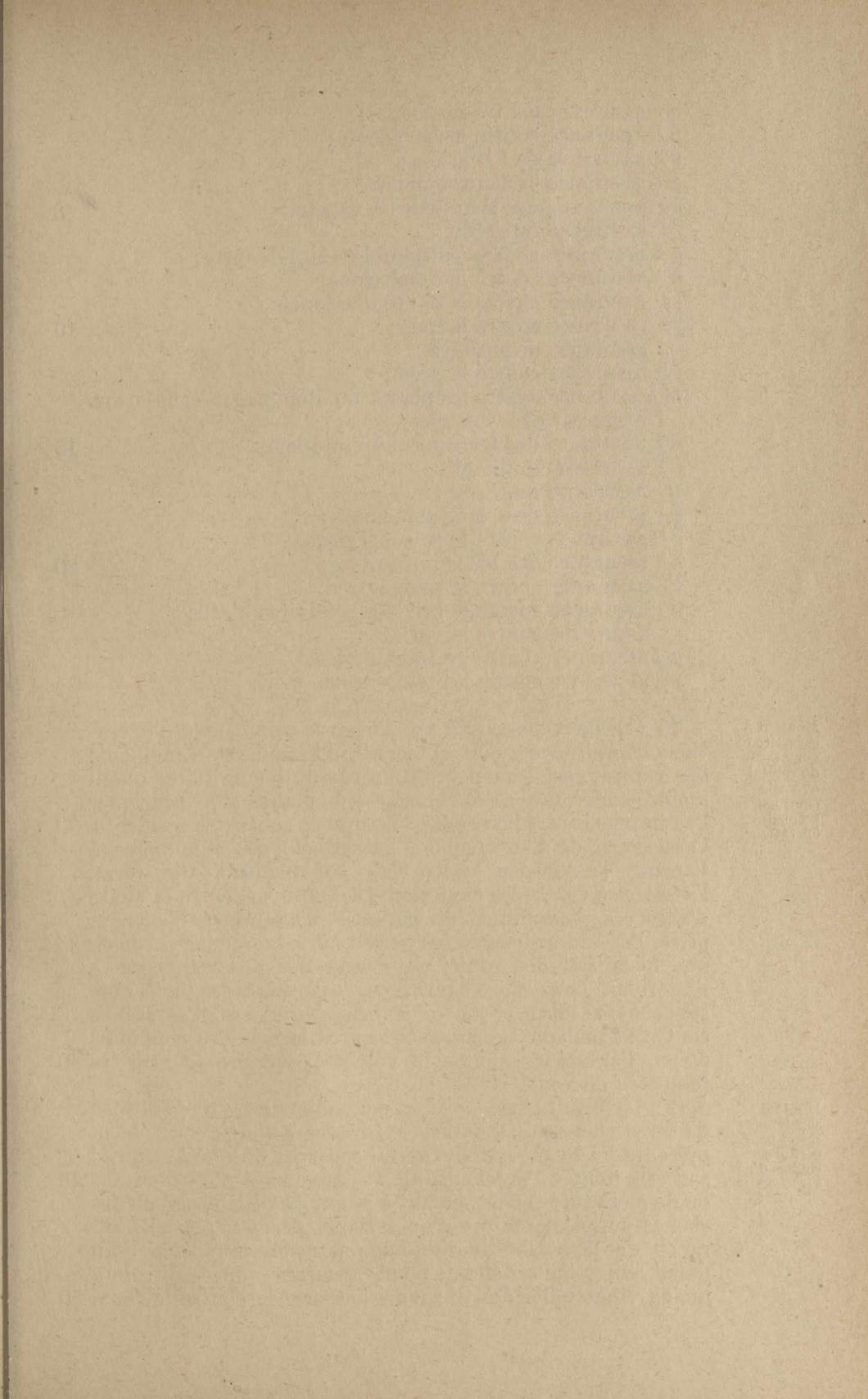
4. Le montant à souscrire avant la convocation de l'assemblée générale pour l'élection des administrateurs est de cent mille dollars.

Siège social.

5. Le siège social de la Compagnie est en la cité de Montréal, province de Québec. 25

Classes d'assurance autorisées.

6. La Compagnie peut entreprendre et pratiquer toutes les classes suivantes d'assurance, ou l'une ou l'autre d'entre elles, et conclure des contrats à cet effet:



a) assurance contre l'incendie;	
b) assurance contre les accidents;	
c) assurance de l'aviation;	
d) assurance de l'automobile;	
e) assurance des chaudières à vapeur;	5
f) assurance du crédit;	
g) assurance contre les tremblements de terre;	
h) assurance contre les explosions;	
i) assurance contre la chute d'aéronefs;	
j) assurance contre le faux;	10
k) assurance de garantie;	
l) assurance contre la grêle;	
m) assurance contre les pertes ou dommages causés aux biens par des véhicules;	
n) assurance des transports à l'intérieur;	15
o) assurance du bétail;	
p) assurance maritime;	
q) assurance des biens personnels;	
r) assurance contre le bris des glaces;	
s) assurance des biens immeubles;	20
t) assurance contre la maladie;	
u) assurance contre le bris des conduites d'eau;	
v) assurance contre le vol;	
w) assurance contre les intempéries;	
x) assurance contre les tempêtes de vent.	25

Montant à souscrire et versement de capital avant le commencement des opérations.

7. (1) La Compagnie ne doit pas commencer d'opérations d'assurance avant que cent mille dollars au moins de son capital social aient été souscrits de bonne foi et qu'au moins ce montant ait été versé. Elle pourra alors pratiquer l'assurance contre l'incendie, l'assurance contre les accidents, 30 l'assurance de l'automobile, l'assurance des chaudières à vapeur, l'assurance contre les tremblements de terre, l'assurance contre les explosions, l'assurance contre la chute d'aéronefs, l'assurance de garantie, l'assurance contre la grêle, l'assurance contre les pertes ou les dommages causés 35 aux biens par des véhicules, l'assurance des transports à l'intérieur, l'assurance maritime, l'assurance des biens personnels, l'assurance contre le bris des glaces, l'assurance contre la maladie, l'assurance contre le bris des conduites d'eau, l'assurance contre le vol et l'assurance contre les 40 tempêtes de vent.

Montants supplémentaires pour certaines classes d'assurance.

(2) La Compagnie ne doit pas commencer d'opérations d'autres classes d'assurance autorisées à l'article six de la présente loi avant que le capital souscrit, ou que le capital souscrit joint à l'excédent, ait été augmenté d'un montant 45 ou de montants correspondant à la nature de la classe ou des classes supplémentaires d'opérations, savoir: pour l'assurance de l'aviation, ladite augmentation doit être d'au moins vingt mille dollars; pour l'assurance du crédit, d'au moins vingt mille dollars; pour l'assurance contre le faux, 50

d'au moins vingt mille dollars; pour l'assurance du bétail, d'au moins vingt mille dollars; pour l'assurance des biens immeubles, d'au moins vingt mille dollars; pour l'assurance contre les intempéries, d'au moins cinquante mille dollars.

Commencement des opérations de l'une ou de toutes les classes d'assurance. (3) Nonobstant toute disposition contraire contenue au présent article, la Compagnie pourra pratiquer l'une ou toutes les classes d'assurance autorisées par l'article six de la présente loi lorsque le capital souscrit atteindra au moins cent mille dollars, et le capital souscrit, joint à l'excédent, au moins cent mille dollars. 5 10

«Excédent.» (4) Au présent article, le mot «excédent» signifie le surplus de l'actif sur le passif, y compris le montant versé sur le capital social et la réserve des primes non acquises calculées au prorata des primes restant à courir de toutes les polices en vigueur de la Compagnie. 10 15

Pouvoir d'acquérir les droits, etc., d'une certaine compagnie d'assurance de Québec. **8.** (1) La Compagnie peut acquérir, par contrat d'assurer, ou d'autre manière, la totalité ou une partie des droits et biens, et elle peut prendre à charge les obligations et engagements de la Compagnie d'Assurance Alliance Canadienne, en anglais «Canadian Alliance Insurance Company», compagnie constituée en corporation en l'année 1937, en vertu des lois de la province de Québec, conformément aux dispositions du chapitre deux-cent-quarante-trois des Statuts Refondus de Québec, 1925, intitulé: «Loi concernant les compagnies d'assurance, les sociétés de secours mutuels et les sociétés charitables», et dans la présente loi appelée «la compagnie provinciale»; advenant pareille acquisition et prise à charge, la Compagnie sera tenue de remplir et d'exécuter tous les devoirs, obligations et engagements de la compagnie provinciale à l'égard des droits et biens acquis, qui n'auront pas été remplis et exécutés par la compagnie provinciale. 20 25 30

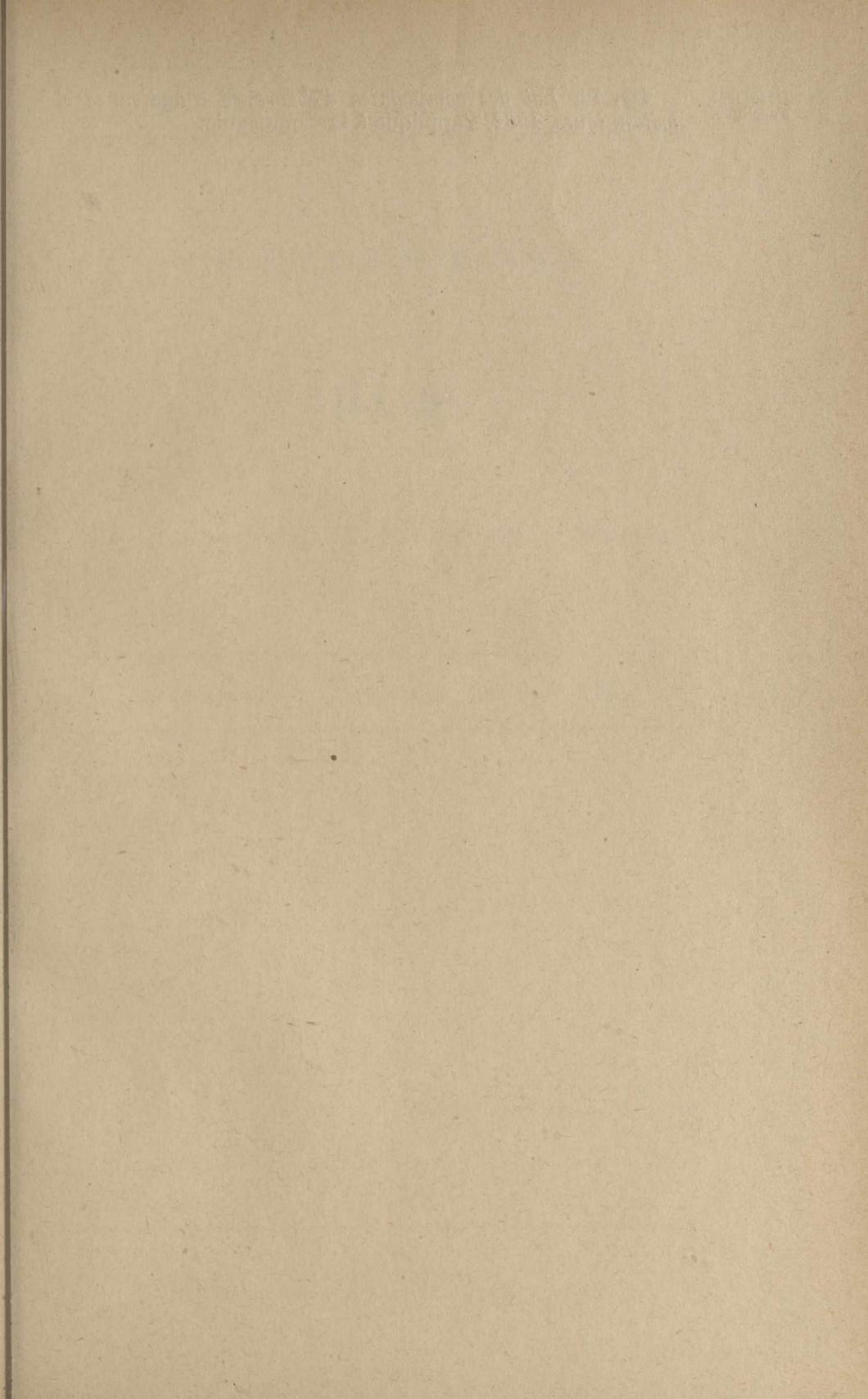
Devoirs en l'occurrence.

Approbation du Conseil du Trésor.

(2) Aucune convention, entre la Compagnie et la compagnie provinciale, portant sur pareille acquisition et prise à charge, ne deviendra effective avant d'avoir été soumise au Conseil du Trésor du Canada et par lui approuvée. 35

Conditions de l'entrée en vigueur de la présente loi.

9. La présente loi entrera en vigueur à une date que le surintendant des assurances spécifiera par avis dans la *Gazette du Canada*. Cet avis ne sera pas donné avant que la présente loi ait été approuvée au moyen d'une résolution adoptée par au moins les deux tiers des votes des membres de la compagnie provinciale présents ou représentés par fondés de pouvoirs à une assemblée régulièrement convoquée pour en délibérer, ni avant que le surintendant des assurances se soit rendu compte, par la preuve qu'il pourra requérir, qu'une telle approbation a été donnée et que la compagnie provinciale a cessé d'opérer ou qu'elle cessera d'opérer dès qu'un certificat d'enregistrement aura été délivré à la Compagnie. 40 45



C. 46, 1932,
s'applique.

10. *La Loi des compagnies d'assurance canadiennes et britanniques, 1932, s'applique à la Compagnie.*

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL B⁴.

An Act to incorporate The Felician Sisters of Winnipeg.

Read a first time, Wednesday, 15th July, 1942.

Honourable Senator MOLLOY

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

THE SENATE OF CANADA

BILL B⁴.

An Act to incorporate The Felician Sisters of Winnipeg.

Preamble.

WHEREAS the persons hereinafter named have by their petition represented that they are members of a religious order or congregation in communion with the Holy See of Rome (hereinafter called "the Order") and are desirous of carrying on in Canada, under the name of "The Felician Sisters of Winnipeg," the establishment, maintenance and operation of hospitals, charitable, educational and religious missionary works; 5

AND WHEREAS the said persons have by their said petition prayed that they may be incorporated for the purposes and in the manner hereinafter set forth, and it is expedient to grant the prayer of the said petition: Therefore, His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:— 10

Incorporation.

1. The Reverend Sisters, Mary Tocki, Clara Hutek and Alphonsa Grabowska, all of the town of Grandview, in the province of Manitoba, and such other persons who may hereafter become members of the religious association hereby incorporated, are incorporated, under the name of "The Felician Sisters of Winnipeg", hereinafter called "the Corporation". 20

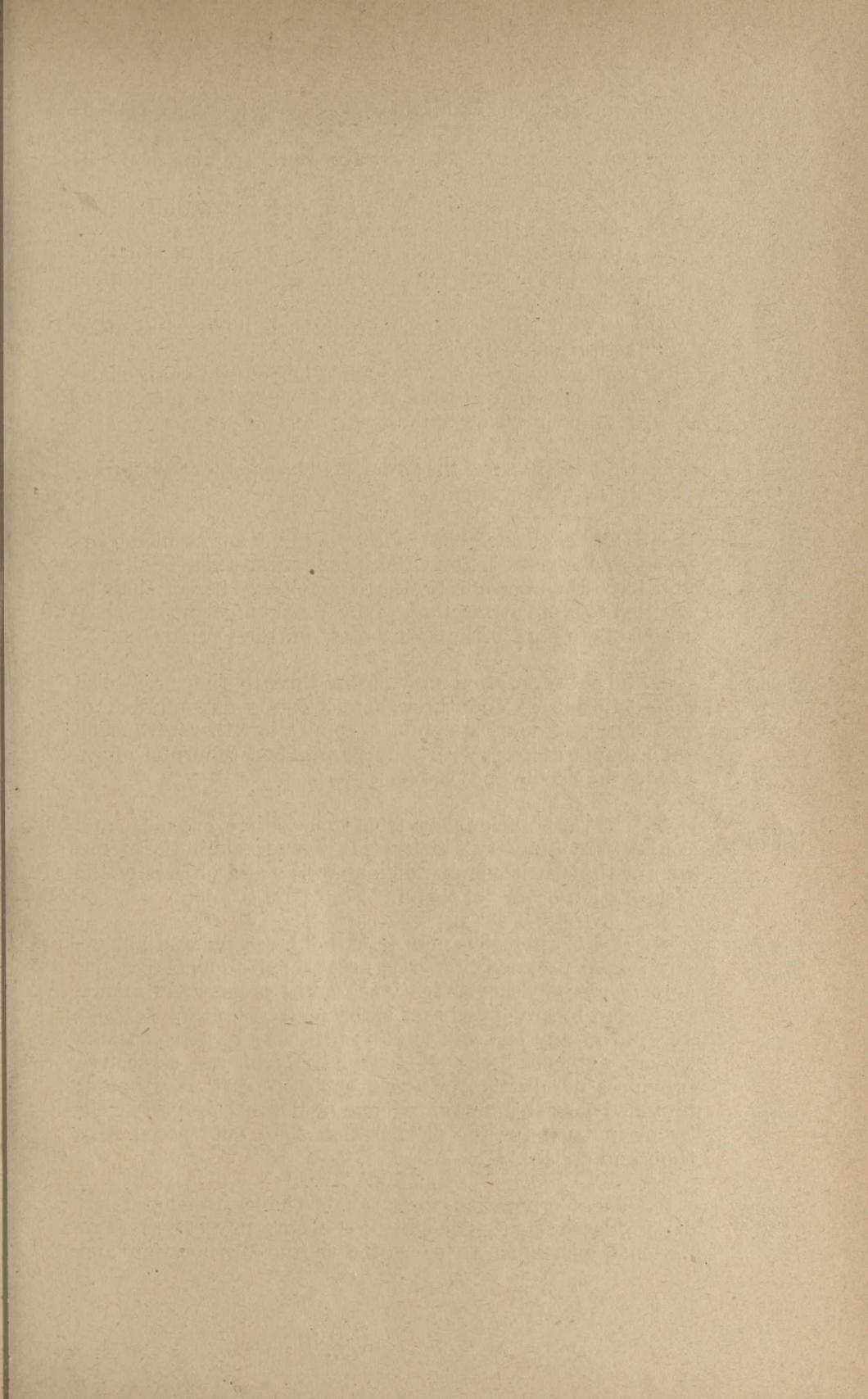
Corporate name.

Head office.

2. The head office of the Corporation shall be at the city of Winnipeg, in the province of Manitoba, or at such other place in Canada as may from time to time be determined by the by-laws of the Corporation. 25

Objects.

3. The objects of the Corporation, which it is hereby empowered to execute in and throughout Canada, shall be:—
(a) to promote the spiritual, intellectual, social and physical welfare of young women by such means as may, from time to time, be determined; 30



- (b) to establish, maintain and operate missions, schools and convents;
- (c) to educate and supervise the moral training of pupils in convents and schools;
- (d) to own, establish, maintain, operate, acquire, take 5 over, sell and dispose of hospitals;
- (e) to educate and train nurses in the care of the sick, aged, infirm and injured, and to assist the medical profession;
- (f) to visit the sick and poor in their homes and other 10 institutions; and
- (g) generally, to perform such other educational, charitable or religious work as the Corporation may, from time to time, determine.

Only members of the Order entitled to membership in the Corporation.

4. Only members of the Order shall be eligible for membership in the Corporation. 15

Only professed sisters entitled to privileges.

5. Only such members of the Corporation as have pursuant to the rules of the Order pronounced their final vows and have thus become professed members thereof shall be entitled to vote at meetings of, or to hold office in, or otherwise to take part in the government of, the Corporation. 20

Establish branches.

6. The Corporation may, from time to time, establish and maintain in and throughout Canada any number of branches and may appoint in connection therewith such subordinate officers, with such powers and tenure of office, 25 as may be deemed advisable.

Carry on industries.

7. The Corporation may, from time to time, engage in and conduct any industry which seems likely to aid in the execution of the charitable or religious works and objects of the Corporation or any of them. 30

Power to hold property.

8. The Corporation may take, hold, receive and possess any real or personal property, notes, bonds, mortgages and agreements, or other obligations for the payment of money by virtue of any purchase, agreement, voluntary conveyance, or of any last will or testament of any person whatsoever, subject, however, to the laws of the respective 35 provinces or districts wherein such property is situated; provided that the annual revenue of the real property held by or in trust for the Corporation shall not exceed fifty thousand dollars. 40

Proviso.

Power to dispose of property.

9. The Corporation may sell, exchange, alienate, let, demise, lease or otherwise dispose of any property, real or personal, belonging to or vested in the Corporation and

also, subject to this Act, purchase and acquire other property, real or personal, for the use and purposes of the Corporation.

Persons leaving the Order not entitled to compensation.

10. No member admitted to the Order, whether she has or has not pronounced her final vows and made her religious profession, shall be entitled upon or after ceasing to be a member of the Order, to any compensation for any work done for the Order while a member thereof. 5

No liability for unauthorized acts.

11. The Corporation shall not be legally liable or responsible for anything done or undertaken by an individual member unless such action was duly authorized by the by-laws of the Corporation. 10

By-laws.

12. The Corporation may make such by-laws, not contrary to law or to the provisions of this Act, as it may deem necessary or advisable for the management and governance of its business and affairs. 15

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL C⁴.

An Act for the relief of Bessie McKenzie Balfour
Whiteley Willard.

Read a first time, Thursday, 16th July, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL C⁴.

An Act for the relief of Bessie McKenzie Balfour
Whiteley Willard.

Preamble.

WHEREAS Bessie McKenzie Balfour Whiteley Willard,
residing at the city of Westmount, in the province of
Quebec, wife of Eugene Wallace Willard, junior, financial
analyst, who is domiciled in Canada and residing at the
city of Montreal, in the said province, has by her petition 5
alleged that they were married on the twenty-third day of
February, A.D. 1929, at the said city of Westmount, she
then being Bessie McKenzie Balfour Whiteley, a spinster;
and whereas by her petition she has prayed that, because
of his adultery since then, their marriage be dissolved; and 10
whereas the said marriage and adultery have been proved
by evidence adduced and it is expedient that the prayer of
her petition be granted: Therefore His Majesty, by and
with the advice and consent of the Senate and House of
Commons of Canada, enacts as follows:— 15

Marriage
dissolved.

1. The said marriage between Bessie McKenzie Balfour
Whiteley and Eugene Wallace Willard, junior, her husband,
is hereby dissolved, and shall be henceforth null and void to
all intents and purposes whatsoever.

Right to
marry again.

2. The said Bessie McKenzie Balfour Whiteley may at 20
any time hereafter marry any man whom she might lawfully
marry if the said marriage with the said Eugene Wallace
Willard, junior, had not been solemnized.

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL D⁴.

An Act for the relief of Ada Lahn Corber.

Read a first time, Thursday, 16th July, 1942.

The Honourable the Chairman of the
Committee on Divorce.

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

THE SENATE OF CANADA

BILL D⁴.

An Act for the relief of Ada Lahn Corber.

Preamble.

WHEREAS Ada Lahn Corber, residing at the city of Montreal, in the province of Quebec, wife of Julius Corber, clerk, who is domiciled in Canada and residing at the said city, has by her petition alleged that they were married on the twenty-fifth day of February, A.D. 1919, at the said city, she then being Ada Lahn, a spinster; and whereas by her petition she has prayed that, because of his adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of her petition be granted: Therefore His Majesty by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between Ada Lahn and Julius Corber, her husband, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said Ada Lahn may at any time hereafter marry any man whom she might lawfully marry if the said marriage with the said Julius Corber had not been solemnized.

20

Third Session, Nineteenth Parliament, 6 George VI, 1942.

THE SENATE OF CANADA

BILL E⁴.

An Act for the relief of William Taffert.

Read a first time, Monday, 27th July, 1942.

The Honourable the Chairman of the
Committee on Divorce.

OTTAWA
EDMOND CLOUTIER
PRINTER TO THE KING'S MOST EXCELLENT MAJESTY
1942

THE SENATE OF CANADA

BILL E⁴.

An Act for the relief of William Taffert.

Preamble.

WHEREAS William Taffert, domiciled in Canada and residing at the city of Montreal, in the province of Quebec, salesman, has by his petition alleged that on the first day of March, A.D. 1920, at the city of New York, in the state of New York, one of the United States of America, he and Annie Gross, who was then of the said city of Montreal, a spinster, were married; and whereas by his petition he has prayed that, because of her adultery since then, their marriage be dissolved; and whereas the said marriage and adultery have been proved by evidence adduced and it is expedient that the prayer of his petition be granted: Therefore His Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

Marriage dissolved.

1. The said marriage between William Taffert and Annie Gross, his wife, is hereby dissolved, and shall be henceforth null and void to all intents and purposes whatsoever.

Right to marry again.

2. The said William Taffert may at any time hereafter marry any woman whom he might lawfully marry if the said marriage with the said Annie Gross had not been solemnized.

